

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for an increase in water and  
wastewater rates in Charlotte, Highlands, Lake,  
Lee, Marion, Orange, Pasco, Pinellas, Polk,  
and Seminole Counties by Utilities, Inc. of Florida

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Docket No. 160101-WS

DIRECT TESTIMONY

OF

DEBORAH D. SWAIN

on behalf of

Utilities, Inc. of Florida

1 **Q. Please state your, name profession and address.**

2 A. My name is Deborah D. Swain. I am Vice President of Milian, Swain & Associates, Inc. and  
3 head up the firm's finance, accounting and management team. My business address is 2015  
4 SW 32<sup>nd</sup> Ave., Suite 110, Miami, Florida 33145.

5 **Q. State briefly your educational background and experience.**

6 A. I have a Bachelor of Science degree in Accounting from Florida State University. I have over  
7 35 years of experience in utility management, accounting, finance, rate regulation, rate design  
8 and system development. I have prepared and supervised cost of service studies for over 200  
9 water and wastewater systems, calculated revenue deficiencies and revenue requirements,  
10 and designed rates.

11 **Q. Have you previously appeared and presented testimony before any regulatory bodies?**

12 I have prepared and presented expert testimony in the areas of regulatory accounting, rate  
13 regulation and utilities in general, before various federal, state, county, courts and regulatory  
14 agencies, including the Florida Public Service Commission, Collier, Hillsborough, St. Johns  
15 and Washington Counties, the Circuit Court in Palm Beach County, the Town of Jupiter, the  
16 City of Miami, and the US Bankruptcy Court.

17 **Q. On whose behalf are you presenting this testimony?**

18 A. I am presenting this testimony and appearing on behalf of Utilities, Inc. of Florida (UIF), the  
19 applicant for rate increase in the present docket.

20 **Q. What is the purpose of your direct testimony?**

21 A. The purpose of my direct testimony is to present information supporting the financial basis  
22 for UIF's request to increase its rates and charges as presented in the MFRs, to provide  
23 supporting schedules to show the basis for the requested rates and charges.

24 **Q. Are you sponsoring any exhibits?**

25 A. Yes, I am sponsoring three exhibits. Exhibit DDS-1 contains MFR Volume I – Financial,

1 Rate and Engineering (except the F schedules that were prepared and sponsored by Mr.  
2 Seidman). Exhibit DDS-2 are the reconciliation schedules.

3 **Q. Were these Exhibits prepared by you and your staff?**

4 A. Yes they were. As is customary, they were prepared from financial information provided to  
5 my staff and me by UIF.

6 **Q. Are there any particular explanations you want to make with regard to the MFRs?**

7 A. Yes, the last rate case for the Sandalhaven system was protested by OPC and in the settlement  
8 between OPC and UIF, which the Commission accepted, it was agreed that the protested  
9 issues would have no precedential value. Those issues were rate base related, so appropriate  
10 notations have been made on the affected schedules.

11 **Q. Are you familiar with the treatment in Sandlahaven's last rate case of the forced  
12 abandonment of its wastewater treatment plant?**

13 A. Yes, the Commission amortized the forced abandoned plant over 10 year, and required a rate  
14 reduction at the end of the amortization period.

15 **Q. Do you believe that treatment was appropriate?**

16 A. It is my opinion that the amortization period was appropriate, but not the automatic rate  
17 reduction. The amortization was determined pursuant to PSC Rule 25-30.433(8), F.A.C.  
18 which does not provide the authority for an automatic rate reduction. Further, with a revenue  
19 requirement of \$1,229,183, the amortized amount is only about 1% of the revenue  
20 requirement, which at the end of the ten year amortization period will be even more  
21 insignificant.

22 **Q. Does that conclude your direct testimony?**

23 A. Yes, it does.

24

25

**CLASS A and B  
WATER AND/OR WASTEWATER UTILITIES**

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

OF

**Utilities, Inc. of Florida - CONSOLIDATED PACKAGE**  
Docket No.: 160101 - WS

**VOLUME I**



**FOR THE**

**Test Year Ended: December 31, 2015**

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

**INDEX**

<u>SCHEDULE</u>	<u>PAGE(S)</u>	<u>DESCRIPTION OF SCHEDULE</u>
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<b><u>RATE BASE</u></b>		
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A-2	2	Schedule of Rate Base - Wastewater
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<b><u>NET OPERATING INCOME</u></b>		
B-1	4	Schedule of Water Operating Statement
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<b><u>COST OF CAPITAL</u></b>		
D-1	7	Requested Cost of Capital - Final
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<b><u>RATE SCHEDULES</u></b>		
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Schedule of Water Rate Base - Consolidated

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
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) Consolidating Adjustments	(6) Consolidated Utility Balance	(7) Supporting Schedule(s)
1	Utility Plant in Service	\$ 95,650,049	\$ (6,144,379) (A)	\$ 89,505,670		\$ 89,505,670	A-3
2							
3	Utility Land & Land Rights	262,337	- (A)	262,337		262,337	A-3
4							
5	Less: Non-Used & Useful Plant	-	- (B)	-		-	A-3
6							
7	Construction Work in Progress	889,559	(889,559) (C)	-		-	A-3
8							
9	Less: Accumulated Depreciation	(38,771,613)	16,846,968 (D)	(21,924,645)		(21,924,645)	A-3
10							
11	Less: CIAC	(35,337,116)	1,021,414 (E)	(34,315,702)		(34,315,702)	A-3
12							
13	Accumulated Amortization of CIAC	18,558,765	(1,141,761) (E)	17,417,004		17,417,004	A-3
14							
15	Acquisition Adjustments	68,470	(68,470) (F)	0		0	A-3
16							
17	Accum. Amort. of Acq. Adjustments	58,415	(58,415) (F)	0		0	A-3
18							
19	Advances For Construction	(37,756)	-	(37,756)		(37,756)	A-3
20							
21	Working Capital Allowance	-	963,526 (G)	963,526	(4,952)	958,574	A-3
22							
23	Total Rate Base	<u>\$ 41,341,110</u>	<u>\$ 10,529,324</u>	<u>\$ 51,870,434</u>	<u>\$ (4,952)</u>	<u>\$ 51,865,482</u>	
24							
25	Supporting Schedules: system individual filing (Volume I) A-3, A-5, A-7, A-9, A-12, A-14, A-16, A-17						

## Schedule of Wastewater Rate Base - Consolidated

Florida Public Service Commission

Company: Utilities, Inc. of Florida

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.

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Consolidating Adjustments	(6) Consolidated Utility Balance	(7) Supporting Schedule(s)
1	Utility Plant in Service	\$ 96,102,828	\$ 17,233,090 (A)	\$ 113,335,918		\$ 113,335,918	A-3
2							
3	Utility Land & Land Rights	\$ 765,732	\$ 9,993 (A)	\$ 775,725		775,725	A-3
4							
5	Less: Non-Used & Useful Plant	\$ 17,484	\$ (1,239,487) (B)	\$ (1,222,003)		(1,222,003)	A-3
6							
7	Construction Work in Progress	\$ 2,913,936	\$ (2,913,936) (C)	\$ -		-	A-3
8							
9	Less: Accumulated Depreciation	\$ (44,417,941)	\$ 4,385,943 (D)	\$ (40,031,998)		(40,031,998)	A-3
10							
11	Less: CIAC	\$ (42,526,764)	\$ 99,922 (E)	\$ (42,426,842)		(42,426,842)	A-3
12							
13	Accumulated Amortization of CIAC	\$ 27,371,806	\$ (878,626) (E)	\$ 26,493,180		26,493,180	A-3
14							
15	Acquisition Adjustments	\$ 818,417	\$ (818,417) (F)	\$ -		-	A-3
16							
17	Accum. Amort. of Acq. Adjustments	\$ (108,820)	\$ 108,820 (F)	\$ -		-	A-3
18							
19	Advances For Construction	\$ -	\$ -	\$ -		-	A-3
20							
21	Working Capital Allowance	\$ -	\$ 1,375,782 (G)	\$ 1,375,782	(99,455)	1,276,327	A-3
22							
23	Total Rate Base	\$ 40,936,678	\$ 17,363,084	\$ 58,299,762	(99,455)	\$ 58,200,307	
24							
25	Supporting Schedules: system individual filings (Volume I) A-3, A-6, A-7, A-10, A-12, A-14, A-17						

Schedule of Adjustments to Rate Base - Consolidated

Florida Public Service Commission

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

Schedule: A-3  
Page 1 of 1  
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	(6,144,379)	17,233,090
2			
3	(A) Utility Land and Land Rights	-	9,993
4			
5	(B) Adjustments for Used and Useful	-	(1,239,487)
6			
7	(C) Construction Work in Progress	(889,559)	(2,913,936)
8			
9	(D) Accumulated Depreciation	16,846,968	4,385,943
10			
11	(E) Contribution in Aid of Construction	1,021,414	99,922
12			
13	(E) Accumulated Amortization CIAC	(1,141,761)	(878,626)
14			
15	(F) Adjustment for Acquisition Adj. Amortization	(68,470)	(818,417)
16			
17	(F) Accum. Amort. of Acq. Adjustments	(58,415)	108,820
18			
19	(G) Working Capital per Schedule A-17, total all utilities	963,526	1,375,782
20			
21	<b>Total Adjustments To Rate Base, all systems</b>	<b>10,529,324</b>	<b>17,363,084</b>
22			
23	<b>Consolidation Adjustments</b>		
24	(G) Working Capital per Schedule A-17, total all utilities		
25	Remove deferred tax debits, and consolidate in D2 / D1	(4,952)	(99,455)
26			
27	<b>Total All Adjustments To Rate Base</b>	<b>10,524,372</b>	<b>17,263,629</b>
28			
29	<b>Note: Details of adjustments are contained in individual filings for each system - Schedule A-3</b>		



Schedule of Water Net Operating Income - Consolidated

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
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	\$ 13,336,372	\$ 313,247 (A)	\$ 13,649,620	\$ 2,721,001 (A)	\$ 16,370,621	B-3
2							
3	Operation & Maintenance	6,567,028	161,390 (B)	6,728,418	- (B)	6,728,418	B-3
4							
5	Depreciation, net of CIAC Amort.	2,775,996	(359,505) (C)	2,416,491	- (C)	2,416,491	B-3
6							
7	Amortization	(20,484)	20,484 (D)	-	- (D)	-	B-3
8							
9	Taxes Other Than Income	1,537,369	59,149 (E)	1,596,518	122,446 (E)	1,718,964	B-3
10							
11	Provision for Income Taxes	794,304	(33,420) (F)	760,884	728,686 (F)	1,489,570	B-3
12							
13	OPERATING EXPENSES	11,654,214	(151,903)	11,502,310	851,132	12,353,443	
14							
15	NET OPERATING INCOME	\$ 1,682,158	\$ 465,150	\$ 2,147,309	\$ 1,869,869	\$ 4,017,178	
16							
17							
18	RATE BASE	\$ 41,341,110	\$ 10,529,324	\$ 51,870,434	\$ (4,952)	\$ 51,865,482	
19							
20							
21	RATE OF RETURN			4.14%		7.75%	
22							
23	Supporting Schedules: system individual filing (Volume I) B-3, B-4, B-5, B-13, B-15						

Schedule of Wastewater Net Operating Income - Consolidated

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
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	\$ 15,094,296	\$ 535,972 (A)	\$ 15,630,268	\$ 4,194,451 (A)	\$ 19,824,720	B-3
2							
3	Operation & Maintenance	7,654,406	1,110,689 (B)	8,765,096	- (B)	8,765,096	B-3
4							
5	Depreciation, net of CIAC Amort.	2,234,330	620,882 (C)	2,855,212	- (C)	2,855,212	B-3
6							
7	Amortization	(7)	7 (D)	-	- (D)	-	B-3
8							
9	Taxes Other Than Income	1,309,659	517,970 (E)	1,827,628	188,751 (E)	2,016,379	B-3
10							
11	Provision for Income Taxes	673,520	(682,615) (F)	(9,095)	1,685,009 (F)	1,675,914	B-3
12							
13	OPERATING EXPENSES	11,871,908	1,566,932	13,438,841	1,873,760	15,312,601	
14							
15	NET OPERATING INCOME	\$ 3,222,388	\$ (1,030,960)	\$ 2,191,428	\$ 2,320,692	\$ 4,512,119	
16							
17							
18	RATE BASE	\$ 40,936,678	\$ 17,363,084	\$ 58,299,762	\$ (99,455)	\$ 58,200,307	
19							
20							
21	RATE OF RETURN			3.76%		7.75%	
22							
23	Supporting Schedules: system individual filing (Volume I) B-3, B-4, B-6, B-14, B-15						

Schedule of Adjustments to Operating Income - Consolidated

Florida Public Service Commission

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

Schedule: B-3  
Page 1 of 1  
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	Test Year	313,247	535,972
3	Final	2,721,001	4,194,451
4			
5	(B) Adjustments to Operations & Maintenance Expenses	161,390	1,110,689
6			
7	(C) Adjustments to Depreciation Expense, Net of CIAC Amort	(359,505)	620,882
8			
9	(D) Adjustments to Acquisition Adj. Amortization	20,484	7
10			
11	(E) Adjustments to Taxes Other Than Income		
12	Test Year	59,149	517,970
13	Final	122,446	188,751
14			
15	(F) Provision for Income Taxes	695,267	1,002,394
16			
17			
18	Note: Details of adjustments are contained in individual filings for each system - Schedule B-3		

Schedule of Requested Cost of Capital - Consolidated  
13 Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
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)	(6)
			Reconciled to Requested Rate Base AYE 12/31/15	Reconciled to Consolidated Rate Base AYE 12/31/15	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt		47,382,803	47,409,074	43.07%	6.70%	2.89%
2	Short Term Debt		4,499,986	4,502,481	4.09%	2.32%	0.10%
3	Preferred Stock		-	-	0.00%	0.00%	0.00%
4	Common Equity		50,389,611	50,417,549	45.81%	10.40%	4.76%
5	Customer Deposits		232,022	209,588	0.19%	2.00%	0.00%
6	Tax Credits - Zero Cost		80,501	46,232	0.04%	0.00%	0.00%
7	Tax Credits - Weighted Cost		-	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax		7,585,272	7,480,865	6.80%	0.00%	0.00%
9	Other (Explain)		-	-		0.00%	0.00%
10							
11	Total		<u>110,170,196</u>	<u>110,065,789</u>	<u>100.00%</u>		<u>7.75%</u>
12							

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

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

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

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

Company: Utilities, Inc. of Florida

Docket No.: 160101-WS

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Schedule D-2

Page 1 of 1

Preparer: John Hoy

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

Line No.	(1) Class of Capital	(2)	(3)	(4)	(5)	(6)	(5)	(6)	(7)	(8)	(9)
		Balance 12/31/2014	Balance 12/31/2015	Thirteen Month Average	Proforma Adjustment	Adjusted 13 Month Average	Reconciliation Adjustments		Reconciled to Requested Rate Base 13 Month Average	Consolidation Adjustment Deferred tax debits	Reconciled to Consolidated Rate Base 13 Month Average
							Pro Rata	Pro Rata Percentage			
1	Long Term Debt	180,000,000	180,000,000	180,000,000		180,000,000	(132,590,927)	46.33%	47,409,074		47,409,074
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(12,597,519)	4.40%	4,502,481		4,502,481
3	Preferred Stock		-	-		-	-	0.00%	-		-
4	Common Equity	187,444,000	201,935,000	191,433,000		191,433,000	(141,015,451)	49.27%	50,417,549		50,417,549
5	Customer Deposits	224,406	237,513	232,022	-	209,588	-	n/a	209,588		209,588
6	Tax Credits - Zero Cost	91,200	86,524	80,501	-	46,232	-	n/a	46,232		46,232
7	Tax Credits - Weighted Cost	-	-	-	-	-	-	n/a	-		-
8	Accumulated Deferred Income Taxes	7,204,479	9,166,920	7,339,011	141,854	7,480,865	104,407	n/a	7,585,272	(104,407)	7,480,865
9	Other (Explain)	-	-	-	-	-	-	-	-		-
10											
11	Total	<u>377,264,084</u>	<u>408,425,956</u>	<u>396,184,535</u>	<u>141,854</u>	<u>396,269,685</u>	<u>(286,099,490)</u>		<u>110,170,196</u>	<u>(104,407)</u>	<u>110,065,789</u>
12											
13											
14											
15											
16											
17											
18											

Notes:

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

Recap Schedules: D-1

## Rate Schedule

Company: Utilities, Inc. of Florida - Consolidated Systems

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Water [x] Sewer [ ]

## Public Service Commission

Schedule E-1

Page 1 of 3

Preparer: Jared Deason

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

Line No.	Class/Meter Size	(1)	(2)	(3)
			Present Rates	Proposed Consolidated Single Tariff (STP) Rates
1	<b>Residential &amp; Multi Res.</b>			
2	<b>Base Facility Charge</b>			
3	5/8" Residential		See individual systems -	\$ 11.54
4	3/4" Residential		Volume I, Schedule E-1	\$ 17.31
5	1" Residential			\$ 28.84
6	1.5" Residential			\$ 57.69
7	2" Residential			\$ 92.30
8	3" Residential			\$ 184.59
9	4" Residential			\$ 288.43
10	6" Residential			\$ 576.86
11	8" Residential			\$ 922.97
12	10" Residential			\$ 1,672.89
13				
14	<b>Consumption Charge (per 1,000 Gallons)</b>			
15	Residential (0-8,000 gallons)			\$ 1.97
16	Residential (8,001-16,000 gallons)			\$ 2.95
17	Residential (over 16,000 gallons)			\$ 3.93
18				
19				
20	<b>General Service - Base Charge</b>			
21	<b>Base Facility Charge</b>			
22	5/8" General Service			\$ 11.54
23	3/4" General Service			\$ 17.31
24	1" General Service			\$ 28.84
25	1.5" General Service			\$ 57.69
26	2" General Service			\$ 92.30
27	3" General Service			\$ 184.59
28	4" General Service			\$ 288.43
29	6" General Service			\$ 576.86
30	8" General Service			\$ 922.97
31	10" General Service			\$ 1,672.89
32				
33	<b>Consumption Charge (per 1,000 Gallons)</b>			
34	General Service (All Gallons)			\$ 2.98
35				
36	<b>Bulk Service - Base Charge</b>			
37	<b>Base Facility Charge</b>			
38	4" Bulk Service			\$ 288.43
39	8" Bulk Service			\$ 922.97
40				
41	<b>Consumption Charge (per 1,000 Gallons)</b>			
42	4" Bulk Service			\$ 3.20
43	8" Bulk Service			\$ 3.20
44				
45	<b>Private Fire Protection</b>			
46	1.5" Private Fire Line			\$ 2.26
47	2" Private Fire Line			\$ 3.61
48	4" Private Fire Line			\$ 11.29
49	6" Private Fire Line			\$ 22.59
50	8" Private Fire Line			\$ 36.14
51	10" Private Fire Line			\$ 51.95
52	12" Private Fire Line			\$ 97.12

Rate Schedule  
Company: Utilities, Inc. of Florida - Consolidated Systems  
Docket No.: 160101 - WS  
Test Year Ended: 12/31/2015  
Interim [ ] Final [x]  
Water [ ] Sewer [x]

Florida Public Service Commission  
Schedule E-1  
Page 2 of 3  
Preparer: Jared Deason

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Consolidated Single Tariff (STP) Rates	
1	<b>Residential</b>			
2	<b>Base Facility Charge</b>	<b>See individual systems -</b>		
3	All Meter Sizes	<b>Volume I, Schedule E-1</b>	\$	25.47
4				
5	<b>Residential Flat Rate per Unit</b>		\$	35.66
6				
7	<b>Consumption Charge (per 1,000 Gallons)</b>			
8	Residential (Max 8k gallons)		\$	4.91
9				
10	<b>General Service</b>			
11	<b>Base Facility Charge</b>			
12	5/8" General Service		\$	25.47
13	3/4" General Service		\$	38.21
14	1" General Service		\$	63.68
15	1.5" General Service		\$	127.37
16	2" General Service		\$	203.79
17	3" General Service		\$	407.57
18	4" General Service		\$	636.83
19	6" General Service		\$	1,273.66
20	8" General Service		\$	2,037.86
21	10" General Service		\$	3,693.62
22				
23	<b>General Service Flat Rate per Unit</b>		\$	44.58
24				
25	<b>Consumption Charge (per 1,000 Gallons)</b>			
26	General Service		\$	5.65
27				
28	<b>Reuse Service</b>			
29	<b>Base Facility Charge</b>			
30	All Meters		\$	7.64
31	Total Reuse Service Base Facility Charges			
32				
33	<b>Consumption Charge (per 1,000 Gallons)</b>			
34	Consumption for all meter sizes		\$	1.45
35				
36	<b>Bulk Service</b>			
37	<b>Base Facility Charge</b>			
38	All Meters		\$	855.90
39	Total Bulk Service Base Facility Charges			
40				
41	<b>Consumption Charge (per 1,000 Gallons)</b>			
42	Consumption for all meter sizes		\$	4.66

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Consolidated Systems

Schedule E-1

Docket No.: 160101 - WS

Page 3 of 3

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Interim [ ] Final [x]

Water [ ] Sewer [x]

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

Line No.	Class/Meter Size	(1)	(2)	(3)
			Present Rates	Proposed Consolidated Single Tariff (STP) Rates
1	<b>Residential - Bi-Monthly</b>			
2	<b>Bi-Monthly Base Facility Charge</b>		See individual systems -	
3	All Meter Sizes		Volume I, Schedule E-1	\$ 50.95
4				
5	<b>Residential Flat Rate per Unit</b>			\$ 71.33
6				
7	<b>Consumption Charge (per 1,000 Gallons)</b>			
8	Residential (Max 16k gallons)			\$ 4.91
9				
10	<b>General Service - Bi-Monthly</b>			
11	<b>BI-Monthly Base Facility Charge</b>			
12	5/8" General Service			\$ 50.95
13	3/4" General Service			\$ 76.42
14	1" General Service			\$ 127.37
15	1.5" General Service			\$ 254.73
16	2" General Service			\$ 407.57
17	3" General Service			\$ 815.14
18	4" General Service			\$ 1,273.66
19	6" General Service			\$ 2,547.32
20	8" General Service			\$ 4,075.72
21	10" General Service			\$ 7,387.24
22				
23	<b>General Service Flat Rate per Unit</b>			\$ 89.16
24				
25	<b>Consumption Charge (per 1,000 Gallons)</b>			\$ 5.65
26	General Service			



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

Florida Public Service Commission  
Schedule E-2  
Page 1 of 3  
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 Pro Forma Bills	(3) Total Billable Gallons (in 000's)	(4) Consolidated Single Tariff (STP) Rates	(5) Consolidated Pro Forma Proposed Revenue
1	<b>Residential &amp; Multi Res. - Base Charge</b>				
2	5/8" Residential	314,354		\$ 11.54	\$ 3,627,645
3	3/4" Residential	0		\$ 17.31	-
4	1" Residential	46,120		\$ 28.84	1,330,101
5	1.5" Residential	227		\$ 57.69	13,096
6	2" Residential	12		\$ 92.30	1,061
7	3" Residential	0		\$ 184.59	-
8	4" Residential	0		\$ 288.43	-
9	6" Residential	0		\$ 576.86	-
10	8" Residential	46		\$ 922.97	42,457
11	10" Residential	0		\$ 1,672.89	-
12	Total Residential Service Base Charge	<u>360,759</u>			<u>\$5,014,360</u>
13	<b>Consumption Charge (per 1,000 Gallons)</b>				
14	Residential (0-8,000 gallons)		1,782,061	\$ 1.97	\$ 3,510,660
15	Residential (8,001-16,000 gallons)		639,916	\$ 2.95	1,887,751
16	Residential (over 16,000 gallons)		<u>887,109</u>	\$ 3.93	<u>3,486,338</u>
17	Total Residential Service Consumption		<u>3,309,086</u>		<u>\$ 8,884,749</u>
18	Total Residential Service	<u>360,759</u>	<u>3,309,086</u>		<u>\$ 13,899,109</u>
19	Average Residential Bill				<u>\$38.53</u>
20					
21	<b>General Service - Base Charge</b>				
22	5/8" General Service	4,430		\$ 11.54	\$ 51,122
23	3/4" General Service	0		\$ 17.31	-
24	1" General Service	3,668		\$ 28.84	105,785
25	1.5" General Service	2,087		\$ 57.69	120,399
26	2" General Service	2,031		\$ 92.30	187,461
27	3" General Service	284		\$ 184.59	52,424
28	4" General Service	169		\$ 288.43	48,745
29	6" General Service	47		\$ 576.86	27,112
30	8" General Service	76		\$ 922.97	70,146
31	10" General Service	12		\$ 1,672.89	20,075
32	Total General Service Base Facility Charges	<u>12,804</u>			<u>\$ 683,269</u>
33	<b>Consumption Charge (per 1,000 Gallons)</b>				
34	General Service (All Gallons)		563,590	\$ 2.98	\$ 1,679,498
35	Total General Service Consumption				\$ 1,679,498
36	Total General Service	<u>12,804</u>	<u>563,590</u>		<u>\$ 2,362,767</u>
37	Average General Service Bill				<u>\$184.53</u>
38					
39	<b>Bulk Service - Base Charge</b>				
40	4" Bulk Service			\$288.43	\$ -
41	8" Bulk Service			\$922.97	-
42	Total Bulk Service Base Facility Charges	<u>0</u>			<u>\$0</u>
43					
44	<b>Consumption Charge (per 1,000 Gallons)</b>				
45	4" Bulk Service			\$3.20	\$ -
46	8" Bulk Service			\$3.20	-
47	Total Bulk Service Consumption		<u>0</u>		\$ -
48	Total Bulk Service	<u>0</u>	<u>0</u>		<u>\$0</u>
49	Average Bulk Service Bill				
50					
51	<b>Private Fire Protection</b>				
52	1.5" Private Fire Line	24		\$ 2.26	\$ 54
53	2" Private Fire Line	156		\$ 3.61	563
54	4" Private Fire Line	276		\$ 11.29	3,116
55	6" Private Fire Line	360		\$ 22.59	8,132
56	8" Private Fire Line	60		\$ 36.14	2,168
57	10" Private Fire Line	0		\$ 51.95	-
58	12" Private Fire Line	0		\$ 97.12	-
59		<u>876</u>			<u>\$ 14,034</u>
60	Other Miscellaneous Revenues				\$ 93,896
61	Adjustment to reclass Miscellaneous Revenues				
62					<u>\$93,896</u>
63	Adjusted Test Year/ Annualized / Proposed Revenues				<u>\$ 16,369,806</u>
64					
65	Revenue Requirement				\$ 16,370,621
66	Difference				<u>\$ (815)</u>

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

Florida Public Service Commission  
Schedule E-2  
Page 2 of 3  
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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)
			Total Pro Forma Bills	Total Billable Gallons (in 000's)	Consolidated Single Tariff (STP) Rates	Consolidated Pro Forma Proposed Revenue
1	<b>Residential - Base Charge</b>					
2	All Meter Sizes		231,250		\$ 25.47	\$ 5,889,938
3	Residential Flat Rate per Unit		36,867		\$ 35.66	1,314,677
4	Total Residential Service BFC		<u>268,117</u>			<u>\$ 7,204,615</u>
5	<b>Consumption Charge (per 1,000 Gallons)</b>					
6	Residential (Max 8k gallons)			1,087,046	\$ 4.91	\$ 5,337,396
7	Total Residential Service Billable Cons.			<u>1,087,046</u>		<u>\$ 5,337,396</u>
8	Total Residential Service		<u>268,117</u>	<u>1,087,046</u>		<u>\$ 12,542,011</u>
9	Average Residential Bill					<u>\$46.78</u>
10						
11	<b>General Service - Base Charge</b>					
12	5/8" General Service		2,701		\$ 25.47	\$ 68,794
13	3/4" General Service		0		\$ 38.21	-
14	1" General Service		1,350		\$ 63.68	85,968
15	1.5" General Service		1,789		\$ 127.37	227,865
16	2" General Service		1,720		\$ 203.79	350,519
17	3" General Service		360		\$ 407.57	146,725
18	4" General Service		108		\$ 636.83	68,778
19	6" General Service		59		\$ 1,273.66	75,146
20	8" General Service		36		\$ 2,037.86	73,363
21	10" General Service		12		\$ 3,693.62	44,323
22	General Service Flat Rate per Unit		6,372		\$ 44.58	284,064
23	Total General Service Base Facility Charges		<u>14,507</u>			<u>\$1,425,545</u>
24	<b>Consumption Charge (per 1,000 Gallons)</b>					
25	General Service			373,150	\$ 5.65	\$ 2,108,298
26	Total General Service Consumption			<u>373,150</u>		<u>\$ 2,108,298</u>
27	Total General Service		<u>14,507</u>	<u>373,150</u>		<u>\$ 3,533,843</u>
28	Average General Service Bill					<u>\$243.60</u>
29						
30	<b>Residential &amp; GS Reuse - Base Charge</b>					
31	All Meters		8,206		\$ 7.64	\$ 62,694
32	Total Reuse Service Base Facility Charges		<u>8,206</u>	<u>0</u>		<u>\$ 62,694</u>
33						
34	<b>Consumption Charge (per 1,000 Gallons)</b>					
35	Consumption for all meter sizes			132,247	\$ 1.45	\$ 191,758
36	Total Reuse Service Consumption			<u>132,247</u>		<u>\$ 191,758</u>
37	Total Reuse Service		<u>8,206</u>	<u>132,247</u>		<u>\$254,452</u>
38	Average Reuse Service Bill					<u>\$31.01</u>
39						
40	<b>Bulk Service - Base Charge</b>					
41	All Meters		12		\$ 855.90	\$ 10,271
42	Total Bulk Service Base Facility Charges		<u>12</u>	<u>0</u>		<u>\$ 10,271</u>
43						
44	<b>Consumption Charge (per 1,000 Gallons)</b>					
45	Consumption for all meter sizes			1,986	\$ 4.66	\$ 9,255
46	Total Bulk Service Consumption			<u>1,986</u>		<u>\$ 9,255</u>
47	Total Bulk Service		<u>12</u>	<u>1,986</u>		<u>\$19,526</u>
48	Average Residential Reuse Service Bill					<u>\$1,627.13</u>

Revenue Schedule at Test Year Rates - Proof of Revenue  
Company: Utilities, Inc. of Florida - Consolidated Systems  
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 3  
Preparer: Jared Deason

between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)
		Total Pro Forma Bills	Total Billable Gallons (in 000's)	Consolidated Single Tariff (STP) Rates	Consolidated Pro Forma Proposed Revenue	
1	<b>Residential - Bi-Monthly Base Charge</b>					
2	All Meter Sizes	12,374		\$ 50.95	\$ 630,455	
3	Residential Flat Rate per Unit	5,670		\$ 71.33	404,441	
4	Total Residential Service BFC	<u>18,044</u>			<u>\$ 1,034,896</u>	
5	<b>Consumption Charge (per 1,000 Gallons)</b>					
6	Residential (Max 8k gallons)		103,650	\$ 4.91	\$ 508,922	
7	Total Residential Service Billable Cons.		<u>103,650</u>		<u>\$ 508,922</u>	
8	Total Residential Service	<u>18,044</u>	<u>103,650</u>		<u>\$ 1,543,818</u>	
9	Average Residential Bill				<u>\$85.56</u>	
10						
11	<b>General Service - Bi-Monthly Base Charge</b>					
12	5/8" General Service	12		\$ 50.95	\$ 611	
13	3/4" General Service	0		\$ 76.42	-	
14	1" General Service	1,164		\$ 127.37	148,259	
15	1.5" General Service	136		\$ 254.73	34,643	
16	2" General Service	434		\$ 407.57	176,885	
17	3" General Service	6		\$ 815.14	4,891	
18	4" General Service	6		\$ 1,273.66	7,642	
19	6" General Service	55		\$ 2,547.32	140,103	
20	8" General Service	0		\$ 4,075.72	-	
21	10" General Service	0		\$ 7,387.24	-	
22	General Service Flat Rate per Unit	0		\$ 89.16	-	
23	Total General Service Base Facility Charges	<u>1,813</u>			<u>\$513,034</u>	
24	<b>Consumption Charge (per 1,000 Gallons)</b>					
25	General Service		242,305	\$ 5.65	\$ 1,369,023	
26	Total General Service Consumption		<u>242,305</u>		<u>\$ 1,369,023</u>	
27	Total General Service	<u>1,813</u>	<u>242,305</u>		<u>\$ 1,882,057</u>	
28	Average General Service Bill				<u>\$1,038.09</u>	
29						
30	Other Miscellaneous Revenues				\$49,282	
31	Adjustment to reclass Miscellaneous Revenues				\$0	
32	Total Other Revenues				<u>\$49,282</u>	
33	Adjusted Test Year/ Annualized / Proposed Revenues				<u>\$ 19,824,988</u>	
34						
35	Revenue Requirement				\$ 19,824,720	
36	Difference				<u>\$ 268</u>	

**Present and Proposed Miscellaneous Service Charges**  
**Company: Utilities Inc. of Florida**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**  
Interim [ ] Final [x]  
Historical [x] Projected [ ]  
Water [x] Sewer [ ]

**Schedule E-4**  
**Page 1 of 4**  
**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, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

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

**Present and Proposed Miscellaneous Service Charges**  
**Company: Utilities Inc. of Florida**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**  
Interim [ ] Final [x]  
Historical [x] Projected [ ]  
Water [ ] Sewer [x]

**Schedule E-4**  
**Page 2 of 4**  
**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, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

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

## Present and Proposed Miscellaneous Service Charges

Company: Utilities Inc. of Florida

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Water [x] Sewer [x]

Line No.	BASIS OF CALCULATION OF CHARGES AND SUPPORTING INFORMATION	
1	<b>Normal Hours</b>	
2		
3	<b>Clerical &amp; Administrative Labor</b>	
4	Billing Specialist -	\$734.40 per week
5	Assistant Billing Manager -	\$1,126.34 per week
6	Total -	\$7.75 \$1,787.29 per week/\$44.68 per hour/7.45 per 1/6 hour
7		
8	<b>Labor to Inspect Facilities</b>	
9	Field Person -	\$19.81 \$19.81 per hour (Average Salary of Field Personnel)
10	Total -	\$16.51 \$19.81 per hour, \$16.51 = 20 minutes each way + 10 minutes at location
11		
12	<b>Transportation Costs</b>	
13	Gas-	\$5.63 \$2.25/Gallon of Gas, 12 Miles Gallon, (30 Miles)
14	Truck Costs per Hour-	\$1.55 2015 Avg.Truck Costs \$27,078 with 6 year depreciation \$4,513 per year, \$12.36 per day - \$1.55 per hour
15	Truck Insurance -	\$0.30 Insurance \$861.03 per year, \$2.36 per day - \$0.30 per hour
16	Truck Maintenance -	\$2.54 Maintenance \$7,411.07 per year, \$20.30 per day - \$2.54 per hour
17	Truck Registration -	\$0.02 \$43.75 Avg. Vehcile Registration Amount, .12 per day, \$.02 per day
18	Truck Other Expenses -	<u>\$0.07</u> \$203.40 per year, 0.56 per day, \$.07 per hour
19	Total-	\$10.11
20		
21	<b>Computer /Copier -</b>	\$0.20 Paper and Ink
22		
23	<b>Postage -</b>	\$0.49 Current cost of U.S. postage stamp
24		
25	<b>Total Costs</b>	
26	Clerical & Administrative Labor -	\$7.75
27	Labor to Inspect Facilities and Connect -	\$16.51
28	Transportation Costs -	\$10.11
29	Computer/Copier -	\$0.20
30	Postage -	<u>\$0.49</u>
31	Appropriate Charge -	\$35.06
32		
33	<b>Expansion Factor for RAFs</b>	0.955
34		
35	<b>Total Revised Normal Hours MSC</b>	<b><u>\$36.71</u></b>
36		
37	<b>After Hours</b>	
38	<b>Clerical &amp; Administrative Labor</b>	
39	Billing Specialist -	\$713.20 per week
40	Assistant Billing Manager -	\$1,074.09 per week
41	Total -	\$7.45 \$1,787.29 per week/\$44.68 per hour/7.45 per 1/6 hou
42		
43	<b>Labor to Inspect Facilities</b>	
44	Field Person -	<u>\$19.81</u> \$19.81 per hour (Average Salary of Field Personnel)
45	Total -	\$24.76 (\$19.81 x 1.5) = \$29.72 hour, \$20.99 per 50 minutes
46		
47	<b>Transportation Costs</b>	
48	Gas-	\$5.63 \$2.25/Gallon of Gas, 12 Miles Gallon, (30 Miles)
49	Truck Costs per Hour-	\$1.55 2015 Avg.Truck Costs \$27,078 with 6 year depreciation \$4,513 per year, \$12.36 per day - \$1.55 per hour
50	Truck Insurance -	\$0.30 Insurance \$861.03 per year, \$2.36 per day - \$0.30 per hour
51	Truck Maintenance -	\$2.54 Maintenance \$7,411.07 per year, \$20.30 per day - \$2.54 per hour
52	Truck Registration -	\$0.02 \$43.75 Avg. Vehcile Registration Amount, .12 per day, \$.02 per day
53	Truck Other Expenses -	<u>\$0.07</u> \$203.40 per year, 0.56 per day, \$.07 per hour
54	Total-	\$10.11
55		
56	<b>Computer /Copier -</b>	\$0.20 Paper and Ink
57		
58	<b>Postage -</b>	\$0.49 Current cost of U.S. postage stamp
59		
60	<b>Total Costs</b>	
61	Clerical & Administrative Labor -	\$7.45
62	Labor to Inspect Facilities and Connect -	\$24.76
63	Transportation Costs -	\$10.11
64	Computer/Copier -	\$0.20
65	Postage -	<u>\$0.49</u>
66	Appropriate Charge -	\$43.00
67		
68	<b>Expansion Factor for RAFs</b>	0.955
69		
70	<b>Total Revised After Hours MSC</b>	<b><u>\$45.03</u></b>

**Present and Proposed Miscellaneous Service Charges**  
**Company: Utilities Inc. of Florida**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**  
Interim [ ] Final [x]  
Historical [x] Projected [ ]  
Water [x] Sewer [x]

Schedule E-4

Page 4 of 4

Preparer: Jared Deason

Line No.	BASIS OF CALCULATION OF CHARGE AND SUPPORTING INFORMATION	
1	<b><u>Late Payment Charge</u></b>	
2		
3		
4	<b><u>Clerical &amp; Administrative Labor</u></b>	
5	Billing Specialist -	\$734.40 per week
6	Assistant Billing Manager -	\$1,126.34 per week
7	Total -	\$7.75 \$1,787.29 per week, \$44.68 per hour, 6 transactions per hour
8		
9	<b><u>Computer /Copier -</u></b>	\$0.20 Paper and Ink
10		
11	<b><u>Postage -</u></b>	\$0.49 Current cost of U.S. postage stamp
12		
13		
14	<b><u>Costs per Transaction</u></b>	
15	Clerical & Administrative Labor -	\$7.75
16	Computer /Copier -	\$0.20
17	Postage -	<u>\$0.49</u>
18	<b>Total Costs per Transaction -</b>	<b>\$8.44</b>
19		
20	<b><u>Expansion Factor for RAFs</u></b>	0.955
21		
22	<b><u>Total Revised Late Payment Charge</u></b>	<b><u>\$8.84</u></b>

**CLASS A and B  
WATER AND/OR WASTEWATER UTILITIES**

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

OF

**Utilities, Inc. of Florida - Cypress Lakes**

**Docket No.: 160101-WS**

**VOLUME I**



**FOR THE**

**Test Year Ended: 12/31/2015**



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

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

**INDEX**

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Schedule of Water Rate Base

Florida Public Service Commission

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

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

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

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

Schedule of Wastewater Rate Base

Florida Public Service Commission

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

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

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

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

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

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

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

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

## Schedule of Adjustments to Rate Base

Company: Utilities, Inc. of Florida - Cypress Lakes

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-3

Page 2 of 2

Preparer: Frank Seidman

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

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

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

Florida Public Service Commission

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

Schedule: A-4 (Revised)  
Page 1 of 1  
Preparer: Frank Seidman

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/12	1,768,668	3,771,651
2	Additions	104,671	25,936
3	Retirements	(46,049)	(10,017)
4	Adjustments (rounding)	(1)	
5	Balance 12/31/13	1,827,289	3,787,570
6	Additions	21,308	149,952
7	Retirements	(2,636)	(8,034)
8	Adjustments - COA per Order No. PSC-14-0283-PAA-WS	190,757	426,216
9	Balance 12/31/14	2,036,718	4,355,704
10	Additions	(27,102)	189,858
11	Retirements	1,275	(15,942)
12	Adjustments	1	(1)
13	Balance 12/31/15	2,010,892	4,529,619

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

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

Florida Public Service Commission

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

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

Recap Schedules: A-1, A-4

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



Schedule of Water Plant in Service By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Cypress Lakes

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-5

Page 2 of 2

Preparer: Frank Seidman

Recap Schedules: A-1, A-4

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

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

Florida Public Service Commission

Schedule: A-6

Page 1 of 2

Preparer: Frank Seidman

Company: Utilities, Inc. of Florida - Cypress Lakes

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

Recap Schedules: A-2, A-4

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

Schedule of Wastewater Plant in Service By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Cypress Lakes

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-6

Page 2 of 2

Preparer: Frank Seidman

Recap Schedules: A-2, A-4

Line No.	Account No. and Name	(1) Dec-14	(2) Jan-15	(3) Feb-15	(4) Mar-15	(5) Apr-15	(6) May-15	(7) Jun-15	(8) Jul-15	(9) Aug-15	(10) Sep-15	(11) Oct-15	(12) Nov-15	(13) Dec-15	(14) 13- Month Average
1	<b>INTANGIBLE PLANT</b>														
2	351.1 Organization	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3	352.1 Franchises	(1)	(1)	(1)	(1)	-	-	-	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment														
5	<b>COLLECTION PLANT</b>														
6	353.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	269	269	269	269	269	269	269	269	269	269	269	269	269	269
8	355.2 Power Gen Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	360.2 Collection Sewers - Force	418,833	418,833	418,833	418,833	419,071	419,323	419,323	419,323	419,323	419,323	419,323	419,323	419,323	419,153
10	361.2 Collection Sewers - Gravity	1,173,215	1,173,215	1,173,215	1,173,932	1,174,047	1,174,047	1,174,047	1,174,047	1,174,047	1,174,047	1,174,047	1,174,047	1,174,047	1,173,846
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	-	-	-	-	1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,335	924
13	364.2 Flow Measuring Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	365.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	<b>SYSTEM PUMPING PLANT</b>														
17	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	354.3 Structures & Improvements	101,731	101,401	101,401	101,644	101,644	102,042	102,042	102,042	102,042	102,042	102,042	102,042	102,042	101,858
19	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	371.3 Pumping Equipment	180,891	180,891	180,891	180,891	208,451	207,679	209,209	210,207	210,328	211,043	210,690	211,140	213,437	201,211
21	389.3 Other Plant & Misc. Equipment	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368
22	<b>TREATMENT AND DISPOSAL PLANT</b>														
23	353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	354.4 Structures & Improvements	137,630	137,960	138,121	138,121	138,121	138,121	138,121	138,121	138,121	138,121	138,121	138,121	138,121	138,071
25	355.4 Power Gen Equip	81,515	81,515	81,515	81,515	81,515	81,515	81,515	81,515	81,515	81,515	81,515	81,515	81,515	81,515
26	380.4 Treatment & Disposal Equipment	323,062	323,102	326,079	326,483	327,372	327,411	346,542	346,784	347,358	347,600	347,752	386,697	386,697	343,303
27	381.4 Plant Sewers	20,434	20,434	24,275	24,275	28,515	28,850	28,850	30,992	25,381	25,381	25,381	25,553	25,553	25,683
28	382.4 Outfall Sewer Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	389.4 Other Plant & Misc. Equipment	1,813	1,813	1,813	1,813	1,813	1,813	1,813	1,813	1,813	1,813	1,813	1,813	1,813	1,813
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>														
31	353.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	354.3 Structure & Improvements	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391
33	371.5 Pumping Equipment WTP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	371.6 Pumping Equipment Dist	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	374.6 Reuse Distribution Reservoirs	449	449	449	449	449	449	449	449	449	449	449	449	449	449
36	375.6 Reuse Transmission & Distribution	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722
37	389.5 Other Plant & Misc Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	366.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	367.6 Reuse Mtr Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	<b>GENERAL PLANT</b>														
41	353.7 Land & Land Rights	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610
42	354.7 Structures & Improvements	1,698,470	1,698,470	1,698,470	1,698,470	1,698,631	1,698,631	1,698,631	1,698,631	1,698,631	1,705,434	1,705,434	1,705,434	1,700,434	1,700,290
43	390.7 Office Furniture & Equipment	820	820	820	820	820	820	820	820	820	820	820	820	820	820
44	391.7 Transportation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	393.7 Tools, Shop & Garage Equipment	4,600	4,600	6,418	6,418	6,418	6,418	6,418	6,418	6,418	6,418	6,418	6,570	6,570	6,162
47	394.7 Laboratory Equipment	6,942	6,942	6,942	6,942	6,942	6,942	6,942	6,942	6,942	6,942	6,942	6,942	6,942	6,942
48	395.7 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	812	812	125
49	396.7 Communication Equipment	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875
50	397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	398.7 Other Plant - Allocations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Total	\$ 4,162,638	\$ 4,162,678	\$ 4,171,475	\$ 4,172,839	\$ 4,207,377	\$ 4,207,630	\$ 4,228,291	\$ 4,231,673	\$ 4,226,757	\$ 4,234,517	\$ 4,234,317	\$ 4,274,848	\$ 4,272,145	\$ 4,214,400

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

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

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

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

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

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

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

Florida Public Service Commission

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

Schedule: A-8 (Revised)  
Page 1 of 1  
Preparer: Frank Seidman

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/12	839,010	1,588,550
2	Additions	71,020	128,252
3	Retirements	(46,049)	(10,017)
4	Adjustments	74,723	(141,457)
5	Balance 12/31/13	938,704	1,565,328
6	Additions	61,055	126,996
7	Retirements	(2,636)	(8,034)
8	Adjustments - COA per Order No. PSC-14-0283-PAA-WS	17,643	76,055
9	Adjustments (rounding)	(1)	1
10	Balance 12/31/14	1,014,765	1,760,346
11	Additions	465,765	(235,018)
12	Retirements	1,275	(15,154)
13	Adjustments	(1)	-
14	Balance 12/31/15	1,481,804	1,510,174

## Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Cypress Lakes

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

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

Florida Public Service Commission

Schedule: A-9

Page 1 of 2

Preparer: Frank Seidman

Recap Schedules: A-1, A-8

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

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Cypress Lakes

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-9

Page 2 of 2

Preparer: Frank Seidman

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

Recap Schedules: A-1, A-8

Line No.	(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	<b>INTANGIBLE PLANT</b>														
2	301.1 Organization	(11,159)	(11,230)	(11,301)	(11,372)	(11,443)	(11,514)	(11,585)	(11,655)	(11,726)	(11,797)	(11,868)	(11,939)	(12,010)	(11,585)
3	302.1 Franchises	5,453	5,532	5,611	5,690	5,768	5,847	5,926	6,005	6,084	6,162	6,241	6,320	6,399	5,926
4	339.1 Other Plant & Misc. Equipment														-
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>														
6	303.2 Land & Land Rights														
7	304.2 Structures & Improvements	49,111	49,285	49,458	49,631	49,805	49,978	50,151	50,324	50,498	50,671	50,844	51,017	51,191	50,151
8	305.2 Collect. & Impound. Reservoirs														-
9	306.2 Lake, River & Other Intakes														-
10	307.2 Wells & Springs	43,929	44,097	44,266	44,435	44,604	44,773	44,942	45,111	45,280	45,449	45,618	45,787	45,955	44,942
11	308.2 Infiltration Galleries & Tunnels														-
12	309.2 Supply Mains	6,547	6,635	6,723	6,811	6,899	6,987	7,074	7,162	7,250	7,338	7,426	7,514	7,602	7,074
13	310.2 Power Generation Equipment	181	184	186	189	192	194	197	200	202	205	208	211	213	197
14	311.2 Pumping Equipment	4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297
15	339.2 Other Plant & Misc. Equipment														-
16	<b>WATER TREATMENT PLANT</b>														
17	303.3 Land & Land Rights														
18	304.3 Structures & Improvements	(17,373)	(17,286)	(17,757)	(17,670)	(17,583)	(17,495)	(17,408)	(17,321)	(17,234)	(17,147)	(17,060)	(16,972)	(16,885)	(17,322)
19	311.3 Pumping Equipment	143,760	144,464	145,169	145,874	146,579	147,284	147,989	148,694	149,399	150,104	150,809	151,513	152,218	147,989
20	320.3 Water Treatment Equipment	12,334	12,459	12,585	12,712	12,838	12,965	13,091	13,217	13,344	13,470	13,597	13,723	13,849	13,091
21	339.3 Other Plant & Misc. Equipment														-
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>														
23	303.4 Land & Land Rights														
24	304.4 Structures & Improvements	567	578	590	602	614	625	637	649	661	672	684	696	708	637
25	311.4 Pumping Equipment	54	55	56	57	58	59	60	61	62	63	64	65	66	60
26	330.4 Distr. Reservoirs & Standpipes	28,018	28,183	28,348	28,512	28,677	28,841	29,005	29,169	29,333	29,497	29,661	29,825	29,989	32,739
27	331.4 Transm. & Distribution Mains	238,905	240,121	241,338	242,555	243,772	244,988	246,205	247,422	248,639	249,855	251,072	252,289	253,506	246,205
28	333.4 Services	113,748	114,364	114,980	115,596	116,212	116,828	117,444	118,060	118,676	119,292	119,908	120,524	121,140	115,187
29	334.4 Meters & Meter Installations	105,955	106,690	107,425	108,160	108,895	109,630	110,365	111,100	111,835	112,570	113,305	114,040	114,775	110,489
30	335.4 Hydrants	39,345	39,527	39,708	39,889	40,071	40,252	40,433	40,615	40,796	40,977	41,159	41,340	41,522	40,433
31	336.4 Backflow Prevention Devices	(480)	(476)	(473)	(470)	(466)	(463)	(459)	(456)	(452)	(449)	(445)	(442)	(438)	(452)
32	339.4 Other Plant & Misc. Equipment														-
33	<b>GENERAL PLANT</b>														
34	303.5 Land & Land Rights														
35	304.5 Structures & Improvements	30,091	30,233	30,375	30,517	30,659	30,801	30,943	31,085	31,227	31,369	31,511	31,653	31,795	30,932
36	340.5 Office Furniture & Equipment	250,829	253,558	256,287	259,016	261,745	264,474	267,203	269,932	272,661	275,390	278,119	280,848	283,577	266,927
37	341.5 Transportation Equipment	88,238	89,402	90,566	91,730	92,894	94,058	95,222	96,386	97,550	98,714	99,878	101,042	102,206	90,312
38	342.5 Stores Equipment														-
39	343.5 Tools, Shop & Garage Equipment	32,296	32,521	32,746	32,971	33,196	33,421	33,646	33,871	34,096	34,321	34,546	34,771	34,996	33,699
40	344.5 Laboratory Equipment	4,542	4,578	4,614	4,651	4,687	4,723	4,759	4,795	4,832	4,868	4,904	4,940	4,976	4,759
41	345.5 Power Operated Equipment	189	190	191	192	193	194	195	196	197	198	199	200	201	196
42	346.5 Communication Equipment	1,541	1,567	1,593	1,619	1,645	1,671	1,697	1,723	1,749	1,775	1,801	1,827	1,853	1,692
43	347.5 Miscellaneous Equipment														-
44	348.5 Other Plant - Allocations														-
45	<b>Total</b>	\$ 1,170,917	\$ 1,179,528	\$ 1,188,139	\$ 1,196,750	\$ 1,205,361	\$ 1,213,972	\$ 1,222,583	\$ 1,231,194	\$ 1,239,805	\$ 1,248,416	\$ 1,257,027	\$ 1,265,638	\$ 1,274,249	\$ 1,218,575

## Schedule of Wastewater Accumulated Depreciation By Primary Account

Beginning and End of Year Average

Company: Utilities, Inc. of Florida - Cypress Lakes

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

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

Florida Public Service Commission

Schedule: A-10

Page 1 of 2

Preparer: Frank Seidman

Recap Schedules: A-2, A-8

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



Schedule of Wastewater Accumulated Depreciation By Primary Account

Florida Public Service Commission

Beginning and End of Year Average

Schedule: A-10

Company: Utilities, Inc. of Florida - Cypress Lakes

Page 2 of 2

Docket No.: 160101-WS

Preparer: Frank Seidman

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

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

Recap Schedules: A-2, A-8

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

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

Florida Public Service Commission

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

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

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

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

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

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

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Prior Year 12/31/14	(3) Test year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	<b>WATER</b>							
2								
3	Plant Capacity Fees	\$ -	\$ -	\$ -		\$ -		-
4								
5	Line/Main Extension Fees	314,240	314,240	314,240		314,240		-
6								
7	Meters & Meter Installation Fees	49,051	49,051	49,051	1,351	50,402		-
8								
9	Contributed Property	106,312	107,087	106,393		106,393		-
10								
11	Other - Tap Fees	95,135	128,285	108,480		108,480		-
12								
13	Total	\$ 564,738	\$ 598,663	\$ 578,164	\$ 1,351	\$ 579,515		
14								
15								
16	<b>WASTEWATER</b>							
17								
18	Plant Capacity Fees	\$ -	\$ -	\$ -		\$ -		-
19								
20	Line/Main Extension Fees	676,761	676,761	676,761		676,761		-
21								
22	Contributed Property	497,824	497,824	497,824		497,824		-
23								
24	Other - Tap Fees	144,880	144,880	144,880	1,674	146,554		-
25								
26								
27	Total	\$ 1,319,465	\$ 1,319,465	\$ 1,319,465	\$ 1,674	\$ 1,321,139		

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

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

Florida Public Service Commission

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

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

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

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

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

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

**Florida Public Service Commission**

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

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

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

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

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

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

Florida Public Service Commission

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

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

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

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

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

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

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	<b>WATER</b>														
2															
3	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4															
5	Line/Main Extension Fees	62,075	62,697	63,319	63,942	64,564	65,187	65,809	66,432	67,054	67,676	68,299	68,921	69,544	65,809
6															
7	Meters & Meter Installation Fees	19,250	19,395	19,540	19,685	19,831	19,976	20,121	20,266	20,411	20,556	20,702	20,847	20,992	20,121
8															
9	Contributed Property	112,325	112,815	113,306	113,797	114,288	114,779	115,269	115,760	116,251	116,742	117,232	117,724	118,216	115,270
10															
11	Other - Tap Fees	15,371	15,569	15,769	15,977	16,187	16,405	16,627	16,848	17,085	17,332	17,585	17,843	18,111	16,670
12															
13															
14	Total	\$ 209,020	\$ 210,476	\$ 211,935	\$ 213,401	\$ 214,869	\$ 216,346	\$ 217,826	\$ 219,306	\$ 220,801	\$ 222,306	\$ 223,818	\$ 225,335	\$ 226,862	\$ 217,870
15															
16															
17	<b>WASTEWATER</b>														
18															
19	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20															
21	Line/Main Extension Fees	210,648	212,049	213,450	214,851	216,253	217,654	219,055	220,456	221,857	223,258	224,660	226,061	227,462	219,055
22															
23	Contributed Property	221,033	222,551	224,069	225,587	227,105	228,623	230,141	231,659	233,177	234,695	236,213	237,731	239,249	230,141
24															
25	Other - Tap Fees	29,168	29,470	29,772	30,074	30,375	30,677	30,979	31,281	31,583	31,885	32,187	32,488	32,790	30,979
26															
27															
28	Total	\$ 460,849	\$ 464,070	\$ 467,291	\$ 470,512	\$ 473,733	\$ 476,954	\$ 480,175	\$ 483,396	\$ 486,617	\$ 489,838	\$ 493,059	\$ 496,280	\$ 499,501	\$ 480,175

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

**Schedule of Annual AFUDC Rates Used**

**Florida Public Service Commission**

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

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

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

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



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

Florida Public Service Commission

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

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

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

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

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

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

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

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

Notes:

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

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

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

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

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

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

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

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

Line No.	(1) ASSETS	(2) Dec-14	(3) Adjustments	(4) Adjusted Dec-14	(5) Jan-15	(6) Feb-15	(7) Mar-15	(8) Apr-15	(9) May-15	(10) Jun-15	(11) Jul-15	(12) Aug-15	(13) Sep-15	(14) Oct-15	(15) Nov-15	(16) Dec-15	(17) 13- Month Average
1	Utility Plant in Service	\$ 6,392,422	\$ -	\$ 6,392,422	\$ 6,394,466	\$ 6,403,854	\$ 6,416,893	\$ 6,456,679	\$ 6,462,003	\$ 6,486,593	\$ 6,488,525	\$ 6,486,518	\$ 6,493,660	\$ 6,499,370	\$ 6,541,772	\$ 6,540,511	6,466,405
2	Construction Work in Progress	28	-	28	28	27	46	46	12	12	12	12	12	12	12	12	21
3	Other Utility Plant Adjustments	(162,563)	-	(162,563)	(161,935)	(161,307)	(160,679)	(160,051)	(159,423)	(158,794)	(158,166)	(157,538)	(156,910)	(156,282)	(155,654)	(155,026)	(158,794)
4																	
5	GROSS UTILITY PLANT	6,229,887	-	6,229,887	6,232,558	6,242,575	6,256,260	6,296,674	6,302,592	6,327,811	6,330,370	6,328,992	6,336,762	6,343,100	6,386,130	6,385,497	6,307,632
6	Less: Accumulated Depreciation	(2,775,110)	-	(2,775,110)	(2,794,982)	(2,809,058)	(2,831,410)	(2,855,937)	(2,872,319)	(2,892,584)	(2,899,911)	(2,918,310)	(2,930,227)	(2,951,062)	(2,972,041)	(2,991,979)	(2,884,225)
7																	
8	NET UTILITY PLANT	3,454,777	-	3,454,777	3,437,577	3,433,517	3,424,850	3,440,737	3,430,274	3,435,227	3,430,460	3,410,682	3,406,535	3,392,039	3,414,089	3,393,518	3,423,407
9																	
10	Cash																-
11	Accounts Rec'b - trade	76,590		76,590	86,128	97,396	85,930	118,867	118,745	113,151	94,027	100,878	121,598	107,679	116,136	123,196	104,640
12	Notes Receivable																-
13	Accts. Rec'b - Assoc. Cos.	1,081,307		1,081,307	1,060,774	1,078,162	1,119,693	1,106,626	1,149,484	1,169,399	1,155,198	1,196,978	1,194,979	1,235,589	1,268,634	1,260,445	1,159,790
14	Notes Rec'b - Assoc. Cos.																-
15	Accts. Rec'b - Other																-
16	Accrued Interest Rec'b																-
17	Allowance for Bad Debts	(74)		(74)	(139)	(216)	(208)	(326)	(358)	(391)	(315)	(167)	(146)	(189)	(213)	(235)	(229)
18	Materials & Supplies	3,139		3,139	3,139	3,139	3,139	3,139	3,139	3,139	3,139	3,139	3,139	3,139	3,139	2,638	3,100
19	Miscellaneous Current & Accrued Assets	3,250		3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250
20																	
21	TOTAL CURRENT ASSETS	1,164,212	-	1,164,212	1,153,152	1,181,731	1,211,805	1,231,556	1,274,260	1,288,549	1,255,299	1,304,077	1,322,821	1,349,468	1,390,946	1,389,294	1,270,551
22																	
23	Net Nonutility Property																-
24	Unamortized Debt Discount & Exp.																-
25	Prelim. Survey & Investigation Charges																-
26	Clearing Accounts																-
27	Deferred Rate Case Expense	86,390		86,390	83,923	81,456	78,989	76,521	74,054	71,587	69,120	66,652	64,185	61,718	59,251	56,783	71,587
28	Other Miscellaneous Deferred Debits																-
29	Accum. Deferred Income Taxes																-
30	TOTAL OTHER ASSETS	86,390	-	86,390	83,923	81,456	78,989	76,521	74,054	71,587	69,120	66,652	64,185	61,718	59,251	56,783	71,587
31																	
32	TOTAL ASSETS	\$ 4,705,379	\$ -	\$ 4,705,379	\$ 4,674,652	\$ 4,696,703	\$ 4,715,644	\$ 4,748,814	\$ 4,778,588	\$ 4,795,363	\$ 4,754,878	\$ 4,781,412	\$ 4,793,541	\$ 4,803,225	\$ 4,864,286	\$ 4,839,596	\$ 4,765,545

## Comparative Balance Sheet - Equity Capital &amp; Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Cypress Lakes

Docket No.: 160101-WS

Test Year Ended: 12/31/2015

Schedule: A-19

Page 1 of 2

Preparer: Frank Seidman

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

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

**Note:**

To remove certain deferred taxes

ADIT - NOLs

28,166
<u>28,166</u>

23,220
<u>23,220</u>

24,767
<u>24,767</u>

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
		Dec-14	Adjustments	Adjusted Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	13- Month Average
1	Common Stock Issued	\$ 1,000		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
2	Preferred Stock Issued																
3	Additional Paid in Capital	2,669,067		2,669,067	2,669,067	2,669,067	2,669,067	2,669,067	2,669,067	2,669,067	2,669,067	2,669,067	2,669,067	2,669,067	2,669,067	2,669,067	2,669,067
4	Retained Earnings	187,834	-	187,834	198,021	218,665	229,742	255,914	280,023	281,598	275,292	302,177	304,135	303,370	336,509	340,539	270,294
5	Other Equity Capital																
6																	
7	TOTAL EQUITY CAPITAL	2,857,901	-	2,857,901	2,868,088	2,888,732	2,899,809	2,925,981	2,950,090	2,951,665	2,945,359	2,972,245	2,974,203	2,973,437	3,006,576	3,010,606	2,940,361
8																	
9	Bonds																
10	Reacquired Bonds																
11	Advances From Associated Companies	1,632,875		1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875
12	Other Long-Term Debt																
13																	
14	TOTAL LONG-TERM DEBT	1,632,875	-	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875
15																	
16	Accounts Payable	51,611		51,611	27,491	24,758	26,559	29,028	28,218	39,459	27,326	17,385	22,377	26,290	62,659	26,785	31,534
17	Notes Payable																
18	Notes & Accounts Payable - Assoc. Cos.	(1,249,541)		(1,249,541)	(1,249,541)	(1,249,541)	(1,249,541)	(1,249,541)	(1,249,541)	(1,249,541)	(1,249,541)	(1,249,541)	(1,249,541)	(1,249,541)	(1,249,541)	(1,249,541)	(1,249,541)
19	Customer Deposits	8,101		8,101	8,160	9,312	10,009	10,528	11,139	11,246	11,552	11,466	12,295	12,811	13,007	13,623	11,019
20	Accrued Taxes	60,546		60,546	48,340	54,928	61,618	69,165	75,249	82,648	64,957	71,564	76,196	83,575	77,136	59,045	68,074
21	Current Portion Long Term Debt																
22	Accrued Interest	876		876	906	921	962	1,004	1,048	1,090	1,137	1,183	1,241	1,281	1,320	1,364	1,102
23	Accrued Dividends																
24	Misc. Current and Accrued Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25																	
26	TOTAL CURRENT & ACCRUED LIABILITIES	(1,128,408)	-	(1,128,408)	(1,164,644)	(1,159,622)	(1,150,393)	(1,139,816)	(1,133,887)	(1,115,099)	(1,144,569)	(1,147,943)	(1,137,431)	(1,125,584)	(1,095,419)	(1,148,724)	(1,137,812)
27																	
28	Advances for Construction																
29	Prepaid Capacity Charges																
30	Accum. Deferred ITC's																
31	Operating Reserves																
32																	
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34																	
35	Contributions in Aid of Construction	1,884,203	-	1,884,203	1,884,203	1,885,308	1,888,623	1,889,728	1,894,148	1,895,253	1,895,253	1,902,988	1,907,408	1,910,723	1,913,208	1,918,128	1,897,629
36	Less: Accum. Amortization of CIAC	(669,869)	-	(669,869)	(674,546)	(679,226)	(683,913)	(688,602)	(693,301)	(698,001)	(702,702)	(707,419)	(712,144)	(716,877)	(721,615)	(726,364)	(698,045)
37																	
38	Accumulated Deferred Income Taxes	128,677		128,677	128,677	128,637	128,642	128,649	128,663	128,670	128,662	128,666	128,631	128,651	128,661	153,075	130,535
39																	
40	TOTAL EQUITY CAPITAL & LIABILITIES	\$ 4,705,379	\$ -	\$ 4,705,379	\$ 4,674,652	\$ 4,696,703	\$ 4,715,644	\$ 4,748,814	\$ 4,778,588	\$ 4,795,363	\$ 4,754,878	\$ 4,781,412	\$ 4,793,541	\$ 4,803,225	\$ 4,864,286	\$ 4,839,596	\$ 4,765,543

Schedule of Water Net Operating Income

Florida Public Service Commission

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

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

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

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

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

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

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

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



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

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

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

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

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

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

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

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

Test Year Operating Revenues

Florida Public Service Commission

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

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

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

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

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

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

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

Detail of Operation & Maintenance Expenses By Month - Wastewater

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

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

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

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

Operation & Maintenance Expense Comparison - Water

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

Schedule: B-7 (Revised)  
Page 1 of 1  
Preparer: Patrick Flynn

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

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/2012	(3) Current TY 12/31/15	(4) TY Adj.'s per B-5	(5) Adjusted TY 12/31/15	(6) \$ Difference	(7) % Difference	(10) Explanation
1	601 Salaries & Wages - Employees	83,451	83,006	5,598	88,604	5,153	6.17 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.
2	603 Salaries & Wages - Officers, Etc.	7,834	3,966	149	4,115	(3,719)	(47.48) %	This expense was not allocated to Cypress Lakes in the previous TY but should have been.
3	604 Employee Pensions & Benefits	19,397	28,379	1,896	30,275	10,878	56.08 %	Reflects large increases in health care costs since the last TY.
4	610 Purchased Water	-	-	-	-	-	-	
5	615 Purchased Power	11,174	9,662	-	9,662	(1,512)	(13.53) %	Under benchmark
6	616 Fuel for Power Purchased	-	-	-	-	-	-	
7	618 Chemicals	8,858	13,061	(3,588)	9,473	615	6.94 %	Increase in the volume of chemicals used, primarily in chlorine.
8	620 Materials & Supplies	4,545	8,656	-	8,656	4,111	90.45 %	Reflects the variance from year to year in repair activities and costs associated with them.
9	631 Contractual Services - Engr.	600	-	-	-	(600)	(100.00) %	Under benchmark
10	632 Contractual Services - Acct.	2,531	3,368	-	3,368	837	33.06 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
11	633 Contractual Services - Legal	72	7	-	7	(65)	(90.34) %	Under benchmark
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	
13	635 Contractual Services - Other	-	-	-	-	-	-	
14	636 Contractual Services - Testing	9,075	2,164	-	2,164	(6,911)	(76.16) %	Under benchmark
15	641 Rental of Building/Real Prop.	122	108	-	108	(14)	(11.26) %	Under benchmark
16	642 Rental of Equipment	-	-	-	-	-	%	
17	650 Transportation Expenses	8,634	5,363	161	5,524	(3,110)	(36.02) %	Under benchmark
18	656 Insurance - Vehicle	-	-	-	-	-	%	
19	657 Insurance - General Liability	-	10,211	-	10,211	10,211	100.00 %	General liability insurance expense wasn't allocated in this line item in the previous TY. See line 21.
20	658 Insurance - Workman's Comp.	-	-	-	-	-	%	
21	659 Insurance - Other	10,694	2,243	-	2,243	(8,451)	(79.03) %	Under benchmark
22	660 Advertising Expense	24	-	-	-	(24)	(100.00) %	Under benchmark
23	666 Reg. Comm. Exp. - Rate Case Amort.	21,648	15,188	14,564	29,753	n/a	n/a %	
24	667 Reg. Comm. Exp. - Other	21	531	-	531	510	2,429.02 %	Reflects the fallout from an adjustment made in 2012 TY.
25	670 Bad Debt Expense	362	406	-	406	44	12.22 %	De minimus amount.
26	675 Miscellaneous Expenses	16,521	33,751	-	33,751	17,230	104.29 %	Reflects the fallout from an adjustment made in 2012 TY.
27	<b>TOTAL</b>	<b>205,562</b>	<b>220,069</b>	<b>18,780</b>	<b>238,850</b>	<b>25,182</b>	<b>13.69</b> %	
28								
29	Less: 766 Reg. Comm Exp	(21,648)	(15,188)	(14,564)	(29,753)	n/a	n/a	Not subject to Index Benchmarking
30								
31	<b>TOTAL</b>	<b>183,914</b>	<b>204,881</b>	<b>4,216</b>	<b>209,097</b>	<b>25,182</b>	<b>13.69</b> %	
32								
33	Total Customers (ERC's)	<b>1,263.6</b>			<b>1,266.0</b>	2	0.19 %	
34								
35	Consumer Price Index - U	<b>229.601</b>			<b>236.525</b>	6.924	3.02 %	
36								
37	Benchmark Index: Increase in Customer ERC's					1.0019		
38	Increase in CPI					1.0302		
						<b>1.0322</b>		

Operation & Maintenance Expense Comparison - Wastewater

Company: Utilities, Inc. of Florida - Cypress Lakes

Docket No.: 160101-WS

Test Year Ended: 12/31/2015

Schedule: B-8 (Revised)

Page 1 of 1

Preparer: Patrick Flynn

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

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/12	(3) Current TY 12/31/15	(4) TY Adj.'s per B-6	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701 Salaries & Wages - Employees	76,697	78,799	5,319	84,118	7,421	9.68 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.
2	703 Salaries & Wages - Officers, Etc.	7,200	3,765	141	3,906	(3,294)	(45.75) %	Under benchmark
3	704 Employee Pensions & Benefits	17,826	26,940	1,802	28,742	10,916	61.24 %	Reflects large increases in health care costs since the last TY.
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	
5	711 Sludge Removal Expense	19,000	14,400	-	14,400	(4,600)	(24.21) %	Under benchmark
6	715 Purchased Power	53,922	58,915	-	58,915	4,993	9.26 %	Increase in power used at the WWTP.
7	716 Fuel for Power Purchased	-	-	-	-	-	-	
8	718 Chemicals	8,060	12,399	3,257	15,656	7,596	94.24 %	Used more chlorine for disinfection due to increased flow and dosage rate, polymer used for sludge dewatering
9	720 Materials & Supplies	10,494	16,017	-	16,017	5,523	52.63 %	Reflects the variance from year to year in repair activities and costs associated with them.
10	731 Contractual Services - Engr.	551	-	-	-	(551)	(100.00) %	Under benchmark
11	732 Contractual Services - Acct.	2,326	3,197	-	3,197	871	37.44 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
12	733 Contractual Services - Legal	66	7	-	7	(59)	(89.99) %	Under benchmark
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	
14	735 Contractual Services - Testing	-	-	-	-	-	%	
15	736 Contractual Services - Other	8,335	2,054	-	2,054	(6,281)	(75.36) %	Under benchmark
16	741 Rental of Building/Real Prop.	112	103	-	103	(9)	(8.23) %	Under benchmark
17	742 Rental of Equipment	-	-	-	-	-	-	
18	750 Transportation Expenses	7,936	5,091	153	5,244	(2,692)	(33.92) %	Under benchmark
19	756 Insurance - Vehicle	-	-	-	-	-	-	
20	757 Insurance - General Liability	-	9,694	-	9,694	9,694	100.00 %	General liability insurance expense wasn't allocated in this line item in the previous TY. See line 22.
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	
22	759 Insurance - Other	9,828	2,129	-	2,129	(7,699)	(78.34) %	Under benchmark
23	760 Advertising Expense	22	-	-	-	(22)	(100.00) %	Under benchmark
24	766 Reg. Comm. Exp. - Rate Case Amort.	19,895	14,419	13,854	28,272	n/a	n/a %	
25	767 Reg. Comm. Exp. - Other	28	504	-	504	476	1,700.63 %	Reflects the fallout from an adjustment made in 2012TY.
26	770 Bad Debt Expense	333	386	-	386	53	15.81 %	De minimus amount
27	775 Miscellaneous Expenses	32,826	49,251	5,100	54,351	21,525	65.57 %	Reflects the fallout from an adjustment made in 2012TY.
28								
29	<b>TOTAL</b>	<b>\$ 275,458</b>	<b>\$ 298,069</b>	<b>\$ 29,625</b>	<b>\$ 327,694</b>	<b>\$ 43,860</b>	<b>17.16 %</b>	
30								
31	Less: 766 Reg. Comm Exp	(19,895)	(14,419)	(13,854)	(28,272)	n/a	n/a	Not subject to Index Benchmarking
32								
33	<b>TOTAL</b>	<b>255,563</b>	<b>283,650</b>	<b>15,772</b>	<b>299,422</b>	<b>43,860</b>	<b>17.16 %</b>	
34								
35	Total Customers (ERC's)	<u>1,163.3</u>			<u>1,207.0</u>	44	3.76 %	
36								
37	Consumer Price Index - U	<u>229.601</u>			<u>236.525</u>	6.924	3.02 %	
38								
39	Benchmark Index: Increase in Customer ERC's					1.0376		
40	Increase in CPI					1.0302		
41								
42						<u>1.0689</u>		

Contractual Services

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Cypress Lakes

Schedule: B-9

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Frank Seidman

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

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



Analysis of Rate Case Expense

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	Friedman & Friedman, P.A.	Martin Friedman	360.00	42.23	15,203	Legal Fees
2	Friedman & Friedman, P.A.	Bridget Friedman	360.00	14.08	5,069	Legal Fees
3	Milian, Swain & Associates	Deborah Swain	200.00	35.19	7,038	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Milian, Swain & Associates	Cynthia Yapp	150.00	43.99	6,599	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5	Milian, Swain & Associates	John Swain	130.00	2.11	274	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
6	M&R Consultants	Frank Seidman	150.00	21.12	3,168	U&UAnalysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7	Guastella Associates	John Guastella	245.00	14.08	3,450	Consolidated Rates
8	Guastella Associates	Gary White	200.00	10.56	2,112	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9	Public Service Commission				317	Filing Fee
10	Water Service Corp.	Other staff			704	Assist w/MFRs, data requests, audit facilitation
11	Travel & Other					Customer notices, postage
12	Consultants Travel				475	Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp. / UIF				528	Travel, Hotel/Accommodation, Rental Care, Airfare
14	Water Service Corp. / UIF				2,639	Notices - postage, printing, publication
15	Additional Rate Case Exp Generic Docket					
16	Estimate Through				\$ 47,576	
17						
18						
19	[ ] PAA					
20	[x] Commission Hearing					
21						
22	Amortization Period 4 Years					
23	Explanation if different from Section 367.0816, Florida					
24						
25	Amortization of Rate Case Expense:					
26						
27						
28			(A)	(B)	(C)	
29	Prior unamortized rate case expenses		Water	Wastewater	Total	
30	Unamortized Generic Dkt Rate Case Expense		\$ 31,296	\$ 29,769	\$ 61,064	
30	Current rate case expense		2,579	2,453	5,032	
31	Total projected rate case expense		24,383	23,193	47,576	
32	Annual Amortization		58,258	55,415	113,672	
33			\$ 14,564	\$ 13,854	\$ 28,418	
34	Method of allocation between systems:					
35			1,266.30	1,204.50	2,470.80	
36	Customers (based on ERCs)		51.25%	48.75%	100.00%	

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

Florida Public Service Commission

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

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

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

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

Allocation of Expenses

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

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

Cypress Lakes Utilities, Inc.  
 Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending January 31, 2015			Water	Sewer
			Allocation Percentages				Amounts Allocated				
			Other Companies/	Cypress Lakes Utilities, Inc.	Total		Other Companies/	Cypress Lakes Utilities, Inc.	Total		
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
No.	No.	Description	Utilities, Inc.	Systems	Total	Method	Utilities, Inc.	Systems	Total	Water	Sewer
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.89%	99.11%	100.00%	ERC	\$2,770	307,765	\$310,535	1,421	1,349
3	408	Taxes Other than Income	0.90%	99.10%	100.00%	ERC	\$443	49,007	\$49,450	227	216
4	409	Gains/Losses from Disposit	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility f	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Constructio	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.90%	99.10%	100.00%	ERC	(\$37)	(4,118)	(\$4,155)	(19)	(18)
8	601/701/603/703	Salaries	0.90%	99.10%	100.00%	ERC	\$3,166	350,177	\$353,343	1,624	1,542
9	604/704	Employee Benefits	0.90%	99.10%	100.00%	ERC	\$6,308	697,638	\$703,946	3,236	3,072
10	620/720	Materials and Supplies	0.90%	99.10%	100.00%	ERC	\$798	88,241	\$89,038	409	389
11	632/732	Contractual Services - Acco	0.90%	99.10%	100.00%	ERC	\$483	53,434	\$53,917	248	235
12	633/733	Contractual Services - Lega	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Othe	0.90%	99.10%	100.00%	ERC	\$758	83,826	\$84,584	389	369
14	641	Rent Expense	0.90%	99.10%	100.00%	ERC	\$15	1,689	\$1,704	8	7
15	650/750	Transportation Expenses	0.90%	99.10%	100.00%	ERC	\$9	1,050	\$1,060	5	5
16	657	Insurance - General Liabilit	0.90%	99.10%	100.00%	ERC	\$1,666	184,294	\$185,960	855	812
17	659/759	Other Insurance	0.90%	99.10%	100.00%	ERC	\$55	6,046	\$6,101	28	27
18	670/770	Bad Debt Expense	0.90%	99.10%	100.00%	ERC	\$9	1,008	\$1,017	5	4
19	675/775	Miscellaneous Expenses	0.90%	99.10%	100.00%	ERC	\$1,036	114,541	\$115,577	531	504
20							<u>\$17,480</u>	<u>\$1,934,597</u>	<u>\$1,952,077</u>	<u>8,966</u>	<u>8,514</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	3.79%	96.21%	100.00%	ERC	\$1,375	\$34,900	\$36,275	705	670
25	408	Taxes Other than Income	3.80%	96.20%	100.00%	ERC	\$1,336	\$33,837	\$35,173	685	650
26	410	Miscellaneous Non-Utility f	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	3.73%	96.27%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	3.84%	96.16%	100.00%	ERC	\$1,761	\$44,119	\$45,880	903	858
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	3.79%	96.21%	100.00%	ERC	\$9	\$233	\$242	5	4
32	631/731	Contractual Services - Engir	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Lega	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	3.79%	96.21%	100.00%	ERC	\$114	\$2,886	\$3,000	58	55
35	636/736	Contractual Services - Othe	3.79%	96.21%	100.00%	ERC	\$156	\$3,959	\$4,115	80	76
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.79%	96.21%	100.00%	ERC	\$691	\$17,531	\$18,222	354	336
38	667/767	Reg. Commission Exp. - Otr	3.79%	96.21%	100.00%	ERC	(\$208)	(\$5,287)	(\$5,495)	(107)	(101)
39	675/775	Miscellaneous Expenses	3.79%	96.21%	100.00%	ERC	\$333	\$8,445	\$8,777	171	162
40							<u>\$ 5,566</u>	<u>\$ 140,627</u>	<u>\$146,193</u>	<u>2,855</u>	<u>2,711</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: Cypress Lakes Utilities, Inc.  
 Docket No.: 110257-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

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

Cypress Lakes Utilities, Inc.  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending February 28, 2015			Allocation Percentage	
			Cypress Lakes Utilities, Inc.	Other Companies/ Systems	Total		Amounts Allocated			51.29% Water	48.71% Sewer
							Cypress Lakes Utilities, Inc.	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.88%	99.12%	100.00%	ERC	\$2,774	311,096	\$313,870	1,423	1,351
3	408	Taxes Other than Income	0.89%	99.11%	100.00%	ERC	\$431	48,132	\$48,563	221	210
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.89%	99.11%	100.00%	ERC	\$20	2,279	\$2,300	10	10
8	601/701/603/703	Salaries	0.89%	99.11%	100.00%	ERC	\$3,026	337,884	\$340,910	1,552	1,474
9	604/704	Employee Benefits	0.89%	99.11%	100.00%	ERC	\$4,547	507,746	\$512,294	2,333	2,215
10	620/720	Materials and Supplies	0.89%	99.11%	100.00%	ERC	\$530	59,189	\$59,719	272	258
11	632/732	Contractual Services - Accounting	0.89%	99.11%	100.00%	ERC	\$488	54,539	\$55,028	251	238
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.89%	99.11%	100.00%	ERC	\$734	81,988	\$82,722	377	358
14	641	Rent Expense	0.89%	99.11%	100.00%	ERC	\$15	1,689	\$1,704	8	7
15	650/750	Transportation Expenses	0.89%	99.11%	100.00%	ERC	\$2	255	\$257	1	1
16	657	Insurance - General Liability	0.89%	99.11%	100.00%	ERC	\$1,458	162,808	\$164,266	748	710
17	659/759	Other Insurance	0.89%	99.11%	100.00%	ERC	\$99	11,053	\$11,152	51	48
18	670/770	Bad Debt Expense	0.89%	99.11%	100.00%	ERC	(\$8)	(\$85)	(\$852)	(4)	(4)
19	675/775	Miscellaneous Expenses	0.89%	99.11%	100.00%	ERC	\$1,201	134,107	\$135,308	616	585
20							\$15,320	\$1,711,920	\$1,727,240	7,858	7,461
21	<u>Water Service Corp. Allocated State Expenses</u>										
22											
23											
24	403	Depreciation Expenses	3.79%	96.21%	100.00%	ERC	\$783	\$19,902	\$20,685	402	382
25	408	Taxes Other than Income	3.80%	96.20%	100.00%	ERC	\$950	\$24,052	\$25,001	487	463
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	3.90%	96.10%	100.00%	ERC	\$0	\$4	\$5	0	0
29	601/701/603/703	Salaries	3.84%	96.16%	100.00%	ERC	\$1,822	\$45,689	\$47,511	935	888
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	3.79%	96.21%	100.00%	ERC	\$31	\$793	\$824	16	15
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	3.84%	96.16%	100.00%	ERC	\$5	\$135	\$140	3	3
34	635	Testing Expense	3.79%	96.21%	100.00%	ERC	(\$114)	(\$2,886)	(\$3,000)	(58)	(55)
35	636/736	Contractual Services - Other	3.79%	96.21%	100.00%	ERC	(\$143)	(\$3,627)	(\$3,770)	(73)	(70)
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.79%	96.21%	100.00%	ERC	\$756	\$19,199	\$19,954	388	368
38	667/767	Reg. Commission Exp. - Other	3.79%	96.21%	100.00%	ERC	(\$4)	(\$101)	(\$105)	(2)	(2)
39	675/775	Miscellaneous Expenses	3.79%	96.21%	100.00%	ERC	\$318	\$8,086	\$8,405	163	155
40							\$4,406	\$111,245	\$115,651	2,260	2,146
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$-	\$-	\$0	-	-
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

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

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

Cypress Lakes Utilities, Inc.  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending March 31, 2015	
			Cypress Lakes Utilities, Inc.	Other Companies/ Systems	Total		Cypress Lakes Utilities, Inc.	Other Companies/ Systems	Total	51.29% Water	48.71% Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.88%	99.12%	100.00%	ERC	\$2,794	312,948	\$315,743	1,433	1,361
3	408	Taxes Other than Income	0.89%	99.11%	100.00%	ERC	\$368	40,987	\$41,354	189	179
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.97%	99.03%	100.00%	ERC	(\$0)	(2)	(\$2)	(0)	(0)
7	427	Interest Expense	-2577.34%	2677.34%	100.00%	ERC	\$772	(802)	(\$30)	396	376
8	601/701/603/703	Salaries	0.89%	99.11%	100.00%	ERC	\$3,241	361,386	\$364,627	1,662	1,579
9	604/704	Employee Benefits	0.89%	99.11%	100.00%	ERC	\$3,840	428,173	\$432,013	1,969	1,870
10	620/720	Materials and Supplies	0.89%	99.11%	100.00%	ERC	\$645	71,888	\$72,533	331	314
11	632/732	Contractual Services - Accounting	0.89%	99.11%	100.00%	ERC	\$514	57,364	\$57,879	264	251
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.89%	99.11%	100.00%	ERC	\$1,083	120,756	\$121,839	555	527
14	641	Rent Expense	0.89%	99.11%	100.00%	ERC	\$16	1,739	\$1,755	8	8
15	650/750	Transportation Expenses	0.89%	99.11%	100.00%	ERC	\$2	207	\$208	1	1
16	657	Insurance - General Liability	0.89%	99.11%	100.00%	ERC	\$1,645	183,415	\$185,059	844	801
17	659/759	Other Insurance	0.89%	99.11%	100.00%	ERC	\$54	6,055	\$6,109	28	26
18	670/770	Bad Debt Expense	0.89%	99.11%	100.00%	ERC	\$20	2,263	\$2,284	10	10
19	675/775	Miscellaneous Expenses	0.89%	99.11%	100.00%	ERC	\$1,864	207,858	\$209,722	956	908
20							<u>\$16,858</u>	<u>\$1,794,235</u>	<u>\$1,811,093</u>	<u>8,647</u>	<u>8,211</u>
21	<u>Water Service Corp. Allocated State Expenses</u>										
22	403	Depreciation Expenses	3.78%	96.22%	100.00%	ERC	\$4,355	\$110,744	\$115,099	2,234	2,121
23	408	Taxes Other than Income	3.79%	96.21%	100.00%	ERC	\$858	\$21,768	\$22,626	440	418
24	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
25	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26	427	Interest Expense	3.73%	96.27%	100.00%	ERC	\$0	\$5	\$5	0	0
27	601/701/603/703	Salaries	3.83%	96.17%	100.00%	ERC	\$1,989	\$49,917	\$51,907	1,020	969
28	604/704	Employee Benefits	3.78%	96.22%	100.00%	ERC	\$6	\$159	\$165	3	3
29	620/720	Materials and Supplies	3.78%	96.22%	100.00%	ERC	\$16	\$402	\$418	8	8
30	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
32	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	636/736	Contractual Services - Other	3.78%	96.22%	100.00%	ERC	\$119	\$3,021	\$3,140	61	58
34	642/742	Rental of Equipment	3.78%	96.22%	100.00%	ERC	\$21	\$535	\$556	11	10
35	650/750	Transportation Expense	3.78%	96.22%	100.00%	ERC	\$766	\$19,475	\$20,241	393	373
36	667/767	Reg. Commission Exp. - Other	3.79%	96.21%	100.00%	ERC	\$13	\$318	\$331	6	6
37	675/775	Miscellaneous Expenses	3.78%	96.22%	100.00%	ERC	\$353	\$8,978	\$9,331	181	172
38							<u>\$ 8,496</u>	<u>\$ 215,321</u>	<u>\$223,818</u>	<u>4,358</u>	<u>4,138</u>
39	<u>Water Service Corp. Allocated UI Expenses</u>										
40	427	Interest Expense	0.55%	99.45%	100.00%	Unallocated Rate Base	\$16,150	\$2,923,727	\$2,939,877	8,283	7,866
41							<u>\$ 16,150</u>	<u>\$ 2,923,727</u>	<u>\$2,939,877</u>	<u>8,283</u>	<u>7,866</u>
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: Cypress Lakes Utilities, Inc.  
 Docket No.: 110257-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

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

Cypress Lakes Utilities, Inc.  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			51.29% Water	48.71% Sewer
			Cypress Lakes Utilities, Inc.	Other Companies/ Systems	Total		Historical Month Ending April 30, 2015				
							Cypress Lakes Utilities, Inc.	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.89%	99.11%	100.00%	ERC	\$3,103	346,916	\$350,020	1,592	1,512
3	408	Taxes Other than Income	0.89%	99.11%	100.00%	ERC	\$325	36,175	\$36,500	167	158
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.89%	99.11%	100.00%	ERC	(\$7)	(784)	(\$791)	(4)	(3)
7	427	Interest Expense	0.89%	99.11%	100.00%	ERC	\$12	1,361	\$1,374	6	6
8	601/701/603/703	Salaries	0.89%	99.11%	100.00%	ERC	\$3,530	393,034	\$396,564	1,811	1,719
9	604/704	Employee Benefits	0.89%	99.11%	100.00%	ERC	\$3,464	385,718	\$389,182	1,777	1,687
10	620/720	Materials and Supplies	0.89%	99.11%	100.00%	ERC	\$663	73,760	\$74,423	340	323
11	632/732	Contractual Services - Accounting	0.89%	99.11%	100.00%	ERC	\$480	53,437	\$53,917	246	234
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.89%	99.11%	100.00%	ERC	\$1,004	111,768	\$112,772	515	489
14	641	Rent Expense	0.89%	99.11%	100.00%	ERC	\$16	1,739	\$1,755	8	8
15	650/750	Transportation Expenses	0.89%	99.11%	100.00%	ERC	\$3	317	\$320	1	1
16	657	Insurance - General Liability	0.89%	99.11%	100.00%	ERC	\$1,674	186,352	\$188,025	859	815
17	659/759	Other Insurance	0.89%	99.11%	100.00%	ERC	\$205	22,827	\$23,032	105	100
18	670/770	Bad Debt Expense	0.89%	99.11%	100.00%	ERC	\$18	1,988	\$2,006	9	9
19	675/775	Miscellaneous Expenses	0.89%	99.11%	100.00%	ERC	\$1,458	162,281	\$163,738	748	710
20							<u>\$15,947</u>	<u>\$1,776,890</u>	<u>\$1,792,837</u>	<u>8,180</u>	<u>7,767</u>
21	<u>Water Service Corp. Allocated State Expenses</u>										
22											
23											
24	403	Depreciation Expenses	3.77%	96.23%	100.00%	ERC	\$923	\$23,547	\$24,470	474	450
25	408	Taxes Other than Income	3.79%	96.21%	100.00%	ERC	\$885	\$22,501	\$23,386	454	431
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	3.78%	96.22%	100.00%	ERC	(\$170)	(\$4,330)	(\$4,500)	(87)	(83)
28	427	Interest Expense	3.83%	96.17%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	3.82%	96.18%	100.00%	ERC	\$1,842	\$46,316	\$48,158	945	897
30	604/704	Employee Benefits	3.78%	96.22%	100.00%	ERC	\$12	\$293	\$305	6	6
31	620/720	Materials and Supplies	3.77%	96.23%	100.00%	ERC	\$18	\$467	\$486	9	9
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	3.78%	96.22%	100.00%	ERC	\$93	\$2,374	\$2,467	48	45
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.78%	96.22%	100.00%	ERC	\$1,002	\$25,545	\$26,547	514	488
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	3.79%	96.21%	100.00%	ERC	\$1,089	\$27,617	\$28,706	558	530
40							<u>\$ 5,695</u>	<u>\$ 144,334</u>	<u>\$150,029</u>	<u>2,921</u>	<u>2,774</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>

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

Allocation of Expenses

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

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

Cypress Lakes Utilities, Inc.  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending May 31, 2015	
			Cypress Lakes Utilities, Inc.	Other Companies/ Systems	Total		Cypress Lakes Utilities, Inc.	Other Companies/ Systems	Total	51.29% Water	48.71% Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.89%	99.11%	100.00%	ERC	\$2,835	315,947	\$318,782	1,454	1,381
3	408	Taxes Other than Income	0.89%	99.11%	100.00%	ERC	\$290	32,216	\$32,506	149	141
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.89%	99.11%	100.00%	ERC	(\$7)	(795)	(\$802)	(4)	(3)
7	427	Interest Expense	0.90%	99.10%	100.00%	ERC	(\$1)	(123)	(\$124)	(1)	(1)
8	601/701/603/703	Salaries	0.89%	99.11%	100.00%	ERC	\$3,187	353,556	\$356,743	1,634	1,552
9	604/704	Employee Benefits	0.89%	99.11%	100.00%	ERC	\$3,915	434,356	\$438,272	2,008	1,907
10	620/720	Materials and Supplies	0.89%	99.11%	100.00%	ERC	\$584	64,828	\$65,412	300	285
11	632/732	Contractual Services - Accounting	0.89%	99.11%	100.00%	ERC	\$482	53,435	\$53,917	247	235
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.89%	99.11%	100.00%	ERC	\$971	107,735	\$108,706	498	473
14	641	Rent Expense	0.89%	99.11%	100.00%	ERC	\$16	1,801	\$1,817	8	8
15	650/750	Transportation Expenses	0.89%	99.11%	100.00%	ERC	\$7	730	\$736	3	3
16	657	Insurance - General Liability	0.89%	99.11%	100.00%	ERC	\$1,652	183,307	\$184,959	847	805
17	659/759	Other Insurance	0.89%	99.11%	100.00%	ERC	\$241	26,784	\$27,026	124	118
18	670/770	Bad Debt Expense	0.89%	99.11%	100.00%	ERC	\$12	1,383	\$1,396	6	6
19	675/775	Miscellaneous Expenses	0.89%	99.11%	100.00%	ERC	\$992	110,071	\$111,063	509	483
20							\$15,177	\$1,685,232	\$1,700,410	7,784	7,393
21	<u>Water Service Corp. Allocated State Expenses</u>										
22											
23											
24	403	Depreciation Expenses	3.79%	96.21%	100.00%	ERC	\$931	\$23,660	\$24,591	477	453
25	408	Taxes Other than Income	3.79%	96.21%	100.00%	ERC	\$778	\$19,722	\$20,499	399	379
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	3.73%	96.27%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	3.84%	96.16%	100.00%	ERC	\$1,987	\$49,808	\$51,795	1,019	968
30	604/704	Employee Benefits	3.79%	96.21%	100.00%	ERC	\$20	\$510	\$530	10	10
31	620/720	Materials and Supplies	3.79%	96.21%	100.00%	ERC	\$17	\$430	\$447	9	8
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	3.79%	96.21%	100.00%	ERC	\$9	\$222	\$230	4	4
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.79%	96.21%	100.00%	ERC	\$1,098	\$27,877	\$28,974	563	535
38	667/767	Reg. Commission Exp. - Other	3.79%	96.21%	100.00%	ERC	\$37	\$935	\$972	19	18
39	675/775	Miscellaneous Expenses	3.79%	96.21%	100.00%	ERC	\$295	\$7,489	\$7,784	151	144
40							\$ 5,171	\$ 130,657	\$135,828	2,652	2,519
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-

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

Allocation of Expenses

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

Preparer: Frank Seidman

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

Cypress Lakes Utilities, Inc.  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending June 30, 2015	
			Cypress Lakes Utilities, Inc.	Other Companies/ Systems	Total		Cypress Lakes Utilities, Inc.	Other Companies/ Systems	Total	51.28% Water	48.72% Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.89%	99.11%	100.00%	ERC	\$2,666	296,739	\$299,405	1,367	1,299
3	408	Taxes Other than Income	0.89%	99.11%	100.00%	ERC	\$298	33,016	\$33,314	153	145
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.89%	99.11%	100.00%	ERC	(\$13)	(1,417)	(\$1,430)	(7)	(6)
7	427	Interest Expense	-542.85%	642.85%	100.00%	ERC	\$776	(919)	(\$143)	398	378
8	601/701/603/703	Salaries	0.89%	99.11%	100.00%	ERC	\$3,282	363,569	\$366,852	1,683	1,599
9	604/704	Employee Benefits	0.89%	99.11%	100.00%	ERC	\$5,504	609,644	\$615,148	2,823	2,681
10	620/720	Materials and Supplies	0.89%	99.11%	100.00%	ERC	\$713	78,996	\$79,709	366	347
11	632/732	Contractual Services - Accounting	0.89%	99.11%	100.00%	ERC	\$482	53,434	\$53,917	247	235
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.89%	99.11%	100.00%	ERC	\$960	106,296	\$107,256	492	467
14	641	Rent Expense	0.89%	99.11%	100.00%	ERC	\$16	1,801	\$1,817	8	8
15	650/750	Transportation Expenses	0.90%	99.10%	100.00%	ERC	\$8	914	\$923	4	4
16	657	Insurance - General Liability	0.89%	99.11%	100.00%	ERC	\$1,659	183,726	\$185,384	851	808
17	659/759	Other Insurance	0.89%	99.11%	100.00%	ERC	\$475	52,639	\$53,115	244	232
18	670/770	Bad Debt Expense	0.89%	99.11%	100.00%	ERC	\$11	1,259	\$1,270	6	6
19	675/775	Miscellaneous Expenses	0.89%	99.11%	100.00%	ERC	\$1,271	140,741	\$142,011	652	619
20							\$18,110	\$1,920,438	\$1,938,548	9,288	8,822
21	<u>Water Service Corp. Allocated State Expenses</u>										
22											
23											
24	403	Depreciation Expenses	3.79%	96.21%	100.00%	ERC	\$929	\$23,595	\$24,524	476	453
25	408	Taxes Other than Income	3.80%	96.20%	100.00%	ERC	\$859	\$21,764	\$22,623	441	418
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	3.85%	96.15%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	3.84%	96.16%	100.00%	ERC	\$2,417	\$60,519	\$62,936	1,240	1,177
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	3.82%	96.18%	100.00%	ERC	\$67	\$1,688	\$1,755	34	33
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	3.79%	96.21%	100.00%	ERC	\$11	\$289	\$300	6	6
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.79%	96.21%	100.00%	ERC	\$930	\$23,601	\$24,531	477	453
38	667/767	Reg. Commission Exp. - Other	3.79%	96.21%	100.00%	ERC	\$38	\$970	\$1,008	20	19
39	675/775	Miscellaneous Expenses	3.79%	96.21%	100.00%	ERC	\$239	\$6,072	\$6,311	123	117
40							\$ 5,491	\$ 138,502	\$143,993	2,816	2,675
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.54%	99.46%	100.00%	Unallocated Rate Base	\$16,156	\$2,969,898	\$2,986,054	8,286	7,871
45							\$ 16,156	\$ 2,969,898	\$2,986,054	8,286	7,871

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



Allocation of Expenses

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

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

Cypress Lakes Utilities, Inc.  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			51.28% Water	48.72% Sewer
			Cypress Lakes Utilities, Inc.	Other Companies/ Systems	Total		Historical Month Ending July 31, 2015				
							Cypress Lakes Utilities, Inc.	Other Companies/ Systems	Total		
<b>Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	0.89%	99.11%	100.00%	ERC	\$2,902	323,489	\$326,391	1,488	1,414
3	408	Taxes Other than Income	0.89%	99.11%	100.00%	ERC	\$300	33,253	\$33,553	154	146
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.89%	99.11%	100.00%	ERC	(\$16)	(1,777)	(\$1,793)	(8)	(8)
7	427	Interest Expense	0.89%	99.11%	100.00%	ERC	(\$3)	(305)	(\$308)	(1)	(1)
8	601/701/603/703	Salaries	0.89%	99.11%	100.00%	ERC	\$3,470	385,109	\$388,579	1,779	1,690
9	604/704	Employee Benefits	0.89%	99.11%	100.00%	ERC	\$4,047	449,122	\$453,169	2,075	1,971
10	620/720	Materials and Supplies	0.89%	99.11%	100.00%	ERC	\$570	63,267	\$63,837	292	278
11	632/732	Contractual Services - Accounting	0.89%	99.11%	100.00%	ERC	\$571	63,346	\$63,917	293	278
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.89%	99.11%	100.00%	ERC	\$902	100,153	\$101,056	463	440
14	641	Rent Expense	0.89%	99.11%	100.00%	ERC	\$17	1,857	\$1,874	9	8
15	650/750	Transportation Expenses	0.89%	99.11%	100.00%	ERC	\$3	301	\$303	1	1
16	657	Insurance - General Liability	0.89%	99.11%	100.00%	ERC	\$1,652	183,308	\$184,960	847	805
17	659/759	Other Insurance	0.89%	99.11%	100.00%	ERC	\$571	63,335	\$63,905	293	278
18	670/770	Bad Debt Expense	0.89%	99.11%	100.00%	ERC	\$10	1,101	\$1,111	5	5
19	675/775	Miscellaneous Expenses	0.89%	99.11%	100.00%	ERC	\$1,195	132,614	\$133,809	613	582
20							<u>\$16,189</u>	<u>\$1,798,174</u>	<u>\$1,814,362</u>	<u>8,302</u>	<u>7,886</u>
<b>Water Service Corp. Allocated State Expenses:</b>											
24	403	Depreciation Expenses	3.78%	96.22%	100.00%	ERC	\$994	\$25,268	\$26,261	510	484
25	408	Taxes Other than Income	3.80%	96.20%	100.00%	ERC	\$631	\$15,982	\$16,613	323	307
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	3.86%	96.14%	100.00%	ERC	\$0	\$4	\$4	0	0
29	601/701/603/703	Salaries	3.84%	96.16%	100.00%	ERC	\$2,586	\$64,835	\$67,421	1,326	1,260
30	604/704	Employee Benefits	3.80%	96.20%	100.00%	ERC	\$118	\$2,985	\$3,103	60	57
31	620/720	Materials and Supplies	3.79%	96.21%	100.00%	ERC	\$30	\$752	\$782	15	14
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	3.79%	96.21%	100.00%	ERC	\$312	\$7,919	\$8,230	160	152
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.79%	96.21%	100.00%	ERC	\$927	\$23,552	\$24,479	475	451
38	667/767	Reg. Commission Exp. - Other	3.79%	96.21%	100.00%	ERC	\$13	\$327	\$340	7	6
39	675/775	Miscellaneous Expenses	3.80%	96.20%	100.00%	ERC	\$529	\$13,395	\$13,925	271	258
40							<u>\$ 6,139</u>	<u>\$ 155,020</u>	<u>\$161,158</u>	<u>3,148</u>	<u>2,990</u>
<b>Water Service Corp. Allocated UI Expenses:</b>											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

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

Preparer: Frank Seidman

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

Cypress Lakes Utilities, Inc.  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending August 31, 2015	
			Cypress Lakes Utilities, Inc.	Other Companies/ Systems	Total		Cypress Lakes Utilities, Inc.	Other Companies/ Systems	Total	51.26% Water	48.74% Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.89%	99.11%	100.00%	ERC	\$2,983	332,119	\$335,102	1,529	1,454
3	408	Taxes Other than Income	0.89%	99.11%	100.00%	ERC	\$283	31,351	\$31,634	145	138
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.89%	99.11%	100.00%	ERC	(\$18)	(2,014)	(\$2,032)	(9)	(9)
7	427	Interest Expense	0.90%	99.10%	100.00%	ERC	(\$2)	(167)	(\$168)	(1)	(1)
8	601/701/603/703	Salaries	0.89%	99.11%	100.00%	ERC	\$3,091	342,682	\$345,772	1,584	1,506
9	604/704	Employee Benefits	0.89%	99.11%	100.00%	ERC	\$4,722	523,495	\$528,217	2,421	2,301
10	620/720	Materials and Supplies	0.89%	99.11%	100.00%	ERC	\$764	84,752	\$85,516	392	373
11	632/732	Contractual Services - Accounting	0.89%	99.11%	100.00%	ERC	\$571	63,345	\$63,917	293	278
12	633/733	Contractual Services - Legal	0.89%	99.11%	100.00%	ERC	(\$227)	(25,139)	(\$25,365)	(116)	(111)
13	636/736	Contractual Services - Other	0.89%	99.11%	100.00%	ERC	\$1,044	115,766	\$116,810	535	509
14	641	Rent Expense	0.89%	99.11%	100.00%	ERC	\$17	1,857	\$1,874	9	8
15	650/750	Transportation Expenses	0.89%	99.11%	100.00%	ERC	\$3	313	\$315	1	1
16	657	Insurance - General Liability	0.89%	99.11%	100.00%	ERC	\$1,654	183,407	\$185,061	848	806
17	659/759	Other Insurance	0.89%	99.11%	100.00%	ERC	\$130	14,411	\$14,541	67	63
18	670/770	Bad Debt Expense	0.89%	99.11%	100.00%	ERC	\$11	1,186	\$1,197	5	5
19	675/775	Miscellaneous Expenses	0.89%	99.11%	100.00%	ERC	\$1,120	124,179	\$125,300	574	546
20							<u>\$16,147</u>	<u>\$1,791,545</u>	<u>\$1,807,692</u>	<u>8,277</u>	<u>7,870</u>
21	<u>Water Service Corp. Allocated State Expenses</u>										
22											
23											
24	403	Depreciation Expenses	3.79%	96.21%	100.00%	ERC	\$939	\$23,856	\$24,795	481	458
25	408	Taxes Other than Income	3.80%	96.20%	100.00%	ERC	\$798	\$20,209	\$21,007	409	389
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	3.73%	96.27%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	3.84%	96.16%	100.00%	ERC	\$2,564	\$64,214	\$66,778	1,314	1,250
30	604/704	Employee Benefits	3.79%	96.21%	100.00%	ERC	\$12	\$312	\$325	6	6
31	620/720	Materials and Supplies	3.79%	96.21%	100.00%	ERC	\$23	\$584	\$607	12	11
32	631/731	Contractual Services - Engineering	3.79%	96.21%	100.00%	ERC	\$111	\$2,806	\$2,916	57	54
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	3.79%	96.21%	100.00%	ERC	\$8	\$198	\$205	4	4
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.79%	96.21%	100.00%	ERC	\$869	\$22,056	\$22,925	445	423
38	667/767	Reg. Commission Exp. - Other	3.79%	96.21%	100.00%	ERC	\$12	\$312	\$324	6	6
39	675/775	Miscellaneous Expenses	3.71%	96.29%	100.00%	ERC	\$111	\$2,882	\$2,993	57	54
40							<u>\$ 5,447</u>	<u>\$ 137,434</u>	<u>\$142,881</u>	<u>2,792</u>	<u>2,655</u>
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

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

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

Cypress Lakes Utilities, Inc.  
 Allocation Percentage

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

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

Allocation of Expenses

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

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

Cypress Lakes Utilities, Inc.  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			51.25% Water	48.75% Sewer
			Cypress Lakes Utilities, Inc.	Other Companies/ Systems	Total		Historical Month Ending October 31, 2015				
							Cypress Lakes Utilities, Inc.	Other Companies/ Systems	Total		
<u>Water Service Corp. Allocated Expenses:</u>											
2	403	Depreciation Expense	0.89%	99.11%	100.00%	ERC	\$2,946	329,240	\$332,186	1,510	1,436
3	408	Taxes Other than Income	0.89%	99.11%	100.00%	ERC	\$274	30,450	\$30,723	140	133
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.89%	99.11%	100.00%	ERC	(\$26)	(2,852)	(\$2,878)	(13)	(12)
7	427	Interest Expense	0.89%	99.11%	100.00%	ERC	(\$2)	(236)	(\$238)	(1)	(1)
8	601/701/603/703	Salaries	0.89%	99.11%	100.00%	ERC	\$3,310	368,344	\$371,654	1,697	1,613
9	604/704	Employee Benefits	0.89%	99.11%	100.00%	ERC	\$4,623	514,456	\$519,079	2,369	2,254
10	620/720	Materials and Supplies	0.89%	99.11%	100.00%	ERC	\$639	71,125	\$71,764	328	312
11	632/732	Contractual Services - Accounting	0.89%	99.11%	100.00%	ERC	\$569	63,347	\$63,917	292	277
12	633/733	Contractual Services - Legal	0.89%	99.11%	100.00%	ERC	\$20	2,180	\$2,200	10	10
13	636/736	Contractual Services - Other	0.89%	99.11%	100.00%	ERC	\$1,287	143,226	\$144,513	660	627
14	641	Rent Expense	0.89%	99.11%	100.00%	ERC	\$17	1,857	\$1,874	9	8
15	650/750	Transportation Expenses	0.89%	99.11%	100.00%	ERC	\$3	374	\$378	2	2
16	657	Insurance - General Liability	0.89%	99.11%	100.00%	ERC	\$1,759	195,768	\$197,527	902	858
17	659/759	Other Insurance	0.89%	99.11%	100.00%	ERC	\$853	94,906	\$95,758	437	416
18	670/770	Bad Debt Expense	0.89%	99.11%	100.00%	ERC	\$12	1,376	\$1,388	6	6
19	675/775	Miscellaneous Expenses	0.89%	99.11%	100.00%	ERC	\$1,337	148,795	\$150,132	685	652
20							<u>\$17,622</u>	<u>\$1,962,355</u>	<u>\$1,979,977</u>	<u>9,032</u>	<u>8,590</u>
<u>Water Service Corp. Allocated State Expenses</u>											
24	403	Depreciation Expenses	3.81%	96.19%	100.00%	ERC	\$1,067	\$26,968	\$28,035	547	520
25	408	Taxes Other than Income	3.81%	96.19%	100.00%	ERC	\$823	\$20,756	\$21,579	422	401
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	3.81%	96.19%	100.00%	ERC	\$10	\$245	\$255	5	5
29	601/701/603/703	Salaries	3.86%	96.14%	100.00%	ERC	\$2,417	\$60,255	\$62,673	1,239	1,178
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	3.81%	96.19%	100.00%	ERC	\$28	\$703	\$731	14	14
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	3.81%	96.19%	100.00%	ERC	\$22	\$553	\$575	11	11
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.81%	96.19%	100.00%	ERC	\$947	\$23,938	\$24,885	486	462
38	667/767	Reg. Commission Exp. - Other	3.81%	96.19%	100.00%	ERC	\$147	\$3,726	\$3,873	76	72
39	675/775	Miscellaneous Expenses	3.81%	96.19%	100.00%	ERC	\$364	\$9,200	\$9,564	187	178
40							<u>\$ 5,826</u>	<u>\$ 146,345</u>	<u>\$152,170</u>	<u>2,986</u>	<u>2,840</u>
<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>

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

Allocation of Expenses

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

Preparer: Frank Seidman

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

Cypress Lakes Utilities, Inc.  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending November 30, 2015	
			Cypress Lakes Utilities, Inc.	Other Companies/ Systems	Total		Cypress Lakes Utilities, Inc.	Other Companies/ Systems	Total	51.25% Water	48.75% Sewer
<u>Water Service Corp. Allocated Expenses:</u>											
2	403	Depreciation Expense	0.89%	99.11%	100.00%	ERC	\$2,955	329,401	\$332,357	1,515	1,441
3	408	Taxes Other than Income	0.89%	99.11%	100.00%	ERC	\$270	29,993	\$30,263	138	132
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.89%	99.11%	100.00%	ERC	(\$26)	(2,899)	(\$2,925)	(13)	(13)
7	427	Interest Expense	0.89%	99.11%	100.00%	ERC	(\$4)	(475)	(\$479)	(2)	(2)
8	601/701/603/703	Salaries	0.89%	99.11%	100.00%	ERC	\$4,104	455,542	\$459,646	2,103	2,001
9	604/704	Employee Benefits	0.89%	99.11%	100.00%	ERC	\$4,796	532,295	\$537,091	2,458	2,338
10	620/720	Materials and Supplies	0.89%	99.11%	100.00%	ERC	\$569	63,179	\$63,749	292	278
11	632/732	Contractual Services - Accounting	0.89%	99.11%	100.00%	ERC	\$678	75,203	\$75,880	347	330
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.89%	99.11%	100.00%	ERC	\$1,082	120,054	\$121,135	554	527
14	641	Rent Expense	0.89%	99.11%	100.00%	ERC	\$17	1,857	\$1,874	9	8
15	650/750	Transportation Expenses	0.89%	99.11%	100.00%	ERC	\$5	558	\$563	3	2
16	657	Insurance - General Liability	0.89%	99.11%	100.00%	ERC	\$1,723	191,274	\$192,997	883	840
17	659/759	Other Insurance	0.89%	99.11%	100.00%	ERC	\$1,462	162,279	\$163,741	749	713
18	670/770	Bad Debt Expense	0.89%	99.11%	100.00%	ERC	\$12	1,279	\$1,290	6	6
19	675/775	Miscellaneous Expenses	0.89%	99.11%	100.00%	ERC	\$1,267	140,598	\$141,865	649	618
20							<u>\$18,909</u>	<u>\$2,100,137</u>	<u>\$2,119,046</u>	<u>9,691</u>	<u>9,218</u>
<u>Water Service Corp. Allocated State Expenses</u>											
24	403	Depreciation Expenses	3.81%	96.19%	100.00%	ERC	\$989	\$24,943	\$25,932	507	482
25	408	Taxes Other than Income	3.82%	96.18%	100.00%	ERC	\$775	\$19,511	\$20,286	397	378
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	3.85%	96.15%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	3.87%	96.13%	100.00%	ERC	\$2,483	\$61,736	\$64,218	1,272	1,210
30	604/704	Employee Benefits	3.81%	96.19%	100.00%	ERC	(\$6)	(\$139)	(\$145)	(3)	(3)
31	620/720	Materials and Supplies	3.82%	96.18%	100.00%	ERC	\$26	\$657	\$683	13	13
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	3.82%	96.18%	100.00%	ERC	\$4	\$91	\$95	2	2
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.82%	96.18%	100.00%	ERC	\$844	\$21,264	\$22,108	432	411
38	667/767	Reg. Commission Exp. - Other	3.81%	96.19%	100.00%	ERC	\$4	\$104	\$108	2	2
39	675/775	Miscellaneous Expenses	3.82%	96.18%	100.00%	ERC	\$465	\$11,726	\$12,191	238	227
40							<u>\$ 5,585</u>	<u>\$ 139,896</u>	<u>\$145,481</u>	<u>2,862</u>	<u>2,723</u>
<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>

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

Allocation of Expenses

Company: Cypress Lakes Utilities, Inc.  
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Cypress Lakes Utilities, Inc.  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending December 31, 2015			51.25% Water	48.75% Sewer
			Cypress Lakes Utilities, Inc.	Other Companies/ Systems	Total		Amounts Allocated				
							Cypress Lakes Utilities, Inc.	Other Companies/ Systems	Total		
<b>Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	0.89%	99.11%	100.00%	ERC	\$2,833	316,189	\$319,022	1,452	1,381
3	408	Taxes Other than Income	0.83%	99.17%	100.00%	ERC	(\$0)	(42)	(\$42)	(0)	(0)
4	409	Gains/Losses from Disposition of Utility	0.90%	99.10%	100.00%	ERC	\$1	99	\$100	0	0
5	410	Miscellaneous Non-Utility Expenses	0.89%	99.11%	100.00%	ERC	\$182	20,257	\$20,439	93	89
6	420	Interest During Construction	0.89%	99.11%	100.00%	ERC	(\$29)	(3,277)	(\$3,307)	(15)	(14)
7	427	Interest Expense	-4114.52%	4214.52%	100.00%	ERC	\$870	(891)	(\$21)	446	424
8	601/701/603/703	Salaries	0.89%	99.11%	100.00%	ERC	\$2,858	317,579	\$320,437	1,465	1,393
9	604/704	Employee Benefits	0.89%	99.11%	100.00%	ERC	\$6,179	686,599	\$692,778	3,167	3,012
10	620/720	Materials and Supplies	0.89%	99.11%	100.00%	ERC	\$699	77,647	\$78,345	358	341
11	632/732	Contractual Services - Accounting	0.89%	99.11%	100.00%	ERC	\$679	75,461	\$76,140	348	331
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.89%	99.11%	100.00%	ERC	\$1,053	116,996	\$118,049	540	513
14	641	Rent Expense	0.89%	99.11%	100.00%	ERC	\$33	3,715	\$3,748	17	16
15	650/750	Transportation Expenses	0.89%	99.11%	100.00%	ERC	\$3	295	\$297	1	1
16	657	Insurance - General Liability	0.89%	99.11%	100.00%	ERC	\$1,723	191,465	\$193,188	883	840
17	659/759	Other Insurance	0.89%	99.11%	100.00%	ERC	(\$237)	(26,373)	(\$26,610)	(122)	(116)
18	670/770	Bad Debt Expense	0.89%	99.11%	100.00%	ERC	\$10	1,124	\$1,134	5	5
19	675/775	Miscellaneous Expenses	0.89%	99.11%	100.00%	ERC	\$1,206	134,041	\$135,247	618	588
20							\$18,062	\$1,910,882	\$1,928,944	9,257	8,805
<b>Water Service Corp. Allocated State Expenses</b>											
24	403	Depreciation Expenses	3.81%	96.19%	100.00%	ERC	\$1,118	\$28,204	\$29,322	573	545
25	408	Taxes Other than Income	3.82%	96.18%	100.00%	ERC	\$847	\$21,342	\$22,189	434	413
26	410	Miscellaneous Non-Utility Expenses	3.86%	96.14%	100.00%	ERC	\$127	\$3,164	\$3,291	65	62
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	3.84%	96.16%	100.00%	ERC	\$1	\$17	\$17	0	0
29	601/701/603/703	Salaries	3.86%	96.14%	100.00%	ERC	\$2,963	\$73,716	\$76,679	1,518	1,444
30	604/704	Employee Benefits	3.81%	96.19%	100.00%	ERC	(\$3)	(\$79)	(\$82)	(2)	(2)
31	620/720	Materials and Supplies	3.82%	96.18%	100.00%	ERC	\$22	\$563	\$586	11	11
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	3.81%	96.19%	100.00%	ERC	\$71	\$1,800	\$1,871	37	35
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	3.81%	96.19%	100.00%	ERC	\$323	\$8,138	\$8,461	165	157
36	642/742	Rental of Equipment	3.81%	96.19%	100.00%	ERC	\$11	\$269	\$279	5	5
37	650/750	Transportation Expense	3.81%	96.19%	100.00%	ERC	\$788	\$19,869	\$20,657	404	384
38	667/767	Reg. Commission Exp. - Other	3.81%	96.19%	100.00%	ERC	\$130	\$3,266	\$3,395	66	63
39	675/775	Miscellaneous Expenses	3.82%	96.18%	100.00%	ERC	\$767	\$19,318	\$20,085	393	374
40							\$ 7,163	\$ 179,588	\$186,751	3,671	3,492
<b>Water Service Corp. Allocated UI Expenses</b>											
44	427	Interest Expense	0.48%	99.52%	100.00%	Unallocated Rate Base	\$15,411	\$3,163,808	\$3,179,219	7,898	7,513
45							\$ 15,411	\$ 3,163,808	\$3,179,219	7,898	7,513

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

Allocation of Expenses

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

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

Cypress Lakes Utilities, Inc.  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Year Ending December 31, 2015					
			Allocation Percentages				Amounts Allocated					
			Cypress Lakes Utilities, Inc.	Other Companies/ Systems	Total		Cypress Lakes Utilities, Inc.	Other Companies/ Systems	Total	51.25% Water	48.75% Sewer	
<b>Water Service Corp. Allocated Expenses:</b>												
1	403	Depreciation Expense	0.89%	99.11%	100.00%	ERC	\$34,493	3,850,902	\$3,885,396	17,678	16,815	
2	408	Taxes Other than Income	0.89%	99.11%	100.00%	ERC	\$3,557	395,374	\$398,931	1,823	1,734	
3	409	Gains/Losses from Disposition of Utility	0.90%	99.10%	100.00%	ERC	\$1	99	\$100	0	0	
4	410	Miscellaneous Non-Utility Expenses	0.89%	99.11%	100.00%	ERC	\$182	20,257	\$20,439	93	89	
5	420	Interest During Construction	0.89%	99.11%	100.00%	ERC	(\$165)	(18,348)	(\$18,513)	(85)	(80)	
6	427	Interest Expense	-145.39%	245.39%	100.00%	ERC	\$3,116	(5,260)	(\$2,144)	1,597	1,519	
7	601/701/603/703	Salaries	0.89%	99.11%	100.00%	ERC	\$39,602	4,401,903	\$4,441,505	20,296	19,306	
8	604/704	Employee Benefits	0.89%	99.11%	100.00%	ERC	\$55,139	6,126,372	\$6,181,510	28,259	26,880	
9	620/720	Materials and Supplies	0.89%	99.11%	100.00%	ERC	\$7,776	864,110	\$871,885	3,985	3,791	
10	632/732	Contractual Services - Accounting	0.89%	99.11%	100.00%	ERC	\$6,565	729,696	\$736,260	3,364	3,200	
11	633/733	Contractual Services - Legal	0.89%	99.11%	100.00%	ERC	(\$207)	(22,958)	(\$23,165)	(106)	(101)	
12	636/736	Contractual Services - Other	0.89%	99.11%	100.00%	ERC	\$11,884	1,321,103	\$1,332,987	6,091	5,794	
13	641	Rent Expense	0.89%	99.11%	100.00%	ERC	\$211	23,459	\$23,670	108	103	
14	650/750	Transportation Expenses	0.89%	99.11%	100.00%	ERC	\$50	5,582	\$5,633	26	25	
15	657	Insurance - General Liability	0.89%	99.11%	100.00%	ERC	\$19,905	2,212,443	\$2,232,348	10,201	9,704	
16	659/759	Other Insurance	0.89%	99.11%	100.00%	ERC	\$4,372	485,830	\$490,202	2,241	2,131	
17	670/770	Bad Debt Expense	0.89%	99.11%	100.00%	ERC	\$126	14,037	\$14,164	65	62	
18	675/775	Miscellaneous Expenses	0.89%	99.11%	100.00%	ERC	\$15,034	1,671,478	\$1,686,512	7,705	7,329	
19							\$201,642	\$22,076,078	\$22,277,720	103,343	98,299	
20							\$0		\$0			
21	<b>Water Service Corp. Allocated State Expenses</b>											
22	403	Depreciation Expenses	3.79%	96.21%	100.00%	ERC	\$15,412	\$391,217	\$406,630	7,899	7,513	
23	408	Taxes Other than Income	3.80%	96.20%	100.00%	ERC	\$10,348	\$261,917	\$272,264	5,303	5,044	
24	410	Miscellaneous Non-Utility Expenses	3.86%	96.14%	100.00%	ERC	\$127	\$3,164	\$3,291	65	62	
25	414	Taxes Other than Income	3.78%	96.22%	100.00%	ERC	(\$170)	(\$4,330)	(\$4,500)	(87)	(83)	
26	427	Interest Expense	3.81%	96.19%	100.00%	ERC	\$12	\$309	\$321	6	6	
27	601/701/603/703	Salaries	3.84%	96.16%	100.00%	ERC	\$27,273	\$682,255	\$709,529	13,978	13,296	
28	604/704	Employee Benefits	3.79%	96.21%	100.00%	ERC	\$180	\$4,571	\$4,751	92	88	
29	620/720	Materials and Supplies	3.80%	96.20%	100.00%	ERC	\$295	\$7,458	\$7,752	151	144	
30	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	(\$0)	\$0	\$0	(0)	(0)	
31	633/733	Contractual Services - Legal	3.82%	96.18%	100.00%	ERC	\$77	\$1,934	\$2,011	39	37	
32	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	0	0	
33	636/736	Contractual Services - Other	3.80%	96.20%	100.00%	ERC	\$914	\$23,173	\$24,087	469	446	
34	642/742	Rental of Equipment	3.79%	96.21%	100.00%	ERC	\$32	\$804	\$835	16	15	
35	650/750	Transportation Expense	3.79%	96.21%	100.00%	ERC	\$10,404	\$263,881	\$274,285	5,332	5,072	
36	667/767	Reg. Commission Exp. - Other	3.82%	96.18%	100.00%	ERC	\$182	\$4,570	\$4,752	93	88	
37	675/775	Miscellaneous Expenses	3.80%	96.20%	100.00%	ERC	\$5,226	\$132,424	\$137,650	2,678	2,548	
38							\$70,312	\$1,773,345	\$1,843,658	36,035	34,277	
39							\$0		\$0			
40	<b>Water Service Corp. Allocated UI Expenses</b>											
41	427	Interest Expense	0.51%	99.49%	100.00%	Unallocated Rate Base	\$61,732	\$12,048,146	\$12,109,878	31,638	30,094	
42							\$61,732	\$12,048,146	\$12,109,878	31,638	30,094	
43							\$0		\$0			

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

## Net Depreciation Expense - Water

Company: Utilities, Inc. of Florida - Cypress Lakes

Docket No.: 160101-WS

Test Year Ended: 12/31/2015

Historic [X] Projected [ ]

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

Florida Public Service Commission

Schedule: B-13

Page 1 of 1

Preparer: Frank Seidman

Recap Schedules: B-1

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



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

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility* Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>					
2	351.1 Organization	-		-		
3	352.1 Franchises	-		-		
4	389.1 Other Plant & Misc. Equipment			-		
5	<b>COLLECTION PLANT</b>					
6	353.2 Land & Land Rights			-		
7	354.2 Structures & Improvements	8		8		
8	355.2 Power Generation Equipment	-		-		
9	360.2 Collection Sewers - Force	7,116		7,116		
10	361.2 Collection Sewers - Gravity	26,040		26,040		
11	362.2 Special Collecting Structures			-		
12	363.2 Services to Customers	6,857		6,857		
13	364.2 Flow Measuring Devices	-		-		
14	365.2 Flow Measuring Installations			-		
15	389.2 Other Plant & Misc. Equipment	-		-		
16	<b>SYSTEM PUMPING PLANT</b>					
17	353.3 Land & Land Rights			-		
18	354.3 Structures & Improvements	4,076		4,076		
19	370.3 Receiving Wells			-		
20	371.3 Pumping Equipment	11,281		11,281		
21	389.3 Other Plant & Misc. Equipment	76		76		
22	<b>TREATMENT AND DISPOSAL PLANT</b>					
23	353.4 Land & Land Rights			-		
24	354.4 Structures & Improvements	4,327		4,327		
25	355.4 Power Generation Equipment	4,076		4,076		
26	380.4 Treatment & Disposal Equipment	19,171		19,171		
27	381.4 Plant Sewers	754		754		
28	382.4 Outfall Sewer Lines	-		-		
29	389.4 Other Plant & Misc. Equipment	101		101		
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>					
31	354.3 Structures & Improvements	44		44		
32	366.6 Reuse Services	-		-		
33	367.6 Reuse Mtr/Installations	-		-		
34	374.5 Reuse Dist Reservoirs	12		12		
35	375.6 Reuse Trans. And Dist. System	87		87		
36	371.6 Pumping Equip RCLM Dist	-		-		
37	371.5 Pumping Equipment	-		-		
38	389.5 Other Plant & Misc Equipment	-		-		
39	<b>GENERAL PLANT</b>					
40	353.7 Land & Land Rights			-		
41	354.7 Structures & Improvements	53,293	607	53,900		
42	390.7 Office Furniture & Equipment	54	16,346	16,400		
43	391.7 Transportation Equipment	-	7,253	7,253		
44	392.7 Stores Equipment		1,371	1,371		
45	393.7 Tools, Shop & Garage Equipment	155	212	366		
46	394.7 Laboratory Equipment	463	7	470		
47	395.7 Power Operated Equipment	11	130	141		
48	396.7 Communication Equipment	-	-	-		
49	397.7 Miscellaneous Equipment	-		-		
50	398.7 Other Tangible Plant			-		
51	TOTAL	138,002	25,926	163,928		N/A
52	LESS: AMORTIZATION OF CIAC	(38,652)		(38,652)		
53						
54	NET DEPRECIATION EXPENSE - SEWER	\$ 99,350	\$ 25,926	\$ 125,276		N/A

## Taxes Other Than Income (Final Rates)

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

Florida Public Service Commission  
Schedule: B-15  
Page 1 of 1  
Preparer: Frank Seidman

Recap Schedules: B-1, B-2

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

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

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

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

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

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ 84,596	\$ (11,805)	\$ 72,791	\$ 7,948	\$ 64,844
2							
3	Deferred Income Tax Expense	C-5	35,796	(35,796)	-	-	-
4							
5	ITC Realized This Year	C-7					
6							
7	ITC Amortization	C-7					
8	(3% ITC and IRC 46(f)(2))						
9							
10	Parent Debt Adjustment	C-8	-	-	-	-	-
11							
12	Total Income Tax Expense		\$ 120,392	\$ (47,601)	\$ 72,791	\$ 7,948	\$ 64,844

Supporting Schedules: C-2, C-5, C-7, C-8  
Recap Schedules: B-1, B-2

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

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

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

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

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

## State and Federal Income Tax Calculation - Current Sewer

Company: Utilities, Inc. of Florida - Cypress Lakes

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: C-2

Page 2 of 2

Preparer: Frank Seidman

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

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

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

Recap Schedules: C-1

**Schedule of Interest In Tax Expense Calculation**

**Florida Public Service Commission**  
**Schedule: C-3**  
**Page 1 of 1**  
**Preparer: Frank Seidman**  
**Supporting Schedules: D-1, C-8**  
**Recap Schedules: C-2**

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

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt			\$ -		
2						
3	Amortization of Debt Premium,			-		
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	1,102	(882)	220	24	196
7						
8	Other Interest Expense - Intercompany	64,868	10,452	75,320	8,224	67,096
9						
10	AFUDC	(165)	165	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	<b>Total Used For Tax Calculation</b>	<b>\$ 65,805</b>	<b>\$ 9,735</b>	<b>\$ 75,540</b>	<b>\$ 8,248</b>	<b>\$ 67,293</b>
16						
17	Calculation of ITC Interest Synchronization Adjustment					
18	ONLY for Option 2 companies (See Sch. C-8, pg. 4)					
19						
20					<b>Total Weighted Cost</b>	<b>Debt Only Weighted Cost</b>
21	<u>Balances From Schedule D-1</u>	<u>Amount</u>	<u>Ratio</u>	<u>Cost</u>		
22						
23	Long-Term Debt					
24						
25	Short-Term Debt					
26	Preferred Stock					
27						
28	Common Equity					
29						
30	Total					
31						
32	ITCs (from D-1, Line 7)					
33						
34	Weighted Debt Cost (From Line 12)					
35						
36	Interest Adjustment (To Line 6)					

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Cypress Lakes

Schedule: C-4

Docket No.: 160101-WS

Page 1 of 1

Schedule Year Ended: 12/31/2015

Preparer: Frank Seidman

Historic  Projected

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

Line No.	Description	Total Per Books	Utility Adjustments	Utilitiy Adjusted	Water	Sewer
1	AFUDC	(165)	-	(165)	(57)	(108)
2	Meals & Entertainment (50%)	178	12	190	97	93
3		13	12	25	40	(15)

Supporting Schedules: None

Recap Schedules: C-2

Deferred Income Tax Expense (Final) - Water

Florida Public Service Commission

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

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

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Test Year Adjustments	Water
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 88,610	\$ -	\$ 88,610		\$ 88,610
3	Book Depreciation and Amortization	87,382	(25,057)	62,325		62,325
4						
5	Difference	1,228	25,057	26,285	-	26,285
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees	-	-	-		-
9	Deferred Maintenance - Amort	-	-	-		-
10	Deferred Rate Case Exp	15,185	-	15,185	(14,564)	621
11	Deferred Rate Case Additions	-	-	-	58,258	58,258
12	Organization Exp - Amort	33		33		33
13	Other - Bad Debt	83		83		83
14	Gain on Sale & PAA	2,257		2,257		2,257
15	Other <sup>1</sup>	(5,133)		(5,133)		(5,133)
16						
17	Total Timing Differences (To C-2)	13,653	25,057	38,710	43,693	82,404
18						
19	State Tax Rate	0.055	0.055	0.055	0.055	0.055
20	State Deferred Taxes ( Line 16 x Line 18)	751	1,378	2,129	2,403	4,532
21	(Limited by NOL)			-		-
22	Total State Tax Deferred	751	1,378	2,129	2,403	4,532
23						
24	Timing Differences For Federal Deferred Taxes (Line 16 - 21)	12,902	23,679	36,581	41,290	77,872
25						
26	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
27						
28	Federal Deferred Taxes (Line 24 x Line 25)	4,387	8,051	12,438	14,039	26,477
29	Add: State Deferred Taxes (Line 21)	751	1,378	2,129	2,403	4,532
30						
31	Total Deferred Tax Expense (To C-1)	\$ 5,138	\$ 9,429	\$ 14,567	\$ 16,442	\$ 31,009

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

Supporting Schedules: None  
Recap Schedules: C-2



Deferred Income Tax Expense (Final) - Sewer

Florida Public Service Commission

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

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

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Test Year Adjustments	Wastewater
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 166,884	\$ -	\$ 166,884		\$ 166,884
3	Book Depreciation and Amortization	99,350	25,926	125,276		125,276
4						
5	Difference	67,534	(25,926)	41,608	-	41,608
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees	-	-	-	-	-
9	Deferred Maintenance - Amort	-	-	-	-	-
10	Deferred Rate Case Exp	14,422	-	14,422	(13,854)	568
11	Deferred Rate Case Additions	-	-	-	55,415	55,415
12	Organization Exp - Amort	61		61		61
13	Other - Bad Debt	78		78		78
14	Gain on Sale & PAA	4,252		4,252		4,252
15	Other <sup>1</sup>	(4,874)		(4,874)		(4,874)
16						
17	Total Timing Differences (To C-2)	81,473	(25,926)	55,547	41,561	97,108
18						
19	State Tax Rate	0.055	0.055	0.055	0.055	0.055
20	State Deferred Taxes ( Line 16x Line 18)	4,481	(1,426)	3,055	2,286	5,341
21	(Limited by NOL)			-		-
22	Total State Tax Deferred	4,481	(1,426)	3,055	2,286	5,341
23						
24	Timing Differences For Federal Deferred Taxes (Line 16 - 21)	76,992	(24,500)	52,492	39,275	91,767
25						
26	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
27						
28	Federal Deferred Taxes (Line 24 x Line 25)	26,177	(8,330)	17,847	13,353	31,201
29	Add: State Deferred Taxes (Line 21)	4,481	(1,426)	3,055	2,286	5,341
30						
31	Total Deferred Tax Expense (To C-1)	\$ 30,658	\$ (9,756)	\$ 20,902	\$ 15,639	\$ 36,542

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

Supporting Schedules: None  
Recap Schedules: C-2

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

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

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

Line No.	Year	Account No. 190.1011 / 2011			Account No. 190.1012 / 2012			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	2007	-	-	-	-	-	-	-	-	-
2	2008	-	-	-	-	-	-	-	-	-
3	2009	-	-	-	-	-	-	-	-	-
4	2010	-	-	-	-	-	-	-	-	-
5	2011	-	-	-	-	-	-	-	-	-
6	2012	-	-	-	10,367	61,019	71,387	(23,139)	(15,478)	(38,618)
7	2013	-	-	-	10,367	61,019	71,387	(24,234)	(53,749)	(77,984)
8	2014	-	-	-	10,367	61,019	71,387	(24,233)	(104,390)	(128,624)
9	2015	-	-	-	10,367	61,019	71,387	(31,108)	(121,965)	(153,074)
10										
Line No.	Year	Account No. 190.1020 / 2020			Account No. 190.1021 / 2021			Account No. 190.1024 / 2024		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
13	2007	-	-	-	-	-	-	-	-	-
14	2008	-	-	-	-	-	-	-	-	-
15	2009	-	-	-	-	-	-	-	-	-
16	2010	-	-	-	-	-	-	-	-	-
17	2011	-	-	-	-	-	-	-	-	-
18	2012	(1,597)	(11,400)	(12,997)	3	5	8	(24,209)	(9,373)	(33,582)
19	2013	(5,164)	(32,240)	(37,404)	(822)	(4,816)	(5,638)	(21,829)	(8,632)	(30,461)
20	2014	(5,164)	(32,240)	(37,404)	(822)	(4,816)	(5,638)	(21,829)	(8,632)	(30,461)
21	2015	(3,402)	(22,494)	(25,896)	(822)	(4,816)	(5,638)	(21,798)	(8,626)	(30,424)
22										
23										
Line No.	Year	Account No. 190.1026/2026			Account No. 190.1031 / 2031			Account No. 190		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
26	2007	-	-	-	-	-	-	-	-	-
27	2008	-	-	-	-	-	-	-	-	-
28	2009	-	-	-	-	-	-	-	-	-
29	2010	-	-	-	-	-	-	-	-	-
30	2011	-	-	-	-	-	-	-	-	-
31	2012	27	151	178	(7,731)	(55,881)	(63,612)	-	-	-
32	2013	12	66	78	(10,207)	(93,907)	(104,114)	2	-	2
33	2014	12	119	131	(10,206)	(144,601)	(154,807)	2	-	2
34	2015	22	119	141	(13,815)	(173,248)	(187,063)	(23)	1,222	1,199
35										
36										
37										
Line No.	Year	Account No. 190.1/190.2								
		State	Federal	Total						
40	2007	-	-	-						
41	2008	-	-	-						
42	2009	-	-	-						
43	2010	-	-	-						
44	2011	-	-	-						
45	2012	-	-	-						
46	2013	3,406	24,760	28,166						
47	2014	3,406	24,760	28,166						
48	2015	(1,638)	24,858	23,220						

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

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

Florida Public Service Commission  
Schedule: C-6  
Page 2 of 3  
Preparer: Frank Seidman

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

Account No. 190.2011 Deferred Tax Debits- Tap Fees Pre 1987						Account No. 190.2012 Deferred Tax Debits- Tap Fees Post 2000					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2007					-					-
2	2008	-		-	-	-	-		-	-	-
3	2009	-		-	-	-	-		-	-	-
4	2010	-		-	-	-	-		-	-	-
5	2011	-		-	-	-	-		-	-	-
6	2012	-		-	-	-	-		-	-	10,367
7	2013	-		-	-	-	10,367		-	-	10,367
8	2014	-		-	-	-	10,367		-	-	10,367
9	2015	-		-	-	-	10,367		-	-	10,367
10											
Account No. 190.2020 Deferred Tax Credits- Rate Case						Account No. 190.2021 Deferred Tax Credits- Maint Fee					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
15	2007					-					-
16	2008	-		-	-	-	-		-	-	-
17	2009	-		-	-	-	-		-	-	-
18	2010	-		-	-	-	-		-	-	-
19	2011	-		-	-	-	-		-	-	-
20	2012	-		-	-	(1,597)	-		-	-	3
21	2013	(1,597)	(3,567)	-	-	(5,164)	3	(825)	-	-	(822)
22	2014	(5,164)	-	-	-	(5,164)	(822)	-	-	-	(822)
23	2015	(5,164)	1,762	-	-	(3,402)	(822)	-	-	-	(822)
24											
Account No. 190.2024 Deferred St Tax - Org						Account No. 190.2026 Bad Debt Expense					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
29	2007					-					-
30	2008	-		-	-	-	-		-	-	-
31	2009	-		-	-	-	-		-	-	-
32	2010	-		-	-	-	-		-	-	-
33	2011	-		-	-	-	-		-	-	-
34	2012	-		-	-	(9,373)	-		-	-	27
35	2013	(9,373)	741	-	-	(8,632)	27	(15)	-	-	12
36	2014	(8,632)	-	-	-	(8,632)	12	-	-	-	12
37	2015	(8,632)	6	-	-	(8,626)	12	10	-	-	22
38											
Account No. 190.2031 Deferred Tax Credits- Depreciation						Account No. 190.2 Accum Def Income Tax - State NOL					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
43	2007					-					-
44	2008	-		-	-	-	-		-	-	-
45	2009	-		-	-	-	-		-	-	-
46	2010	-		-	-	-	-		-	-	-
47	2011	-		-	-	-	-		-	-	-
48	2012	-		-	-	(7,731)	-		-	-	-
49	2013	(7,731)	(2,476)	-	-	(10,207)	-	3,406	-	-	3,406
50	2014	(10,207)	1	-	-	(10,206)	3,406	-	-	-	3,406
51	2015	(10,206)	(3,609)	-	-	(13,815)	3,406	(5,044)	-	-	(1,638)
52											
Accumu Deferred Income Tax State											
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance					
56	2007					-					
57	2008	-		-	-	-					
58	2009	-		-	-	-					
59	2010	-		-	-	-					
60	2011	-		-	-	-					
61	2012	-		-	-	-					
62	2013	-	2	-	-	2					
63	2014	2	-	-	-	2					
64	2015	2	(25)	-	-	(23)					
65											

Supporting Schedules: None  
Recap Schedules: C-6

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

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

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

Line No.	Account No. 190.1011 Deferred Tax Debits- Tap Fees Pre 1987					Account No. 190.1012 Deferred Tax Debits- Tap Fees Post 2000					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2007										
2	2008	-									
3	2009	-									
4	2010	-									
5	2011	-									
6	2012	-									61,019
7	2013	-					61,019				61,019
8	2014	-					61,019				61,019
9	2015	-					61,019				61,019
10											
Line No.	Account No. 190.1020 Deferred Tax Credits- Rate Case					Account No. 190.1021 Deferred Tax Credits- Maint Fee					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
15	2007										
16	2008	-									
17	2009	-									
18	2010	-									
19	2011	-									
20	2012	-				(11,400)					5
21	2013	(11,400)	(20,840)			(32,240)	5	(4,821)			(4,816)
22	2014	(32,240)				(32,240)	(4,816)				(4,816)
23	2015	(32,240)	9,746			(22,494)	(4,816)				(4,816)
24											
Line No.	Account No. 190.1024 Deferred Tax Credits- Org. Exp.					Account No. 190.1031 Deferred Tax Credits- Depreciation					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
29	2007										
30	2008	-									
31	2009	-									
32	2010	-									
33	2011	-									
34	2012	-				(24,209)					(55,881)
35	2013	(24,209)	2,380			(21,829)	(55,881)	(38,026)			(93,907)
36	2014	(21,829)				(21,829)	(93,907)	(50,694)			(144,601)
37	2015	(21,829)	31			(21,798)	(144,601)	(28,647)			(173,248)
38											
Line No.	Account No. 190.1026 Bad Debt Expense					Account No. 190.1 Deferred Fed Tax - NOL					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
43	2007										
44	2008	-									
45	2009	-									
46	2010	-									
47	2011	-									
48	2012	-				151					
49	2013	151	(85)			66		24,760			24,760
50	2014	66	53			119	24,760				24,760
51	2015	119				119	24,760	98			24,858
52											
Line No.	Accumu Deferred Income Tax Fed										
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance					
57	2007										
58	2008	-									
59	2009	-									
60	2010	-									
61	2011	-									
62	2012	-									
63	2013	-									
64	2014	-									
65	2015	-				1,222					

Supporting Schedules: None  
Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

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Not applicable. The Utility has no investment tax credits

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

Parent(s) Debt Information

Florida Public Service Commission

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

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

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

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

Supporting Schedules: None  
Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

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

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

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

---

Line  
No.

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

Miscellaneous Tax Information

Florida Public Service Commission

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

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

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

---

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



Schedule of Requested Cost of Capital  
13 Month Average Balance

Florida Public Service Commission

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

Schedule D-1  
Page 1 of 1

Preparer: John Hoy

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

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

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

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

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

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Company: Utilities, Inc. of Florida - Cypress Lakes

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)	(3)	(4)	(5)	(6)	(5) (6)		(7)
		Balance 12/31/2014	Balance 12/31/2015	Thirteen Month Average	Proforma Adjustment	Adjusted 13 Month Average	Reconciliation Adjustments Pro Rata Percentage		Reconciled to Requested Rate Base 13 Month Average
1	Long Term Debt	180,000,000	180,000,000	180,000,000		180,000,000	(178,911,002)	46.33%	1,088,999
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(16,996,577)	4.40%	103,423
3	Preferred Stock		-	-		-	-	0.00%	-
4	Common Equity	187,444,000	201,935,000	191,433,000		191,433,000	(190,274,896)	49.27%	1,158,104
5	Customer Deposits	8,101	13,623	11,019		11,019	-	n/a	11,019
6	Tax Credits - Zero Cost		-	-		-	-	n/a	-
7	Tax Credits - Weighted Cost		-	-		-	-	n/a	-
8	Accumulated Deferred Income Taxes	156,843	176,295	155,302	1,618	156,920	-	n/a	156,920
9	Other (Explain)			-				0.00%	-
10									
11	Total	<u>369,908,943</u>	<u>399,124,918</u>	<u>388,699,321</u>	<u>1,618</u>	<u>388,700,939</u>	<u>(386,182,475)</u>	<u>100.00%</u>	<u>2,518,465</u>

**Notes:**

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

Preferred Stock Outstanding  
13 Month Average

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

Schedule D-3  
Page 1 of 1

Preparer: John Hoy

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

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

Recap Schedules: A-19, D-2

**Schedule of Short Term Debt**  
**13 Month Average**

**Florida Public Service Commission**

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

**Schedule D-4**  
**Page 1 of 1**

**Preparer: John Hoy**

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

	(1)	(2)	(3)	(4)	(5)
<b>Line No.</b>	<b>Lender</b>	<b>Total Interest Expense</b>	<b>Maturity Date</b>	<b>Thirteen Month Average Amount Outstanding at 12/31/15</b>	<b>Effective Cost Rate</b>
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

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

Schedule D-5  
Page 1 of 1

Preparer: John Hoy

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

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

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

Cost of Variable Rate Long Term Debt  
13 Month Average Balance

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

Schedule D-6  
Page 1 of 1

Preparer: John Hoy

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				13 Month Average		Unamortized Discount or Premium	Unamortized Issuing Expense	Annual Amortization of	Annual Amortization of	Basis of Variable	Interest Cost (Coupon	Total Interest Cost	Effective Cost Rate
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	Associated with Column (4)	Associated with Column (4)	Discount or Premium on Principal Outstanding	Issuing Expense on Principal Outstanding	Rate (i.e. Prime + 2%)	Rate x Column (4))	(8)+(9)+(10)	((11)/((4)-(6)-(7)))
1	Not applicable												
2													
3	Note: Variable rate long term debt is actual for Sanlando's parent company, Utilities, Inc.												

Supporting Schedules: None  
Recap Schedules: D-2

Schedule of Customer Deposits

Florida Public Service Commission

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

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

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

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

Recap Schedules: D-2

## Rate Schedule - Water

Company: Utilities, Inc. of Florida - Cypress Lakes

Docket No.: 160101-WS

Test Year Ended: 12/31/2015

Water [ X ] or Sewer [ ]

Interim [ ] Final [x]

Schedule: E-1

Page 1 of 2

Preparer: Jared Deason

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

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



Rate Schedule - Sewer

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

Schedule: E-1  
Page 2 of 2  
Preparer: Jared Deason

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

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

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Cypress Lakes

Docket No.: 160101-WS

Test Year Ended: 12/31/2015

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)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Bills 1.1.2015 to 9.7.2015	Total Billable Gallons (in 000's) 1.1.2015 to 9.7.2015	Test Year Rates Effective 12.18.2014	Test Year Revenue 1.1.2015 to 9.7.2015	Total Bills 9.8.2015 - 12.31.2015	Total Billable Gallons (in 000's) 9.8.2015 - 12.31.2015	Test Year Rates Effective 9.7.2015	Test Year Revenue 9.8.2015 - 12.31.2015	Total Bills Jan - Dec 2015	Total Billable Gallons (in 000's) Jan - Dec 2015	Test Year Revenue Jan - Dec 2015	Present Rates Effective 6.24.2016	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
1	<b>Residential - Base Charge</b>																
2	5/8" Residential	11,785		\$6.89	\$81,199	5,973		\$6.97	\$41,632	17,758		\$122,830	\$	7.04	\$125,016	\$6.92	\$122,966
3	Total Residential Service Base Charge	11,785			\$81,199	5,973			\$41,632	17,758		\$122,830			\$125,016		\$122,966
4	<b>Consumption Charge (per 1,000 Gallons)</b>																
5	0 - 6,000 gallons		25,496	\$4.74	\$120,851		12,748	\$4.79	\$61,063		38,244	\$181,914	\$	4.84	\$185,101	\$4.76	\$182,065
6	6,001 - 12,000 gallons		1,195	\$7.11	\$8,494		597	\$7.19	\$4,295		1,792	\$12,789	\$	7.26	\$13,010	\$7.14	\$12,797
7	Over 12,000 gallons		457	\$9.48	\$4,329		228	\$9.59	\$2,190		685	\$6,519	\$	9.68	\$6,631	\$9.52	\$6,522
8																	
9	Total Residential Service Consumption		0		\$133,674		12,748		\$67,547		40,721	\$201,222			\$204,742		\$201,384
10	Total Residential Service	11,785	0		\$214,873	5,973	12,748		\$109,179	17,758	40,721	\$324,052			\$329,758		\$324,350
11	Average Residential Bill				\$18.23				\$18.28			\$18.25			\$18.57		\$18.27
12																	
13	<b>General Service - Base Charge</b>																
14	5/8" General Service	63		\$6.89	\$434	33		\$6.97	\$230	96		\$664	\$	7.04	\$676	\$6.92	\$665
15	3/4" General Service			\$10.33	\$0			\$10.45	\$0	0		\$0	\$	10.55	\$0	\$10.38	\$0
16	1" General Service	34		\$17.22	\$585	17		\$17.41	\$296	51		\$881	\$	17.58	\$897	\$17.29	\$882
17	1.5" General Service	32		\$34.47	\$1,103	16		\$34.86	\$558	48		\$1,661	\$	35.20	\$1,690	\$34.62	\$1,662
18	2" General Service	32		\$55.13	\$1,764	16		\$55.75	\$892	48		\$2,656	\$	56.30	\$2,702	\$55.38	\$2,658
19	3" General Service			\$110.25	\$0			\$111.50	\$0	0		\$0	\$	112.60	\$0	\$110.75	\$0
20	4" General Service			\$172.29	\$0			\$174.24	\$0	0		\$0	\$	175.96	\$0	\$173.07	\$0
21	6" General Service			\$344.54	\$0			\$348.43	\$0	0		\$0	\$	351.87	\$0	\$346.10	\$0
22	Total General Service Base Facility Charges	161			\$3,887	82			\$1,976	243		\$5,862			\$5,964		\$5,867
23	<b>Consumption Charge (per 1,000 Gallons)</b>																
24	General Service		2,585	\$5.03	\$13,001		1,292	\$5.09	\$6,578		3,877	\$19,579		\$5.14	\$19,928	\$5.06	\$19,601
25	Total General Service Consumption		2,585		\$13,001		1,292		\$6,578		3,877	\$19,579			\$19,928		\$19,601
26	Total General Service	161	2,585		\$16,888	82	1,292		\$8,554	243	3,877	\$25,441			\$25,892		\$25,468
27	Average General Service Bill				\$104.89				\$104.31			\$104.70			\$106.55		\$104.80
28																	
29	Other Miscellaneous Revenues				\$2,497				\$1,248			\$3,745			\$3,745		\$3,745
30	Miscellaneous Revenues Adjustments per B-3											(1,366)			(1,366)		(1,366)
31	Adjusted Test Year/ Annualized / Proposed Revenues				\$234,257				\$118,981			\$351,872			\$358,029		\$352,196
32																	
33	Total Per Books / (* Required Revenues)				\$237,193				\$118,596			\$355,789		\$	355,789		* \$ 352,150
34	Adjustment to reclass Miscellaneous Revenues											(1,366)			(1,366)		
35	Adjustment to remove accrued revenues per B-3, B-4											(3,343)			(3,343)		
36	<b>Total Adjusted Books</b>				\$237,193				\$118,596			\$351,080			\$351,079		\$352,150
37	Difference				\$2,935				(\$385)			(\$793)			(\$6,950)		(\$46)
38	Percentage				1.24%				-0.32%			-0.22%			-1.95%		-0.01%

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Cypress Lakes

Docket No.: 160101-WS

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Water [ ] Sewer [x]

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

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

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

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

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

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

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

Miscellaneous Service Charges

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

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	\$ 42.00	\$ 36.71	\$ 45.03
2	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
3	Violation Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
4	Premises Visit Fee (in lieu of disconnection)	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
5	Premises Visit Fee	N/A	N/A	\$ 36.71	\$ 45.03
6	Late Payment Charge	\$ 5.25	N/A	\$ 8.84	N/A
7	NSF			*	N/A
8	* Pursuant to Florida Statute 68.06				

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Cypress Lakes  
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	\$ 42.00	\$ 36.71	\$ 45.03
2	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
3	Violation Reconnection Fee	Actual Cost	Actual Cost	Actual Cost	Actual Cost
4	Premises Visit Fee (in lieu of disconnection)	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
5	Premises Visit Fee	\$ -	\$ -	\$ 36.71	\$ 45.03
6	Late Payment Charge			\$ 8.84	N/A
7	NSF			*	N/A
8	* Pursuant to Florida Statute 68.06				

Miscellaneous Service Charge Revenues

Florida Public Service Commission

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

Schedule E-5  
Page 1 of 2  
Preparer: Jared Deason

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

Line Number	(1) Initial Connection	(2) Normal Connect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 1,853	\$ 169	\$ -		\$ 1,724	\$ 3,745
2						
3	Other Charges as follows:					
4					1,351	
5					203	
6						
7					168	
8					1	
9					1,724	
10						
11	(a) Actual Cost is equal to the total cost incurred for services.					

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Cypress Lakes

Schedule E-5

Docket No.: 160101-WS

Page 2 of 2

Test Year Ended: 12/31/2015

Interim [ ] Final [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	\$ 2,295	\$ 209	\$ -		\$ 2,135	\$ 4,639
2						
3	Other Charges as follows:					
4	Connection Meter Fee				\$ 1,674	
5	NSF Check Charge				\$ 252	
6	Tampering Fee					
7	Cut-Off Charge					
8	Admin Rev. - Polk CountyTax				\$ 209	
9	Fla. Dept. of Revenue				\$ 1	
10	Total Other Charges				\$ 2,135	
11						
12	(a) Actual Cost is equal to the total cost incurred for services.					



**Public Fire Hydrants Schedule**

**Florida Public Service Commission**

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

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

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

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

Private Fire Protection Service

Florida Public Service Commission

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

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

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

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

**Contracts and Agreements Schedule**

**Florida Public Service Commission**

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

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

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

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

**Tax or Franchise Fee Schedule**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Cypress Lakes**  
**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 This utility does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not  
2 applicable.

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

**Florida Public Service Commission**  
**Schedule E-10**  
**Page 1 of 1**  
  
**Preparer: Jared Deason**

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

Line No.	(1) Type Charge	(2) Water		(3) Sewer	
		(2) Present Charges	(3) Proposed Charges	(4) Present Charges	(5) Proposed Charges
1					
2	This utility is not proposing a change to its present service availability charges; therefore this schedule is not applicable.				

**Guaranteed Revenues Received**

**Florida Public Service Commission**

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

**Schedule:** E-11  
**Page 1 of 1**  
**Preparer:** Jared Deason

**Explanation:** Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

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

1 This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.

**Class A Utility Cost of Service Study**

**Company: Utilities, Inc. of Florida - Cypress Lakes**

**Docket No.: 160101-WS**

**Test Year Ended: 12/31/2015**

**Water [X] or Sewer [X]**

**Schedule: E-12**

**Page 1 of 1**

**Preparer: Jared Deason**

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

---

**Line No**

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

**Projected Test Year Revenue Calculation**

**Florida Public Service Commission**

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

Schedule: E-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 This utility is not utilizing a projected test year; therefore this schedule is not applicable.



**Billing Analysis Schedules**

**Florida Public Service Commission**

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

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

**Customer Class:**

**Meter Size: all**

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

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

The billing analysis is contained in Volume II

**CLASS A and B  
WATER AND/OR WASTEWATER UTILITIES**

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

**OF**

**Utilities, Inc. of Florida - Eagle Ridge**

**Docket No.: 160101-WS**

**VOLUME I**



**FOR THE**

**Test Year Ended: December 31, 2015**

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

**INDEX**

<u>SCHEDULE</u>	<u>PAGE(S)</u>	<u>DESCRIPTION OF SCHEDULE</u>
<b>VOLUME I</b>		
<b><u>RATE BASE</u></b>		
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A-2	1	Schedule of Rate Base - Sewer
A-3	2	Adjustments to Rate Base - Final
A-4	3	Annual Plant Additions and Balances
A-5	-	Water Plant in Service by Primary Account
A-6	4-5	Sewer Plant in Service by Primary Account
A-7	6	Summary of Non-Used & Useful Plant
A-8	7	Annual Accumulated Depreciation Additions and Balances
A-9	-	Water Accumulated Depreciation by Primary Account
A-10	8-9	Sewer Accumulated Depreciation by Primary Account
A-11	10	Annual CIAC Additions and Balances
A-12	11-12	CIAC by Classification
A-13	13	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	14-15	Accumulated Amortization of CIAC by Classification
A-15	16	Schedule of AFUDC Rates Used
A-16	17	Annual Advances for Construction Additions and Balances
A-17	18	Calculation of Working Capital Allowance
A-18	19-20	Comparative Balance Sheet - Assets
A-19	21-22	Comparative Balance Sheet - Liabilities & Owners' Equity
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B-1	-	Schedule of Water Operating Statement - Final
B-2	23	Schedule of Sewer Operating Statement - Final
B-3	24-25	Adjustments to Operating Income - Final
B-4	26	Test Year Operating Revenues
B-5	-	Operation and Maintenance Expenses by Month - Water
B-6	27	Operation and Maintenance Expenses by Month - Sewer
B-7	-	Comparative Operation and Maintenance Expenses - Water
B-8	28	Comparative Operation and Maintenance Expenses - Sewer
B-9	29	Schedule of Test Year Contractual Services
B-10	30	Analysis of Rate Case Expense
B-11	31	Analysis of Major Maintenance Projects - Water and Sewer
B-12	32-44	Schedule of Allocated Expenses
B-13	-	Depreciation Expense - Water
B-14	45	Depreciation Expense - Sewer
B-15	46	Schedule of Taxes Other than Income
<b><u>INCOME TAX</u></b>		
C-1	47	Reconciliation of Total Income Tax Provision - Final
C-2	48	State and Federal Income Tax Calculation - Current -Final
C-3	49	Schedule of Interest in Tax Expense Calculation
C-4	50	Book/Tax Differences - Permanent
C-5	51	Deferred Tax Expense - Final
C-6	52-54	Accumulated Deferred Income Taxes - Final
C-7	55	Investment Tax Credits
C-8	56	Parent(s) Debt Information
C-9	57	Income Tax Returns
C-10	58	Miscellaneous Tax Information

**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>
<b><u>COST OF CAPITAL</u></b>		
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D-2	60	Reconciliation of Capital Structure to Requested Rate Base - Final
D-3	61	Preferred Stock Outstanding
D-4	62	Short-Term Debt
D-5	63	Long-Term Debt
D-6	64	Variable Rate Long-Term Debt
D-7	65	Schedule of Customer Deposits
<b><u>RATE SCHEDULES</u></b>		
E-1	66	Rate Schedule
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E-3	68	Customer Monthly Billing Schedule
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E-14	79	Billing Analysis Schedule (contained in Volume II)
<b><u>ENGINEERING SCHEDULES</u></b>		
F-1	-	Gallons of Water Pumped, Sold and Unaccounted For
F-2	80	Gallons of Wastewater Treated
F-3	-	Water Treatment Plant Data
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F-5	-	Used and Useful Calculations - Water Treatment Plant
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F-8	85	Margin Reserve Calculations - Water and Wastewater
F-9	-	Equivalent Residential Connections - Water
F-10	86	Equivalent Residential Connections - Wastewater

Schedule of Wastewater Rate Base

Florida Public Service Commission

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

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

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

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

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

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

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

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

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

**Florida Public Service Commission**

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/10 Balance per Book	\$ -	\$ 7,031,837
2	Additions		123,078
3	Retirements		(44,195)
4	Adjustments		
5	12/31/2011 Balance	-	7,110,720
6	Additions		86,096
7	Retirements		(19,842)
8	Adjustments		
9	12/31/2012 Balance	-	7,176,974
10	Additions		143,319
11	Retirements		(41,296)
12	Adjustments		
13	12/31/2013 Balance	-	7,278,997
14	Additions		147,137
15	Retirements		(38,731)
16	Adjustments (rounding)		(1)
17	12/31/2014 Balance	-	7,387,402
18	Additions		121,969
19	Retirements		(23,688)
20	Adjustments		
21	12/31/2015 Balance	-	7,485,683
22			
23			
24			
25	<b>Rate base was last established for historical year 2010 in PSC Order No. 11-0587-PAA-SU.</b>		

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

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

Schedule: A-6

Page 1 of 2

Preparer: Frank Seidman

Recap Schedules: A-2, A-4

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



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

Florida Public Service Commission  
 Schedule: A-6  
 Page 2 of 2  
 Preparer: Frank Seidman  
 Recap Schedules: A-2, A-4

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

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

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

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

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

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

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

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

**Florida Public Service Commission**

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/10 Balance per Books	\$ -	\$ 3,289,620
2	Additions		292,468
3	Retirements		(44,195)
4	Adjustments*		(4,940)
5	12/31/2011 Balance	-	3,532,953
6	Additions		113,798
7	Adjustments*		(19,842)
8	Adjustments		(17,888)
9	12/31/2012 Balance	-	3,609,021
10	Additions		272,571
11	Retirements		(41,296)
12	Adjustments*	-	(13,406)
13	12/31/2013 Balance	-	3,826,890
14	Additions		285,204
15	Retirements		(38,731)
16	Adjustments*		(8,677)
17	12/31/2014 Balance	-	4,064,686
18	Additions		291,142
19	Retirements		(23,688)
20	Adjustments*		(19,035)
21	12/31/2015 Balance	-	4,313,105
22			
23			
24			
25	Rate base was last established for historical year 2010 in PSC Order No. 11-0587-PAA-SU.		

## Schedule of Wastewater Accumulated Depreciation By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Eagle Ridge

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-10

Page 1 of 2

Preparer: Frank Seidman

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

Recap Schedules: A-2, A-8

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

Schedule of Wastewater Accumulated Depreciation By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Eagle Ridge

Docket No.: 160101-W5

Schedule Year Ended: December 31, 2015

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-10

Page 2 of 2

Preparer: Frank Seidman

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.												(15) 13- Month Average			
		(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		
1	<b>INTANGIBLE PLANT</b>																
2	351.1 Organization	\$ 3,312	\$ 3,342	\$ 3,372	\$ 3,401	\$ 3,436	\$ 3,470	\$ 3,504	\$ 3,538	\$ 3,573	\$ 3,607	\$ 3,641	\$ 3,675	\$ 3,709	\$ 3,506		
3	352.1 Franchises	766	769	773	776	780	783	787	790	793	797	800	804	807	787		
4	389.1 Other Plant & Misc. Equipment																
5	<b>COLLECTION PLANT</b>																
6	353.2 Land & Land Rights																
7	354.2 Structures & Improvements	2,499	2,636	2,776	2,925	3,080	3,239	3,400	3,566	3,737	3,916	4,099	4,287	4,478	3,434		
8	355.2 Power Gen Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	360.2 Collection Sewers - Force	141,531	141,831	142,131	142,431	142,730	143,030	143,330	143,629	143,929	144,229	144,528	144,828	145,128	143,330		
10	361.2 Collection Sewers - Gravity	757,038	759,678	762,319	764,960	767,602	770,243	772,884	775,525	778,166	780,808	783,449	786,090	788,731	772,884		
11	362.2 Special Collecting Structures	403	428	452	477	502	527	551	576	601	625	650	675	699	551		
12	363.2 Services to Customers	101,109	101,487	101,865	102,244	102,622	103,000	103,378	103,756	104,134	104,512	104,891	105,269	105,647	103,378		
13	364.2 Flow Measuring Devices	3,702	3,920	4,137	4,354	4,572	4,789	5,007	5,224	5,442	5,659	5,877	6,094	6,311	5,007		
14	365.2 Flow Measuring Installations																
15	389.2 Other Plant & Misc. Equipment	1,027	1,041	1,054	1,068	1,081	1,095	1,108	1,122	1,135	1,149	1,162	1,176	1,189	1,108		
16	<b>SYSTEM PUMPING PLANT</b>																
17	353.3 Land & Land Rights																
18	354.3 Structures & Improvements	116,683	117,809	118,948	120,088	121,263	122,439	123,137	124,362	125,589	126,817	128,046	126,784	128,029	123,077		
19	370.3 Receiving Wells																
20	371.3 Pumping Equipment	8,564	6,218	6,837	5,687	6,163	6,744	6,779	7,362	7,950	8,578	9,208	9,839	10,444	7,721		
21	389.3 Other Plant & Misc. Equipment	1,071	1,089	1,107	1,125	1,143	1,161	1,178	1,196	1,214	1,232	1,250	1,268	1,286	1,178		
22	<b>TREATMENT AND DISPOSAL PLANT</b>																
23	353.4 Land & Land Rights																
24	354.4 Structures & Improvements	2,263,747	2,271,210	2,278,673	2,286,140	2,293,606	2,301,073	2,308,547	2,314,805	2,322,283	2,329,766	2,337,251	2,344,741	2,352,230	2,308,006		
25	355.4 Power Gen Equipment	1,613	1,636	1,658	1,681	1,703	1,726	1,748	1,771	1,793	1,816	1,838	1,861	1,883	1,748		
26	371.4 Pumping Equipment																
27	380.4 Treatment & Disposal Equipment	100,333	106,073	111,813	117,558	123,308	129,058	134,811	140,569	146,331	148,879	154,656	160,433	166,211	133,849		
28	381.4 Plant Sewers	20,416	20,452	20,848	21,244	21,641	22,037	12,477	12,884	13,296	13,708	14,120	14,532	14,944	17,123		
29	382.4 Outfall Sewer Lines	7,366	7,411	7,457	7,502	7,548	7,593	7,639	7,684	7,730	7,775	7,821	7,866	7,912	7,639		
30	389.4 Other Plant & Misc. Equipment	9,356	9,477	9,598	9,720	9,841	9,962	10,083	10,204	10,325	10,446	10,567	10,689	10,810	10,083		
31	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>																
32	354.6 Structure & Improvements	6,606	6,644	6,683	6,722	6,761	6,799	6,838	6,877	6,915	6,954	6,993	7,032	7,070	6,838		
33	371.5 Pumping Equipment WTP	6,444	6,531	6,618	6,706	6,793	6,880	6,968	7,055	7,143	7,230	7,317	7,405	7,492	6,968		
34	371.6 Pumping Equipment Dist	496	502	508	515	521	527	534	540	546	552	559	565	571	534		
35		1,472	1,493	1,514	1,535	1,556	1,577	1,598	1,619	1,640	1,661	1,682	1,703	1,724	1,598		
36	375.6 Reuse Transmission & Distribution	10,514	10,618	10,723	10,828	10,939	11,049	11,159	11,270	11,380	11,491	11,601	11,711	11,822	11,162		
37	380.6 Treat/Disp Equip RCL WTP	1,000	1,013	1,025	1,038	1,051	1,063	1,076	1,089	1,101	1,114	1,127	1,139	1,152	1,076		
38	381.6 Plant Sewers Reclaim WTP	1,599	1,620	1,640	1,661	1,681	1,702	1,722	1,742	1,763	1,783	1,804	1,824	1,844	1,722		
39	389.5 Other Plant & Misc Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40	366.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
41	367.6 Reuse Mtr Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
42	<b>GENERAL PLANT</b>																
43	353.7 Land & Land Rights																
44	354.7 Structures & Improvements	39,170	39,245	39,184	39,172	39,173	39,270	39,431	39,507	39,592	39,549	39,686	39,783	39,832	39,430		
45	390.7 Office Furniture & Equipment	263,558	266,018	266,289	268,109	272,374	275,082	278,299	280,749	283,444	283,874	287,062	289,836	291,922	277,432		
46	391.7 Transportation Equipment	92,142	93,216	93,639	97,416	97,154	97,831	98,695	88,624	89,291	90,009	90,959	91,698	92,446	93,317		
47	393.7 Tools, Shop & Garage Equipment	86,110	86,485	86,855	87,191	87,590	87,972	88,375	88,756	89,137	89,514	89,911	90,295	90,665	88,373		
48	394.7 Laboratory Equipment	11,257	11,339	11,423	11,508	11,592	11,677	11,761	11,775	11,775	11,775	11,775	11,775	11,775	11,775		
49	395.7 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
50	396.7 Communication Equipment	1,609	1,634	1,644	1,664	1,699	1,725	1,755	1,778	1,803	1,812	1,840	1,865	1,887	1,747		
51	397.7 Miscellaneous Equipment	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	
52	398.7 Other Tangible Plant	2,173	2,202	2,232	2,261	2,290	2,320	2,349	2,378	2,408	2,437	2,467	2,496	2,525	2,349		
53	398.7 Other Plant - Allocations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
54	Total	\$ 4,064,686	\$ 4,085,065	\$ 4,105,798	\$ 4,129,707	\$ 4,153,792	\$ 4,177,440	\$ 4,190,908	\$ 4,201,826	\$ 4,225,545	\$ 4,243,745	\$ 4,268,393	\$ 4,289,878	\$ 4,313,105	\$ 4,188,454		

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

**Florida Public Service Commission**

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/10 Balance per Books	\$ -	\$ 3,809,952
2	Additions		
3	Retirements		
4	Adjustments*		
5	12/31/2011 Balance	-	3,809,952
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/2012 Balance	-	3,809,952
10	Additions		
11	Retirements		
12	Adjustments	-	
13	12/31/2013 Balance	-	3,809,952
14	Additions		400
15	Retirements		
16	Adjustments (rounding)		(1)
17	12/31/2014 Balance	-	3,810,351
18	Additions		-
19	Retirements		
20	Adjustments		
21	12/31/2015 Balance	-	3,810,351
22			
23			
24			
25	Rate base was last established for historical year 2010 in PSC Order No. 11-0587-PAA-SU.		

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

Florida Public Service Commission

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

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

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

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

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

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

Florida Public Service Commission

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

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

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

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

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



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

**Florida Public Service Commission**

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/10 Balance per Books	\$ -	\$ 2,413,849
2	Additions		117,626
3	Retirements		
4	Adjustments*		
5	12/31/2011 Balance	-	2,531,475
6	Additions		238,341
7	Retirements		
8	Adjustments		
9	12/31/2012 Balance	-	2,769,816
10	Additions		120,660
11	Retirements		(2,262)
12	Adjustments	-	1
13	12/31/2013 Balance	-	2,888,215
14	Additions		121,956
15	Retirements		
16	Adjustments (rounding)		
17	12/31/2014 Balance	-	3,010,171
18	Additions		124,436
19	Retirements		
20	Adjustments		
21	12/31/2015 Balance	-	3,134,607
22			
23			
24			
25	<b>Rate base was last established for historical year 2010 in PSC Order No. 11-0587-PAA-SU.</b>		

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

Florida Public Service Commission

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

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

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

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

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

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

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	<b>WATER</b>														
2															
3	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4															
5	Line/Main Extension Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6															
7	Meters & Meter Installation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
9	Contributed Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10															
11	Other - Tap Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12															
13															
14	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15															
16															
17	<b>WASTEWATER</b>														
18															
19	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20															
21	Line/Main Extension Fees	738,061	740,428	742,795	745,161	747,528	749,894	752,261	754,628	756,994	759,361	761,728	764,094	766,461	752,261
22															
23	Contributed Property	2,219,026	2,226,387	2,233,747	2,241,107	2,248,468	2,256,303	2,264,138	2,271,973	2,279,808	2,287,643	2,295,478	2,303,313	2,311,148	2,264,503
24															
25	Other - Tap Fees	53,084	53,410	53,736	54,062	54,389	54,715	55,041	55,367	55,693	56,020	56,346	56,672	56,998	55,041
26															
27															
28	Total	\$ 3,010,171	\$ 3,020,225	\$ 3,030,278	\$ 3,040,331	\$ 3,050,384	\$ 3,060,912	\$ 3,071,440	\$ 3,081,968	\$ 3,092,496	\$ 3,103,024	\$ 3,113,552	\$ 3,124,080	\$ 3,134,607	\$ 3,071,805

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

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

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

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

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

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

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

Florida Public Service Commission

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

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

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

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

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

**Schedule of Working Capital Allowance Calculation**

**Florida Public Service Commission**

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

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

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

Line No	Water	Sewer
1	<u>Final Rates</u>	
2	Current & Accrued Assets (13 Month Average)	
3		\$ -
4		134,430
5		3,330
6		10,857
7		
8		
9	Current & Accrued Liabilities(13 Month Average)	
10		\$ (22,159)
11		(3,413)
12		71,826
13		(2,245)
14		0
15		
16		<u>\$ 192,625</u>

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

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

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

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

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

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

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

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



## Comparative Balance Sheet - Equity Capital &amp; Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Schedule: A-19

Page 1 of 2

Preparer: Frank Seidman

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

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

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	EQUITY CAPITAL & LIABILITIES	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	Common Stock Issued	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
2	Preferred Stock Issued														
3	Additional Paid in Capital	2,601,260	2,601,260	2,601,260	2,601,260	2,601,260	2,601,260	2,601,260	2,601,260	2,601,260	2,601,260	2,601,260	2,601,260	2,601,260	2,601,260
4	Retained Earnings	(127,517)	(102,659)	(81,676)	(67,870)	(47,624)	(17,809)	(25,643)	(4,781)	6,514	39,331	54,343	75,570	91,840	(15,998)
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	2,474,743	2,499,602	2,520,584	2,534,390	2,554,637	2,584,451	2,576,617	2,597,479	2,608,775	2,641,592	2,656,604	2,677,830	2,694,101	2,586,262
8															
9	Bonds														
10	Reacquired Bonds														
11	Advances From Associated Companies	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151
12	Other Long-Term Debt														
13															
14	TOTAL LONG-TERM DEBT	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151
15															
16	Accounts Payable	21,674	15,260	34,106	9,779	19,540	14,061	20,280	17,937	33,183	32,426	19,420	27,446	22,950	22,159
17	Notes Payable														
18	Notes & Accounts Payable - Assoc. Cos.	(998,569)	(998,569)	(998,569)	(998,569)	(998,569)	(998,569)	(998,569)	(998,569)	(998,569)	(998,569)	(998,569)	(998,569)	(998,569)	(998,569)
19	Customer Deposits	3,599	3,374	3,382	3,251	3,196	3,443	3,550	3,567	3,673	3,413	3,368	3,177	3,383	3,413
20	Accrued Taxes	(65,003)	(84,843)	(80,287)	(75,378)	(70,430)	(65,662)	(60,741)	(82,430)	(77,492)	(72,579)	(67,653)	(68,474)	(62,760)	(71,826)
21	Current Portion Long Term Debt														
22	Accrued Interest	2,191	2,201	2,194	2,207	2,220	2,232	2,244	2,254	2,267	2,280	2,289	2,300	2,312	2,245
23	Accrued Dividends														
24	Misc. Current and Accrued Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25															
26	TOTAL CURRENT & ACCRUED LIABILITIES	(1,036,108)	(1,062,577)	(1,039,173)	(1,058,709)	(1,044,042)	(1,044,495)	(1,033,236)	(1,057,240)	(1,036,937)	(1,033,029)	(1,041,146)	(1,034,121)	(1,032,684)	(1,042,578)
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	3,810,351	3,810,351	3,810,351	3,810,351	3,810,351	3,810,351	3,810,351	3,810,351	3,810,351	3,810,351	3,810,351	3,810,351	3,810,351	3,810,351
36	Less: Accum. Amortization of CIAC	(3,010,171)	(3,020,225)	(3,030,278)	(3,040,331)	(3,050,384)	(3,060,912)	(3,071,440)	(3,081,968)	(3,092,496)	(3,103,024)	(3,113,552)	(3,124,080)	(3,134,607)	(3,071,805)
37															
38	Accumulated Deferred Income Taxes	509,195	509,195	509,140	509,123	509,141	509,138	509,145	509,136	509,130	509,086	509,088	509,085	513,057	509,435
39															
40	TOTAL EQUITY CAPITAL & LIABILITIES	\$ 4,003,161	\$ 3,991,498	\$ 4,025,775	\$ 4,009,976	\$ 4,034,854	\$ 4,053,684	\$ 4,046,588	\$ 4,032,909	\$ 4,053,974	\$ 4,080,127	\$ 4,076,497	\$ 4,094,217	\$ 4,105,368	\$ 4,046,816

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Test Year Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 1,163,170	\$ 5,888 (A)	\$ 1,169,058	\$ 64,960 (A)	\$ 1,234,018	B-4, B-3
2	Operation & Maintenance	629,669	32,591 (B)	662,260	(B)	662,260	B-6, B-3
3	Depreciation, net of CIAC Amort.	166,706	15,061 (C)	181,767	(C)	181,767	B-14, B-3
4	Amortization		(D)	-	(D)	-	
5	Taxes Other Than Income	72,635	8,317 (E)	80,953	2,923 (E)	83,876	B-15, B-3
6	Provision for Income Taxes	4,805	(4,805) (F)	-	82,828 (F)	82,828	C-1, B-3
7	OPERATING EXPENSES	873,815	51,165	924,980	85,751	1,010,731	
8	NET OPERATING INCOME	\$ 289,355	\$ (45,276)	\$ 244,078	\$ (20,791)	\$ 223,287	
9	RATE BASE, Average	\$ 2,704,894	\$ 435,568	\$ 3,140,461		\$ 3,140,461	
10	RATE OF RETURN	10.70 %		7.77 %		7.11% %	

## Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida - Eagle Ridge

Schedule Year Ended: December 31, 2015

Docket No.: 160101-WS

Interim [ ] Final [X]

Historic [X] or Projected [ ]

Preparer: Frank Seidman

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

Line No.	Description	Water	Wastewater
1	<b>(A) Adjustments to Revenues - TY</b>		
2	(1) Miscellaneous Service Revenues		
3	Revenues per B-4 before adjustments		1,163,170
4	Adjustment to remove nonutility income		(2)
5	Remove accruals		(5,811)
6	Test Year Adjusted Revenues prior to Annualizing Revenues		<u>1,157,357</u>
7			
8	(2) Annualized Revenue		
9	Annualized water/sewer revenues per Schedule E-2		1,169,058
10	Test Year water/sewer revenues per above		<u>1,157,357</u>
11	Annualization Adjustment required		11,701
12			
13	Total adjustment to TY revenues		<u>\$ 5,888</u>
14			
15	<b>(A) Adjustments to Revenues - FINAL</b>		
16	(1) Increase in revenue required by the Utility to realize a		64,960
17	7.11% % rate of return		<u>64,960</u>
18			
19	Total Adjustments to Revenues - Final		<u>\$ 70,848</u>
20			
21	<b>(B) Adjustments to Operations &amp; Maintenance Expenses - TY</b>		
22	(1) 618/718 Adj. chemical exp. based on TY usage		2,945
23	(2) 601/701 Adjustment to annualize salaries		6,792
24	(3) 603/703 Adjustment to annualize salaries		299
25	(4) 604/704 Adjustment to annualize salaries		<u>2,141</u>
26	Total Adjustment required to TY O&M Expenses		<u>12,177</u>
27			
28	<b>(B) Adjustments to Operations &amp; Maintenance Expenses - FINAL</b>		
29	(5) 701 Proforma Adjustments for salaries		4,961
30	(6) 701 Proforma Adjustments for benefits		1,661
31	(7) 750 Proforma Adjustments to reflect increase in trucks		324
32	(8) Amortization of rate case expense per Schedule B-10		13,468
33			
34	Total Adjustment required to Final O&M Expenses		<u>\$ 20,414</u>
35			
36	<b>(C) Adjustments to Depreciation Expense</b>		
37	(1) Correct depreciation of Project Phoenix (10 yr)		<u>\$ (5,159)</u>
38			
39	<b>(C) Adjustments to Depreciation Expense - FINAL</b>		
40	(1) Depreciation expense related to Pro Forma plant additions		
41	380.4 EQ Tank Replacement		19,444
42	354.7 Chemical Bldg & Field Office Replacement		500
43	341.5/391.7 Major Truck Upgrade - allocated portion		317
44	341.5/391.7 Vehicle Replacement Program - allocated portion		4,810
45	340.5/390.7 GIS Mapping Service - allocated portion		<u>4,132</u>
46	Total Depr Expense - Pro Forma Plant additions		<u>\$ 29,203</u>
47			
48	(2) Adjust depreciation expense for Pro Forma retirements		
49	380.4 EQ Tank Replacement		(7,292)
50	354.7 Chemical Bldg & Field Office Replacement		(188)
51	341.5/391.7 Vehicle Replacement Program - allocated portion		<u>(1,503)</u>
52	Total Adjustments for Pro Forma Retirements		<u>\$ (8,982)</u>
53	Total Adjustment to Depreciation Exp, Net of Amortization - FINAL		<u>\$ 20,220</u>

## Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida - Eagle Ridge

Schedule Year Ended: December 31, 2015

Docket No.: 160101-WS

Interim [ ] Final [X]

Historic [X] or Projected [ ]

Preparer: Frank Seidman

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

Line No.	Description	Water	Wastewater
1 (D)	Adjustments to Acquisition Adj. Amortization		\$ -
2			
3 (E)	Adjustments to Taxes Other Than Income - TY		
4	(1) Adjust RAF to reflect TY Revenues		(282)
5			
6	(2) To adjust test year RAF's for annualized revenues		11,701
7	RAF rate		0.045
8	RAF Adjustment Required for Annualized Revenues		<u>\$ 527</u>
9			
10	(3) To adjust payroll tax for annualized salaries	\$	541
11			
12	<b>Total Adjustment Taxes Other Than Income, TY</b>		<u><u>786</u></u>
13			
14	(1) Adjust Payroll taxes for Proforma salaries	\$	507
15			
16	(2) Adjust Ad Valorem Taxes allocation based on Net Plant Additions		
17	Net plant additions (proforma)		436,343
18	Millage	\$	16.10
19	Adjustment to property taxes	\$	7,025
20			
21	(3) To adjust RAF's for requested revenues		
22	Total Revenue Increase Requested	\$	64,960
23	RAF rate		0.045
24	Total RAF Adjustments due to Requested Increase	\$	2,923
25			
26	<b>Total Adjustment Taxes Other Than Income - Final</b>	\$	<u><u>10,455</u></u>
27			
28 (F)	Adjustments to Provision for Income Taxes - TY		
29	(1) Remove book income tax expense		(4,805)
30	Total Adjustments for Income Taxes - TY		
31			
32 (F)	Adjustments to Provision for Income Taxes - FINAL		
33	(1) Adj. to Income taxes for increase per C-2	\$	82,828
34	<b>Total Provision for income Taxes - FINAL</b>	\$	<u><u>82,828</u></u>

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

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

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

No.	WATER SALES		SEWER SALES	
	Line Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	289,846
2	461.1 Metered - Residential		- 521.2 Flat Rate - Commercial	-
3	461.2 Metered - Commercial		521.3 Flat Rate - Industrial	-
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	-
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	-
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other	-
7	462.1 Public Fire Protection		522.1 Measured - Residential	730,306
8	462.2 Private Fire Protection		522.2 Measured - Commercial	135,469
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	-
10	465 Irrigation Customers		522.4 Measured - Public Authority	-
11	466 Sales for Resale		522.5 Measured - Multi-Family	-
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13			524 Revenues from Other Systems	
14	TOTAL WATER SALES		- 525 Interdepartmental Sales	
15			Accrued Revenues	5,811
16	OTHER WATER REVENUES		TOTAL SEWER SALES	1,161,432
17	470 Forfeited Discounts			
18	471 Misc. Service Revenues		OTHER SEWER REVENUES	
19	472 Rents From Water Property		531 Sale of Sludge	
20	473 Interdepartmental Rents		532 Forfeited Discounts	
21	474 Other Water Revenues		- 534 Rents From Sewer Property	
22			535 Interdepartmental Rents	
23			536 Other Sewer Revenues	1,737
24			541 Measured Re-Use Revenues	-
25				
26			TOTAL OTHER	
27			SEWER REVENUES	1,737
28				
29				
30			TOTAL SEWER	
31			OPERATING REVENUES	\$ 1,163,170

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Historic [X] or Projected [ ]

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

Schedule: B-6

Page 1 of 1

Preparer: Frank Seidman

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jan 2015	(3) Feb 2015	(4) March 2015	(5) April 2015	(6) May 2015	(7) June 2015	(8) July 2015	(9) August 2015	(10) Sept. 2015	(11) October 2015	(12) Nov 2015	(13) Dec 2015	(14) Total Annual	(15) Adjustments	(16) Adj. Total Annual
1	701 Salaries & Wages - Employees	17,575	13,538	13,270	13,941	14,761	16,309	16,100	14,182	14,314	14,729	15,036	17,359	\$ 181,114	\$ 11,753	\$ 192,867
2	703 Salaries & Wages - Officers, Etc.	634	646	620	646	635	637	816	489	620	634	1,546	54	7,979	299	8,278
3	704 Employee Pensions & Benefits	6,577	4,734	3,983	3,610	4,069	5,692	4,306	4,883	3,310	4,740	4,894	6,299	57,097	3,802	60,899
4	710 Purchased Sewage Treatment	305	331	291	318	350	298	292	337	281	285	337	337	3,762		3,762
5	711 Sludge Removal Expense	324	9,021	-	9,612	-	9,523	3,560	9,434	-	-	9,434	-	50,909		50,909
6	715 Purchased Power	5,753	6,487	7,275	7,280	5,731	5,168	5,537	5,852	4,947	5,459	5,781	5,606	70,878		70,878
7	716 Fuel for Power Purchased													-		-
8	718 Chemicals	3,233	3,737	2,945	3,597	4,011	3,707	2,926	2,423	5,669	3,356	2,461	3,497	41,562	2,945	44,507
9	720 Materials & Supplies	4,614	9,692	6,262	5,427	5,159	7,193	2,698	8,195	4,057	13,827	3,170	4,698	74,992		74,992
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	114	(114)	-	-	-	0		0
11	732 Contractual Services - Acct.	504	509	533	498	498	499	590	589	583	584	692	693	6,772		6,772
12	733 Contractual Services - Legal	-	6	-	-	-	-	-	(234)	-	20	-	73	(135)		(135)
13	734 Contractual Services - Mgmt. Fees													-		-
14	735 Contractual Services - Testing													-		-
15	736 Contractual Services - Other	1,933	813	2,166	2,939	1,052	1,925	2,981	2,290	1,933	2,007	3,104	2,298	25,441		25,441
16	741 Rental of Building/Real Prop.	16	16	16	16	17	17	17	17	17	17	17	34	218		218
17	742 Rental of Equipment	-	-	22	-	-	-	-	-	-	-	-	11	33		33
18	750 Transportation Expenses	730	789	795	1,044	1,142	970	961	899	813	975	867	806	10,791	324	11,115
19	756 Insurance - Vehicle													-		-
20	757 Insurance - General Liability	1,737	1,518	1,704	1,738	1,708	1,715	1,708	1,706	1,688	1,804	1,761	1,757	20,545		20,545
21	758 Insurance - Workman's Comp.													-		-
22	759 Insurance - Other	57	103	56	213	250	491	590	134	478	874	1,494	(242)	4,498		4,498
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-		-
24	766 Reg. Comm. Exp. - Rate Case Amort.	1,841	1,841	1,841	1,841	1,841	1,841	-	-	-	-	-	-	11,043	13,468	24,511
25	767 Reg. Comm. Exp. - Other	(217)	(4)	13	-	38	40	13	13	-	151	4	132	183		183
26	770 Bad Debt Expense	65	220	120	534	264	92	(29)	282	157	53	14	103	1,874		1,874
27	775 Miscellaneous Expenses	5,339	4,133	4,423	6,663	4,451	6,827	2,367	5,040	4,031	6,387	4,177	6,274	60,114		60,114
27	<b>TOTAL</b>	<b>\$ 51,020</b>	<b>\$ 58,131</b>	<b>\$ 46,335</b>	<b>\$ 59,917</b>	<b>\$ 45,977</b>	<b>\$ 62,944</b>	<b>\$ 45,434</b>	<b>\$ 56,646</b>	<b>\$ 42,784</b>	<b>\$ 55,903</b>	<b>\$ 54,789</b>	<b>\$ 49,790</b>	<b>\$ 629,669</b>	<b>\$ 32,591</b>	<b>\$ 662,260</b>

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

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

Schedule: B-8 (Revised)  
Page 1 of 1  
Preparer: Patrick Flynn

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

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/2010	(3) Current TY 12/31/15	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701 Salaries & Wages - Employees	\$ 194,460	\$ 181,114	\$ 11,753	\$ 192,867	(1,593)	(0.82) %	Under benchmark
2	703 Salaries & Wages - Officers, Etc.	11,420	7,979	\$ 299	8,278	(3,142)	(27.51) %	Under benchmark
3	704 Employee Pensions & Benefits	48,423	57,097	\$ 3,802	60,899	12,476	25.76 %	Reflects large increases in health care costs since the last TY.
4	710 Purchased Sewage Treatment	-	3,762	-	3,762	3,762	100.00 %	Mis-coded expense, there was no purchased sewer in Eagle Ridge or Cross Creek.
5	711 Sludge Removal Expense	50,159	50,909	-	50,909	750	1.50 %	Under benchmark
6	715 Purchased Power	68,472	70,878	-	70,878	2,406	3.51 %	Under benchmark
7	716 Fuel for Power Purchased	-	-	-	-	-	%	
8	718 Chemicals	31,463	41,562	2,945	44,507	13,044	41.46 %	Increase in the volume of chlorine used at both ER & CC WWTP's in 2015TY.
9	720 Materials & Supplies	30,510	74,992	-	74,992	44,482	145.80 %	Nominal variance from year to year in repair activities, materials used and their unit costs.
10	731 Contractual Services - Engr.	11	0	-	0	(11)	(98.27) %	Under benchmark
11	732 Contractual Services - Acct.	3,811	6,772	-	6,772	2,961	77.69 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY
12	733 Contractual Services - Legal	1,040	(135)	-	(135)	(1,175)	(113.02) %	Under benchmark
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	
14	735 Contractual Services - Testing	28,905	-	-	-	(28,905)	(100.00) %	Under benchmark
15	736 Contractual Services - Other	38,316	25,441	-	25,441	(12,875)	(33.60) %	Under benchmark
16	741 Rental of Building/Real Prop.	-	218	-	218	218	100.00 %	
17	742 Rental of Equipment	3	33	-	33	30	988.33 %	De minimus amount
18	750 Transportation Expenses	19,161	10,791	324	11,115	(8,046)	(41.99) %	Under benchmark
19	756 Insurance - Vehicle	-	-	-	-	-	%	
20	757 Insurance - General Liability	-	20,545	-	20,545	20,545	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	19,472	4,498	-	4,498	(14,974)	(76.90) %	Under benchmark
23	760 Advertising Expense	29	-	-	-	(29)	(100.00) %	Under benchmark
24	766 Reg. Comm. Exp. - Rate Case Amort.	36,634	11,043	13,468	24,511	(12,123)	(33.09) %	Under benchmark
25	767 Reg. Comm. Exp. - Other	1,558	183	-	183	(1,375)	(88.27) %	Under benchmark
26	770 Bad Debt Expense	3,124	1,874	-	1,874	(1,250)	(40.01) %	Under benchmark
27	775 Miscellaneous Expenses	69,236	60,114	-	60,114	(9,122)	(13.18) %	Under benchmark
28								
29		\$ 656,207	\$ 629,669	\$ 32,591	\$ 662,260	\$ 6,053	0.98 %	
30	<b>Less:</b>							
31	766 Reg. Comm. Exp. - Rate Case Amort.*	\$ (36,634)	\$ (11,043)	\$ (13,468)	\$ (24,511)	n/a	n/a	Not subject to Index Benchmarking
32								
33	<b>TOTAL</b>	<b>\$ 619,573</b>	<b>\$ 618,626</b>	<b>\$ 19,122</b>	<b>\$ 637,748</b>	<b>6,053</b>	<b>0.98 %</b>	
34								
35	Total Customers (ERC's)	<u>2,149.0</u>			<u>2,128.0</u>	(21)	(0.98) %	
36								
37	Consumer Price Index - U	<u>219.179</u>			<u>236.525</u>	17.346	7.91 %	
38								
39	Benchmark Index:					0.9902		
40						1.0791		
41	Note: In reconciling ERCs to the 2015 annual report, it was necessary to also reconcile							
42	the 2010 annual report for consistency.					1.0685		



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

Exhibit DDS-1  
 Schedule: B-9  
 Page 150 of 1529  
 Page 1 of 1  
 Preparer: Frank Seidman

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

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

Analysis of Rate Case Expense

Florida Public Service Commission

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

Schedule: B-10

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Frank Seidman

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

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	Friedman & Friedman, P.A.	Martin Friedman	360.00	43.20	15,552	Legal Fees
2	Friedman & Friedman, P.A.	Bridget Friedman	360.00	14.40	5,184	Legal Fees
3	Milian, Swain & Associates	Deborah Swain	200.00	36.00	7,200	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Milian, Swain & Associates	Cynthia Yapp	150.00	45.00	6,750	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5	Milian, Swain & Associates	John Swain	130.00	2.16	281	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
6	M&R Consultants	Frank Seidman	150.00	21.60	3,240	U&UAnalysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7	Guastella Associates	John Guastella	245.00	14.40	3,528	Consolidated Rates
8	Guastella Associates	Gary White	200.00	10.80	2,160	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9	Public Service Commission				324	Filing Fee
10	Water Service Corp.	Other staff			720	Assist w/MFRs, data requests, audit facilitation
11	Travel & Other					Customer notices, postage
12	Consultants Travel				486	Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp. / UIF				540	Travel, Hotel/Accommodation, Rental Care, Airfare
14	Water Service Corp. / UIF				2,700	Notices - postage, printing, publication
15						
16	Estimate Through				<u>\$</u>	<u>48,665</u>
17						
18	[x] PAA					
19	[ ] Commission Hearing					
20						
21	Amortization Period 4 Years					
22	Explanation if different from Section 367.0816, Florida					
23						
24	Amortization of Rate Case Expense:					
25						
26						
27						
28						
29	Prior unamortized rate case expenses		(A)	(B)	(C)	
			Water	Wastewater	Total	
30	Unamortized Generic Dkt Rate Case Expense		\$ -	\$ -	\$ -	
31	Current rate case expense		-	48,665	48,665	
32			-	53,873	53,873	
33	Annual Amortization		<u>\$ -</u>	<u>\$ 13,468</u>	<u>\$ 13,468</u>	
34						

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

Florida Public Service Commission

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

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

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

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

Allocation of Expenses

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

Preparer: John Hoy

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

UIF - Eagle Ridge  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending January 31, 2015 Amounts Allocated			UIF - Eagle Ridge Allocation Percentage	
			UIF - Eagle Ridge	Other Companies/ Systems	Total		UIF - Eagle Ridge	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
<b>1 Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	0.91%	99.09%	100.00%	ERC	\$2,820	307,715	\$310,535	-	2,820
3	408	Taxes Other than Income	0.93%	99.07%	100.00%	ERC	\$462	48,988	\$49,450	-	462
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.93%	99.07%	100.00%	ERC	(\$39)	(4,116)	(\$4,155)	-	(39)
8	601/701/603/703	Salaries	0.93%	99.07%	100.00%	ERC	\$3,301	350,042	\$353,343	-	3,301
9	604/704	Employee Benefits	0.93%	99.07%	100.00%	ERC	\$6,577	697,369	\$703,946	-	6,577
10	620/720	Materials and Supplies	0.93%	99.07%	100.00%	ERC	\$832	88,206	\$89,038	-	832
11	632/732	Contractual Services - Accounting	0.93%	99.07%	100.00%	ERC	\$504	53,413	\$53,917	-	504
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.93%	99.07%	100.00%	ERC	\$790	83,794	\$84,584	-	790
14	641	Rent Expense	0.93%	99.07%	100.00%	ERC	\$16	1,688	\$1,704	-	16
15	650/750	Transportation Expenses	0.93%	99.07%	100.00%	ERC	\$10	1,050	\$1,060	-	10
16	657	Insurance - General Liability	0.93%	99.07%	100.00%	ERC	\$1,737	184,223	\$185,960	-	1,737
17	659/759	Other Insurance	0.93%	99.07%	100.00%	ERC	\$57	6,044	\$6,101	-	57
18	670/770	Bad Debt Expense	0.93%	99.07%	100.00%	ERC	\$10	1,008	\$1,017	-	10
19	675/775	Miscellaneous Expenses	0.93%	99.07%	100.00%	ERC	\$1,080	114,497	\$115,577	-	1,080
20							<u>\$18,157</u>	<u>\$1,933,920</u>	<u>\$1,952,077</u>	<u>-</u>	<u>18,157</u>
21											
<b>22 Water Service Corp. Allocated State Expenses</b>											
23											
24	403	Depreciation Expenses	3.48%	96.52%	100.00%	ERC	\$1,262	\$35,013	\$36,275	-	1,262
25	408	Taxes Other than Income	3.96%	96.04%	100.00%	ERC	\$1,393	\$33,780	\$35,173	-	1,393
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	3.92%	96.08%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	4.00%	96.00%	100.00%	ERC	\$1,836	\$44,043	\$45,880	-	1,836
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	3.95%	96.05%	100.00%	ERC	\$10	\$232	\$242	-	10
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	8.11%	91.89%	100.00%	ERC	\$243	\$2,757	\$3,000	-	243
35	636/736	Contractual Services - Other	8.00%	92.00%	100.00%	ERC	\$329	\$3,786	\$4,115	-	329
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.95%	96.05%	100.00%	ERC	\$720	\$17,501	\$18,222	-	720
38	667/767	Reg. Commission Exp. - Other	3.95%	96.05%	100.00%	ERC	(\$217)	(\$5,278)	(\$5,495)	-	(217)
39	675/775	Miscellaneous Expenses	3.95%	96.05%	100.00%	ERC	\$347	\$8,430	\$8,777	-	347
40							<u>\$ 5,922</u>	<u>\$ 140,271</u>	<u>\$146,193</u>	<u>-</u>	<u>5,922</u>
41											
<b>42 Water Service Corp. Allocated UI Expenses</b>											
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

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

Preparer: John Hoy

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

UIF - Eagle Ridge  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending February 28, 2015			UIF - Eagle Ridge Allocation Percentage	
			UIF - Eagle Ridge	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Eagle Ridge	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.90%	99.10%	100.00%	ERC	\$2,820	311,050	\$313,870	-	2,820
3	408	Taxes Other than Income	0.92%	99.08%	100.00%	ERC	\$449	48,114	\$48,563	-	449
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.92%	99.08%	100.00%	ERC	\$21	2,278	\$2,300	-	21
8	601/701/603/703	Salaries	0.92%	99.08%	100.00%	ERC	\$3,151	337,759	\$340,910	-	3,151
9	604/704	Employee Benefits	0.92%	99.08%	100.00%	ERC	\$4,734	507,559	\$512,294	-	4,734
10	620/720	Materials and Supplies	0.92%	99.08%	100.00%	ERC	\$552	59,167	\$59,719	-	552
11	632/732	Contractual Services - Accounting	0.92%	99.08%	100.00%	ERC	\$509	54,519	\$55,028	-	509
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.92%	99.08%	100.00%	ERC	\$764	81,958	\$82,722	-	764
14	641	Rent Expense	0.92%	99.08%	100.00%	ERC	\$16	1,688	\$1,704	-	16
15	650/750	Transportation Expenses	0.93%	99.07%	100.00%	ERC	\$2	255	\$257	-	2
16	657	Insurance - General Liability	0.92%	99.08%	100.00%	ERC	\$1,518	162,748	\$164,266	-	1,518
17	659/759	Other Insurance	0.92%	99.08%	100.00%	ERC	\$103	11,049	\$11,152	-	103
18	670/770	Bad Debt Expense	0.92%	99.08%	100.00%	ERC	(\$8)	(845)	(\$852)	-	(8)
19	675/775	Miscellaneous Expenses	0.92%	99.08%	100.00%	ERC	\$1,250	134,057	\$135,308	-	1,250
20							<u>\$15,882</u>	<u>\$1,711,357</u>	<u>\$1,727,240</u>	<u>-</u>	<u>15,882</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	3.11%	96.89%	100.00%	ERC	\$644	\$20,041	\$20,685	-	644
25	408	Taxes Other than Income	3.96%	96.04%	100.00%	ERC	\$989	\$24,012	\$25,001	-	989
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	4.12%	95.88%	100.00%	ERC	\$0	\$4	\$5	-	0
29	601/701/603/703	Salaries	3.99%	96.01%	100.00%	ERC	\$1,897	\$45,614	\$47,511	-	1,897
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	3.94%	96.06%	100.00%	ERC	\$33	\$792	\$824	-	33
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	3.99%	96.01%	100.00%	ERC	\$6	\$134	\$140	-	6
34	635	Testing Expense	8.09%	91.91%	100.00%	ERC	(\$243)	(\$2,757)	(\$3,000)	-	(243)
35	636/736	Contractual Services - Other	8.34%	91.66%	100.00%	ERC	(\$315)	(\$3,455)	(\$3,770)	-	(315)
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.94%	96.06%	100.00%	ERC	\$787	\$19,167	\$19,954	-	787
38	667/767	Reg. Commission Exp. - Other	3.94%	96.06%	100.00%	ERC	(\$4)	(\$101)	(\$105)	-	(4)
39	675/775	Miscellaneous Expenses	3.85%	96.15%	100.00%	ERC	\$324	\$8,081	\$8,405	-	324
40							<u>\$ 4,118</u>	<u>\$ 111,533</u>	<u>\$115,651</u>	<u>-</u>	<u>4,118</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

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

Preparer: John Hoy

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

UIF - Eagle Ridge  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending March 31, 2015 Amounts Allocated			UIF - Eagle Ridge Allocation Percentage	
			UIF - Eagle Ridge	Other Companies/ Systems	Total		UIF - Eagle Ridge	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
<b>1 Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	0.90%	99.10%	100.00%	ERC	\$2,826	312,916	\$315,743	-	2,826
3	408	Taxes Other than Income	0.92%	99.08%	100.00%	ERC	\$381	40,974	\$41,354	-	381
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.97%	99.03%	100.00%	ERC	(\$0)	(2)	(\$2)	-	(0)
7	427	Interest Expense	-2669.40%	2769.40%	100.00%	ERC	\$800	(830)	(\$30)	-	800
8	601/701/603/703	Salaries	0.92%	99.08%	100.00%	ERC	\$3,357	361,270	\$364,627	-	3,357
9	604/704	Employee Benefits	0.92%	99.08%	100.00%	ERC	\$3,977	428,036	\$432,013	-	3,977
10	620/720	Materials and Supplies	0.92%	99.08%	100.00%	ERC	\$668	71,865	\$72,533	-	668
11	632/732	Contractual Services - Accounting	0.92%	99.08%	100.00%	ERC	\$533	57,346	\$57,879	-	533
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.92%	99.08%	100.00%	ERC	\$1,122	120,718	\$121,839	-	1,122
14	641	Rent Expense	0.92%	99.08%	100.00%	ERC	\$16	1,739	\$1,755	-	16
15	650/750	Transportation Expenses	0.92%	99.08%	100.00%	ERC	\$2	206	\$208	-	2
16	657	Insurance - General Liability	0.92%	99.08%	100.00%	ERC	\$1,704	183,356	\$185,059	-	1,704
17	659/759	Other Insurance	0.92%	99.08%	100.00%	ERC	\$56	6,053	\$6,109	-	56
18	670/770	Bad Debt Expense	0.92%	99.08%	100.00%	ERC	\$21	2,263	\$2,284	-	21
19	675/775	Miscellaneous Expenses	0.92%	99.08%	100.00%	ERC	\$1,931	207,791	\$209,722	-	1,931
20							<u>\$17,392</u>	<u>\$1,793,700</u>	<u>\$1,811,093</u>	<u>-</u>	<u>17,392</u>
21											
<b>22 Water Service Corp. Allocated State Expenses</b>											
23											
24	403	Depreciation Expenses	3.77%	96.23%	100.00%	ERC	\$4,340	\$110,758	\$115,099	-	4,340
25	408	Taxes Other than Income	3.93%	96.07%	100.00%	ERC	\$889	\$21,737	\$22,626	-	889
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	3.92%	96.08%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	3.97%	96.03%	100.00%	ERC	\$2,060	\$49,846	\$51,907	-	2,060
30	604/704	Employee Benefits	3.92%	96.08%	100.00%	ERC	\$6	\$158	\$165	-	6
31	620/720	Materials and Supplies	3.92%	96.08%	100.00%	ERC	\$16	\$401	\$418	-	16
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	3.92%	96.08%	100.00%	ERC	\$123	\$3,017	\$3,140	-	123
36	642/742	Rental of Equipment	3.92%	96.08%	100.00%	ERC	\$22	\$534	\$556	-	22
37	650/750	Transportation Expense	3.92%	96.08%	100.00%	ERC	\$793	\$19,448	\$20,241	-	793
38	667/767	Reg. Commission Exp. - Other	3.92%	96.08%	100.00%	ERC	\$13	\$318	\$331	-	13
39	675/775	Miscellaneous Expenses	3.92%	96.08%	100.00%	ERC	\$366	\$8,965	\$9,331	-	366
40							<u>\$ 8,630</u>	<u>\$ 215,188</u>	<u>\$223,818</u>	<u>-</u>	<u>8,630</u>
41											
<b>42 Water Service Corp. Allocated UI Expenses</b>											
43											
44	427	Interest Expense	0.59%	99.41%	100.00%	Unallocated Rate Base	\$17,401	\$2,922,476	\$2,939,877	-	17,401
45							<u>\$ 17,401</u>	<u>\$ 2,922,476</u>	<u>\$2,939,877</u>	<u>-</u>	<u>17,401</u>

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Allocation of Expenses

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

Preparer: John Hoy

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

UIF - Eagle Ridge  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending April 30, 2015 Amounts Allocated			UIF - Eagle Ridge Allocation Percentage	
			UIF - Eagle Ridge	Other Companies/ Systems	Total		UIF - Eagle Ridge	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
<b>1 Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	0.90%	99.10%	100.00%	ERC	\$3,155	346,865	\$350,020	-	3,155
3	408	Taxes Other than Income	0.92%	99.08%	100.00%	ERC	\$337	36,162	\$36,500	-	337
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.92%	99.08%	100.00%	ERC	(\$7)	(784)	(\$791)	-	(7)
7	427	Interest Expense	0.92%	99.08%	100.00%	ERC	\$13	1,361	\$1,374	-	13
8	601/701/603/703	Salaries	0.92%	99.08%	100.00%	ERC	\$3,666	392,898	\$396,564	-	3,666
9	604/704	Employee Benefits	0.92%	99.08%	100.00%	ERC	\$3,598	385,584	\$389,182	-	3,598
10	620/720	Materials and Supplies	0.92%	99.08%	100.00%	ERC	\$688	73,735	\$74,423	-	688
11	632/732	Contractual Services - Accounting	0.92%	99.08%	100.00%	ERC	\$498	53,418	\$53,917	-	498
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.92%	99.08%	100.00%	ERC	\$1,043	111,729	\$112,772	-	1,043
14	641	Rent Expense	0.92%	99.08%	100.00%	ERC	\$16	1,739	\$1,755	-	16
15	650/750	Transportation Expenses	0.92%	99.08%	100.00%	ERC	\$3	317	\$320	-	3
16	657	Insurance - General Liability	0.92%	99.08%	100.00%	ERC	\$1,738	186,287	\$188,025	-	1,738
17	659/759	Other Insurance	0.92%	99.08%	100.00%	ERC	\$213	22,819	\$23,032	-	213
18	670/770	Bad Debt Expense	0.92%	99.08%	100.00%	ERC	\$19	1,988	\$2,006	-	19
19	675/775	Miscellaneous Expenses	0.92%	99.08%	100.00%	ERC	\$1,514	162,225	\$163,738	-	1,514
20							<u>\$16,493</u>	<u>\$1,776,344</u>	<u>\$1,792,837</u>	<u>-</u>	<u>16,493</u>
21											
<b>22 Water Service Corp. Allocated State Expenses</b>											
23											
24	403	Depreciation Expenses	3.22%	96.78%	100.00%	ERC	\$789	\$23,681	\$24,470	-	789
25	408	Taxes Other than Income	3.93%	96.07%	100.00%	ERC	\$919	\$22,466	\$23,386	-	919
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	3.92%	96.08%	100.00%	ERC	(\$176)	(\$4,324)	(\$4,500)	-	(176)
28	427	Interest Expense	4.04%	95.96%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	3.97%	96.03%	100.00%	ERC	\$1,913	\$46,245	\$48,158	-	1,913
30	604/704	Employee Benefits	3.92%	96.08%	100.00%	ERC	\$12	\$293	\$305	-	12
31	620/720	Materials and Supplies	3.27%	96.73%	100.00%	ERC	\$16	\$470	\$486	-	16
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	3.92%	96.08%	100.00%	ERC	\$97	\$2,370	\$2,467	-	97
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.92%	96.08%	100.00%	ERC	\$1,041	\$25,506	\$26,547	-	1,041
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	3.94%	96.06%	100.00%	ERC	\$1,131	\$27,575	\$28,706	-	1,131
40							<u>\$ 5,741</u>	<u>\$ 144,288</u>	<u>\$150,029</u>	<u>-</u>	<u>5,741</u>
41											
<b>42 Water Service Corp. Allocated UI Expenses</b>											
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>

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Allocation of Expenses

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

Preparer: John Hoy

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

UIF - Eagle Ridge  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending May 31, 2015 Amounts Allocated			UIF - Eagle Ridge Allocation Percentage	
			UIF - Eagle Ridge	Other Companies/ Systems	Total		UIF - Eagle Ridge	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.90%	99.10%	100.00%	ERC	\$2,864	315,919	\$318,782	-	2,864
3	408	Taxes Other than Income	0.92%	99.08%	100.00%	ERC	\$300	32,206	\$32,506	-	300
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.92%	99.08%	100.00%	ERC	(\$7)	(795)	(\$802)	-	(7)
7	427	Interest Expense	0.92%	99.08%	100.00%	ERC	(\$1)	(123)	(\$124)	-	(1)
8	601/701/603/703	Salaries	0.92%	99.08%	100.00%	ERC	\$3,295	353,448	\$356,743	-	3,295
9	604/704	Employee Benefits	0.92%	99.08%	100.00%	ERC	\$4,048	434,223	\$438,272	-	4,048
10	620/720	Materials and Supplies	0.92%	99.08%	100.00%	ERC	\$604	64,808	\$65,412	-	604
11	632/732	Contractual Services - Accounting	0.92%	99.08%	100.00%	ERC	\$498	53,419	\$53,917	-	498
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.92%	99.08%	100.00%	ERC	\$1,004	107,702	\$108,706	-	1,004
14	641	Rent Expense	0.92%	99.08%	100.00%	ERC	\$17	1,800	\$1,817	-	17
15	650/750	Transportation Expenses	0.92%	99.08%	100.00%	ERC	\$7	730	\$736	-	7
16	657	Insurance - General Liability	0.92%	99.08%	100.00%	ERC	\$1,708	183,251	\$184,959	-	1,708
17	659/759	Other Insurance	0.92%	99.08%	100.00%	ERC	\$250	26,776	\$27,026	-	250
18	670/770	Bad Debt Expense	0.92%	99.08%	100.00%	ERC	\$13	1,383	\$1,396	-	13
19	675/775	Miscellaneous Expenses	0.92%	99.08%	100.00%	ERC	\$1,026	110,037	\$111,063	-	1,026
20							<u>\$15,625</u>	<u>\$1,684,784</u>	<u>\$1,700,410</u>	<u>-</u>	<u>15,625</u>
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	3.22%	96.78%	100.00%	ERC	\$792	\$23,799	\$24,591	-	792
25	408	Taxes Other than Income	3.92%	96.08%	100.00%	ERC	\$804	\$19,695	\$20,499	-	804
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	3.92%	96.08%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	3.97%	96.03%	100.00%	ERC	\$2,055	\$49,740	\$51,795	-	2,055
30	604/704	Employee Benefits	3.92%	96.08%	100.00%	ERC	\$21	\$509	\$530	-	21
31	620/720	Materials and Supplies	3.21%	96.79%	100.00%	ERC	\$14	\$433	\$447	-	14
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	3.92%	96.08%	100.00%	ERC	\$9	\$221	\$230	-	9
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.92%	96.08%	100.00%	ERC	\$1,135	\$27,840	\$28,974	-	1,135
38	667/767	Reg. Commission Exp. - Other	3.92%	96.08%	100.00%	ERC	\$38	\$934	\$972	-	38
39	675/775	Miscellaneous Expenses	3.93%	96.07%	100.00%	ERC	\$306	\$7,478	\$7,784	-	306
40							<u>\$ 5,174</u>	<u>\$ 130,654</u>	<u>\$135,828</u>	<u>-</u>	<u>5,174</u>
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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



Allocation of Expenses

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

Preparer: John Hoy

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

UIF - Eagle Ridge  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending June 30, 2015 Amounts Allocated			UIF - Eagle Ridge Allocation Percentage	
			UIF - Eagle Ridge	Other Companies/ Systems	Total		UIF - Eagle Ridge	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.90%	99.10%	100.00%	ERC	\$2,689	296,716	\$299,405	-	2,689
3	408	Taxes Other than Income	0.93%	99.07%	100.00%	ERC	\$308	33,005	\$33,314	-	308
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.92%	99.08%	100.00%	ERC	(\$13)	(1,417)	(\$1,430)	-	(13)
7	427	Interest Expense	-561.36%	661.36%	100.00%	ERC	\$803	(946)	(\$143)	-	803
8	601/701/603/703	Salaries	0.93%	99.07%	100.00%	ERC	\$3,394	363,458	\$366,852	-	3,394
9	604/704	Employee Benefits	0.93%	99.07%	100.00%	ERC	\$5,692	609,457	\$615,148	-	5,692
10	620/720	Materials and Supplies	0.93%	99.07%	100.00%	ERC	\$738	78,972	\$79,709	-	738
11	632/732	Contractual Services - Accounting	0.93%	99.07%	100.00%	ERC	\$499	53,418	\$53,917	-	499
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.93%	99.07%	100.00%	ERC	\$992	106,264	\$107,256	-	992
14	641	Rent Expense	0.93%	99.07%	100.00%	ERC	\$17	1,800	\$1,817	-	17
15	650/750	Transportation Expenses	0.93%	99.07%	100.00%	ERC	\$9	914	\$923	-	9
16	657	Insurance - General Liability	0.93%	99.07%	100.00%	ERC	\$1,715	183,669	\$185,384	-	1,715
17	659/759	Other Insurance	0.93%	99.07%	100.00%	ERC	\$491	52,623	\$53,115	-	491
18	670/770	Bad Debt Expense	0.93%	99.07%	100.00%	ERC	\$12	1,258	\$1,270	-	12
19	675/775	Miscellaneous Expenses	0.93%	99.07%	100.00%	ERC	\$1,314	140,698	\$142,011	-	1,314
20							<u>\$18,659</u>	<u>\$1,919,888</u>	<u>\$1,938,548</u>	<u>-</u>	<u>18,659</u>
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	3.22%	96.78%	100.00%	ERC	\$790	\$23,734	\$24,524	-	790
25	408	Taxes Other than Income	3.93%	96.07%	100.00%	ERC	\$888	\$21,735	\$22,623	-	888
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	3.85%	96.15%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	3.97%	96.03%	100.00%	ERC	\$2,499	\$60,436	\$62,936	-	2,499
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	3.95%	96.05%	100.00%	ERC	\$69	\$1,686	\$1,755	-	69
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	3.92%	96.08%	100.00%	ERC	\$12	\$288	\$300	-	12
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.92%	96.08%	100.00%	ERC	\$962	\$23,570	\$24,531	-	962
38	667/767	Reg. Commission Exp. - Other	3.92%	96.08%	100.00%	ERC	\$40	\$968	\$1,008	-	40
39	675/775	Miscellaneous Expenses	3.92%	96.08%	100.00%	ERC	\$247	\$6,064	\$6,311	-	247
40							<u>\$ 5,507</u>	<u>\$ 138,486</u>	<u>\$143,993</u>	<u>-</u>	<u>5,507</u>
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.57%	99.43%	100.00%	Unallocated Rate Base	\$17,106	\$2,968,948	\$2,986,054	-	17,106
45							<u>\$ 17,106</u>	<u>\$ 2,968,948</u>	<u>\$2,986,054</u>	<u>-</u>	<u>17,106</u>

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Allocation of Expenses

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

Preparer: John Hoy

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

UIF - Eagle Ridge  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending July 31, 2015 Amounts Allocated			UIF - Eagle Ridge Allocation Percentage	
			UIF - Eagle Ridge	Other Companies/ Systems	Total		UIF - Eagle Ridge	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.90%	99.10%	100.00%	ERC	\$2,932	323,458	\$326,391	-	2,932
3	408	Taxes Other than Income	0.92%	99.08%	100.00%	ERC	\$310	33,243	\$33,553	-	310
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.92%	99.08%	100.00%	ERC	(\$17)	(1,777)	(\$1,793)	-	(17)
7	427	Interest Expense	0.92%	99.08%	100.00%	ERC	(\$3)	(305)	(\$308)	-	(3)
8	601/701/603/703	Salaries	0.92%	99.08%	100.00%	ERC	\$3,588	384,992	\$388,579	-	3,588
9	604/704	Employee Benefits	0.92%	99.08%	100.00%	ERC	\$4,184	448,985	\$453,169	-	4,184
10	620/720	Materials and Supplies	0.92%	99.08%	100.00%	ERC	\$589	63,248	\$63,837	-	589
11	632/732	Contractual Services - Accounting	0.92%	99.08%	100.00%	ERC	\$590	63,327	\$63,917	-	590
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.92%	99.08%	100.00%	ERC	\$933	100,123	\$101,056	-	933
14	641	Rent Expense	0.92%	99.08%	100.00%	ERC	\$17	1,857	\$1,874	-	17
15	650/750	Transportation Expenses	0.92%	99.08%	100.00%	ERC	\$3	301	\$303	-	3
16	657	Insurance - General Liability	0.92%	99.08%	100.00%	ERC	\$1,708	183,252	\$184,960	-	1,708
17	659/759	Other Insurance	0.92%	99.08%	100.00%	ERC	\$590	63,315	\$63,905	-	590
18	670/770	Bad Debt Expense	0.92%	99.08%	100.00%	ERC	\$10	1,101	\$1,111	-	10
19	675/775	Miscellaneous Expenses	0.92%	99.08%	100.00%	ERC	\$1,235	132,574	\$133,809	-	1,235
20							<u>\$16,670</u>	<u>\$1,797,692</u>	<u>\$1,814,362</u>	<u>-</u>	<u>16,670</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	3.26%	96.74%	100.00%	ERC	\$857	\$25,405	\$26,261	-	857
25	408	Taxes Other than Income	3.93%	96.07%	100.00%	ERC	\$652	\$15,961	\$16,613	-	652
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	3.86%	96.14%	100.00%	ERC	\$0	\$4	\$4	-	0
29	601/701/603/703	Salaries	3.97%	96.03%	100.00%	ERC	\$2,674	\$64,747	\$67,421	-	2,674
30	604/704	Employee Benefits	3.92%	96.08%	100.00%	ERC	\$122	\$2,981	\$3,103	-	122
31	620/720	Materials and Supplies	3.92%	96.08%	100.00%	ERC	\$31	\$751	\$782	-	31
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	3.91%	96.09%	100.00%	ERC	\$322	\$7,908	\$8,230	-	322
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.91%	96.09%	100.00%	ERC	\$958	\$23,520	\$24,479	-	958
38	667/767	Reg. Commission Exp. - Other	3.92%	96.08%	100.00%	ERC	\$13	\$327	\$340	-	13
39	675/775	Miscellaneous Expenses	3.93%	96.07%	100.00%	ERC	\$547	\$13,378	\$13,925	-	547
40							<u>\$ 6,176</u>	<u>\$ 154,982</u>	<u>\$161,158</u>	<u>-</u>	<u>6,176</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>

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Allocation of Expenses

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

Preparer: John Hoy

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

UIF - Eagle Ridge  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending August 31, 2015 Amounts Allocated			UIF - Eagle Ridge Allocation Percentage	
			UIF - Eagle Ridge	Other Companies/ Systems	Total		UIF - Eagle Ridge	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.90%	99.10%	100.00%	ERC	\$3,008	332,094	\$335,102	-	3,008
3	408	Taxes Other than Income	0.92%	99.08%	100.00%	ERC	\$292	31,342	\$31,634	-	292
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.92%	99.08%	100.00%	ERC	(\$19)	(2,013)	(\$2,032)	-	(19)
7	427	Interest Expense	0.92%	99.08%	100.00%	ERC	(\$2)	(167)	(\$168)	-	(2)
8	601/701/603/703	Salaries	0.92%	99.08%	100.00%	ERC	\$3,188	342,585	\$345,772	-	3,188
9	604/704	Employee Benefits	0.92%	99.08%	100.00%	ERC	\$4,870	523,347	\$528,217	-	4,870
10	620/720	Materials and Supplies	0.92%	99.08%	100.00%	ERC	\$788	84,728	\$85,516	-	788
11	632/732	Contractual Services - Accounting	0.92%	99.08%	100.00%	ERC	\$589	63,327	\$63,917	-	589
12	633/733	Contractual Services - Legal	0.92%	99.08%	100.00%	ERC	(\$234)	(25,132)	(\$25,365)	-	(234)
13	636/736	Contractual Services - Other	0.92%	99.08%	100.00%	ERC	\$1,077	115,733	\$116,810	-	1,077
14	641	Rent Expense	0.92%	99.08%	100.00%	ERC	\$17	1,857	\$1,874	-	17
15	650/750	Transportation Expenses	0.92%	99.08%	100.00%	ERC	\$3	312	\$315	-	3
16	657	Insurance - General Liability	0.92%	99.08%	100.00%	ERC	\$1,706	183,355	\$185,061	-	1,706
17	659/759	Other Insurance	0.92%	99.08%	100.00%	ERC	\$134	14,407	\$14,541	-	134
18	670/770	Bad Debt Expense	0.92%	99.08%	100.00%	ERC	\$11	1,186	\$1,197	-	11
19	675/775	Miscellaneous Expenses	0.92%	99.08%	100.00%	ERC	\$1,155	124,144	\$125,300	-	1,155
20							<u>\$16,585</u>	<u>\$1,791,107</u>	<u>\$1,807,692</u>	<u>-</u>	<u>16,585</u>
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	3.22%	96.78%	100.00%	ERC	\$798	\$23,997	\$24,795	-	798
25	408	Taxes Other than Income	3.92%	96.08%	100.00%	ERC	\$823	\$20,184	\$21,007	-	823
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	3.92%	96.08%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	3.96%	96.04%	100.00%	ERC	\$2,645	\$64,134	\$66,778	-	2,645
30	604/704	Employee Benefits	3.91%	96.09%	100.00%	ERC	\$13	\$312	\$325	-	13
31	620/720	Materials and Supplies	3.37%	96.63%	100.00%	ERC	\$20	\$587	\$607	-	20
32	631/731	Contractual Services - Engineering	3.91%	96.09%	100.00%	ERC	\$114	\$2,802	\$2,916	-	114
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	3.91%	96.09%	100.00%	ERC	\$8	\$197	\$205	-	8
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.91%	96.09%	100.00%	ERC	\$896	\$22,029	\$22,925	-	896
38	667/767	Reg. Commission Exp. - Other	3.91%	96.09%	100.00%	ERC	\$13	\$311	\$324	-	13
39	675/775	Miscellaneous Expenses	3.82%	96.18%	100.00%	ERC	\$114	\$2,879	\$2,993	-	114
40							<u>\$ 5,444</u>	<u>\$ 137,437</u>	<u>\$142,881</u>	<u>-</u>	<u>5,444</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>

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Allocation of Expenses

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

Preparer: John Hoy

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

UIF - Eagle Ridge  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending September 30, 2015			UIF - Eagle Ridge Allocation Percentage	
			UIF - Eagle Ridge	Other Companies/ Systems	Total		UIF - Eagle Ridge	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.89%	99.11%	100.00%	ERC	\$2,949	329,034	\$331,984	-	2,949
3	408	Taxes Other than Income	0.91%	99.09%	100.00%	ERC	\$284	30,829	\$31,113	-	284
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.91%	99.09%	100.00%	ERC	(\$23)	(2,529)	(\$2,552)	-	(23)
7	427	Interest Expense	-486.30%	586.30%	100.00%	ERC	\$735	(886)	(\$151)	-	735
8	601/701/603/703	Salaries	0.91%	99.09%	100.00%	ERC	\$3,435	372,943	\$376,378	-	3,435
9	604/704	Employee Benefits	0.91%	99.09%	100.00%	ERC	\$3,289	357,034	\$360,323	-	3,289
10	620/720	Materials and Supplies	0.91%	99.09%	100.00%	ERC	\$619	67,220	\$67,839	-	619
11	632/732	Contractual Services - Accounting	0.91%	99.09%	100.00%	ERC	\$583	63,333	\$63,917	-	583
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.91%	99.09%	100.00%	ERC	\$1,036	112,508	\$113,544	-	1,036
14	641	Rent Expense	0.91%	99.09%	100.00%	ERC	\$17	1,857	\$1,874	-	17
15	650/750	Transportation Expenses	0.91%	99.09%	100.00%	ERC	\$2	269	\$272	-	2
16	657	Insurance - General Liability	0.91%	99.09%	100.00%	ERC	\$1,688	183,272	\$184,960	-	1,688
17	659/759	Other Insurance	0.91%	99.09%	100.00%	ERC	\$478	51,855	\$52,333	-	478
18	670/770	Bad Debt Expense	0.91%	99.09%	100.00%	ERC	\$8	915	\$923	-	8
19	675/775	Miscellaneous Expenses	0.91%	99.09%	100.00%	ERC	\$1,120	121,620	\$122,741	-	1,120
20							<u>\$16,221</u>	<u>\$1,689,275</u>	<u>\$1,705,496</u>	<u>-</u>	<u>16,221</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	3.26%	96.74%	100.00%	ERC	\$869	\$25,773	\$26,642	-	869
25	408	Taxes Other than Income	3.91%	96.09%	100.00%	ERC	\$832	\$20,450	\$21,282	-	832
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	3.85%	96.15%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	3.95%	96.05%	100.00%	ERC	\$2,513	\$61,060	\$63,574	-	2,513
30	604/704	Employee Benefits	3.90%	96.10%	100.00%	ERC	\$21	\$528	\$550	-	21
31	620/720	Materials and Supplies	3.90%	96.10%	100.00%	ERC	\$8	\$185	\$192	-	8
32	631/731	Contractual Services - Engineering	3.90%	96.10%	100.00%	ERC	(\$114)	(\$2,802)	(\$2,916)	-	(114)
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	3.90%	96.10%	100.00%	ERC	\$1	\$36	\$37	-	1
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.90%	96.10%	100.00%	ERC	\$810	\$19,951	\$20,761	-	810
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	3.90%	96.10%	100.00%	ERC	\$374	\$9,205	\$9,579	-	374
40							<u>\$ 5,315</u>	<u>\$ 134,390</u>	<u>\$139,705</u>	<u>-</u>	<u>5,315</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.53%	99.47%	100.00%	Unallocated Rate Base	\$15,978	\$2,988,750	\$3,004,727	-	15,978
45							<u>\$ 15,978</u>	<u>\$ 2,988,750</u>	<u>\$3,004,727</u>	<u>-</u>	<u>15,978</u>

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

Allocation of Expenses

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

Schedule B-12  
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Preparer: John Hoy

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

UIF - Eagle Ridge  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2015			UIF - Eagle Ridge Allocation Percentage	
			UIF - Eagle Ridge	Other Companies/ Systems	Total		UIF - Eagle Ridge	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.89%	99.11%	100.00%	ERC	\$2,953	329,233	\$332,186	-	2,953
3	408	Taxes Other than Income	0.91%	99.09%	100.00%	ERC	\$281	30,443	\$30,723	-	281
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.91%	99.09%	100.00%	ERC	(\$26)	(2,852)	(\$2,878)	-	(26)
7	427	Interest Expense	0.91%	99.09%	100.00%	ERC	(\$2)	(236)	(\$238)	-	(2)
8	601/701/603/703	Salaries	0.91%	99.09%	100.00%	ERC	\$3,394	368,260	\$371,654	-	3,394
9	604/704	Employee Benefits	0.91%	99.09%	100.00%	ERC	\$4,740	514,339	\$519,079	-	4,740
10	620/720	Materials and Supplies	0.91%	99.09%	100.00%	ERC	\$655	71,108	\$71,764	-	655
11	632/732	Contractual Services - Accounting	0.91%	99.09%	100.00%	ERC	\$584	63,333	\$63,917	-	584
12	633/733	Contractual Services - Legal	0.91%	99.09%	100.00%	ERC	\$20	2,180	\$2,200	-	20
13	636/736	Contractual Services - Other	0.91%	99.09%	100.00%	ERC	\$1,320	143,194	\$144,513	-	1,320
14	641	Rent Expense	0.91%	99.09%	100.00%	ERC	\$17	1,857	\$1,874	-	17
15	650/750	Transportation Expenses	0.91%	99.09%	100.00%	ERC	\$3	374	\$378	-	3
16	657	Insurance - General Liability	0.91%	99.09%	100.00%	ERC	\$1,804	195,723	\$197,527	-	1,804
17	659/759	Other Insurance	0.91%	99.09%	100.00%	ERC	\$874	94,884	\$95,758	-	874
18	670/770	Bad Debt Expense	0.91%	99.09%	100.00%	ERC	\$13	1,375	\$1,388	-	13
19	675/775	Miscellaneous Expenses	0.91%	99.09%	100.00%	ERC	\$1,371	148,761	\$150,132	-	1,371
20							<u>\$18,000</u>	<u>\$1,961,977</u>	<u>\$1,979,977</u>	<u>-</u>	<u>18,000</u>
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	3.29%	96.71%	100.00%	ERC	\$923	\$27,111	\$28,035	-	923
25	408	Taxes Other than Income	3.91%	96.09%	100.00%	ERC	\$844	\$20,735	\$21,579	-	844
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	3.90%	96.10%	100.00%	ERC	\$10	\$245	\$255	-	10
29	601/701/603/703	Salaries	3.95%	96.05%	100.00%	ERC	\$2,479	\$60,194	\$62,673	-	2,479
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	3.44%	96.56%	100.00%	ERC	\$25	\$706	\$731	-	25
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	3.91%	96.09%	100.00%	ERC	\$22	\$553	\$575	-	22
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.90%	96.10%	100.00%	ERC	\$971	\$23,914	\$24,885	-	971
38	667/767	Reg. Commission Exp. - Other	3.90%	96.10%	100.00%	ERC	\$151	\$3,722	\$3,873	-	151
39	675/775	Miscellaneous Expenses	3.88%	96.12%	100.00%	ERC	\$371	\$9,193	\$9,564	-	371
40							<u>\$ 5,797</u>	<u>\$ 146,373</u>	<u>\$152,170</u>	<u>-</u>	<u>5,797</u>
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

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

Schedule B-12  
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Preparer: John Hoy

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

UIF - Eagle Ridge  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending November 30, 2015			UIF - Eagle Ridge Allocation Percentage	
			UIF - Eagle Ridge	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Eagle Ridge	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.89%	99.11%	100.00%	ERC	\$2,952	329,405	\$332,357	-	2,952
3	408	Taxes Other than Income	0.91%	99.09%	100.00%	ERC	\$276	29,987	\$30,263	-	276
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.91%	99.09%	100.00%	ERC	(\$27)	(2,899)	(\$2,925)	-	(27)
7	427	Interest Expense	0.91%	99.09%	100.00%	ERC	(\$4)	(474)	(\$479)	-	(4)
8	601/701/603/703	Salaries	0.91%	99.09%	100.00%	ERC	\$4,194	455,452	\$459,646	-	4,194
9	604/704	Employee Benefits	0.91%	99.09%	100.00%	ERC	\$4,900	532,191	\$537,091	-	4,900
10	620/720	Materials and Supplies	0.91%	99.09%	100.00%	ERC	\$582	63,167	\$63,749	-	582
11	632/732	Contractual Services - Accounting	0.91%	99.09%	100.00%	ERC	\$692	75,188	\$75,880	-	692
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.91%	99.09%	100.00%	ERC	\$1,105	120,030	\$121,135	-	1,105
14	641	Rent Expense	0.91%	99.09%	100.00%	ERC	\$17	1,857	\$1,874	-	17
15	650/750	Transportation Expenses	0.91%	99.09%	100.00%	ERC	\$5	558	\$563	-	5
16	657	Insurance - General Liability	0.91%	99.09%	100.00%	ERC	\$1,761	191,236	\$192,997	-	1,761
17	659/759	Other Insurance	0.91%	99.09%	100.00%	ERC	\$1,494	162,247	\$163,741	-	1,494
18	670/770	Bad Debt Expense	0.91%	99.09%	100.00%	ERC	\$12	1,278	\$1,290	-	12
19	675/775	Miscellaneous Expenses	0.91%	99.09%	100.00%	ERC	\$1,294	140,570	\$141,865	-	1,294
20							<u>\$19,252</u>	<u>\$2,099,794</u>	<u>\$2,119,046</u>	<u>-</u>	<u>19,252</u>
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	3.24%	96.76%	100.00%	ERC	\$840	\$25,092	\$25,932	-	840
25	408	Taxes Other than Income	3.91%	96.09%	100.00%	ERC	\$792	\$19,494	\$20,286	-	792
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	3.85%	96.15%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	3.95%	96.05%	100.00%	ERC	\$2,537	\$61,682	\$64,218	-	2,537
30	604/704	Employee Benefits	3.90%	96.10%	100.00%	ERC	(\$6)	(\$139)	(\$145)	-	(6)
31	620/720	Materials and Supplies	3.53%	96.47%	100.00%	ERC	\$24	\$658	\$683	-	24
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	3.89%	96.11%	100.00%	ERC	\$4	\$91	\$95	-	4
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.90%	96.10%	100.00%	ERC	\$862	\$21,246	\$22,108	-	862
38	667/767	Reg. Commission Exp. - Other	3.90%	96.10%	100.00%	ERC	\$4	\$104	\$108	-	4
39	675/775	Miscellaneous Expenses	3.94%	96.06%	100.00%	ERC	\$480	\$11,711	\$12,191	-	480
40							<u>\$ 5,538</u>	<u>\$ 139,943</u>	<u>\$145,481</u>	<u>-</u>	<u>5,538</u>
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

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

Schedule B-12  
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Preparer: John Hoy

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

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

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Allocation of Expenses

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

Schedule B-12  
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Preparer: John Hoy

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

UIF - Eagle Ridge  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Year Ending December 31, 2015 Amounts Allocated			UIF - Eagle Ridge Allocation Percentage	
			UIF - Eagle Ridge	Other Companies/ Systems	Total		UIF - Eagle Ridge	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.90%	99.10%	100.00%	ERC	\$34,789	3,850,606	\$3,885,396	-	34,789
3	408	Taxes Other than Income	0.92%	99.08%	100.00%	ERC	\$3,679	395,252	\$398,931	-	3,679
4	409	Gains/Losses from Disposition of Utility	0.91%	99.09%	100.00%	ERC	\$1	99	\$100	-	1
5	410	Miscellaneous Non-Utility Expenses	0.91%	99.09%	100.00%	ERC	\$186	20,254	\$20,439	-	186
6	420	Interest During Construction	0.92%	99.08%	100.00%	ERC	(\$170)	(18,344)	(\$18,513)	-	(170)
7	427	Interest Expense	-149.67%	249.67%	100.00%	ERC	\$3,208	(5,352)	(\$2,144)	-	3,208
8	601/701/603/703	Salaries	0.92%	99.08%	100.00%	ERC	\$40,877	4,400,628	\$4,441,505	-	40,877
9	604/704	Employee Benefits	0.92%	99.08%	100.00%	ERC	\$56,911	6,124,600	\$6,181,510	-	56,911
10	620/720	Materials and Supplies	0.92%	99.08%	100.00%	ERC	\$8,028	863,857	\$871,885	-	8,028
11	632/732	Contractual Services - Accounting	0.92%	99.08%	100.00%	ERC	\$6,772	729,488	\$736,260	-	6,772
12	633/733	Contractual Services - Legal	0.92%	99.08%	100.00%	ERC	(\$214)	(22,952)	(\$23,165)	-	(214)
13	636/736	Contractual Services - Other	0.92%	99.08%	100.00%	ERC	\$12,260	1,320,727	\$1,332,987	-	12,260
14	641	Rent Expense	0.92%	99.08%	100.00%	ERC	\$218	23,452	\$23,670	-	218
15	650/750	Transportation Expenses	0.92%	99.08%	100.00%	ERC	\$52	5,581	\$5,633	-	52
16	657	Insurance - General Liability	0.92%	99.08%	100.00%	ERC	\$20,545	2,211,803	\$2,232,348	-	20,545
17	659/759	Other Insurance	0.92%	99.08%	100.00%	ERC	\$4,498	485,704	\$490,202	-	4,498
18	670/770	Bad Debt Expense	0.92%	99.08%	100.00%	ERC	\$130	14,033	\$14,164	-	130
19	675/775	Miscellaneous Expenses	0.92%	99.08%	100.00%	ERC	\$15,521	1,670,992	\$1,686,512	-	15,521
20							<u>\$207,292</u>	<u>\$22,070,428</u>	<u>#####</u>	<u>-</u>	<u>207,292</u>
21							-	-	-	-	-
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	3.41%	96.59%	100.00%	ERC	\$13,873	\$392,757	\$406,630	-	13,873
25	408	Taxes Other than Income	3.93%	96.07%	100.00%	ERC	\$10,689	\$261,575	\$272,264	-	10,689
26	410	Miscellaneous Non-Utility Expenses	3.94%	96.06%	100.00%	ERC	\$130	\$3,162	\$3,291	-	130
27	414	Taxes Other than Income	3.92%	96.08%	100.00%	ERC	(\$176)	(\$4,324)	(\$4,500)	-	(176)
28	427	Interest Expense	3.91%	96.09%	100.00%	ERC	\$13	\$308	\$321	-	13
29	601/701/603/703	Salaries	3.96%	96.04%	100.00%	ERC	\$28,130	\$681,398	\$709,529	-	28,130
30	604/704	Employee Benefits	3.92%	96.08%	100.00%	ERC	\$186	\$4,564	\$4,751	-	186
31	620/720	Materials and Supplies	3.72%	96.28%	100.00%	ERC	\$289	\$7,464	\$7,752	-	289
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	-	0
33	633/733	Contractual Services - Legal	3.90%	96.10%	100.00%	ERC	\$78	\$1,933	\$2,011	-	78
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$1	(\$1)	\$0	-	1
35	636/736	Contractual Services - Other	3.91%	96.09%	100.00%	ERC	\$942	\$23,145	\$24,087	-	942
36	642/742	Rental of Equipment	3.91%	96.09%	100.00%	ERC	\$33	\$803	\$835	-	33
37	650/750	Transportation Expense	3.92%	96.08%	100.00%	ERC	\$10,740	\$263,546	\$274,285	-	10,740
38	667/767	Reg. Commission Exp. - Other	3.85%	96.15%	100.00%	ERC	\$183	\$4,569	\$4,752	-	183
39	675/775	Miscellaneous Expenses	3.92%	96.08%	100.00%	ERC	\$5,389	\$132,261	\$137,650	-	5,389
40							<u>\$ 70,498</u>	<u>\$ 1,773,159</u>	<u>\$1,843,658</u>	<u>-</u>	<u>70,498</u>
41							0	0	0	-	0
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.55%	99.45%	100.00%	Unallocated Rate Base	\$66,933	\$12,042,944	#####	-	66,933
45							<u>\$ 66,933</u>	<u>\$ 12,042,944</u>	<u>#####</u>	<u>-</u>	<u>66,933</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										
							0	0	0	-	0



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

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

Taxes Other Than Income (Final Rates)

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

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

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other (Business Tax)	(6) Total
1	<b>WATER</b>					
2	Test Year					-
3	Adjust Current Year			-		
4	Test Year Per Books	\$ -	\$ -	\$ -	\$ -	\$ -
5						
6	Adjustments to Test Year (Explain):					
7	Allocate ad valorem tax based on Net Plant					-
8	Reclass Sales Tax Expense to O & M Expenses					-
9	Increase in ad valorem tax per B-3					-
10	Payroll Tax for allocations/annualization/increase					-
11	Increase in RAFTs associated with annualized water revenues per B-3					-
12	Total Test Year Adjustments	-	-	-	-	-
13						
14	Adjusted Test Year	-	-	-	-	-
15	Increase in ad valorem tax per B-3					-
16	RAFTs Assoc. with Revenue Increase					-
17	Total Adjustments for requested increases	\$ -	\$ -	\$ -	\$ -	\$ -
18						
19	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -
20						
21	<b>WASTEWATER</b>					
22	Test Year	52,363	13,574	6,467	231	72,635
23	Adjust Current RAF			0		-
24	Test Year Per Books	\$ 52,363	\$ 13,574	\$ 6,467	\$ 231	\$ 72,635
25						
26	Adjustments to Test Year (Explain):					
27	Adjustment to RAF per B-3	(282)				(282)
28	Allocate ad valorem tax based on Net Plant					-
29						-
30	Payroll Tax for allocations/annualization/increase		541			541
31	Increase in RAFTs associated with annualized sewer revenues	527				527
35	Increase Payroll Taxes for Proforma Salaries		507			507
36	Increase in ad valorem tax per B-3			7,025		7,025
32	Total Test Year Adjustments	245	1,048	7,025	-	8,317
33						
34	Adjusted Test Year	52,608	14,622	13,492	231	80,953
37	RAFTs Assoc. with Revenue Increase	2,923	-	-	-	2,923
38	Total Adjustments for requested increases	2,923	-	-	-	2,923
39						
40	Total Balance	\$ 55,531	\$ 14,622	\$ 13,492	\$ 231	\$ 83,876

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge

Schedule: C-1

Docket No.: 160101-WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

Preparer: Frank Seidman

Interim [ ] Final [X]

Historic [X] Projected [ ]

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ 123,009	\$ (40,182)	\$ 82,827		\$ 82,828
2							
3	Deferred Income Tax Expense	C-5	38,750	(38,750)	-		-
4							
5	ITC Realized This Year	C-7					
6							
7	ITC Amortization	C-7					
8	(3% ITC and IRC 46(f)(2))						
9							
10	Parent Debt Adjustment	C-8	-	-	-	-	-
11							
12	Total Income Tax Expense		\$ 161,759	\$ (78,932)	\$ 82,827	\$ -	\$ 82,828

Recap Schedules: B-1, B-2

## State and Federal Income Tax Calculation - Current Sewer

Company: Utilities, Inc. of Florida - Eagle Ridge

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: C-2

Page 1 of 1

Preparer: Frank Seidman

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

Line No.	Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Sewer
1	\$ 289,355	\$ (45,276)	\$ 244,077	\$ (20,791)	\$ 223,287
2	4,805	(4,805)	-	82,828	82,828
3					
4	294,159	(50,082)	244,077	62,037	306,115
5	70,343	15,660	86,002		86,003
6					
7	223,816	(65,741)	158,075	62,037	220,111
8					
9	Schedule M Adjustments:				
10	100	(100)	-		-
11	102,975	(102,975)	-		-
12		-	-		-
13					
14	103,075	(103,075)	-	-	-
15					
16	326,891	(168,817)	158,075	62,037	220,111
17					
18					
19	326,891	(168,817)	158,075	62,037	220,111
20	17,979	(9,285)	8,694	3,412	12,106
21					
22					
23					
24	17,979	(9,285)	8,694	3,412	12,106
25					
26	308,912	(159,532)	149,381	58,625	208,005
27	0.34	0.34	0.34	0.34	0.34
28	105,030	(54,241)	50,789	19,932	70,722
29					
30					
31					
32	105,030	(54,241)	50,789	19,932	70,722
33					
34	Summary:				
35	17,979	(9,285)	8,694	3,412	12,106
36	105,030	(54,241)	50,789	19,932	70,722
37					
38	\$ 123,009	\$ (63,526)	\$ 59,483	\$ 23,344	\$ 82,828
39					
40					

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

Recap Schedules: C-1

**Schedule of Interest In Tax Expense Calculation**

**Florida Public Service Commission**

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

**Schedule: C-3**  
**Page 1 of 1**  
**Preparer: Frank Seidman**  
**Supporting Schedules: D-1, C-8**  
**Recap Schedules: C-2**

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt			\$ -		
2						
3	Amortization of Debt Premium,			-		
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	182	(113)	68		68
7						
8	Other Interest Expense - Intercompany	70,162	15,774	85,935		85,935
9						
10	AFUDC	(170)	170	-		-
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	<b>Total Used For Tax Calculation</b>	<b>\$ 70,174</b>	<b>\$ 15,830</b>	<b>\$ 86,003</b>	<b>\$ -</b>	<b>\$ 86,003</b>
16						
17	Calculation of ITC Interest Synchronization Adjustment					
18	ONLY for Option 2 companies (See Sch. C-8, pg. 4)					
19						
20					<b>Total Weighted Cost</b>	<b>Debt Only Weighted Cost</b>
21	<u>Balances From Schedule D-1</u>	<u>Amount</u>	<u>Ratio</u>	<u>Cost</u>		
22						
23	Long-Term Debt					
24						
25	Short-Term Debt					
26	Preferred Stock					
27						
28						
29						
30	Total					
31						
32	ITCs (from D-1, Line 7)					
33						
34	Weighted Debt Cost (From Line 12)					
35						
36	Interest Adjustment (To Line 6)					

**Book/Tax Differences - Permanent**

**Florida Public Service Commission**  
**Schedule: C-4**  
**Page 1 of 1**  
**Preparer: Frank Seidman**

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

<b>Line No.</b>	<b>Description</b>	<b>Total Per Books</b>	<b>Utility Adjustments</b>	<b>Utility Adjusted</b>	<b>Sewer</b>
1	AFUDC	(170)		(170)	(170)
2	Meals & Entertainment (50%)	257	13	270	270
3		88	13	100	100

Supporting Schedules: None  
Recap Schedules: C-2

Deferred Income Tax Expense (Final) - Sewer

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge

Schedule: C-5

Docket No.: 160101-WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

Preparer: Frank Seidman

Historic [X] Projected [ ]

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

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

<sup>1</sup> 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 Eagle Ridge  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: C-6  
Page 1 of 3  
Preparer: Frank Seidman

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

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



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

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

Florida Public Service Commission

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

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

Line No.	Year	Account No. 190.2011 Deferred Tax Debits- Tap Fees Pre 1987				Account No. 190.2012 Deferred Tax Debits- Tap Fees Post 2000				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)
1	2007									
2	2008	-		-	-	-		-	-	-
3	2009	-		-	-	-		-	-	-
4	2010	-		-	-	-		-	-	-
5	2011	-		-	-	2,684		-	-	2,684
6	2012	-		-	-	2,684		-	-	2,684
7	2013	-		-	-	2,684		-	-	2,684
8	2014	-		-	-	2,684		-	-	2,684
9	2015	-		-	-	2,684		-	-	2,684
10										
11										
Line No.	Year	Account No. 190.2020 Deferred Tax Credits- Rate Case				Account No. 190.2021 Deferred Tax Credits- Maint Fee				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)
15	2007									
16	2008	-		-	-	-		-	-	-
17	2009	-		-	-	-		-	-	-
18	2010	-		-	-	-		-	-	-
19	2011	(2,482)	(5,914)			9	1			10
20	2012	(8,396)	5,118			10	(424)			(414)
21	2013	(3,278)	1,583			(414)	(55)			(469)
22	2014	(1,695)	-			(469)	-			(469)
23	2015	(1,695)	657			(469)	195			(274)
24										
25										
Line No.	Year	Account No. 190.2024 Deferred St Tax - Org				Account No. 190.2026 Bad Debt Expense				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)
29	2007									
30	2008	-		-	-	-		-	-	-
31	2009	-		-	-	-		-	-	-
32	2010	-		-	-	-		-	-	-
33	2011	(39,563)	(2,353)			167	12			179
34	2012	(41,916)	(5,569)			179	(141)			38
35	2013	(47,485)	3,801			38	(18)			20
36	2014	(43,684)	-			20	-			20
37	2015	(43,684)	26			20	(58)			(38)
38										
39										
Line No.	Year	Account No. 190.2031 Deferred Tax Credits- Depreciation				Account No. 190.2 Accum Def Income Tax - State NOL				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)
43	2007									
44	2008	-		-	-	-		-	-	-
45	2009	-		-	-	-		-	-	-
46	2010	-		-	-	-		-	-	-
47	2011	(7,062)	(659)			-		-	-	-
48	2012	(7,721)	15,661			-		-	-	-
49	2013	7,940	(1,886)			-	(4,416)			(4,416)
50	2014	6,054	-			(4,416)	-			(4,416)
51	2015	6,054	(4,329)			(4,416)	46,294			41,878
52										
53										
Line No.	Year	Accumu Deferred Income Tax State								
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance				
57	2007									
58	2008	-		-	-					
59	2009	-		-	-					
60	2010	-		-	-					
61	2011	-		-	-					
62	2012	-		-	-					
63	2013	-	(2,063)			(2,063)				
64	2014	(2,063)	-			(2,063)				
65	2015	(2,063)	(25)			(2,088)				

Supporting Schedules: None  
Recap Schedules: C-6

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

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

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

Line No.	Account No. 190.1011 Deferred Tax Debits- Tap Fees Pre 1987					Account No. 190.1012 Deferred Tax Debits- Tap Fees Post 2000					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2007										
2	2008	-									
3	2009	-									
4	2010	-									17,189
5	2011	-					17,189				17,189
6	2012	-					17,189				17,189
7	2013	-					17,189				17,189
8	2014	-					17,189				17,189
9	2015	-					17,189				17,189
10											
11											
Line No.	Account No. 190.1020 Deferred Tax Credits- Rate Case					Account No. 190.1021 Deferred Tax Credits- Maint Fee					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
15	2007										
16	2008	-									
17	2009	-									
18	2010	-				(14,989)					(3)
19	2011	(14,989)	(34,548)			(49,537)	(3)	6			3
20	2012	(49,537)	29,897			(19,640)	3	(2,475)			(2,472)
21	2013	(19,640)	9,248			(10,392)	(2,472)	(318)			(2,790)
22	2014	(10,392)	-			(10,392)	(2,790)	-			(2,790)
23	2015	(10,392)	3,635			(6,757)	(2,790)	1,080			(1,710)
24											
25											
Line No.	Account No. 190.1024 Deferred Tax Credits- Org. Exp.					Account No. 190.1031 Deferred Tax Credits- Depreciation					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
29	2007										
30	2008	-									
31	2009	-									
32	2010	-				(49,064)					(154,590)
33	2011	(49,064)	(13,717)			(62,781)	(154,590)	(20,582)			(175,172)
34	2012	(62,781)	(32,531)			(95,312)	(175,172)	91,450			(83,722)
35	2013	(95,312)	9,577			(85,735)	(83,722)	(194,996)			(278,718)
36	2014	(85,735)	-			(85,735)	(278,718)	(53,779)			(332,497)
37	2015	(85,735)	144			(85,591)	(332,497)	(31,529)			(364,026)
38											
39											
Line No.	Account No. 190.1026 Bad Debt Expense					Account No. 190.1 Deferred Fed Tax - NOL					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
43	2007										
44	2008	-									
45	2009	-									
46	2010	-				974					
47	2011	974	71			1,045					
48	2012	1,045	(823)			222					
49	2013	222	(103)			119		(51,521)			(51,521)
50	2014	119	-			119	(51,521)	-			(51,521)
51	2015	119	(321)			(202)	(51,521)	(18,500)			(70,021)
52											
53											
Line No.	Accumu Deferred Income Tax Fed										
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance					
57	2007										
58	2008	-									
59	2009	-									
60	2010	-									
61	2011	-									
62	2012	-									
63	2013	-									
64	2014	-									
65	2015	-				(1,131)					

Supporting Schedules: None  
Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge

Schedule: C-7

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Frank Seidman

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

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Not applicable. The Utility has no investment tax credits

Supporting Schedules: None

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

Parent(s) Debt Information

Florida Public Service Commission

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

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

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

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

Supporting Schedules: None  
Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

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

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

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

---

Line  
No.

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

Miscellaneous Tax Information

Florida Public Service Commission

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

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

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

---

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

Schedule of Requested Cost of Capital  
13 Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  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		\$1,242,475	39.56%	6.70%	2.65%
2	Short Term Debt		117,999	3.76%	2.32%	0.09%
3	Preferred Stock		-	0.00%	0.00%	0.00%
4	Common Equity		1,321,320	42.07%	10.40%	4.37%
5	Customer Deposits		3,413	0.11%	2.00%	0.00%
6	Tax Credits - Zero Cost		-	0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost		-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax		455,255	14.50%	0.00%	0.00%
9	Other (Explain)		-	0.00%	0.00%	0.00%
10						
11	Total		<u>\$3,140,461</u>	<u>100.00%</u>		<u>7.11%</u>
12						

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

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

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

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Company: Utilities, Inc. of Florida - Eagle Ridge

Schedule D-2

Docket No.: 160101-WS

Page 1 of 1

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

**Notes:**

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

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

Recap Schedules: D-1



Preferred Stock Outstanding  
13 Month Average

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

Schedule D-3  
Page 1 of 1

Preparer: John Hoy

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

<u>Line No.</u>	<u>(1) Description, Coupon Rate, Years of Life</u>	<u>(2) Issue Date</u>	<u>(3) Call Provision, Special Restriction</u>	<u>(4) Principal Amount Sold (Face Value)</u>	<u>(5) Principal Amount Outstanding</u>	<u>(6) Discount or Premium on Principal Amount Sold</u>	<u>(7) Discount or Premium Associated with Column (5)</u>	<u>(8) Issuing Expense Associated with Column (4)</u>	<u>(9) Net Proceeds (5)-(9)+(7)</u>	<u>(10) Rate (Contract Rate on Face Value)</u>	<u>(11) Dollar Dividend on Face Value (11)x(5)</u>	<u>(12) Effective Cost Rate (12)/(10)</u>
1	Not applicable.											
2												
3	Note: Preferred stock is actual for UIF's parent company, Utilities, Inc.											

Recap Schedules: A-19, D-2

**Schedule of Short Term Debt**  
**13 Month Average**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Eagle Ridge**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**  
**Interim [ ] Final [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)
<b>Line No.</b>	<b>Lender</b>	<b>Total Interest Expense</b>	<b>Maturity Date</b>	<b>Thirteen Month Average Amount Outstanding at 12/31/15</b>	<b>Effective Cost Rate</b>
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

13 Month Average Balance

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

Schedule D-5  
Page 1 of 1

Preparer: John Hoy

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

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

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

Cost of Variable Rate Long Term Debt  
13 Month Average Balance

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

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

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

Supporting Schedules: None  
Recap Schedules: D-2

Schedule of Customer Deposits

Florida Public Service Commission

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

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

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

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

Rate Schedule - Sewer

Florida Public Service Commission

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

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

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

Line No	(1) Class/Meter Size	(2)	(3)	(3)	(4)
		Test Year Rates Effective 6.01.2013	Present Rates Effective 8.31.2015	Present Rates Effective 6.24.2016	Proposed Rates
1	<b>Residential</b>				
2	Flat Rate (monthly)	\$26.62	\$26.83	\$27.00	\$30.38
3					
4	All Meter Sizes	\$23.91	\$24.10	\$24.25	\$27.28
5					
6	Gallorage Charge per 1,000 gallons				
7	10,000 gallon Maximum	\$5.49	\$5.53	\$5.56	\$6.26
8					
9	General Service (monthly)				
10	5/8"	\$24.01	\$24.20	\$24.35	\$27.40
11	1"	\$60.01	\$60.48	\$60.86	\$68.47
12	1.5"	\$120.02	\$120.96	\$121.72	\$136.95
13	2"	\$192.03	\$193.53	\$194.74	\$219.10
14	3"	\$384.06	\$387.06	\$389.49	\$438.22
15	4"	\$600.09	\$604.77	\$608.57	\$684.70
16	6"	\$1,200.02	\$1,209.56	\$1,217.15	\$1,369.42
17					
18					
19	Gallorage Charge per 1,000 gallons	\$6.60	\$6.65	\$6.69	\$7.53

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Eagle Ridge

Docket No.: 160101-WS

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Water [ ] Sewer [x]

Florida Public Service Commission

Schedule E-2

Page 1 of 1

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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Revenue	Present Rates Effective	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
1	<b>Residential - Base Charge</b>																
2	Flat Rate	7,240		\$26.62	\$192,729	3,620		\$26.83	\$97,125	10,860		\$289,853	\$27.00	\$293,220	\$30.38	\$329,902	
3																	
4	5/8" Residential	6,112		\$23.91	\$146,138	3,056		\$24.10	\$73,650	9,168		\$219,788	\$24.25	\$222,324	\$27.28	\$250,137	
5	1" Residential	8		\$23.91	\$191	4		\$24.10	\$96	12		\$288	\$24.25	\$291	\$27.28	\$327	
6	<b>Total Residential Service Base Charge</b>	<u>6,120</u>			<u>\$146,329</u>	<u>3,060</u>			<u>\$73,746</u>	<u>9,180</u>		<u>\$220,075</u>		<u>\$222,615</u>		<u>\$250,464</u>	
7	<b>Consumption Charge (per 1,000 Gallons)</b>																
8	Residential Service		20,030	\$5.49	\$109,965		10,015	\$5.53	\$55,383		30,045	\$165,348	\$5.56	\$167,050	\$6.26	\$187,948	
9	<b>Total Residential Service Consumption</b>		<u>20,030</u>		<u>\$109,965</u>		<u>10,015</u>		<u>\$55,383</u>		<u>30,045</u>	<u>\$165,348</u>		<u>\$167,050</u>		<u>\$187,948</u>	
10	Total Residential Service	<u>6,120</u>	<u>20,030</u>		<u>\$449,023</u>	<u>3,060</u>	<u>10,015</u>		<u>\$226,254</u>	<u>9,180</u>	<u>30,045</u>	<u>\$675,276</u>		<u>\$682,885</u>		<u>\$768,314</u>	
11	Average Residential Bill				<u>\$73.37</u>				<u>\$73.94</u>			<u>\$73.56</u>		<u>\$74.39</u>		<u>\$83.69</u>	
12																	
13	<b>General Service - Base Charge</b>																
14	5/8" General Service	76		\$24.01	\$1,825	38		\$24.20	\$920	114		\$2,744	\$24.35	\$2,776	\$27.40	\$3,123	
15	1" General Service	129		\$60.01	\$7,721	64		\$60.48	\$3,891	193		\$11,612	\$60.86	\$11,746	\$68.47	\$13,215	
16	1.5" General Service	280		\$120.02	\$33,606	140		\$120.96	\$16,934	420		\$50,540	\$121.72	\$51,122	\$136.95	\$57,518	
17	2" General Service	224		\$192.03	\$43,015	112		\$193.53	\$21,675	336		\$64,690	\$194.74	\$65,433	\$219.10	\$73,618	
18	3" General Service	11		\$384.06	\$4,353	6		\$387.06	\$2,193	17		\$6,546	\$389.49	\$6,621	\$438.22	\$7,450	
19	4" General Service			\$600.09	\$0			\$604.77	\$0	0		\$0	\$608.57	\$0	\$684.70	\$0	
20	6" General Service			\$1,200.02	\$0			\$1,209.56	\$0	0		\$0	\$1,217.15	\$0	\$1,369.42	\$0	
21	<b>Total General Service Base Facility Charges</b>	<u>720</u>			<u>\$90,519</u>	<u>360</u>			<u>\$45,614</u>	<u>1,080</u>		<u>\$136,133</u>		<u>\$137,698</u>		<u>\$154,924</u>	
22																	
23	<b>Consumption Charge (per 1,000 Gallons)</b>																
24	General Service		27,352	\$6.60	\$180,523		13,675	\$6.65	\$90,939		41,027	\$271,462	\$6.69	\$274,471	\$7.53	\$308,807	
25	<b>Total General Service Consumption</b>		<u>27,352</u>		<u>\$180,523</u>		<u>13,675</u>		<u>\$90,939</u>		<u>41,027</u>	<u>\$271,462</u>		<u>\$274,471</u>		<u>\$308,807</u>	
26	Total General Service	<u>720</u>	<u>27,352</u>		<u>\$271,042</u>	<u>360</u>	<u>13,675</u>		<u>\$136,552</u>	<u>1,080</u>	<u>41,027</u>	<u>\$407,595</u>		<u>\$412,169</u>		<u>\$463,731</u>	
27	Average General Service Bill				<u>\$376.45</u>				<u>\$379.31</u>			<u>\$377.40</u>		<u>\$381.64</u>		<u>\$429.38</u>	
28																	
29	Other Miscellaneous Revenues				\$1,158				\$579			\$1,737		\$1,737		\$1,737	
30	Miscellaneous Revenues Adjustments per B-3											(2)		(2)		(2)	
31	<b>Adjusted Test Year/ Annualized / Proposed Revenues</b>				<u>\$721,223</u>				<u>\$363,385</u>			<u>\$1,084,606</u>		<u>\$1,096,789</u>		<u>\$1,233,780</u>	
32																	
33	<b>Total Per Books / (* Required Revenues)</b>				\$775,446				\$387,723			\$1,163,170		Required Revenues	\$	1,234,018	
34	Adjustment to allocated miscellaneous revenues per B-3											(2)					
35	Adjustment to remove accrued revenues per B-3, B-4				6,434				(12,245)			(5,811)					
36	<b>Total Adjusted Books</b>				<u>\$781,880</u>				<u>\$375,478</u>			<u>\$1,157,357</u>					
37	Difference				<u>\$60,657</u>				<u>\$12,093</u>			<u>\$72,751</u>			Difference	<u>\$237</u>	
38	Percentage				7.82%				3.12%			6.25%				0.02%	

Rate Schedule - Sewer

Florida Public Service Commission

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

Schedule: E-1 (Revised)  
Page 1 of 1  
Preparer: Jared Deason

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

Line No	(1) Class/Meter Size	(2)	(3)	(3)	(4)
		Test Year Rates Effective 6.01.2013	Present Rates Effective 8.31.2015	Present Rates Effective 6.24.2016	Proposed Rates
1	<b>Residential</b>				
2	Flat Rate (monthly)	\$26.62	\$26.83	\$27.00	\$28.50
3					
4	All Meter Sizes	\$23.91	\$24.10	\$24.25	\$25.60
5					
6	Gallorage Charge per 1,000 gallons				
7	10,000 gallon Maximum	\$5.49	\$5.53	\$5.56	\$5.87
8					
9	General Service (monthly)				
10	5/8"	\$24.01	\$24.20	\$24.35	\$25.69
11	1"	\$60.01	\$60.48	\$60.86	\$64.23
12	1.5"	\$120.02	\$120.96	\$121.72	\$128.48
13	2"	\$192.03	\$193.53	\$194.74	\$205.55
14	3"	\$384.06	\$387.06	\$389.49	\$411.12
15	4"	\$600.09	\$604.77	\$608.57	\$642.35
16	6"	\$1,200.02	\$1,209.56	\$1,217.15	\$1,284.69
17					
18					
19	Gallorage Charge per 1,000 gallons	\$6.60	\$6.65	\$6.69	\$7.06



Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Eagle Ridge

Docket No.: 160101-WS

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Water [ ] Sewer [x]

Florida Public Service Commission

Schedule E-2 (Revised)

Page 1 of 1

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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Revenue	Present Rates Effective	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
1	<b>Residential - Base Charge</b>																
2	Flat Rate	7,240		\$26.62	\$192,729	3,620		\$26.83	\$97,125	10,860		\$289,853	\$27.00	\$293,220	\$28.50	\$309,523	
3																	
4	5/8" Residential	6,112		\$23.91	\$146,138	3,056		\$24.10	\$73,650	9,168		\$219,788	\$24.25	\$222,324	\$25.60	\$234,685	
5	1" Residential	8		\$23.91	\$191	4		\$24.10	\$96	12		\$288	\$24.25	\$291	\$25.60	\$307	
6	Total Residential Service Base Charge	<u>6,120</u>			<u>\$146,329</u>	<u>3,060</u>			<u>\$73,746</u>	<u>9,180</u>		<u>\$220,075</u>		<u>\$222,615</u>		<u>\$234,992</u>	
7	<b>Consumption Charge (per 1,000 Gallons)</b>																
8	Residential Service		28,695	\$5.49	\$157,537		14,348	\$5.53	\$79,343		43,043	\$236,880	\$5.56	\$239,319	\$5.87	\$252,625	
9	Total Residential Service Consumption		<u>28,695</u>		<u>\$157,537</u>		<u>14,348</u>		<u>\$79,343</u>		<u>43,043</u>	<u>\$236,880</u>		<u>\$239,319</u>		<u>\$252,625</u>	
10	Total Residential Service	<u>6,120</u>	<u>28,695</u>		<u>\$496,595</u>	<u>3,060</u>	<u>14,348</u>		<u>\$250,214</u>	<u>9,180</u>	<u>43,043</u>	<u>\$746,809</u>		<u>\$755,154</u>		<u>\$797,141</u>	
11	Average Residential Bill				<u>\$81.14</u>				<u>\$81.77</u>			<u>\$81.35</u>		<u>\$82.26</u>		<u>\$86.83</u>	
12																	
13	<b>General Service - Base Charge</b>																
14	5/8" General Service	76		\$24.01	\$1,825	38		\$24.20	\$920	114		\$2,744	\$24.35	\$2,776	\$25.69	\$2,930	
15	1" General Service	129		\$60.01	\$7,721	64		\$60.48	\$3,891	193		\$11,612	\$60.86	\$11,746	\$64.23	\$12,399	
16	1.5" General Service	280		\$120.02	\$33,606	140		\$120.96	\$16,934	420		\$50,540	\$121.72	\$51,122	\$128.48	\$53,965	
17	2" General Service	224		\$192.03	\$43,015	112		\$193.53	\$21,675	336		\$64,690	\$194.74	\$65,433	\$205.55	\$69,071	
18	3" General Service	11		\$384.06	\$4,353	6		\$387.06	\$2,193	17		\$6,546	\$389.49	\$6,621	\$411.12	\$6,989	
19	4" General Service			\$600.09	\$0			\$604.77	\$0	0		\$0	\$608.57	\$0	\$642.35	\$0	
20	6" General Service			\$1,200.02	\$0			\$1,209.56	\$0	0		\$0	\$1,217.15	\$0	\$1,284.69	\$0	
21	Total General Service Base Facility Charges	<u>720</u>			<u>\$90,519</u>	<u>360</u>			<u>\$45,614</u>	<u>1,080</u>		<u>\$136,133</u>		<u>\$137,698</u>		<u>\$145,354</u>	
22																	
23	<b>Consumption Charge (per 1,000 Gallons)</b>																
24	General Service		27,352	\$6.60	\$180,523		13,675	\$6.65	\$90,939		41,027	\$271,462	\$6.69	\$274,471	\$7.06	\$289,731	
25	Total General Service Consumption		<u>27,352</u>		<u>\$180,523</u>		<u>13,675</u>		<u>\$90,939</u>		<u>41,027</u>	<u>\$271,462</u>		<u>\$274,471</u>		<u>\$289,731</u>	
26	Total General Service	<u>720</u>	<u>27,352</u>		<u>\$271,042</u>	<u>360</u>	<u>13,675</u>		<u>\$136,552</u>	<u>1,080</u>	<u>41,027</u>	<u>\$407,595</u>		<u>\$412,169</u>		<u>\$435,085</u>	
27	Average General Service Bill				<u>\$376.45</u>				<u>\$379.31</u>			<u>\$377.40</u>		<u>\$381.64</u>		<u>\$402.86</u>	
28																	
29	Other Miscellaneous Revenues				\$1,158				\$579			\$1,737		\$1,737		\$1,737	
30	Miscellaneous Revenues Adjustments per B-3											(2)		(2)		(2)	
31	Adjusted Test Year/ Annualized / Proposed Revenues				<u>\$768,795</u>				<u>\$387,345</u>			<u>\$1,156,139</u>		<u>\$1,169,058</u>		<u>\$1,233,961</u>	
32																	
33	Total Per Books / (* Required Revenues)				\$775,446				\$387,723			\$1,163,170		Required Revenues	\$	1,234,018	
34	Adjustment to allocated miscellaneous revenues per B-3											(2)					
35	Adjustment to remove accrued revenues per B-3, B-4				6,434				(12,245)			(5,811)					
36	<b>Total Adjusted Books</b>				<u>\$781,880</u>				<u>\$375,478</u>			<u>\$1,157,357</u>					
37	Difference				<u>\$13,087</u>				<u>(\$11,867)</u>			<u>\$1,217</u>			Difference	<u>\$57</u>	
38	Percentage				1.69%				-3.06%			0.10%				0.00%	

Customer Monthly Billing Schedule

Company: Utilities, Inc. of Florida - Eagle Ridge

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Water [x] or Sewer [x]

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

Florida Public Service Commission

Schedule E-3

Page 1 of 1

Preparer: Jared Deason

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

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

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge  
Docket No.: 160101-WS  
Test Year Ended: December 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)	\$ -	\$ -	\$ 36.71	\$ 45.03
5	Premises Visit Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
6	Late Payment Charge			\$ 8.84	N/A
7	NSF			*	N/A
8	* Pursuant to Florida Statute 68.065				

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge

Schedule E-5

Docket No.: 160101-WS

Page 2 of 2

Test Year Ended: December 31, 2015

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	\$ 1,575.00	\$ -	\$ -		\$ 162	\$ 1,737.00
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charge					
6	Tampering Fee					
7	Cut-Off Charge					
8	Non Utility income to be reclassified					
9	Total Other Charges					
10					\$ 162	
11	(a) Actual Cost is equal to the total cost incurred for services.					

**Public Fire Hydrants Schedule**

**Florida Public Service Commission**

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

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

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

<b>Line No.</b>	<b>(1) Size</b>	<b>(2) Make</b>	<b>(3) Type</b>	<b>(4) Quantity</b>
1		not applicable		

Private Fire Protection Service

Florida Public Service Commission

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

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

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

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

**Contracts and Agreements Schedule**

**Florida Public Service Commission**

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

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

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

---

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

**Tax or Franchise Fee Schedule**

**Florida Public Service Commission**

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

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

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

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



**Service Availability Charges Schedule**  
**Company: Utilities, Inc. of Florida - Eagle Ridge**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**  
Interim  Final   
Historical  Projected   
Water  Sewer

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

**Preparer: Jared Deason**

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

Line No.	(1) Type Charge	(2) Water		(3) Sewer	
		(4) Present Charges	(5) Proposed Charges	(6) Present Charges	(7) Proposed Charges
1					
2	UIF - Eagle Ridge, is not proposing a change to its present service availability charges; therefore this schedule is not applicable.				

**Guaranteed Revenues Received**

**Florida Public Service Commission**

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

**Schedule: E-11**  
**Page 1 of 1**  
**Preparer: Jared Deason**

**Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.**

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

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

**Class A Utility Cost of Service Study**

**Florida Public Service Commission**

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

**Schedule: E-12**  
**Page 1 of 1**  
**Preparer: Jared Deason**

**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**

---

<b>Line No</b>	
1	UIF - Eagle Ridge does not have any industrial customers whose utilization exceeds an average of 350,000 GPD; therefore this
2	schedule is not applicable

**Projected Test Year Revenue Calculation**

**Florida Public Service Commission**

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

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

**Billing Analysis Schedules**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Eagle Ridge**

**Schedule: E-14**

**Docket No.: 160101-WS**

**Page 1 of 1**

**Test Year Ended: December 31, 2015**

**Preparer: Jared Deason**

**Water [x] or Sewer [x]**

**Customer Class:**

**Meter Size: all**

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

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

The billing analysis is contained in Volume II

**CLASS A and B  
WATER AND/OR WASTEWATER UTILITIES**

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

OF

**Utilities, Inc. of Florida - Labrador**  
Docket No.: 160101 - WS

**VOLUME I**



**FOR THE**

**Test Year Ended: 12/31/2015**

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

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A-2	2	Schedule of Rate Base - Sewer
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**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>
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## Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

Schedule: A-1

Docket No.: 160101 - WS

Page 1 of 1

Schedule Year Ended: 12/31/2015

Preparer: Deborah Swain

Interim [ ] Final [X]

Historic [X] Projected [ ]

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

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

## Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

Schedule: A-2

Docket No.: 160101 - WS

Page 1 of 1

Schedule Year Ended: 12/31/2015

Preparer: Deborah Swain

Interim [ ] Final [X]

Historic [X] Projected [ ]

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

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

## Schedule of Adjustments to Rate Base

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Schedule: A-3

Page 1 of 1

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

Commission Ordered Adjustments

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

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

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

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

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

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

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

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

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

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

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

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

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

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

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2)		(3)	(4)	(6)		(7)	(8)	(9)	(10)
		Prior Year 12/31/14	Test Year 12/31/15	13 Month Average Balance	Allocations	Adjustments COAs	Proforma	Adjusted Average	Non-Used & Useful %	Non-Used & Amount	
1	<b>INTANGIBLE PLANT</b>										
2	301.1 Organization	\$ (0)	\$ (0)	\$ -		\$ -		\$ -			
3	302.1 Franchises	7,980	7,980	7,979		-		7,979			
4	339.1 Other Plant & Misc. Equipment	-	-	-		-		-			
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>										
6	303.2 Land & Land Rights	-	-	-		-		-			
7	304.2 Structures & Improvements	18,448	18,448	18,448		-		18,448			
8	305.2 Collect. & Impound. Reservoirs	-	-	-		-		-			
9	306.2 Lake, River & Other Intakes	-	-	-		-		-			
10	307.2 Wells & Springs	57,686	57,686	57,686		-		57,686			
11	308.2 Infiltration Galleries & Tunnels	-	-	-		-		-			
12	309.2 Supply Mains	-	1,341	582		635		1,217			
13	310.2 Power Generation Equipment	203	203	203		-		203			
14	311.2 Pumping Equipment	-	450	381		-		381			
15	339.2 Other Plant & Misc. Equipment	-	-	-		-		-			
16	<b>WATER TREATMENT PLANT</b>										
17	303.3 Land & Land Rights	-	-	-		-		-			
18	304.3 Structures & Improvements	3,123	5,414	4,254		-		4,254			
19	311.3 Pumping Equipment	169,712	172,323	170,959		-		170,959			
20	320.3 Water Treatment Equipment	24,645	22,899	23,576		(1,989)		21,587			
21	339.3 Other Plant & Misc. Equipment	-	-	-		-		-			
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>										
23	303.4 Land & Land Rights	-	-	-		-		-			
24	304.4 Structures & Improvements	-	-	-		-		-			
25	311.4 Pumping Equipment	169,364	164,000	166,889		(2,888)		164,001			
26	330.4 Distr. Reservoirs & Standpipes	43,228	223,069	71,870		-		71,870			
27	331.4 Transm. & Distribution Mains	263,927	264,726	264,995		(635)		264,360			
28	333.4 Services	39,506	43,713	42,874		-		42,874			
29	334.4 Meters & Meter Installations	42,505	47,715	45,002		-		45,002			
30	335.4 Hydrants	8,035	8,035	8,035		-		8,035			
31	336.4 Backflow Prevention Devices	248	248	248		-		248			
32	339.4 Other Plant & Misc. Equipment	-	-	-		-		-			
33	<b>GENERAL PLANT</b>										
34	303.5 Land & Land Rights	532	521	523		-		523			
35	304.5 Structures & Improvements	39,322	39,291	38,931		-		38,931			
36	340.5 Office Furniture & Equipment	194,254	193,672	192,437		(88,394)		107,845			
37	341.5 Transportation Equipment	68,616	70,798	70,224		(34,959)		37,557			
38	342.5 Stores Equipment	-	-	-		-		-			
39	343.5 Tools, Shop & Garage Equipment	39,514	39,452	39,445		-		39,445			
40	344.5 Laboratory Equipment	443	443	443		-		443			
41	345.5 Power Operated Equipment	-	18,495	12,529		-		12,529			
42	346.5 Communication Equipment	3,067	3,024	3,032		-		3,032			
43	347.5 Miscellaneous Equipment	-	-	-		-		-			
44	348.5 Other Plant - Allocations	-	-	-		-		-			
45	<b>Total</b>	<b>\$ 1,194,360</b>	<b>\$ 1,403,946</b>	<b>\$ 1,241,545</b>	<b>\$ (123,353)</b>	<b>\$ (4,877)</b>	<b>\$ 6,094</b>	<b>\$ 1,119,409</b>			
46	Reconciliation to Annual Report: Allocations between systems:										
47	305.5 Office Structure	-	-	-		-		-			
48	340.5 Office Furniture & Equipment	(88,872)	(88,996)	(88,394)		-		-			
49	341.5 Transportation Equipment	(34,013)	(35,258)	(34,959)		-		-			
50	343.5 Tools, Shop & Misc Eqpt.	-	-	-		-		-			
51	344.5 Laboratory Equipment	-	-	-		-		-			
52	345.5 Power Operated Equipment	-	-	-		-		-			
53	346.5 Communication Equipment	-	-	-		-		-			
54	347.5 Miscellaneous Equipment	-	-	-		-		-			
55	348.5 Other Plant - Allocations	-	-	-		-		-			
56	<b>Total Per Annual Report</b>	<b>1,071,475</b>	<b>1,279,692</b>	<b>1,118,192</b>							

\* Including Allocations between Systems.



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

Florida Public Service Commission

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

Recap Schedules: A-1, A-4

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

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	<b>INTANGIBLE PLANT</b>														
2	301.1 Organization	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	-
3	302.1 Franchises	7,980	7,980	7,980	7,980	7,980	7,979	7,979	7,979	7,979	7,979	7,979	7,979	7,980	7,979
4	339.1 Other Plant & Misc. Equipment														-
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>														
6	303.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	18,448	18,448	18,448	18,448	18,448	18,448	18,448	18,448	18,448	18,448	18,448	18,448	18,448	18,448
8	305.2 Collect. & Impound. Reservoirs														-
9	306.2 Lake, River & Other Intakes														-
10	307.2 Wells & Springs	57,686	57,686	57,686	57,686	57,686	57,686	57,686	57,686	57,686	57,686	57,686	57,686	57,686	57,686
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	-	-	-	-	1,180	1,180	1,261	1,261	1,341	1,341	582
13	310.2 Power Generation Equipment	203	203	203	203	203	203	203	203	203	203	203	203	203	203
14	311.2 Pumping Equipment	-	-	450	450	450	450	450	450	450	450	450	450	450	381
15	339.2 Other Plant & Misc. Equipment														-
16	<b>WATER TREATMENT PLANT</b>														
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	3,123	3,123	3,123	3,123	3,285	3,285	4,136	5,033	5,414	5,414	5,414	5,414	5,414	4,254
19	311.3 Pumping Equipment	169,712	169,712	170,496	170,496	170,818	171,019	171,019	171,019	171,019	171,019	171,487	172,323	172,323	170,959
20	320.3 Water Treatment Equipment	24,645	24,645	24,645	24,645	24,645	24,825	25,095	21,729	21,729	21,909	22,269	22,809	22,899	23,576
21	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>														
23	303.4 Land & Land Rights														-
24	304.4 Structures & Improvements														-
25	311.4 Pumping Equipment	169,364	169,364	169,364	169,364	169,364	169,364	169,364	164,000	164,000	164,000	164,000	164,000	164,000	166,889
26	330.4 Distr. Reservoirs & Standpipes	43,228	43,228	43,228	43,228	43,228	43,913	45,383	45,683	45,683	45,683	45,683	223,069	223,069	71,870
27	331.4 Transm. & Distribution Mains	263,927	264,472	264,552	265,906	265,906	265,906	265,906	264,726	264,726	264,726	264,726	264,726	264,726	264,995
28	333.4 Services	39,506	39,788	41,783	43,349	43,551	43,632	43,632	43,632	43,632	43,713	43,713	43,713	43,713	42,874
29	334.4 Meters & Meter Installations	42,505	42,505	42,586	43,937	44,215	44,912	44,912	44,912	45,658	45,738	47,715	47,715	47,715	45,002
30	335.4 Hydrants	8,035	8,035	8,035	8,035	8,035	8,035	8,035	8,035	8,035	8,035	8,035	8,035	8,035	8,035
31	336.4 Backflow Prevention Devices	248	248	248	248	248	248	248	248	248	248	248	248	248	248
32	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	<b>GENERAL PLANT</b>														
34	303.5 Land & Land Rights	532	535	529	528	525	522	520	518	518	513	517	519	521	523
35	304.5 Structures & Improvements	39,322	39,503	39,258	39,206	38,863	38,644	38,576	38,585	38,607	38,465	38,739	39,050	39,291	38,931
36	340.5 Office Furniture & Equipment	194,254	195,073	193,275	193,193	191,993	191,107	191,330	191,050	191,797	190,456	191,845	192,630	193,672	192,437
37	341.5 Transportation Equipment	68,616	68,924	68,746	73,114	71,709	71,294	71,198	69,042	68,925	69,760	70,251	70,531	70,798	70,224
38	342.5 Stores Equipment														
39	343.5 Tools, Shop & Garage Equipment	39,514	39,538	39,523	39,503	39,449	39,419	39,398	39,382	39,382	39,377	39,413	39,433	39,452	39,445
40	344.5 Laboratory Equipment	443	443	443	443	443	443	443	443	443	443	443	443	443	443
41	345.5 Power Operated Equipment	-	-	13,288	13,288	13,288	13,288	13,288	13,288	13,288	14,377	18,495	18,495	18,495	12,529
42	346.5 Communication Equipment	3,067	3,077	3,055	3,051	3,038	3,027	3,021	3,014	3,014	2,996	3,010	3,018	3,024	3,032
43	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	348.5 Other Plant - Allocations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Total	\$ 1,194,360	\$ 1,196,531	\$ 1,210,945	\$ 1,219,425	\$ 1,217,370	\$ 1,217,650	\$ 1,220,273	\$ 1,210,285	\$ 1,212,065	\$ 1,212,900	\$ 1,222,029	\$ 1,402,278	\$ 1,403,946	\$ 1,241,545
46	Reconciliation to Annual Report: Allocations between systems:														
47	305.5 Office Structure														
48	340.5 Office Furniture & Equipment	(88,872)	(89,650)	(88,800)	(88,772)	(88,226)	(87,781)	(87,898)	(87,775)	(88,146)	(87,522)	(88,161)	(88,524)	(88,996)	(88,394)
49	341.5 Transportation Equipment	(34,013)	(34,324)	(34,235)	(36,411)	(35,711)	(35,505)	(35,456)	(34,383)	(34,324)	(34,741)	(34,985)	(35,124)	(35,258)	(34,959)
50	343.5 Tools, Shop & Misc. Eqpt.														
51	344.5 Laboratory Equipment														
52	345.5 Power Operated Equipment														
53	346.5 Communication Equipment														
54	347.5 Miscellaneous Equipment														
55	348.5 Other Plant - Allocations														
56	Rounding														
57	Total Per Annual Report	1,071,475	1,072,557	1,087,910	1,094,242	1,093,433	1,094,364	1,096,919	1,088,127	1,089,595	1,090,637	1,098,883	1,278,630	1,279,692	1,118,192

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

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

Line No.	(1) Account No. and Name	(2)		(3)	(4)	(6)		(7)	(8)	(9)	(10)	
		Prior Year 12/31/14	Test Year 12/31/15	13 Month Average Balance	Allocations	COAs	Proforma	Adjusted Average	Non-Used & Useful %	Non-Used & Amount		
1	<b>INTANGIBLE PLANT</b>											
2	351.1 Organization	\$ -	\$ -	\$ -		\$ -			\$ -			
3	352.1 Franchises	7,933	7,933	7,933		-			7,933			
4	389.1 Other Plant & Misc. Equipment	-	-	-		-			-			
5	<b>COLLECTION PLANT</b>											
6	353.2 Land & Land Rights	-	-	-		-			-			
7	354.2 Structures & Improvements	-	577	266		311			577			
8	355.2 Power Gen Equipment	-	-	-		-			-			
9	360.2 Collection Sewers - Force	43,684	45,698	45,010		-			45,010			
10	361.2 Collection Sewers - Gravity	378,676	378,838	378,801		-			378,801			
11	362.2 Special Collecting Structures	2,485	2,485	2,485		-			2,485			
12	363.2 Services to Customers	14,206	14,206	14,206		-			14,206			
13	364.2 Flow Measuring Devices	7,063	14,129	7,797		(1,413)			6,384			
14	365.2 Flow Measuring Installations	-	-	-		-			-			
15	389.2 Other Plant & Misc. Equipment	-	-	-		-			-			
16	<b>SYSTEM PUMPING PLANT</b>											
17	353.3 Land & Land Rights	-	-	-		-			-			
18	354.3 Structures & Improvements	20,020	19,786	19,833		(311)			19,522			
19	370.3 Receiving Wells	-	-	-		-			-			
20	371.3 Pumping Equipment	49,113	52,191	50,721		(966)			49,755			
21	389.3 Other Plant & Misc. Equipment	-	500	231		269			500			
22	<b>TREATMENT AND DISPOSAL PLANT</b>											
23	353.4 Land & Land Rights	-	-	-		-			-			
24	354.4 Structures & Improvements	1,479,262	1,479,706	1,479,420		35			1,479,455			
25	355.4 Power Gen Equip	-	-	35		(35)			-			
26	380.4 Treatment & Disposal Equipment	653,163	657,077	654,685		268			654,953			
27	381.4 Plant Sewers	20,177	27,929	22,935		467			23,402			
28	382.4 Outfall Sewer Lines	5,778	5,778	5,778		-			5,778			
29	389.4 Other Plant & Misc. Equipment	-	1,701	785		916			1,701			
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>											
31	353.5 Land & Land Rights	-	-	-		-			-			
32	354.5 Structure & Improvements	7,686	10,311	8,897		1,413			10,310			
33	<b>371.5 Pumping Equipment WTP</b>											
34	371.6 Pumping Equipment Dist	-	-	-		-			-			
35	374.5 Reuse Distribution Reservoirs	-	-	-		-			-			
36	375.6 Reuse Transmission & Distribution	12,441	12,643	12,570		-			12,570			
37	389.5 Other Plant & Misc. Equipment	-	-	-		-			-			
38	366.6 Reuse Services	-	-	-		-			-			
39	367.6 Reuse Mtr Installations	-	-	-		-			-			
40	<b>GENERAL PLANT</b>											
41	353.7 Land & Land Rights	-	-	-		-			-			
42	354.7 Structures & Improvements	3,440	3,440	3,440		-			3,440			
43	390.7 Office Furniture & Equipment	542	542	542		88,394		3,772	92,708			
44	391.7 Transportation Equipment	-	-	-		34,959		2,274	37,233			
45	392.7 Stores Equipment	-	-	-		-			-			
46	393.7 Tools, Shop & Garage Equipment	2,190	3,100	2,980		-			2,980			
47	394.7 Laboratory Equipment	552	552	552		-			552			
48	395.7 Power Operated Equipment	1,819	1,819	1,819		-			1,819			
49	396.7 Communication Equipment	-	-	-		-			-			
50	397.7 Miscellaneous Equipment	-	-	-		-			-			
51	398.7 Other Plant - Allocations	-	-	-		-			-			
52	<b>Total</b>	<b>\$ 2,710,230</b>	<b>\$ 2,740,940</b>	<b>\$ 2,721,721</b>	<b>\$ 123,353</b>	<b>\$ 954</b>	<b>\$ 6,046</b>	<b>\$ 2,852,074</b>				
53	<b>Reconciliation to Annual Report: Allocations between systems:</b>											
54	304.5 Structures & Improvements	-	-	-		-			-			
55	340.5 Office Furniture & Equipment	88,872	88,996	88,394		-			-			
56	341.5 Transportation Equipment	34,013	35,258	34,959		-			-			
57	343.5 Tools, Shop & Garage Equipment	-	-	-		-			-			
58	344.5 Laboratory Equipment	-	-	-		-			-			
59	345.5 Power Operated Equipment	-	-	-		-			-			
60	346.5 Communication Equipment	-	-	-		-			-			
61	347.5 Miscellaneous Equipment	-	-	-		-			-			
62	348.5 Other Plant - Allocations	-	-	-		-			-			
63	<b>Total Per Annual Report</b>	<b>2,833,115</b>	<b>2,865,194</b>	<b>2,845,074</b>								

Recap Schedules: A-2, A-4

		(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	
Line No.	Account No. and Name															
1	INTANGIBLE PLANT															
2	351.1 Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	352.1 Franchises	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933
4	389.1 Other Plant & Misc. Equipment															
5	COLLECTION PLANT															
6	353.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	-	-	-	-	-	-	-	-	577	577	577	577	577	577	266
8	355.2 Power Gen Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	360.2 Collection Sewers - Force	43,684	43,684	43,887	44,853	45,073	45,276	45,496	45,496	45,496	45,496	45,496	45,496	45,496	45,698	45,010
10	361.2 Collection Sewers - Gravity	378,676	378,676	378,676	378,838	378,838	378,838	378,838	378,838	378,838	378,838	378,838	378,838	378,838	378,838	378,801
11	362.2 Special Collecting Structures	2,485	2,485	2,485	2,485	2,485	2,485	2,485	2,485	2,485	2,485	2,485	2,485	2,485	2,485	2,485
12	363.2 Services to Customers	14,206	14,206	14,206	14,206	14,206	14,206	14,206	14,206	14,206	14,206	14,206	14,206	14,206	14,206	14,206
13	364.2 Flow Measuring Devices	7,063	7,225	7,305	7,305	7,467	7,668	7,789	5,164	5,164	5,164	8,327	11,590	14,129	14,129	7,797
14	365.2 Flow Measuring Installations															
15	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	SYSTEM PUMPING PLANT															
17	353.3 Land & Land Rights															
18	354.3 Structures & Improvements	20,020	20,020	20,020	20,020	20,020	20,020	20,020	19,443	19,443	19,443	19,786	19,786	19,786	19,786	19,833
19	370.3 Receiving Wells															
20	371.3 Pumping Equipment	49,113	49,536	49,536	50,963	51,124	51,124	51,509	50,222	50,222	50,303	51,336	52,191	52,191	52,191	50,721
21	389.3 Other Plant & Misc. Equipment								500	500	500	500	500	500	500	231
22	TREATMENT AND DISPOSAL PLANT															
23	353.4 Land & Land Rights															
24	354.4 Structures & Improvements	1,479,262	1,479,262	1,479,424	1,479,424	1,479,424	1,479,424	1,479,424	1,479,312	1,479,312	1,479,312	1,479,464	1,479,706	1,479,706	1,479,706	1,479,420
25	355.4 Power Gen Equip								152	152	152					35
26	380.4 Treatment & Disposal Equipment	653,163	653,431	654,153	654,153	654,351	654,351	654,351	653,188	653,188	655,354	657,077	657,077	657,077	657,077	654,685
27	381.4 Plant Sewers	20,177	20,177	20,177	20,845	20,845	23,871	23,893	21,868	21,868	21,868	27,273	27,370	27,929	27,929	22,935
28	382.4 Outfall Sewer Lines	5,778	5,778	5,778	5,778	5,778	5,778	5,778	5,778	5,778	5,778	5,778	5,778	5,778	5,778	5,778
29	389.4 Other Plant & Misc. Equipment								1,702	1,702	1,702	1,701	1,701	1,701	1,701	785
30	RECLAIMED WATER DISTRIBUTION PLANT															
31	353.5 Land & Land Rights															
32	354.3 Structure & Improvements	7,686	7,686	7,686	7,686	7,686	7,686	7,686	10,311	10,311	10,311	10,311	10,311	10,311	10,311	8,897
33	371.5 Pumping Equipment WTP															
34	371.6 Pumping Equipment Dist															
35	374.6 Reuse Distribution Reservoirs															
36	375.6 Reuse Transmission & Distribution	12,441	12,441	12,441	12,441	12,502	12,643	12,643	12,643	12,643	12,643	12,643	12,643	12,643	12,643	12,570
37	389.5 Other Plant & Misc Equipment															
38	366.6 Reuse Services															
39	367.6 Reuse Mtr Installations															
40	GENERAL PLANT															
41	353.7 Land & Land Rights															
42	354.7 Structures & Improvements	3,440	3,440	3,440	3,440	3,440	3,440	3,440	3,440	3,440	3,440	3,440	3,440	3,440	3,440	3,440
43	390.7 Office Furniture & Equipment	542	542	542	542	542	542	542	542	542	542	542	542	542	542	542
44	391.7 Transportation Equipment															
45	392.7 Stores Equipment															
46	393.7 Tools, Shop & Garage Equipment	2,190	2,976	2,976	2,976	2,976	3,020	3,020	3,100	3,100	3,100	3,100	3,100	3,100	3,100	2,980
47	394.7 Laboratory Equipment	552	552	552	552	552	552	552	552	552	552	552	552	552	552	552
48	395.7 Power Operated Equipment	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819
49	396.7 Communication Equipment															
50	397.7 Miscellaneous Equipment															
51	398.7 Other Plant - Allocations															
52	Total	\$ 2,710,230	\$ 2,711,869	\$ 2,713,036	\$ 2,716,259	\$ 2,717,061	\$ 2,720,675	\$ 2,721,423	\$ 2,719,271	\$ 2,719,271	\$ 2,721,518	\$ 2,733,183	\$ 2,737,640	\$ 2,740,940	\$ 2,721,721	
53	Reconciliation to Annual Report: Allocations between Systems:															
54	304.5 Structures & Improvements															
55	340.5 Office Furniture & Equipment	88,872	89,650	88,800	88,772	88,226	87,781	87,898	87,775	88,146	87,522	88,161	88,524	88,996	88,394	
56	341.5 Transportation Equipment	34,013	34,324	34,235	36,411	35,711	35,505	35,456	34,383	34,324	34,741	34,985	35,124	35,258	34,959	
57	343.5 Tools, Shop & Garage Equipment															
58	344.5 Laboratory Equipment															
59	345.5 Power Operated Equipment															
60	346.5 Communication Equipment															
61	347.5 Miscellaneous Equipment															
62	348.5 Other Plant - Allocations															
63	Rounding															
64	Total Per Annual Report	2,833,115	2,835,843	2,836,071	2,841,442	2,840,998	2,843,961	2,844,777	2,841,429	2,841,741	2,843,781	2,856,329	2,861,288	2,865,194	2,845,074	

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador  
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	<b>WATER</b>			
2				
3	Plant in Service		\$	-
4				
5	Land			-
6				
7	Accumulated Depreciation			-
8				
9	Other (Explain)			
10				
11				
12	Total	\$ -	\$ -	N/A
13	<b>WASTEWATER</b>			
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**

**Company: Utilities, Inc. of Florida - Labrador**

**Docket No.: 160101 - WS**

**Test Year Ended: 12/31/2015**

**Schedule: A-8**

**Page 1 of 1**

**Preparer: Deborah Swain**

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

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



Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-9

Page 2 of 2

Preparer: Deborah Swain

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) 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	<b>INTANGIBLE PLANT</b>														
2	301.1 Organization	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	1,883	1,883	1,883	(1,639)	(1,639)	(1,639)	(482)
3	302.1 Franchises	3,000	3,016	3,033	3,050	3,066	3,083	3,099	4,287	4,304	4,320	1,995	2,012	2,028	3,099
4	339.1 Other Plant & Misc. Equipment														-
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>														
6	303.2 Land & Land Rights														
7	304.2 Structures & Improvements	6,241	6,290	6,338	6,386	6,434	6,482	6,530	6,537	6,585	6,633	6,765	6,813	6,861	6,530
8	305.2 Collect. & Impound. Reservoirs														-
9	306.2 Lake, River & Other Intakes														-
10	307.2 Wells & Springs	38,399	38,560	38,720	38,880	39,040	39,201	39,361	39,362	39,522	39,683	40,161	40,321	40,481	39,361
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	-	-	-	-	186	189	192	(16)	(13)	(10)	40
13	310.2 Power Generation Equipment	59	60	61	62	62	63	64	65	66	67	68	68	69	64
14	311.2 Pumping Equipment	-	-	-	2	4	6	8	9	11	13	15	17	19	8
15	339.2 Other Plant & Misc. Equipment														-
16	<b>WATER TREATMENT PLANT</b>														
17	303.3 Land & Land Rights														
18	304.3 Structures & Improvements	633	641	649	657	666	674	449	448	462	476	518	533	547	566
19	311.3 Pumping Equipment	54,552	55,259	55,969	56,680	57,392	58,104	58,817	59,571	60,284	60,997	61,627	62,345	63,063	58,820
20	320.3 Water Treatment Equipment	3,047	3,140	3,234	3,327	3,420	3,514	3,610	3,595	3,678	3,761	3,843	3,929	4,016	3,547
21	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>														
23	303.4 Land & Land Rights														
24	304.4 Structures & Improvements														
25	311.4 Pumping Equipment	13,587	14,293	14,999	15,704	16,410	17,116	17,821	19,731	20,414	21,098	21,781	22,464	23,148	18,351
26	330.4 Distr. Reservoirs & Standpipes	21,368	21,465	21,562	21,660	21,757	21,854	21,957	22,061	22,164	22,267	22,368	(346)	157	18,484
27	331.4 Transm. & Distribution Mains	132,183	132,697	133,211	133,727	134,243	134,760	135,276	135,661	136,175	136,689	137,334	137,848	138,362	135,244
28	333.4 Services	(169)	(86)	(2,634)	(3,107)	(3,016)	(2,925)	(2,834)	(2,745)	(2,654)	(2,563)	(2,468)	(2,377)	(2,286)	(2,297)
29	334.4 Meters & Meter Installations	10,443	10,620	10,798	10,981	11,165	11,352	11,539	11,719	11,910	12,100	12,314	12,513	12,712	11,551
30	335.4 Hydrants	(95)	(80)	(65)	(50)	(35)	(21)	(6)	9	24	39	54	68	83	(6)
31	336.4 Backflow Prevention Devices	(425)	(423)	(422)	(421)	(419)	(418)	(417)	27	28	30	29	30	32	(213)
32	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	<b>GENERAL PLANT</b>														
34	303.5 Land & Land Rights														
35	304.5 Structures & Improvements	16,621	16,766	16,717	16,738	16,663	16,635	16,643	16,649	16,718	16,698	16,883	17,016	17,144	16,761
36	340.5 Office Furniture & Equipment	158,142	160,641	160,766	162,215	163,019	163,880	165,009	164,104	165,965	166,353	171,415	173,911	176,241	165,512
37	341.5 Transportation Equipment	55,178	56,182	56,423	58,827	58,032	58,165	58,398	52,340	52,819	53,286	54,209	54,919	55,711	55,730
38	342.5 Stores Equipment														-
39	343.5 Tools, Shop & Garage Equipment	34,185	34,415	34,605	34,788	34,935	35,106	35,288	35,437	35,642	35,841	38,168	38,395	38,622	35,802
40	344.5 Laboratory Equipment	241	242	242	243	245	248	250	577	579	582	(64)	(61)	(59)	251
41	345.5 Power Operated Equipment	-	-	-	92	185	277	369	461	554	654	782	910	1,039	409
42	346.5 Communication Equipment	1,977	1,998	2,003	2,018	2,037	2,056	2,078	1,604	1,630	1,645	2,668	2,697	2,726	2,087
43	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	348.5 Other Plant - Allocations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Total	\$ 548,166	\$ 554,696	\$ 555,207	\$ 561,458	\$ 564,305	\$ 568,213	\$ 572,310	\$ 573,579	\$ 578,950	\$ 582,739	\$ 588,809	\$ 572,375	\$ 579,067	\$ 569,219
46	Reconciliation to Annual Report: Allocations between systems:														
47	304.5 Structures & Improvements														
48	340.5 Office Furniture & Equipment	(72,039)	(73,566)	(73,647)	(74,358)	(74,779)	(75,214)	(75,771)	(76,334)	(77,234)	(77,436)	(78,873)	(80,068)	(81,183)	(76,192)
49	341.5 Transportation Equipment	(27,352)	(27,979)	(28,098)	(29,296)	(28,900)	(28,966)	(29,082)	(26,065)	(26,304)	(26,536)	(26,996)	(27,349)	(27,744)	(27,744)
50	343.5 Tools, Shop & Garage Equipment														
51	344.5 Laboratory Equipment														
52	345.5 Power Operated Equipment														
53	346.5 Communication Equipment														
54	347.5 Miscellaneous Equipment														
55	348.5 Other Tangible Plant														
56	Rounding														
57	Total Per Annual Report	448,776	453,151	453,462	457,804	460,626	464,033	467,457	471,180	475,412	478,767	482,940	464,958	470,140	465,283

Schedule of Wastewater Accumulated Depreciation By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Average Balance	(5) (6) (7) Adjustments			(8) Proforma	(9) Adjusted Average	(10) Non-Used & Useful %	(11) Non-Used & Amount
					Allocations	COAs	Other Test Yr				
1	INTANGIBLE PLANT										
2	351.1 Organization	\$ -	\$ -	\$ -		\$ -		\$ -			
3	352.1 Franchises	3,389	3,588	3,488		1		3,489			
4	389.1 Other Plant & Misc. Equipment	-	-	-		-		-			
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	-	-	-		-		-			
7	354.2 Structures & Improvements	50	(7)	54		(40)		14			
8	355.2 Power Gen Equipment	-	41	19		13		32			
9	360.2 Collection Sewers - Force	(24,097)	2,952	(11,559)		13,755		2,196			
10	361.2 Collection Sewers - Gravity	202,649	211,107	206,850		56		206,906			
11	362.2 Special Collecting Structures	-	52	22		-		22			
12	363.2 Services to Customers	580	807	687		14		701			
13	364.2 Flow Measuring Devices	1,922	307	1,485		(2,052)		(567)			
14	365.2 Flow Measuring Installations	-	-	-		-		-			
15	389.2 Other Plant & Misc. Equipment	-	-	-		-		-			
16	SYSTEM PUMPING PLANT										
17	353.3 Land & Land Rights	-	-	-		-		-			
18	354.3 Structures & Improvements	(9,832)	1,636	(4,535)		5,818		1,283			
19	370.3 Receiving Wells	-	-	-		-		-			
20	371.3 Pumping Equipment	(711)	2,676	55		1,239		1,294			
21	389.3 Other Plant & Misc. Equipment	-	13	33		(76)		(43)			
22	TREATMENT AND DISPOSAL PLANT										
23	353.4 Land & Land Rights	-	-	-		-		-			
24	354.4 Structures & Improvements	436,948	478,905	460,154		(6,867)		453,287			
25	355.4 Power Gen Equipment	-	(167)	(38)		(130)		(168)			
26	371.4 Pumping Equipment	-	-	-		-		-			
27	380.4 Treatment & Disposal Equipment	256,386	293,376	274,229		1,893		276,122			
28	381.4 Plant Sewers	(13,088)	(7,597)	(10,507)		3,683		(6,824)			
29	382.4 Outfall Sewer Lines	(5,244)	385	(2,638)		2,927		289			
30	389.4 Other Plant & Misc. Equipment	-	101	116		(227)		(111)			
31	RECLAIMED WATER DISTRIBUTION PLANT										
32	354.6 Structures & Improvements Reuse	(387)	72	(149)		73		(76)			
33	371.5 Pumping Equipment WTP	-	-	-		-		-			
34	371.6 Pumping Equipment Dist	-	-	-		-		-			
35	374.5 Reuse Distribution Reservoirs	-	(2,934)	(677)		(2,257)		(2,934)			
36	375.6 Reuse Transmission & Dist	(2,642)	3,517	(466)		3,836		3,370			
37	389.5 Other Plant & Misc Equipment	-	-	-		-		-			
38	366.6 Reuse Services	-	-	-		-		-			
39	367.6 Reuse Mtr Installations	-	-	-		-		-			
40	GENERAL PLANT										
41	353.7 Land & Land Rights	-	-	-		-		-			
42	354.7 Structures & Improvements	-	90	38		-		38			
43	390.7 Office Furniture & Equipment	152	188	170		76,192		67,498			
44	391.7 Transportation Equipment	-	-	-		27,744		23,112			
45	393.7 Tools, Shop & Garage Equipment	811	748	749		0		749			
46	394.7 Laboratory Equipment	174	250	201		30		231			
47	395.7 Power Operated Equipment	291	443	367		-		367			
48	396.7 Communication Equipment	-	-	-		-		-			
49	397.7 Miscellaneous Equipment	-	-	-		-		-			
50	348.7 Other Plant - Allocations	-	-	-		-		-			
51	Total	847,352	990,547	918,148	103,936	21,687	(9,179)	(4,317)	1,030,276		
52	Reconciliation to Annual Report: Allocations between systems:										
53	304.5 Structures & Improvements	-	-	-		-		-			
54	340.5 Office Furniture & Equipment	72,039	81,183	76,192		-		-			
55	341.5 Transportation Equipment	27,352	27,744	27,744		-		-			
56	343.5 Tools, Shop & Garage Equipment	-	-	-		-		-			
57	344.5 Laboratory Equipment	-	-	-		-		-			
58	345.5 Power Operated Equipment	-	-	-		-		-			
59	346.5 Communication Equipment	-	-	-		-		-			
60	347.5 Miscellaneous Equipment	-	-	-		-		-			
61	348.5 Other Tangible Plant	-	-	-		-		-			
62	Rounding	-	-	-		-		-			
63	Total Per Annual Report	946,742	1,099,474	1,022,084		-		-			

\* Including Allocations between Systems.



Schedule of Wastewater Accumulated Depreciation By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-10

Page 2 of 2

Preparer: Deborah Swain

Recap Schedules: A-2, A-8

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

Line No.	(1)	(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	
<b>1 INTANGIBLE PLANT</b>															
2 351.1 Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 352.1 Franchises	3,389	3,405	3,422	3,438	3,455	3,471	3,488	3,503	3,520	3,537	3,555	3,572	3,588	3,488	-
4 389.1 Other Plant & Misc. Equipment															
<b>5 COLLECTION PLANT</b>															
6 353.2 Land & Land Rights															
7 354.2 Structures & Improvements	50	50	50	50	50	50	50	124	126	127	(10)	(9)	(7)	54	
8 355.2 Power Gen Equipment	-	-	-	-	-	-	-	41	41	41	41	41	41	19	
9 360.2 Collection Sewers - Force	(24,097)	(23,976)	(23,854)	(23,729)	(23,604)	(23,478)	(23,353)	2,324	2,450	2,576	2,699	2,825	2,952	(11,559)	
10 361.2 Collection Sewers - Gravity	202,649	203,349	204,049	204,749	205,449	206,150	206,850	207,494	208,194	208,895	209,707	210,407	211,107	206,850	
11 362.2 Special Collecting Structures	-	-	-	5	10	16	21	26	31	36	41	47	52	22	
12 363.2 Services to Customers	580	598	616	634	651	669	687	691	708	726	772	790	807	687	
13 364.2 Flow Measuring Devices	1,922	2,043	2,164	2,286	2,411	2,538	2,668	920	1,006	1,092	(122)	71	307	1,485	
14 365.2 Flow Measuring Installations															
15 389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>16 SYSTEM PUMPING PLANT</b>															
17 353.3 Land & Land Rights															
18 354.3 Structures & Improvements	(9,832)	(9,765)	(9,699)	(9,632)	(9,565)	(9,499)	(9,432)	1,188	1,253	1,318	1,504	1,570	1,636	(4,535)	
19 370.3 Receiving Wells	-	0	0	0	0	0	0	0	0	0	0	0	0	-	
20 371.3 Pumping Equipment	(711)	(1,038)	(808)	(573)	(336)	(99)	139	(1,288)	(1,056)	(823)	2,193	2,435	2,676	55	
21 389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	131	133	136	8	10	13	33	
<b>22 TREATMENT AND DISPOSAL PLANT</b>															
23 353.4 Land & Land Rights															
24 354.4 Structures & Improvements	436,948	440,811	444,673	448,536	452,399	456,262	460,124	468,513	472,375	476,238	471,178	475,042	478,905	460,154	
25 355.4 Power Gen Equipment	-	-	-	-	-	-	-	-	0.63	1.26	(167.11)	(167.11)	(167.11)	(38)	
26 371.4 Pumping Equipment															
27 380.4 Treatment & Disposal Equipment	256,386	259,412	262,035	265,063	268,209	271,239	274,268	276,094	279,118	282,152	287,292	290,334	293,376	274,229	
28 381.4 Plant Sewers	(13,088)	(13,040)	(12,992)	(12,943)	(12,893)	(12,836)	(12,779)	(7,728)	(7,676)	(7,624)	(7,728)	(7,663)	(7,597)	(10,507)	
29 382.4 Outfall Sewer Lines	(5,244)	(5,228)	(5,211)	(5,195)	(5,179)	(5,163)	(5,147)	305	321	337	353	369	385	(2,638)	
30 389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	400	408	416	85	93	101	116	
<b>31 RECLAIMED WATER DISTRIBUTION PLANT</b>															
32 354.6 Structures & Improvements Reuse	(387)	(367)	(347)	(327)	(307)	(287)	(267)	47	74	101	18	45	72	(149)	
33 371.5 Pumping Equipment WTP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34 371.6 Pumping Equipment Dist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35 374.6 Reuse Distribution Reservoirs	-	-	-	-	-	-	-	2	2	2	(2,934)	(2,934)	(2,934)	(677)	
36 375.6 Reuse Transmission & Distribution	(2,642)	(2,617)	(2,593)	(2,569)	(2,545)	(2,520)	(2,496)	460	484	509	3,467	3,492	3,517	(466)	
37 389.5 Other Plant & Misc Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
38 366.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
39 367.6 Reuse Mtr Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>40 GENERAL PLANT</b>															
41 353.7 Land & Land Rights															
42 354.7 Structures & Improvements	-	-	-	9	18	27	36	45	54	63	72	81	90	38	
43 390.7 Office Furniture & Equipment	152	155	158	161	164	167	170	173	176	179	182	185	188	170	
44 391.7 Transportation Equipment															
45 393.7 Tools, Shop & Garage Equipment	811	827	842	858	873	888	903	918	933	948	963	978	993	749	
46 394.7 Laboratory Equipment	174	177	180	183	186	189	192	194	197	200	243	246	250	201	
47 395.7 Power Operated Equipment	291	304	316	329	342	354	367	380	392	405	418	430	443	367	
48 396.7 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
49 397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 348.7 Other Plant - Allocations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>51 Total</b>	<b>\$ 847,352</b>	<b>\$ 855,098</b>	<b>\$ 863,000</b>	<b>\$ 871,333</b>	<b>\$ 879,788</b>	<b>\$ 887,884</b>	<b>\$ 896,238</b>	<b>\$ 954,705</b>	<b>\$ 963,016</b>	<b>\$ 971,338</b>	<b>\$ 973,584</b>	<b>\$ 982,045</b>	<b>\$ 990,548</b>	<b>\$ 918,148</b>	
<b>52 Reconciliation to Annual Report: Allocations between systems:</b>															
53 304.5 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
54 340.5 Office Furniture & Equipment	72,039	73,566	73,647	74,358	74,779	75,214	75,771	76,334	77,234	77,436	78,873	80,068	81,183	76,192	
55 341.5 Transportation Equipment	27,352	27,979	28,098	29,296	28,900	28,966	29,082	26,065	26,304	26,536	26,996	27,349	27,744	27,744	
56 343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
57 344.5 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
58 345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
59 346.5 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
60 347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
61 348.5 Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
62 Rounding															
<b>63 Total Per Annual Report</b>	<b>946,742</b>	<b>956,643</b>	<b>964,745</b>	<b>974,987</b>	<b>983,467</b>	<b>992,064</b>	<b>1,001,091</b>	<b>1,057,104</b>	<b>1,066,554</b>	<b>1,075,310</b>	<b>1,079,453</b>	<b>1,089,462</b>	<b>1,099,475</b>	<b>1,022,084</b>	

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

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Labrador**

**Schedule: A-11**

**Docket No.: 160101 - WS**

**Page 1 of 1**

**Test Year Ended: 12/31/2015**

**Preparer: Deborah Swain**

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

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

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

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

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

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

Line No.	(1) Description	(2) Prior Year 12/31/14	(3) Test year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	<b>WATER</b>							
2								
3	Plant Capacity Fees	\$ -	\$ -	\$ -		\$ -		-
4								
5	Line/Main Extension Fees	-	-	-		-		-
6								
7	Meters & Meter Installation Fees	-	-	-		-		-
8								
9	Contributed Property	-	-	-		-		-
10								
11	Other - Tap Fees	342	342	342		342		
12								
13	Total	\$ 342	\$ 342	\$ 342	\$ -	\$ 342		
14								
15								
16	<b>WASTEWATER</b>							
17								
18	Plant Capacity Fees	\$ -	\$ -	\$ -		\$ -		-
19								
20	Line/Main Extension Fees	-	-	-		-		-
21								
22	Contributed Property	-	-	-		-		-
23								
24	Other - Tap Fees	-	-	-		-		-
25								
26								
27	Total	\$ -	\$ -	\$ -	\$ -	\$ -		

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

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

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	<b>WATER</b>														
2															
3	Plant Capacity Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4															
5	Line/Main Extension Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6															
7	Meters & Meter Installation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
9	Contributed Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10															
11	Other - Tap Fees	342	342	342	342	342	342	342	342	342	342	342	342	342	342
12															
13	Total	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342
14															
15															
16	<b>WASTEWATER</b>														
17															
18	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19															
20	Line/Main Extension Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21															
22	Contributed Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23															
24	Other - Tap Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25															
26															
27	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Labrador**

**Schedule: A-13**

**Docket No.: 160101 - WS**

**Page 1 of 1**

**Test Year Ended: 12/31/2015**

**Preparer: Deborah Swain**

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

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

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

Company: Utilities, Inc. of Florida - Labrador  
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) Adjustments	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	<b>WATER</b>							
2								
3	Plant Capacity Fees	-	-	-		-		
4								
5	Line/Main Extension Fees	-	-	-		-		
6								
7	Meters & Meter Installation Fees	-	-	-		-		
8								
9	Contributed Property	-	-	-		-		
10								
11	Other - Tap Fees	77	85	81		81		
12								
13								
14	Total	\$ 77	\$ 85	\$ 81	\$ -	\$ 81		
15								
16								
17	<b>WASTEWATER</b>							
18								
19	Plant Capacity Fees	\$ -	-	-		-		
20								
21	Line/Main Extension Fees	-	-	-		-		
22								
23	Contributed Property	-	-	-		-		
24								
25	Other - Tap Fees	-	-	-		-		
26								
27								
28	Total	\$ -	\$ -	\$ -	\$ -	\$ -		

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

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

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

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

Line No.	(1) Description	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	<b>WATER</b>														
2															
3	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
4															
5	Line/Main Extension Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6															
7	Meters & Meter Installation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
9	Contributed Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10															
11	Other - Tap Fees	77	78	78	79	80	80	81	82	83	83	84	85	85	81
12															
13															
14	Total	\$ 77	\$ 78	\$ 78	\$ 79	\$ 80	\$ 80	\$ 81	\$ 82	\$ 83	\$ 83	\$ 84	\$ 85	\$ 85	\$ 81
15															
16															
17	<b>WASTEWATER</b>														
18															
19	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
20															
21	Line/Main Extension Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22															
23	Contributed Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24															
25	Other - Tap Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26															
27															
28	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Schedule of Annual AFUDC Rates Used****Company: Utilities, Inc. of Florida - Labrador****Docket No.: 160101 - WS****Test Year Ended: 12/31/2015****Schedule: A-15****Page 1 of 1****Preparer: Deborah Swain**

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

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



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

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

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

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

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

## Schedule of Working Capital Allowance Calculation

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Schedule: A-17

Page 1 of 1

Preparer: Deborah Swain

Recap Schedule: A-1, A-2

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

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

## Comparative Balance Sheet - Assets

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

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

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

Line No.	(1) ASSETS	(2) Prior Year Ended 12/31/14	(3) Adjustments	(4) Adjusted Prior Year Ended 12/31/14	(5) Test Year Ended 12/31/15	(6) 13 Month Average	(7) Adjustments COA*	(8) Adjusted Average
1	Utility Plant in Service	\$ 3,904,590		\$ 3,904,590	\$ 4,144,886	\$ 3,963,264	\$ (3,923) (1)	\$ 3,959,341
2	Construction Work in Progress	11,070		11,070	249	69,137		69,137
3	Utility Acquisition Adjustment	(351,387)		(351,387)	(351,387)	(351,387)		(351,387)
4	GROSS UTILITY PLANT	3,564,273	-	3,564,273	3,793,748	3,681,014	(3,923)	3,677,091
5	Less: Accumulated Depreciation	(1,395,518)		(1,395,518)	(1,569,615)	(1,487,369)	\$ (22,544) (2)	(1,509,913)
6	Less: Accum Amortization Acquis Adj	109,738		109,738	120,923	115,331		115,331
7	NET UTILITY PLANT	2,278,493	-	2,278,493	2,345,056	2,308,976	(26,467)	2,282,509
8								
9	Cash	-		-	-	-		-
10	Accounts Rec'b - trade	78,567		78,567	129,536	93,730		93,730
11	Notes Receivable	-		-	-	-		-
12	Accts. Rec'b - Assoc. Cos.	(955,896)		(955,896)	(936,818)	(920,422)		(920,422)
13	Notes Rec'b - Assoc. Cos.	-		-	-	-		-
14	Accts. Rec'b - Other	-		-	-	-		-
15	Accrued Interest Rec'b	-		-	-	-		-
16	Allowance for Bad Debts	(230)		(230)	(366)	(204)		(204)
17	Materials & Supplies	1,596		1,596	1,160	1,562		1,562
18	Miscellaneous Current & Accrued Assets	6,895		6,895	6,895	6,895		6,895
19								
20	TOTAL CURRENT ASSETS	(869,068)	-	(869,068)	(799,592)	(818,439)	-	(818,439)
21								
22	Net Nonutility Property	-		-	-	-		-
23	Unamortized Debt Discount & Exp.	-		-	-	-		-
24	Prelim. Survey & Investigation Charges	-		-	-	-		-
25	Clearing Accounts	-		-	-	-		-
26	Deferred Rate Case Expense	109,099		109,099	81,436	101,551		101,551
27	Other Miscellaneous Deferred Debits	9,003		9,003	12,180	10,241	1,591 (3)	11,832
28	Accum. Deferred Income Taxes	-		-	-	-		-
29	TOTAL OTHER ASSETS	118,102	-	118,102	93,616	111,792	1,591	113,383
30								
31	TOTAL ASSETS	\$ 1,527,527	\$ -	\$ 1,527,527	\$ 1,639,080	\$ 1,602,329	\$ (24,876)	\$ 1,577,453

## Notes:

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

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

Schedule: A-18

Docket No.: 160101 - WS

Page 2 of 2

Test Year Ended: 12/31/2015

Preparer: Deborah Swain

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

Line No.	(1) ASSETS	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	Utility Plant in Service	\$ 3,904,590	\$ 3,908,401	\$ 3,923,982	\$ 3,935,684	\$ 3,934,430	\$ 3,938,325	\$ 3,941,696	\$ 3,929,557	\$ 3,931,336	\$ 3,934,418	\$ 3,955,212	\$ 4,139,917	\$ 4,144,886	3,963,264
2	Construction Work in Progress	11,070	12,306	14,260	15,457	18,069	21,023	25,519	188,100	194,454	197,116	200,904	249	249	69,137
3	Utility Acquisition Adjustment	(351,387)	(351,387)	(351,387)	(351,387)	(351,387)	(351,387)	(351,387)	(351,387)	(351,387)	(351,387)	(351,387)	(351,387)	(351,387)	(351,387)
4	GROSS UTILITY PLANT	3,564,273	3,569,320	3,586,854	3,599,754	3,601,113	3,607,962	3,615,828	3,766,269	3,774,403	3,780,147	3,804,728	3,788,779	3,793,748	3,681,014
5	Less: Accumulated Depreciation	(1,395,518)	(1,409,793)	(1,418,207)	(1,432,791)	(1,444,093)	(1,456,097)	(1,468,548)	(1,528,284)	(1,541,966)	(1,554,078)	(1,562,393)	(1,554,419)	(1,569,615)	(1,487,369)
6	Less: Accum Amortization Acquis Adj	109,738	110,670	111,602	112,535	113,467	114,399	115,331	116,263	117,195	118,127	119,059	119,991	120,923	115,331
7	NET UTILITY PLANT	2,278,493	2,270,197	2,280,249	2,279,497	2,270,487	2,266,263	2,262,610	2,354,249	2,349,631	2,344,196	2,361,394	2,354,351	2,345,056	2,308,976
8															
9	Cash														-
10	Accounts Rec'b - trade	78,567	108,779	113,772	109,917	110,349	79,123	66,713	71,903	73,273	77,007	89,759	109,793	129,536	93,730
11	Notes Receivable														-
12	Accts. Rec'b - Assoc. Cos.	(955,896)	(946,196)	(930,252)	(899,213)	(862,891)	(821,026)	(816,795)	(976,757)	(952,228)	(949,996)	(959,139)	(958,283)	(936,818)	(920,422)
13	Notes Rec'b - Assoc. Cos.														-
14	Accts. Rec'b - Other														-
15	Accrued Interest Rec'b														-
16	Allowance for Bad Debts	(230)	(279)	(186)	(153)	(195)	(194)	(86)	(117)	(142)	(161)	(240)	(308)	(366)	(204)
17	Materials & Supplies	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,160	1,562
18	Miscellaneous Current & Accrued Assets	6,895	6,895	6,895	6,895	6,895	6,895	6,895	6,895	6,895	6,895	6,895	6,895	6,895	6,895
19															
20	TOTAL CURRENT ASSETS	(869,068)	(829,205)	(808,176)	(780,957)	(744,246)	(733,606)	(741,677)	(896,481)	(870,607)	(864,659)	(861,128)	(840,308)	(799,592)	(818,439)
21															
22	Net Nonutility Property														-
23	Unamortized Debt Discount & Exp.														-
24	Prelim. Survey & Investigation Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Clearing Accounts														-
26	Deferred Rate Case Expense	109,099	107,355	110,098	111,590	114,669	113,241	112,926	98,956	95,452	91,948	88,444	84,940	81,436	101,551
27	Other Miscellaneous Deferred Debits	9,003	8,849	8,696	8,654	8,612	8,570	8,529	11,441	12,014	11,910	12,394	12,287	12,180	10,241
28	Accum. Deferred Income Taxes														-
29	TOTAL OTHER ASSETS	118,102	116,204	118,794	120,244	123,282	121,811	121,455	110,397	107,466	103,858	100,838	97,227	93,616	111,792
30															
31	TOTAL ASSETS	\$ 1,527,527	\$ 1,557,196	\$ 1,590,868	\$ 1,618,784	\$ 1,649,522	\$ 1,654,469	\$ 1,642,388	\$ 1,568,165	\$ 1,586,491	\$ 1,583,395	\$ 1,601,104	\$ 1,611,271	\$ 1,639,080	\$ 1,602,329

## Comparative Balance Sheet - Equity Capital &amp; Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Schedule: A-19

Page 1 of 2

Preparer: Deborah Swain

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Prior Year Ended 12/31/14	Adjustments	Adjusted Prior Year Ended 12/31/14	Test Year Ended 12/31/15	Adjustments	Adjusted Test Yr Ended 12/31/15	13 Month Average	Adjustments	Adjusted Average
1	Common Stock Issued	\$ 1,000		\$ 1,000	\$ 1,000		\$ 1,000	\$ 1,000		\$ 1,000
2	Preferred Stock Issued	-		-	-		-	-		-
3	Additional Paid in Capital	1,379,754		1,379,754	1,379,754		1,379,754	1,379,754		1,379,754
4	Retained Earnings	(400,307)	(36,744)	(437,051)	(300,111)	(40,925)	(341,037)	(328,307)	(61,942) (1)	(390,249)
5	Other Equity Capital	-		-	-		-	-		-
6										
7	TOTAL EQUITY CAPITAL	980,447	(36,744)	943,703	1,080,643	(40,925)	1,039,718	1,052,447	(61,942)	990,505
8										
9	Bonds	-		-	-		-	-		-
10	Reacquired Bonds	-		-	-		-	-		-
11	Advances From Associated Companies	7,843		7,843	7,843		7,843	7,843		7,843
12	Other Long-Term Debt	-		-	-		-	-		-
13										
14	TOTAL LONG-TERM DEBT	7,843	-	7,843	7,843		7,843	7,843	-	7,843
15										
16	Accounts Payable	10,437		10,437	5,027		5,027	8,761		8,761
17	Notes Payable	-		-	-		-	-		-
18	Notes & Accounts Payable - Assoc. Cos.	509,918		509,918	509,918		509,918	509,918		509,918
19	Customer Deposits	2,611		2,611	2,761		2,761	2,711		2,711
20	Accrued Taxes	19,422		19,422	22,811		22,811	22,786		22,786
21	Current Portion Long Term Debt	-		-	-		-	-		-
22	Accrued Interest	307		307	418		418	359		359
23	Accrued Dividends	-		-	-		-	-		-
24	Misc. Current and Accrued Liabilities	-		-	-		-	-		-
25										
26	TOTAL CURRENT & ACCRUED LIABILITIES	542,694	-	542,694	540,935		540,935	544,535	-	544,535
27										
28	Advances for Construction	-		-	-		-	-		-
29	Prepaid Capacity Charges	-		-	-		-	-		-
30	Accum. Deferred ITC's	-		-	-		-	-		-
31	Operating Reserves	-		-	-		-	-		-
32										
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	-	-	-	-		-	-	-	-
34										
35	Contributions in Aid of Construction	342		342	342		342	342		342
36	Less: Accum. Amortization of CIAC	(77)		(77)	(85)		(85)	(81)		(81)
37										
38	Accumulated Deferred Income Taxes	(3,723)	36,744	33,022	9,403	40,925	50,328	(2,757)	37,065 (1)	34,308
39										
40	Total Equity Capital and Liabilities	\$ 1,527,527	\$ -	\$ 1,527,527	\$ 1,639,080	\$ -	\$ 1,639,080	\$ 1,602,329	\$ (24,876)	\$ 1,577,453

**Note:**

(1) To removed certain deferred taxes  
ADIT - NOLs

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	EQUITY CAPITAL & LIABILITIES	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	Common Stock Issued	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
2	Preferred Stock Issued														
3	Additional Paid in Capital	1,379,754	1,379,754	1,379,754	1,379,754	1,379,754	1,379,754	1,379,754	1,379,754	1,379,754	1,379,754	1,379,754	1,379,754	1,379,754	1,379,754
4	Retained Earnings	(400,307)	(361,447)	(332,208)	(311,216)	(278,076)	(281,926)	(296,337)	(364,073)	(350,815)	(353,371)	(336,508)	(301,602)	(300,111)	(328,307)
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	980,447	1,019,307	1,048,546	1,069,538	1,102,679	1,098,828	1,084,418	1,016,681	1,029,940	1,027,383	1,044,246	1,079,152	1,080,643	1,052,447
8															
9	Bonds														
10	Reacquired Bonds														
11	Advances From Associated Companies	7,843	7,843	7,843	7,843	7,843	7,843	7,843	7,843	7,843	7,843	7,843	7,843	7,843	7,843
12	Other Long-Term Debt														
13															
14	TOTAL LONG-TERM DEBT	7,843	7,843	7,843	7,843	7,843	7,843	7,843	7,843	7,843	7,843	7,843	7,843	7,843	7,843
15															
16	Accounts Payable	10,437	8,757	8,417	10,326	3,177	7,292	7,354	16,037	16,115	10,695	6,398	3,852	5,027	8,761
17	Notes Payable														
18	Notes & Accounts Payable - Assoc. Cos.	509,918	509,918	509,918	509,918	509,918	509,918	509,918	509,918	509,918	509,918	509,918	509,918	509,918	509,918
19	Customer Deposits	2,611	2,751	2,755	2,760	2,514	2,347	2,700	2,852	2,819	2,710	2,802	2,864	2,761	2,711
20	Accrued Taxes	19,422	11,760	16,543	21,553	26,556	31,414	33,324	18,002	23,011	28,016	33,037	10,766	22,811	22,786
21	Current Portion Long Term Debt														
22	Accrued Interest	307	318	322	328	334	341	355	366	378	389	401	408	418	359
23	Accrued Dividends														
24	Misc. Current and Accrued Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25															
26	TOTAL CURRENT & ACCRUED LIABILITIES	542,694	533,504	537,955	544,885	542,499	551,312	553,650	547,175	552,242	551,728	552,556	527,807	540,935	544,535
27															
28	Advances for Construction														
29	Prepaid Capacity Charges														
30	Accum. Deferred ITC's														
31	Operating Reserves														
32															
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34															
35	Contributions in Aid of Construction	342	342	342	342	342	342	342	342	342	342	342	342	342	342
36	Less: Accum. Amortization of CIAC	(77)	(78)	(78)	(79)	(80)	(80)	(81)	(82)	(83)	(83)	(84)	(85)	(85)	(81)
37															
38	Accumulated Deferred Income Taxes	(3,723)	(3,722)	(3,739)	(3,744)	(3,761)	(3,776)	(3,783)	(3,794)	(3,793)	(3,817)	(3,799)	(3,788)	9,403	(2,757)
39															
40	TOTAL EQUITY CAPITAL & LIABILITIES	\$ 1,527,527	\$ 1,557,196	\$ 1,590,868	\$ 1,618,784	\$ 1,649,522	\$ 1,654,469	\$ 1,642,388	\$ 1,568,165	\$ 1,586,491	\$ 1,583,395	\$ 1,601,104	\$ 1,611,271	\$ 1,639,080	\$ 1,602,329

Schedule of Water Net Operating Income

Florida Public Service Commission

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

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

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

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	\$ 307,001	\$ (1,759) (A)	\$ 305,242	\$ 67,286 (A)	\$ 372,528	B-4, B-3
2							
3	Operation & Maintenance	173,249	15,793 (B)	189,042	(B)	189,042	B-5, B-3
4	Depreciation, net of CIAC Amort.	74,291	(3,402) (C)	70,889	(C)	70,889	B-13, B-3
5							
6	Amortization	(11,185)	11,185 (D)	-	(D)	-	
7							
8	Taxes Other Than Income	31,837	203 (E)	32,040	3,028 (E)	35,068	B-15, B-3
9							
10	Provision for Income Taxes	4,545	(7,748) (F)	(3,203)	24,180 (F)	20,977	C-1, B-3
11							
12	OPERATING EXPENSES	272,738	16,030	288,768	27,208	315,976	
13							
14	NET OPERATING INCOME	\$ 34,263	\$ (17,789)	\$ 16,474	\$ 40,078	\$ 56,552	
15							
16							
17							
18	RATE BASE	\$ 504,923	\$ 183,891	\$ 688,813		\$ 688,813	
19							
20							
21	RATE OF RETURN	6.79 %		2.39 %		8.21%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

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

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

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



## Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida - Labrador

Test Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Florida Public Service Commission  
Schedule: B-3

Page 1 of 2

Docket No.: 160101 - WS

Preparer: Deborah Swain

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

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

## Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida - Labrador

Test Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

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

Florida Public Service Commission

Schedule: B-3

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Docket No.: 160101 - WS

Preparer: Deborah Swain

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

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

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

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

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

## Test Year Operating Revenues

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Historic [X] or Projected [ ]

Schedule: B-4

Page 1 of 1

Preparer: Deborah Swain

Recap Schedules: B-1, B-2

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

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

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

Schedule: B-5

Docket No.: 160101 - WS

Page 1 of 1

Schedule Year Ended: 12/31/2015

Preparer: Deborah Swain

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.

Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Test Year	(15) Adj.	(16) Adj. Total Annual
1	601 Salaries & Wages - Employees	4,460	3,946	3,833	4,191	4,228	4,446	4,025	3,814	4,559	3,800	3,747	4,671	\$ 49,720	\$ 3,362	\$ 53,082
2	603 Salaries & Wages - Officers, Etc.	192	196	188	194	190	189	242	145	184	190	465	16	2,390	90	2,480
3	604 Employee Pensions & Benefits	1,990	1,432	1,208	1,082	1,214	1,691	1,277	1,450	984	1,418	1,472	1,906	17,122	1,143	18,265
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	615 Purchased Power	793	891	832	722	788	437	523	632	510	600	792	533	8,052	-	8,052
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	637	860	470	361	366	258	591	127	535	290	227	645	5,366	(3,414)	1,952
8	620 Materials & Supplies	256	241	209	302	368	329	198	715	187	426	422	438	4,091	-	4,091
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	34	(34)	-	-	-	0	-	0
10	632 Contractual Services - Acct.	152	154	162	149	149	148	175	175	173	175	208	210	2,030	-	2,030
11	633 Contractual Services - Legal	-	2	-	-	505	-	-	(69)	-	6	-	22	465	-	465
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	53	1,310	832	-	91	158	166	43	-	438	132	354	3,578	-	3,578
14	636 Contractual Services - Other	362	236	377	342	344	299	403	367	308	5,422	415	424	9,301	-	9,301
15	641 Rental of Building/Real Prop.	2,389	2,389	2,389	2,389	2,390	2,390	2,390	2,390	2,390	2,390	2,390	2,395	28,680	-	28,680
16	642 Rental of Equipment	-	-	7	-	-	-	-	-	-	-	-	3	10	-	10
17	650 Transportation Expenses	221	239	241	313	341	288	285	267	242	292	261	244	3,232	97	3,329
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	526	459	516	521	510	509	506	507	502	540	529	532	6,157	-	6,157
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	659 Insurance - Other	17	31	17	64	75	146	175	40	142	262	449	(73)	1,344	-	1,344
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	666 Reg. Comm. Exp. - Rate Case Amort.	880	880	880	880	880	880	2,638	1,759	1,759	1,759	1,759	1,759	16,714	14,515	31,230
24	667 Reg. Comm. Exp. - Other	(66)	(1)	4	192	513	12	4	131	-	99	38	40	966	-	966
25	670 Bad Debt Expense	27	9	(10)	27	3	(35)	50	16	12	43	38	32	213	-	213
26	675 Miscellaneous Expenses	534	1,148	1,448	963	1,160	785	2,772	947	764	1,212	1,021	1,064	13,816	-	13,816
27																
28	TOTAL	\$ 13,424	\$ 14,422	\$ 13,602	\$ 12,692	\$ 14,116	\$ 12,930	\$ 16,418	\$ 13,488	\$ 13,215	\$ 19,362	\$ 14,364	\$ 15,215	\$ 173,249	\$ 15,793	\$ 189,042

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

Schedule: B-6

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Deborah Swain

Historic [X] Projected [ ]

Recap Schedules: B-2

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sept	(11) Oct	(12) Nov	(13) Dec	(14)	(15)	(16)
														Total Annual	Adj.	Adj. Total Annual
1	701 Salaries & Wages - Employees	4,424	3,915	3,803	4,157	4,195	4,411	3,993	3,784	4,522	3,770	3,717	4,634	\$ 49,324	\$ 3,335	\$ 52,659
2	703 Salaries & Wages - Officers, Etc.	190	194	187	192	188	188	240	144	183	188	461	16	2,371	89	2,460
3	704 Employee Pensions & Benefits	1,974	1,421	1,198	1,074	1,205	1,677	1,266	1,438	976	1,407	1,460	1,890	16,986	1,134	18,120
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	711 Sludge Removal Expense	97	1,103	2,400	-	2,400	-	-	-	-	-	-	-	6,000	-	6,000
6	715 Purchased Power	3,267	3,663	3,653	3,195	3,888	2,499	2,538	3,397	2,878	3,250	3,361	1,854	37,444	-	37,444
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	718 Chemicals	1,413	3,196	466	358	363	451	586	126	530	288	420	640	8,838	2,191	11,029
9	720 Materials & Supplies	565	300	356	914	897	485	492	483	186	1,056	674	398	6,806	-	6,806
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	34	(34)	-	-	-	0	-	0
11	732 Contractual Services - Acct.	151	153	160	148	147	147	174	174	172	173	206	208	2,013	-	2,013
12	733 Contractual Services - Legal	-	2	-	-	501	-	-	(69)	-	6	-	22	461	-	461
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	735 Contractual Services - Testing	126	1,307	1,129	-	286	1,187	(25)	-	1,450	437	1,240	718	7,854	-	7,854
15	736 Contractual Services - Other	360	234	374	339	342	297	400	365	306	5,378	411	421	9,227	-	9,227
16	741 Rental of Building/Real Prop.	2,370	2,370	2,370	2,370	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,376	28,452	-	28,452
17	742 Rental of Equipment	-	-	7	-	-	-	-	-	-	-	-	3	10	-	10
18	750 Transportation Expenses	219	237	239	311	338	286	283	265	240	289	259	242	3,207	96	3,303
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	757 Insurance - General Liability	522	456	512	517	506	505	502	503	498	535	525	527	6,108	-	6,108
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	759 Insurance - Other	17	31	17	63	74	145	174	39	141	260	446	(73)	1,333	-	1,333
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	766 Reg. Comm. Exp. - Rate Case Amort.	873	873	873	873	873	873	2,617	1,745	1,745	1,745	1,745	1,745	16,581	14,399	30,981
25	767 Reg. Comm. Exp. - Other	(65)	(1)	4	191	509	12	4	130	-	99	38	40	958	-	958
26	770 Bad Debt Expense	27	9	(10)	26	3	(35)	50	16	12	43	37	32	211	-	211
27	775 Miscellaneous Expenses	1,814	1,331	1,771	1,796	1,692	3,308	1,468	649	951	4,553	1,230	1,915	22,479	5,806	28,285
28																
29	TOTAL	\$ 18,346	\$ 20,793	\$ 19,509	\$ 16,526	\$ 20,778	\$ 18,805	\$ 17,131	\$ 15,592	\$ 17,127	\$ 25,849	\$ 18,601	\$ 17,608	\$ 226,666	\$ 27,050	\$ 253,716

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

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

Schedule: B-7 (Revised)  
 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	\$ 41,692	\$ 49,720	\$ 3,362	\$ 53,082	\$ 11,390	27.32 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.
2	603 Salaries & Wages - Officers, Etc.	4,688	2,390	90	2,480	(2,208)	(47.09) %	Under benchmark
3	604 Employee Pensions & Benefits	13,145	17,122	1,143	18,265	5,120	38.95 %	Reflects large increases in health care costs since the last TY.
4	610 Purchased Water	-	-	-	-	-	%	
5	615 Purchased Power	5,786	8,052	-	8,052	2,266	39.16 %	Increase in kwh purchased
6	616 Fuel for Power Purchased	-	-	-	-	-	%	
7	618 Chemicals	1,489	5,366	(3,414)	1,952	463	31.11 %	More chemicals used due to increase in water treated compared to 2013TY.
8	620 Materials & Supplies	6,510	4,091	-	4,091	(2,419)	(37.16) %	Under benchmark
9	631 Contractual Services - Engr.	(1)	0	-	0	1	(103.01) %	Under benchmark
10	632 Contractual Services - Acct.	1,318	2,030	-	2,030	712	53.99 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
11	633 Contractual Services - Legal	20	465	-	465	445	2,226.02 %	De minimus amount
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	
13	635 Contractual Services - Testing	6,049	3,578	-	3,578	(2,471)	(40.85) %	Under benchmark
14	636 Contractual Services - Other	-	9,301	-	9,301	9,301	100.00 %	Did not incur expense in 2013TY
15	641 Rental of Building/Real Prop.	12,395	28,680	-	28,680	16,285	131.39 %	Increase in lease payments
16	642 Rental of Equipment	1	10	-	10	9	888.94 %	De minimus amount in 2013
17	650 Transportation Expenses	4,285	3,232	97	3,329	(956)	(22.30) %	Under benchmark
18	656 Insurance - Vehicle	-	-	-	-	-	%	
19	657 Insurance - General Liability	-	6,157	-	6,157	6,157	100.00 %	General liability insurance expense wasn't allocated in this line item in the previous TY. See line 21.
20	658 Insurance - Workman's Comp.	-	-	-	-	-	%	
21	659 Insurance - Other	6,924	1,344	-	1,344	(5,580)	(80.59) %	Under benchmark
22	660 Advertising Expense	21	-	-	-	(21)	(100.00) %	Under benchmark
23	666 Reg. Comm. Exp. - Rate Case Amort.	22,108	16,714	14,515	31,230	9,122	41.26 %	N/A
24	667 Reg. Comm. Exp. - Other	1	966	-	966	965	96,515.42 %	De minimus amount in 2013
25	670 Bad Debt Expense	700	213	-	213	(487)	(69.60) %	Under benchmark
26	675 Miscellaneous Expenses	23,345	13,816	-	13,816	(9,529)	(40.82) %	Under benchmark
27	TOTAL	\$ 150,476	\$ 173,249	\$ 15,793	\$ 189,042	\$ 38,566	25.63 %	
28	Less:							
29	666 Reg. Comm. Exp. - Rate Case Amort.	\$ (22,108)	\$ (16,714)	\$ (14,515)	\$ (31,230)	n/a	n/a	Not subject to Index Benchmarking
30								
31	TOTAL	\$ 128,368	\$ 156,535	\$ 1,278	\$ 157,813	\$ 38,566	30.04 %	
32								
33	Total Customers (ERC's)	764.1			762.7	(1.4)	(0.18) %	
34								
35	Consumer Price Index - U	233.049			236.525	3.48	1.49 %	
36								
37	Benchmark Index: Increase in Customer ERC's					0.9982		
38	Increase in CPI					1.0149		
39								
40						1.0131		



Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

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

Schedule: B-8 (Revised)  
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	\$ 41,477	\$ 49,324	3,335	\$ 52,659	\$ 11,182	26.96 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.
2	703 Salaries & Wages - Officers, Etc.	4,611	2,371	89	2,460	(2,151)	(46.64) %	Under benchmark
3	704 Employee Pensions & Benefits	13,056	16,986	1,134	18,120	5,064	38.79 %	Reflects large increases in health care costs since the last TY.
4	710 Purchased Sewage Treatment	-	-	-	-	-	%	
5	711 Sludge Removal Expense	5,735	6,000	-	6,000	265	4.63 %	Increase in annual volume of sludge hauled
6	715 Purchased Power	41,188	37,444	-	37,444	(3,744)	(9.09) %	Under benchmark
7	716 Fuel for Power Purchased	-	-	-	-	-	%	
8	718 Chemicals	21,291	8,838	2,191	11,029	(10,262)	(48.20) %	De minimus amount
9	720 Materials & Supplies	32,738	6,806	-	6,806	(25,932)	(79.21) %	Under benchmark
10	731 Contractual Services - Engr.	1	0	-	0	(1)	(97.01) %	Under benchmark
11	732 Contractual Services - Acct.	1,295	2,013	-	2,013	718	55.48 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
12	733 Contractual Services - Legal	34	461	-	461	427	1,257.34 %	De minimus amount
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	
14	735 Contractual Services - Testing	-	7,854	-	7,854	7,854	100.00 %	Triennial testing expense in 2015
15	736 Contractual Services - Other	17,454	9,227	-	9,227	(8,227)	(47.14) %	Under benchmark
16	741 Rental of Building/Real Prop.	12,361	28,452	-	28,452	16,091	130.18 %	Increase in lease payments
17	742 Rental of Equipment	1	10	-	10	9	881.06 %	De minimus amount
18	750 Transportation Expenses	4,201	3,207	96	3,303	(898)	(21.39) %	Under benchmark
19	756 Insurance - Vehicle	-	-	-	-	-	%	
20	757 Insurance - General Liability	-	6,108	-	6,108	6,108	100.00 %	General liability insurance expense wasn't allocated in this line item in the previous TY. See line 22.
21	758 Insurance - Workman's Comp.	-	-	-	-	-	%	
22	759 Insurance - Other	6,808	1,333	-	1,333	(5,475)	(80.42) %	Under benchmark
23	760 Advertising Expense	21	-	-	-	(21)	(100.00) %	Under benchmark
24	766 Reg. Comm. Exp. - Rate Case Amort.*	21,741	16,581	14,399	30,981	9,240	42.50 %	Not subject to Index Benchmarking
25	767 Reg. Comm. Exp. - Other	1	958	-	958	957	95,746 %	De minimus amount in previous TY
26	770 Bad Debt Expense	66	211	-	211	145	219.82 %	De minimus amount
27	775 Miscellaneous Expenses	4,143	22,479	5,806	28,285	24,142	582.71 %	Increase in maintenance and repair activities at the WWTP.
28								
29	TOTAL	\$ 228,223	\$ 226,666	\$ 27,050	\$ 253,716	\$ 25,493	11.17 %	
30	Less:							
31	766 Reg. Comm. Exp. - Rate Case Amort.*	\$ (21,741)	\$ (16,581)	\$ (14,399)	\$ (30,981)	n/a	n/a	Not subject to Index Benchmarking
32								
33	TOTAL	\$ 206,482	\$ 210,085	\$ 12,651	\$ 222,735	\$ 25,493	12.35 %	
34								
35	Total Customers (ERC's)	751.1			756.7	5.6	0.75 %	
36								
37	Consumer Price Index - U	233.049			236.525	3.48	1.49 %	
38								
39	Benchmark Index: Increase in Customer ERC's					1.0075		
40	Increase in CPI					1.0149		
41								
42						1.0225		

Contractual Services

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

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

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

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

Analysis of Rate Case Expense

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

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

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

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

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

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

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

Explanation:

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

Allocation of Expenses

Schedule B-12

Page 1 of 13

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Preparer: John Hoy

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

Labrador Utilities, Inc.  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending January 31, 2015				
			Labrador Utilities, Inc.	Other Companies/ Systems	Total		Amounts Allocated			50.20% Water	49.80% Sewer
							Labrador Utilities, Inc.	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.56%	99.44%	100.00%	ERC	\$1,740	308,795	\$310,535	873	866
3	408	Taxes Other than Income	0.56%	99.44%	100.00%	ERC	\$278	49,172	\$49,450	140	139
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.56%	99.44%	100.00%	ERC	(\$23)	(4,132)	(\$4,155)	(12)	(12)
8	601/701/603/703	Salaries	0.56%	99.44%	100.00%	ERC	\$1,990	351,353	\$353,343	999	991
9	604/704	Employee Benefits	0.56%	99.44%	100.00%	ERC	\$3,964	699,982	\$703,946	1,990	1,974
10	620/720	Materials and Supplies	0.56%	99.44%	100.00%	ERC	\$501	88,537	\$89,038	252	250
11	632/732	Contractual Services - Accounting	0.56%	99.44%	100.00%	ERC	\$304	53,613	\$53,917	152	151
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.56%	99.44%	100.00%	ERC	\$476	84,108	\$84,584	239	237
14	641	Rent Expense	0.56%	99.44%	100.00%	ERC	\$10	1,694	\$1,704	5	5
15	650/750	Transportation Expenses	0.56%	99.44%	100.00%	ERC	\$6	1,054	\$1,060	3	3
16	657	Insurance - General Liability	0.56%	99.44%	100.00%	ERC	\$1,047	184,913	\$185,960	526	522
17	659/759	Other Insurance	0.56%	99.44%	100.00%	ERC	\$34	6,066	\$6,101	17	17
18	670/770	Bad Debt Expense	0.56%	99.44%	100.00%	ERC	\$6	1,011	\$1,017	3	3
19	675/775	Miscellaneous Expenses	0.56%	99.44%	100.00%	ERC	\$651	114,926	\$115,577	327	324
20							<u>\$10,984</u>	<u>\$1,941,093</u>	<u>\$1,952,077</u>	<u>5,514</u>	<u>5,470</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	2.38%	97.62%	100.00%	ERC	\$862	\$35,413	\$36,275	433	429
25	408	Taxes Other than Income	2.39%	97.61%	100.00%	ERC	\$839	\$34,333	\$35,173	421	418
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	2.35%	97.65%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	2.41%	97.59%	100.00%	ERC	\$1,107	\$44,773	\$45,880	556	551
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	2.38%	97.62%	100.00%	ERC	\$6	\$236	\$242	3	3
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	2.44%	97.56%	100.00%	ERC	\$73	\$2,927	\$3,000	37	36
35	636/736	Contractual Services - Other	2.44%	97.56%	100.00%	ERC	\$100	\$4,015	\$4,115	50	50
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	2.38%	97.62%	100.00%	ERC	\$434	\$17,788	\$18,222	218	216
38	667/767	Reg. Commission Exp. - Other	2.38%	97.62%	100.00%	ERC	(\$131)	(\$5,364)	(\$5,495)	(66)	(65)
39	675/775	Miscellaneous Expenses	2.38%	97.62%	100.00%	ERC	\$209	\$8,568	\$8,777	105	104
40							<u>\$ 3,499</u>	<u>\$ 142,694</u>	<u>\$146,193</u>	<u>1,757</u>	<u>1,743</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

Schedule B-12

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Preparer: John Hoy

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

Labrador Utilities, Inc.  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending February 28, 2015				
			Labrador Utilities, Inc.	Other Companies/ Systems	Total		Amounts Allocated			50.20% Water	49.80% Sewer
							Labrador Utilities, Inc.	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.55%	99.45%	100.00%	ERC	\$1,739	312,130	\$313,870	873	866
3	408	Taxes Other than Income	0.56%	99.44%	100.00%	ERC	\$270	48,293	\$48,563	136	135
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.56%	99.44%	100.00%	ERC	\$13	2,287	\$2,300	6	6
8	601/701/603/703	Salaries	0.56%	99.44%	100.00%	ERC	\$1,898	339,012	\$340,910	953	945
9	604/704	Employee Benefits	0.56%	99.44%	100.00%	ERC	\$2,853	509,441	\$512,294	1,432	1,421
10	620/720	Materials and Supplies	0.56%	99.44%	100.00%	ERC	\$333	59,387	\$59,719	167	166
11	632/732	Contractual Services - Accounting	0.56%	99.44%	100.00%	ERC	\$306	54,721	\$55,028	154	153
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.56%	99.44%	100.00%	ERC	\$461	82,261	\$82,722	231	229
14	641	Rent Expense	0.56%	99.44%	100.00%	ERC	\$9	1,695	\$1,704	5	5
15	650/750	Transportation Expenses	0.56%	99.44%	100.00%	ERC	\$1	255	\$257	1	1
16	657	Insurance - General Liability	0.56%	99.44%	100.00%	ERC	\$915	163,352	\$164,266	459	456
17	659/759	Other Insurance	0.56%	99.44%	100.00%	ERC	\$62	11,090	\$11,152	31	31
18	670/770	Bad Debt Expense	0.56%	99.44%	100.00%	ERC	(\$5)	(848)	(\$852)	(2)	(2)
19	675/775	Miscellaneous Expenses	0.56%	99.44%	100.00%	ERC	\$753	134,554	\$135,308	378	375
20							<u>\$9,610</u>	<u>\$1,717,630</u>	<u>\$1,727,240</u>	<u>4,824</u>	<u>4,786</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	2.37%	97.63%	100.00%	ERC	\$489	\$20,196	\$20,685	246	244
25	408	Taxes Other than Income	2.38%	97.62%	100.00%	ERC	\$596	\$24,406	\$25,001	299	297
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	2.17%	97.83%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	2.41%	97.59%	100.00%	ERC	\$1,143	\$46,368	\$47,511	574	569
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	2.38%	97.62%	100.00%	ERC	\$20	\$805	\$824	10	10
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	2.41%	97.59%	100.00%	ERC	\$3	\$137	\$140	2	2
34	635	Testing Expense	2.43%	97.57%	100.00%	ERC	(\$73)	(\$2,927)	(\$3,000)	(37)	(36)
35	636/736	Contractual Services - Other	2.43%	97.57%	100.00%	ERC	(\$92)	(\$3,678)	(\$3,770)	(46)	(46)
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	2.38%	97.62%	100.00%	ERC	\$474	\$19,480	\$19,954	238	236
38	667/767	Reg. Commission Exp. - Other	2.37%	97.63%	100.00%	ERC	(\$2)	(\$103)	(\$105)	(1)	(1)
39	675/775	Miscellaneous Expenses	2.37%	97.63%	100.00%	ERC	\$200	\$8,205	\$8,405	100	99
40							<u>\$ 2,758</u>	<u>\$ 112,893</u>	<u>\$115,651</u>	<u>1,385</u>	<u>1,374</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

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

Schedule B-12  
Page 3 of 13

Preparer: John Hoy

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

Labrador Utilities, Inc.  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending March 31, 2015				
			Labrador Utilities, Inc.	Other Companies/ Systems	Total		Amounts Allocated			50.20% Water	49.80% Sewer
							Labrador Utilities, Inc.	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.55%	99.45%	100.00%	ERC	\$1,747	313,996	\$315,743	877	870
3	408	Taxes Other than Income	0.56%	99.44%	100.00%	ERC	\$230	41,124	\$41,354	115	114
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.97%	99.03%	100.00%	ERC	(\$0)	(2)	(\$2)	(0)	(0)
7	427	Interest Expense	-1611.98%	1711.98%	100.00%	ERC	\$483	(513)	(\$30)	243	241
8	601/701/603/703	Salaries	0.56%	99.44%	100.00%	ERC	\$2,027	362,600	\$364,627	1,017	1,009
9	604/704	Employee Benefits	0.56%	99.44%	100.00%	ERC	\$2,402	429,611	\$432,013	1,206	1,196
10	620/720	Materials and Supplies	0.56%	99.44%	100.00%	ERC	\$403	72,130	\$72,533	202	201
11	632/732	Contractual Services - Accounting	0.56%	99.44%	100.00%	ERC	\$322	57,557	\$57,879	162	160
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.56%	99.44%	100.00%	ERC	\$677	121,162	\$121,839	340	337
14	641	Rent Expense	0.56%	99.44%	100.00%	ERC	\$10	1,745	\$1,755	5	5
15	650/750	Transportation Expenses	0.56%	99.44%	100.00%	ERC	\$1	207	\$208	1	1
16	657	Insurance - General Liability	0.56%	99.44%	100.00%	ERC	\$1,029	184,031	\$185,059	516	512
17	659/759	Other Insurance	0.56%	99.44%	100.00%	ERC	\$34	6,075	\$6,109	17	17
18	670/770	Bad Debt Expense	0.56%	99.44%	100.00%	ERC	\$13	2,271	\$2,284	6	6
19	675/775	Miscellaneous Expenses	0.56%	99.44%	100.00%	ERC	\$1,166	208,556	\$209,722	585	581
20							<u>\$10,543</u>	<u>\$1,800,550</u>	<u>\$1,811,093</u>	<u>5,292</u>	<u>5,251</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	2.36%	97.64%	100.00%	ERC	\$2,722	\$112,377	\$115,099	1,366	1,355
25	408	Taxes Other than Income	2.37%	97.63%	100.00%	ERC	\$537	\$22,089	\$22,626	269	267
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	2.35%	97.65%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	2.40%	97.60%	100.00%	ERC	\$1,244	\$50,663	\$51,907	625	620
30	604/704	Employee Benefits	2.36%	97.64%	100.00%	ERC	\$4	\$161	\$165	2	2
31	620/720	Materials and Supplies	2.37%	97.63%	100.00%	ERC	\$10	\$408	\$418	5	5
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	2.37%	97.63%	100.00%	ERC	\$74	\$3,066	\$3,140	37	37
36	642/742	Rental of Equipment	2.37%	97.63%	100.00%	ERC	\$13	\$543	\$556	7	7
37	650/750	Transportation Expense	2.37%	97.63%	100.00%	ERC	\$479	\$19,762	\$20,241	240	239
38	667/767	Reg. Commission Exp. - Other	2.37%	97.63%	100.00%	ERC	\$8	\$323	\$331	4	4
39	675/775	Miscellaneous Expenses	2.37%	97.63%	100.00%	ERC	\$221	\$9,110	\$9,331	111	110
40							<u>\$ 5,312</u>	<u>\$ 218,506</u>	<u>\$223,818</u>	<u>2,666</u>	<u>2,645</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.61%	99.39%	100.00%	Unallocated Rate Base	\$17,923	\$2,921,954	\$2,939,877	8,997	8,926
45							<u>\$ 17,923</u>	<u>\$ 2,921,954</u>	<u>\$2,939,877</u>	<u>8,997</u>	<u>8,926</u>

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

Allocation of Expenses

Schedule B-12

Page 4 of 13

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Preparer: John Hoy

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

Labrador Utilities, Inc.  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending April 30, 2015				
			Labrador Utilities, Inc.	Other Companies/ Systems	Total		Amounts Allocated			50.20% Water	49.80% Sewer
							Labrador Utilities, Inc.	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.55%	99.45%	100.00%	ERC	\$1,924	348,095	\$350,020	966	958
3	408	Taxes Other than Income	0.55%	99.45%	100.00%	ERC	\$202	36,298	\$36,500	101	100
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.55%	99.45%	100.00%	ERC	(\$4)	(787)	(\$791)	(2)	(2)
7	427	Interest Expense	0.55%	99.45%	100.00%	ERC	\$8	1,366	\$1,374	4	4
8	601/701/603/703	Salaries	0.55%	99.45%	100.00%	ERC	\$2,190	394,375	\$396,564	1,099	1,091
9	604/704	Employee Benefits	0.55%	99.45%	100.00%	ERC	\$2,149	387,033	\$389,182	1,079	1,070
10	620/720	Materials and Supplies	0.55%	99.45%	100.00%	ERC	\$411	74,012	\$74,423	206	205
11	632/732	Contractual Services - Accounting	0.55%	99.45%	100.00%	ERC	\$298	53,619	\$53,917	149	148
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.55%	99.45%	100.00%	ERC	\$623	112,149	\$112,772	313	310
14	641	Rent Expense	0.55%	99.45%	100.00%	ERC	\$10	1,745	\$1,755	5	5
15	650/750	Transportation Expenses	0.56%	99.44%	100.00%	ERC	\$2	319	\$320	1	1
16	657	Insurance - General Liability	0.55%	99.45%	100.00%	ERC	\$1,038	186,987	\$188,025	521	517
17	659/759	Other Insurance	0.55%	99.45%	100.00%	ERC	\$127	22,905	\$23,032	64	63
18	670/770	Bad Debt Expense	0.55%	99.45%	100.00%	ERC	\$11	1,995	\$2,006	6	6
19	675/775	Miscellaneous Expenses	0.55%	99.45%	100.00%	ERC	\$904	162,834	\$163,738	454	450
20							<u>\$9,891</u>	<u>\$1,782,946</u>	<u>\$1,792,837</u>	<u>4,965</u>	<u>4,926</u>
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	2.33%	97.67%	100.00%	ERC	\$571	\$23,899	\$24,470	287	284
25	408	Taxes Other than Income	2.35%	97.65%	100.00%	ERC	\$549	\$22,837	\$23,386	276	273
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	2.34%	97.66%	100.00%	ERC	(\$105)	(\$4,395)	(\$4,500)	(53)	(52)
28	427	Interest Expense	2.34%	97.66%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	2.37%	97.63%	100.00%	ERC	\$1,142	\$47,015	\$48,158	573	569
30	604/704	Employee Benefits	2.34%	97.66%	100.00%	ERC	\$7	\$298	\$305	4	4
31	620/720	Materials and Supplies	2.34%	97.66%	100.00%	ERC	\$11	\$474	\$486	6	6
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	2.34%	97.66%	100.00%	ERC	\$58	\$2,409	\$2,467	29	29
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	2.34%	97.66%	100.00%	ERC	\$622	\$25,926	\$26,547	312	310
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	2.35%	97.65%	100.00%	ERC	\$675	\$28,030	\$28,706	339	336
40							<u>\$ 3,530</u>	<u>\$ 146,499</u>	<u>\$150,029</u>	<u>1,772</u>	<u>1,758</u>
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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



Allocation of Expenses

Schedule B-12

Page 5 of 13

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Preparer: John Hoy

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

Labrador Utilities, Inc.  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending May 31, 2015				
			Labrador Utilities, Inc.	Other Companies/ Systems	Total		Amounts Allocated			50.20% Water	49.80% Sewer
							Labrador Utilities, Inc.	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.55%	99.45%	100.00%	ERC	\$1,742	317,040	\$318,782	875	868
3	408	Taxes Other than Income	0.55%	99.45%	100.00%	ERC	\$179	32,328	\$32,506	90	89
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.55%	99.45%	100.00%	ERC	(\$4)	(798)	(\$802)	(2)	(2)
7	427	Interest Expense	0.55%	99.45%	100.00%	ERC	(\$1)	(123)	(\$124)	(0)	(0)
8	601/701/603/703	Salaries	0.55%	99.45%	100.00%	ERC	\$1,959	354,784	\$356,743	983	976
9	604/704	Employee Benefits	0.55%	99.45%	100.00%	ERC	\$2,407	435,865	\$438,272	1,208	1,199
10	620/720	Materials and Supplies	0.55%	99.45%	100.00%	ERC	\$359	65,053	\$65,412	180	179
11	632/732	Contractual Services - Accounting	0.55%	99.45%	100.00%	ERC	\$296	53,621	\$53,917	149	147
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.55%	99.45%	100.00%	ERC	\$597	108,109	\$108,706	300	297
14	641	Rent Expense	0.55%	99.45%	100.00%	ERC	\$10	1,807	\$1,817	5	5
15	650/750	Transportation Expenses	0.55%	99.45%	100.00%	ERC	\$4	732	\$736	2	2
16	657	Insurance - General Liability	0.55%	99.45%	100.00%	ERC	\$1,016	183,944	\$184,959	510	506
17	659/759	Other Insurance	0.55%	99.45%	100.00%	ERC	\$148	26,877	\$27,026	75	74
18	670/770	Bad Debt Expense	0.55%	99.45%	100.00%	ERC	\$8	1,388	\$1,396	4	4
19	675/775	Miscellaneous Expenses	0.55%	99.45%	100.00%	ERC	\$610	110,453	\$111,063	306	304
20							<u>\$9,330</u>	<u>\$1,691,080</u>	<u>\$1,700,410</u>	<u>4,683</u>	<u>4,646</u>
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	2.32%	97.68%	100.00%	ERC	\$570	\$24,021	\$24,591	286	284
25	408	Taxes Other than Income	2.33%	97.67%	100.00%	ERC	\$478	\$20,021	\$20,499	240	238
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	2.35%	97.65%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	2.36%	97.64%	100.00%	ERC	\$1,222	\$50,573	\$51,795	613	608
30	604/704	Employee Benefits	2.33%	97.67%	100.00%	ERC	\$12	\$518	\$530	6	6
31	620/720	Materials and Supplies	2.32%	97.68%	100.00%	ERC	\$10	\$437	\$447	5	5
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	2.33%	97.67%	100.00%	ERC	\$5	\$225	\$230	3	3
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	2.33%	97.67%	100.00%	ERC	\$675	\$28,300	\$28,974	339	336
38	667/767	Reg. Commission Exp. - Other	2.33%	97.67%	100.00%	ERC	\$23	\$949	\$972	11	11
39	675/775	Miscellaneous Expenses	2.33%	97.67%	100.00%	ERC	\$181	\$7,603	\$7,784	91	90
40							<u>\$ 3,177</u>	<u>\$ 132,651</u>	<u>\$135,828</u>	<u>1,595</u>	<u>1,582</u>
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

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

Schedule B-12  
Page 6 of 13

Preparer: John Hoy

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

Labrador Utilities, Inc.  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending June 30, 2015					
			Labrador Utilities, Inc.	Other Companies/ Systems	Total		Amounts Allocated			50.20% Water	49.80% Sewer	
							Labrador Utilities, Inc.	Other Companies/ Systems	Total			
1		<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.54%	99.46%	100.00%	ERC	\$1,631	297,775	\$299,405	819	812	
3	408	Taxes Other than Income	0.55%	99.45%	100.00%	ERC	\$182	33,131	\$33,314	92	91	
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
6	420	Interest During Construction	0.55%	99.45%	100.00%	ERC	(\$8)	(1,422)	(\$1,430)	(4)	(4)	
7	427	Interest Expense	-332.16%	432.16%	100.00%	ERC	\$475	(618)	(\$143)	238	237	
8	601/701/603/703	Salaries	0.55%	99.45%	100.00%	ERC	\$2,008	364,843	\$366,852	1,008	1,000	
9	604/704	Employee Benefits	0.55%	99.45%	100.00%	ERC	\$3,368	611,781	\$615,148	1,691	1,677	
10	620/720	Materials and Supplies	0.55%	99.45%	100.00%	ERC	\$436	79,273	\$79,709	219	217	
11	632/732	Contractual Services - Accounting	0.55%	99.45%	100.00%	ERC	\$295	53,621	\$53,917	148	147	
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
13	636/736	Contractual Services - Other	0.55%	99.45%	100.00%	ERC	\$587	106,669	\$107,256	295	292	
14	641	Rent Expense	0.55%	99.45%	100.00%	ERC	\$10	1,807	\$1,817	5	5	
15	650/750	Transportation Expenses	0.55%	99.45%	100.00%	ERC	\$5	918	\$923	3	3	
16	657	Insurance - General Liability	0.55%	99.45%	100.00%	ERC	\$1,015	184,370	\$185,384	510	505	
17	659/759	Other Insurance	0.55%	99.45%	100.00%	ERC	\$291	52,824	\$53,115	146	145	
18	670/770	Bad Debt Expense	0.55%	99.45%	100.00%	ERC	\$7	1,263	\$1,270	3	3	
19	675/775	Miscellaneous Expenses	0.55%	99.45%	100.00%	ERC	\$778	141,234	\$142,011	390	387	
20							<u>\$11,080</u>	<u>\$1,927,467</u>	<u>\$1,938,548</u>	<u>5,562</u>	<u>5,518</u>	
21												
22		<u>Water Service Corp. Allocated State Expenses</u>										
23												
24	403	Depreciation Expenses	2.31%	97.69%	100.00%	ERC	\$566	\$23,957	\$24,524	284	282	
25	408	Taxes Other than Income	2.32%	97.68%	100.00%	ERC	\$526	\$22,098	\$22,623	264	262	
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
28	427	Interest Expense	2.43%	97.57%	100.00%	ERC	\$0	\$5	\$5	0	0	
29	601/701/603/703	Salaries	2.35%	97.65%	100.00%	ERC	\$1,479	\$61,457	\$62,936	742	736	
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
31	620/720	Materials and Supplies	2.34%	97.66%	100.00%	ERC	\$41	\$1,714	\$1,755	21	20	
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
35	636/736	Contractual Services - Other	2.32%	97.68%	100.00%	ERC	\$7	\$293	\$300	3	3	
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
37	650/750	Transportation Expense	2.32%	97.68%	100.00%	ERC	\$569	\$23,962	\$24,531	286	283	
38	667/767	Reg. Commission Exp. - Other	2.32%	97.68%	100.00%	ERC	\$23	\$985	\$1,008	12	12	
39	675/775	Miscellaneous Expenses	2.32%	97.68%	100.00%	ERC	\$146	\$6,165	\$6,311	73	73	
40							<u>\$ 3,358</u>	<u>\$ 140,635</u>	<u>\$143,993</u>	<u>1,686</u>	<u>1,672</u>	
41												
42		<u>Water Service Corp. Allocated UI Expenses</u>										
43												
44	427	Interest Expense	0.58%	99.42%	100.00%	Unallocated Rate Base	\$17,354	\$2,968,700	\$2,986,054	8,712	8,642	
45							<u>\$ 17,354</u>	<u>\$ 2,968,700</u>	<u>\$2,986,054</u>	<u>8,712</u>	<u>8,642</u>	

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

Allocation of Expenses

Schedule B-12

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Preparer: John Hoy

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

Labrador Utilities, Inc.  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending July 31, 2015				
			Allocation Percentages				Amounts Allocated				
			Labrador Utilities, Inc.	Other Companies/ Systems	Total		Labrador Utilities, Inc.	Other Companies/ Systems	Total	50.20% Water	49.80% Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.54%	99.46%	100.00%	ERC	\$1,771	324,619	\$326,391	889	882
3	408	Taxes Other than Income	0.55%	99.45%	100.00%	ERC	\$183	33,370	\$33,553	92	91
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.55%	99.45%	100.00%	ERC	(\$10)	(1,784)	(\$1,793)	(5)	(5)
7	427	Interest Expense	0.55%	99.45%	100.00%	ERC	(\$2)	(306)	(\$308)	(1)	(1)
8	601/701/603/703	Salaries	0.55%	99.45%	100.00%	ERC	\$2,119	386,460	\$388,579	1,064	1,055
9	604/704	Employee Benefits	0.55%	99.45%	100.00%	ERC	\$2,471	450,698	\$453,169	1,240	1,231
10	620/720	Materials and Supplies	0.55%	99.45%	100.00%	ERC	\$348	63,489	\$63,837	175	173
11	632/732	Contractual Services - Accounting	0.55%	99.45%	100.00%	ERC	\$349	63,568	\$63,917	175	174
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.55%	99.45%	100.00%	ERC	\$551	100,505	\$101,056	277	274
14	641	Rent Expense	0.54%	99.46%	100.00%	ERC	\$10	1,864	\$1,874	5	5
15	650/750	Transportation Expenses	0.54%	99.46%	100.00%	ERC	\$2	302	\$303	1	1
16	657	Insurance - General Liability	0.55%	99.45%	100.00%	ERC	\$1,009	183,951	\$184,960	506	502
17	659/759	Other Insurance	0.55%	99.45%	100.00%	ERC	\$348	63,557	\$63,905	175	174
18	670/770	Bad Debt Expense	0.55%	99.45%	100.00%	ERC	\$6	1,105	\$1,111	3	3
19	675/775	Miscellaneous Expenses	0.55%	99.45%	100.00%	ERC	\$730	133,080	\$133,809	366	363
20							<u>\$9,885</u>	<u>\$1,804,478</u>	<u>\$1,814,362</u>	<u>4,962</u>	<u>4,922</u>
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	2.30%	97.70%	100.00%	ERC	\$605	\$25,657	\$26,261	304	301
25	408	Taxes Other than Income	2.32%	97.68%	100.00%	ERC	\$385	\$16,228	\$16,613	193	192
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	2.42%	97.58%	100.00%	ERC	\$0	\$4	\$4	0	0
29	601/701/603/703	Salaries	2.34%	97.66%	100.00%	ERC	\$1,579	\$65,842	\$67,421	793	786
30	604/704	Employee Benefits	2.32%	97.68%	100.00%	ERC	\$72	\$3,031	\$3,103	36	36
31	620/720	Materials and Supplies	2.31%	97.69%	100.00%	ERC	\$18	\$764	\$782	9	9
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	2.31%	97.69%	100.00%	ERC	\$190	\$8,040	\$8,230	96	95
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	2.31%	97.69%	100.00%	ERC	\$566	\$23,913	\$24,479	284	282
38	667/767	Reg. Commission Exp. - Other	2.31%	97.69%	100.00%	ERC	\$8	\$332	\$340	4	4
39	675/775	Miscellaneous Expenses	2.32%	97.68%	100.00%	ERC	\$323	\$13,602	\$13,925	162	161
40							<u>\$ 3,746</u>	<u>\$ 157,412</u>	<u>\$161,158</u>	<u>1,881</u>	<u>1,866</u>
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

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

Schedule B-12  
Page 8 of 13

Preparer: John Hoy

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

Labrador Utilities, Inc.  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending August 31, 2015					
			Allocation Percentages				Amounts Allocated			50.20% Water	49.80% Sewer	
			Labrador Utilities, Inc.	Other Companies/ Systems	Total		Labrador Utilities, Inc.	Other Companies/ Systems	Total			
1		<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.54%	99.46%	100.00%	ERC	\$1,819	333,283	\$335,102	913	906	
3	408	Taxes Other than Income	0.55%	99.45%	100.00%	ERC	\$173	31,462	\$31,634	87	86	
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
6	420	Interest During Construction	0.55%	99.45%	100.00%	ERC	(\$11)	(2,021)	(\$2,032)	(6)	(6)	
7	427	Interest Expense	0.55%	99.45%	100.00%	ERC	(\$1)	(168)	(\$168)	(0)	(0)	
8	601/701/603/703	Salaries	0.55%	99.45%	100.00%	ERC	\$1,886	343,887	\$345,772	947	939	
9	604/704	Employee Benefits	0.55%	99.45%	100.00%	ERC	\$2,881	525,336	\$528,217	1,446	1,435	
10	620/720	Materials and Supplies	0.55%	99.45%	100.00%	ERC	\$466	85,050	\$85,516	234	232	
11	632/732	Contractual Services - Accounting	0.55%	99.45%	100.00%	ERC	\$349	63,568	\$63,917	175	174	
12	633/733	Contractual Services - Legal	0.55%	99.45%	100.00%	ERC	(\$138)	(25,227)	(\$25,365)	(69)	(69)	
13	636/736	Contractual Services - Other	0.55%	99.45%	100.00%	ERC	\$637	116,173	\$116,810	320	317	
14	641	Rent Expense	0.55%	99.45%	100.00%	ERC	\$10	1,864	\$1,874	5	5	
15	650/750	Transportation Expenses	0.55%	99.45%	100.00%	ERC	\$2	314	\$315	1	1	
16	657	Insurance - General Liability	0.55%	99.45%	100.00%	ERC	\$1,009	184,052	\$185,061	507	503	
17	659/759	Other Insurance	0.55%	99.45%	100.00%	ERC	\$79	14,462	\$14,541	40	39	
18	670/770	Bad Debt Expense	0.54%	99.46%	100.00%	ERC	\$7	1,190	\$1,197	3	3	
19	675/775	Miscellaneous Expenses	0.55%	99.45%	100.00%	ERC	\$683	124,616	\$125,300	343	340	
20							\$9,850	\$1,797,842	\$1,807,692	4,945	4,905	
21												
22		<u>Water Service Corp. Allocated State Expenses</u>										
23												
24	403	Depreciation Expenses	2.30%	97.70%	100.00%	ERC	\$571	\$24,224	\$24,795	287	284	
25	408	Taxes Other than Income	2.32%	97.68%	100.00%	ERC	\$487	\$20,520	\$21,007	244	242	
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
28	427	Interest Expense	2.35%	97.65%	100.00%	ERC	\$0	\$5	\$5	0	0	
29	601/701/603/703	Salaries	2.34%	97.66%	100.00%	ERC	\$1,564	\$65,214	\$66,778	785	779	
30	604/704	Employee Benefits	2.31%	97.69%	100.00%	ERC	\$8	\$317	\$325	4	4	
31	620/720	Materials and Supplies	2.31%	97.69%	100.00%	ERC	\$14	\$593	\$607	7	7	
32	631/731	Contractual Services - Engineering	2.31%	97.69%	100.00%	ERC	\$67	\$2,849	\$2,916	34	34	
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
35	636/736	Contractual Services - Other	2.32%	97.68%	100.00%	ERC	\$5	\$201	\$205	2	2	
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
37	650/750	Transportation Expense	2.31%	97.69%	100.00%	ERC	\$530	\$22,395	\$22,925	266	264	
38	667/767	Reg. Commission Exp. - Other	2.31%	97.69%	100.00%	ERC	\$7	\$317	\$324	4	4	
39	675/775	Miscellaneous Expenses	2.26%	97.74%	100.00%	ERC	\$68	\$2,926	\$2,993	34	34	
40							\$ 3,321	\$ 139,560	\$142,881	1,667	1,654	
41												
42		<u>Water Service Corp. Allocated UI Expenses</u>										
43												
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
45							\$ -	\$ -	\$0	-	-	

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

Allocation of Expenses

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

Schedule B-12  
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Preparer: John Hoy

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

Labrador Utilities, Inc.  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending September 30, 2015				
			Labrador Utilities, Inc.		Total		Amounts Allocated			50.20% Water	49.80% Sewer
			Other Companies/ Systems	Labrador Utilities, Inc.			Other Companies/ Systems	Total			
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.54%	99.46%	100.00%	ERC	\$1,785	330,198	\$331,984	896	889
3	408	Taxes Other than Income	0.54%	99.46%	100.00%	ERC	\$168	30,944	\$31,113	84	84
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.54%	99.46%	100.00%	ERC	(\$14)	(2,538)	(\$2,552)	(7)	(7)
7	427	Interest Expense	-287.90%	387.90%	100.00%	ERC	\$435	(586)	(\$151)	218	217
8	601/701/603/703	Salaries	0.54%	99.46%	100.00%	ERC	\$2,034	374,344	\$376,378	1,021	1,013
9	604/704	Employee Benefits	0.54%	99.46%	100.00%	ERC	\$1,947	358,376	\$360,323	977	969
10	620/720	Materials and Supplies	0.54%	99.46%	100.00%	ERC	\$367	67,473	\$67,839	184	183
11	632/732	Contractual Services - Accounting	0.54%	99.46%	100.00%	ERC	\$345	63,571	\$63,917	173	172
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.54%	99.46%	100.00%	ERC	\$613	112,931	\$113,544	308	306
14	641	Rent Expense	0.54%	99.46%	100.00%	ERC	\$10	1,864	\$1,874	5	5
15	650/750	Transportation Expenses	0.54%	99.46%	100.00%	ERC	\$1	270	\$272	1	1
16	657	Insurance - General Liability	0.54%	99.46%	100.00%	ERC	\$999	183,960	\$184,960	502	498
17	659/759	Other Insurance	0.54%	99.46%	100.00%	ERC	\$283	52,050	\$52,333	142	141
18	670/770	Bad Debt Expense	0.54%	99.46%	100.00%	ERC	\$5	918	\$923	3	2
19	675/775	Miscellaneous Expenses	0.54%	99.46%	100.00%	ERC	\$663	122,077	\$122,741	333	330
20							<u>\$9,643</u>	<u>\$1,695,853</u>	<u>\$1,705,496</u>	<u>4,841</u>	<u>4,802</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	2.30%	97.70%	100.00%	ERC	\$613	\$26,028	\$26,642	308	305
25	408	Taxes Other than Income	2.31%	97.69%	100.00%	ERC	\$493	\$20,789	\$21,282	247	245
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	2.43%	97.57%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	2.34%	97.66%	100.00%	ERC	\$1,488	\$62,086	\$63,574	747	741
30	604/704	Employee Benefits	2.31%	97.69%	100.00%	ERC	\$13	\$537	\$550	6	6
31	620/720	Materials and Supplies	2.31%	97.69%	100.00%	ERC	\$4	\$188	\$192	2	2
32	631/731	Contractual Services - Engineering	2.31%	97.69%	100.00%	ERC	(\$67)	(\$2,849)	(\$2,916)	(34)	(34)
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	2.30%	97.70%	100.00%	ERC	\$1	\$37	\$37	0	0
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	2.31%	97.69%	100.00%	ERC	\$480	\$20,281	\$20,761	241	239
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	2.31%	97.69%	100.00%	ERC	\$221	\$9,357	\$9,579	111	110
40							<u>\$ 3,245</u>	<u>\$ 136,460</u>	<u>\$139,705</u>	<u>1,629</u>	<u>1,616</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.59%	99.41%	100.00%	Unallocated Rate Base	\$17,814	\$2,986,914	\$3,004,727	8,943	8,871
45							<u>\$ 17,814</u>	<u>\$ 2,986,914</u>	<u>\$3,004,727</u>	<u>8,943</u>	<u>8,871</u>

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Schedule B-12

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Preparer: John Hoy

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

Labrador Utilities, Inc.  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			50.20% Water	49.80% Sewer
			Labrador Utilities, Inc.	Other Companies/ Systems	Total		Historical Month Ending October 31, 2015				
							Labrador Utilities, Inc.	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.54%	99.46%	100.00%	ERC	\$1,800	330,386	\$332,186	903	896
3	408	Taxes Other than Income	0.54%	99.46%	100.00%	ERC	\$167	30,556	\$30,723	84	83
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.54%	99.46%	100.00%	ERC	(\$16)	(2,862)	(\$2,878)	(8)	(8)
7	427	Interest Expense	0.54%	99.46%	100.00%	ERC	(\$1)	(237)	(\$238)	(1)	(1)
8	601/701/603/703	Salaries	0.54%	99.46%	100.00%	ERC	\$2,023	369,631	\$371,654	1,015	1,007
9	604/704	Employee Benefits	0.54%	99.46%	100.00%	ERC	\$2,825	516,254	\$519,079	1,418	1,407
10	620/720	Materials and Supplies	0.54%	99.46%	100.00%	ERC	\$391	71,373	\$71,764	196	194
11	632/732	Contractual Services - Accounting	0.54%	99.46%	100.00%	ERC	\$348	63,569	\$63,917	175	173
12	633/733	Contractual Services - Legal	0.54%	99.46%	100.00%	ERC	\$12	2,188	\$2,200	6	6
13	636/736	Contractual Services - Other	0.54%	99.46%	100.00%	ERC	\$786	143,727	\$144,513	395	392
14	641	Rent Expense	0.54%	99.46%	100.00%	ERC	\$10	1,864	\$1,874	5	5
15	650/750	Transportation Expenses	0.55%	99.45%	100.00%	ERC	\$2	376	\$378	1	1
16	657	Insurance - General Liability	0.54%	99.46%	100.00%	ERC	\$1,075	196,452	\$197,527	540	535
17	659/759	Other Insurance	0.54%	99.46%	100.00%	ERC	\$521	95,237	\$95,758	262	260
18	670/770	Bad Debt Expense	0.54%	99.46%	100.00%	ERC	\$8	1,380	\$1,388	4	4
19	675/775	Miscellaneous Expenses	0.54%	99.46%	100.00%	ERC	\$817	149,315	\$150,132	410	407
20							<u>\$10,767</u>	<u>\$1,969,210</u>	<u>\$1,979,977</u>	<u>5,405</u>	<u>5,362</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	2.32%	97.68%	100.00%	ERC	\$650	\$27,385	\$28,035	326	324
25	408	Taxes Other than Income	2.33%	97.67%	100.00%	ERC	\$503	\$21,076	\$21,579	252	250
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	2.33%	97.67%	100.00%	ERC	\$6	\$249	\$255	3	3
29	601/701/603/703	Salaries	2.36%	97.64%	100.00%	ERC	\$1,477	\$61,196	\$62,673	742	736
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	2.32%	97.68%	100.00%	ERC	\$17	\$714	\$731	9	8
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	2.33%	97.67%	100.00%	ERC	\$13	\$562	\$575	7	7
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	2.33%	97.67%	100.00%	ERC	\$579	\$24,306	\$24,885	291	288
38	667/767	Reg. Commission Exp. - Other	2.33%	97.67%	100.00%	ERC	\$90	\$3,783	\$3,873	45	45
39	675/775	Miscellaneous Expenses	2.33%	97.67%	100.00%	ERC	\$223	\$9,341	\$9,564	112	111
40							<u>\$ 3,558</u>	<u>\$ 148,613</u>	<u>\$152,170</u>	<u>1,786</u>	<u>1,772</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

Schedule B-12

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Page 11 of 13

Preparer: John Hoy

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

Labrador Utilities, Inc.  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending November 30, 2015				
			Allocation Percentages				Amounts Allocated				
			Labrador Utilities, Inc.	Other Companies/ Systems	Total		Labrador Utilities, Inc.	Other Companies/ Systems	Total	50.20% Water	49.80% Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.54%	99.46%	100.00%	ERC	\$1,808	330,549	\$332,357	907	900
3	408	Taxes Other than Income	0.55%	99.45%	100.00%	ERC	\$165	30,098	\$30,263	83	82
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.55%	99.45%	100.00%	ERC	(\$16)	(2,909)	(\$2,925)	(8)	(8)
7	427	Interest Expense	0.55%	99.45%	100.00%	ERC	(\$3)	(476)	(\$479)	(1)	(1)
8	601/701/603/703	Salaries	0.55%	99.45%	100.00%	ERC	\$2,512	457,134	\$459,646	1,261	1,251
9	604/704	Employee Benefits	0.55%	99.45%	100.00%	ERC	\$2,935	534,156	\$537,091	1,473	1,462
10	620/720	Materials and Supplies	0.55%	99.45%	100.00%	ERC	\$348	63,400	\$63,749	175	173
11	632/732	Contractual Services - Accounting	0.55%	99.45%	100.00%	ERC	\$415	75,466	\$75,880	208	206
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.55%	99.45%	100.00%	ERC	\$662	120,473	\$121,135	332	330
14	641	Rent Expense	0.55%	99.45%	100.00%	ERC	\$10	1,864	\$1,874	5	5
15	650/750	Transportation Expenses	0.55%	99.45%	100.00%	ERC	\$3	560	\$563	2	2
16	657	Insurance - General Liability	0.55%	99.45%	100.00%	ERC	\$1,055	191,942	\$192,997	529	525
17	659/759	Other Insurance	0.55%	99.45%	100.00%	ERC	\$895	162,846	\$163,741	449	446
18	670/770	Bad Debt Expense	0.55%	99.45%	100.00%	ERC	\$7	1,283	\$1,290	4	4
19	675/775	Miscellaneous Expenses	0.55%	99.45%	100.00%	ERC	\$775	141,090	\$141,865	389	386
20							<u>\$11,570</u>	<u>\$2,107,476</u>	<u>\$2,119,046</u>	<u>5,808</u>	<u>5,762</u>
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	2.33%	97.67%	100.00%	ERC	\$603	\$25,329	\$25,932	303	300
25	408	Taxes Other than Income	2.34%	97.66%	100.00%	ERC	\$474	\$19,812	\$20,286	238	236
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	2.43%	97.57%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	2.37%	97.63%	100.00%	ERC	\$1,519	\$62,699	\$64,218	763	757
30	604/704	Employee Benefits	2.34%	97.66%	100.00%	ERC	(\$3)	(\$142)	(\$145)	(2)	(2)
31	620/720	Materials and Supplies	2.33%	97.67%	100.00%	ERC	\$16	\$667	\$683	8	8
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	2.34%	97.66%	100.00%	ERC	\$2	\$93	\$95	1	1
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	2.34%	97.66%	100.00%	ERC	\$516	\$21,592	\$22,108	259	257
38	667/767	Reg. Commission Exp. - Other	2.34%	97.66%	100.00%	ERC	\$3	\$105	\$108	1	1
39	675/775	Miscellaneous Expenses	2.34%	97.66%	100.00%	ERC	\$285	\$11,906	\$12,191	143	142
40							<u>\$ 3,415</u>	<u>\$ 142,065</u>	<u>\$145,481</u>	<u>1,714</u>	<u>1,701</u>
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Schedule B-12

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Preparer: John Hoy

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

Labrador Utilities, Inc.  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending December 31, 2015			Allocation Percentage	
			Labrador Utilities, Inc.	Other Companies/ Systems	Total		Amounts Allocated			50.20% Water	49.80% Sewer
							Labrador Utilities, Inc.	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.55%	99.45%	100.00%	ERC	\$1,741	317,281	\$319,022	874	867
3	408	Taxes Other than Income	0.52%	99.48%	100.00%	ERC	(\$0)	(42)	(\$42)	(0)	(0)
4	409	Gains/Losses from Disposition of Utility	0.55%	99.45%	100.00%	ERC	\$1	99	\$100	0	0
5	410	Miscellaneous Non-Utility Expenses	0.55%	99.45%	100.00%	ERC	\$112	20,327	\$20,439	56	56
6	420	Interest During Construction	0.55%	99.45%	100.00%	ERC	(\$18)	(3,289)	(\$3,307)	(9)	(9)
7	427	Interest Expense	-2529.04%	2629.04%	100.00%	ERC	\$535	(556)	(\$21)	268	266
8	601/701/603/703	Salaries	0.55%	99.45%	100.00%	ERC	\$1,757	318,680	\$320,437	882	875
9	604/704	Employee Benefits	0.55%	99.45%	100.00%	ERC	\$3,798	688,980	\$692,778	1,906	1,891
10	620/720	Materials and Supplies	0.55%	99.45%	100.00%	ERC	\$429	77,916	\$78,345	216	214
11	632/732	Contractual Services - Accounting	0.55%	99.45%	100.00%	ERC	\$417	75,723	\$76,140	210	208
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.55%	99.45%	100.00%	ERC	\$647	117,402	\$118,049	325	322
14	641	Rent Expense	0.55%	99.45%	100.00%	ERC	\$21	3,727	\$3,748	10	10
15	650/750	Transportation Expenses	0.55%	99.45%	100.00%	ERC	\$2	296	\$297	1	1
16	657	Insurance - General Liability	0.55%	99.45%	100.00%	ERC	\$1,059	192,128	\$193,188	532	527
17	659/759	Other Insurance	0.55%	99.45%	100.00%	ERC	(\$146)	(26,464)	(\$26,610)	(73)	(73)
18	670/770	Bad Debt Expense	0.55%	99.45%	100.00%	ERC	\$6	1,128	\$1,134	3	3
19	675/775	Miscellaneous Expenses	0.55%	99.45%	100.00%	ERC	\$741	134,506	\$135,247	372	369
20							<u>\$11,101</u>	<u>\$1,917,843</u>	<u>\$1,928,944</u>	<u>5,572</u>	<u>5,529</u>
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	2.34%	97.66%	100.00%	ERC	\$685	\$28,637	\$29,322	344	341
25	408	Taxes Other than Income	2.35%	97.65%	100.00%	ERC	\$521	\$21,669	\$22,189	261	259
26	410	Miscellaneous Non-Utility Expenses	2.37%	97.63%	100.00%	ERC	\$78	\$3,213	\$3,291	39	39
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	2.33%	97.67%	100.00%	ERC	\$0	\$17	\$17	0	0
29	601/701/603/703	Salaries	2.37%	97.63%	100.00%	ERC	\$1,821	\$74,857	\$76,679	914	907
30	604/704	Employee Benefits	2.35%	97.65%	100.00%	ERC	(\$2)	(\$80)	(\$82)	(1)	(1)
31	620/720	Materials and Supplies	2.35%	97.65%	100.00%	ERC	\$14	\$572	\$586	7	7
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	2.34%	97.66%	100.00%	ERC	\$44	\$1,827	\$1,871	22	22
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	2.34%	97.66%	100.00%	ERC	\$198	\$8,263	\$8,461	100	99
36	642/742	Rental of Equipment	2.34%	97.66%	100.00%	ERC	\$7	\$273	\$279	3	3
37	650/750	Transportation Expense	2.34%	97.66%	100.00%	ERC	\$484	\$20,173	\$20,657	243	241
38	667/767	Reg. Commission Exp. - Other	2.34%	97.66%	100.00%	ERC	\$80	\$3,316	\$3,395	40	40
39	675/775	Miscellaneous Expenses	2.35%	97.65%	100.00%	ERC	\$471	\$19,614	\$20,085	237	235
40							<u>\$ 4,401</u>	<u>\$ 182,350</u>	<u>\$186,751</u>	<u>2,209</u>	<u>2,192</u>
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.56%	99.44%	100.00%	Unallocated Rate Base	\$17,889	\$3,161,330	\$3,179,219	8,980	8,909
45							<u>\$ 17,889</u>	<u>\$ 3,161,330</u>	<u>\$3,179,219</u>	<u>8,980</u>	<u>8,909</u>

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



Allocation of Expenses

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

Schedule B-12  
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Preparer: John Hoy

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

Labrador Utilities, Inc.  
Allocation Percentage

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

## Net Depreciation Expense - Water

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Historic [X] or Projected [ ]

sed 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)	(3)	(4)	(5)	(6)	(7)	(8)
		Test Year Expense	COA	Adjustments Test Yr	Proforma	Adjusted Balance	Non-Used & Useful %	Useful Amount
1	<b>INTANGIBLE PLANT</b>							
2	301.1 Organization	(639)	639			-		
3	302.1 Franchises	(972)	1,171			199		
4	339.1 Other Plant & Misc. Equipment					-		
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>							
6	303.2 Land & Land Rights					-		
7	304.2 Structures & Improvements	620	(42)			578		
8	305.2 Collect. & Impound. Reservoirs					-		
9	306.2 Lake, River & Other Intakes					-		
10	307.2 Wells & Springs	2,082	(159)			1,923		
11	308.2 Infiltration Galleries & Tunnels	-	-			-		
12	309.2 Supply Mains	(10)	45			35		
13	310.2 Power Generation Equipment	10	-			10		
14	311.2 Pumping Equipment	19	-			19		
15	339.2 Other Plant & Misc. Equipment					-		
16	<b>WATER TREATMENT PLANT</b>							
17	303.3 Land & Land Rights					-		
18	304.3 Structures & Improvements	151	(14)			137		
19	311.3 Pumping Equipment - WTP	8,511	42			8,553		
20	320.3 Water Treatment Equipment	969	15			984		
21	339.3 Other Plant & Misc. Equipment	-	-			-		
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>							
23	303.4 Land & Land Rights					-		
24	304.4 Structures & Improvements					-		
25	311.4 Electric Pumping Equipment - T&D	14,924	(6,742)			8,182		
26	330.4 Distr. Reservoirs & Standpipes	2,057	1		4,794	6,852		
27	331.4 Transm. & Distribution Mains	6,179	(16)			6,163		
28	333.4 Services	1,088	(2)			1,086		
29	334.4 Meters & Meter Installations	2,268	(8)			2,260		
30	335.4 Hydrants	178				178		
31	336.4 Backflow Prevention Devices	457	(440)			17		
32	339.4 Other Plant & Misc. Equipment	-				-		
33	<b>GENERAL PLANT</b>							
34	303.5 Land & Land Rights					-		
35	304.5 Structures & Improvements	745				745		
36	340.5 Office Furniture & Equipment	21,395		(1,564)	634	20,465		
37	341.5 Transportation Equipment	8,296			458	8,754		
38	342.5 Stores Equipment					-		
39	343.5 Tools, Shop & Garage Equipment	4,495	(2,044)			2,451		
40	344.5 Laboratory Equipment	(300)	324			24		
41	345.5 Power Operated Equipment	1,039	(495)			544		
42	346.5 Communication Equipment	737				737		
43	347.5 Miscellaneous Equipment	-				-		
44	348.5 Other Tangible Plant	-				-		
45						-		
46	<b>SUB-TOTAL</b>	<b>74,300</b>	<b>(7,725)</b>	<b>(1,564)</b>	<b>5,886</b>	<b>70,897</b>	N/A	N/A
47								
48	<b>LESS: AMORTIZATION OF CIAC</b>	<b>(9)</b>				<b>(9)</b>		
49								
50	<b>NET DEPRECIATION EXPENSE - WATER</b>	<b>74,291</b>	<b>(7,725)</b>	<b>(1,564)</b>	<b>5,886</b>	<b>70,889</b>	N/A	N/A

Net Depreciation Expense - Wastewater

Company: Utilities, Inc. of Florida - Labrador

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	(3) Adjustments		(5) Proforma	(6) Adjusted Balance	(7) Non-Used & Useful %	(8) Amount
			COA	Test Yr				
1	<b>INTANGIBLE PLANT</b>							
2	351.1 Organization	-				-		
3	352.1 Franchises	199	(1)			198		
4	389.1 Other Plant & Misc. Equipment	-				-		
5	<b>COLLECTION PLANT</b>							
6	353.2 Land & Land Rights	-				-		
7	354.2 Structures & Improvements	142	(123)			19		
8	355.2 Power Generation Equipment - Collection Plt	29	(29)			-		
9	360.2 Collection Sewers - Force	27,049	(25,546)			1,503		
10	361.2 Collection Sewers - Gravity	8,458	(56)			8,402		
11	362.2 Special Collecting Structures	52	-			52		
12	363.2 Services to Customers	227	(14)			213		
13	364.2 Flow Measuring Devices	(1,616)	2,925			1,309		
14	365.2 Flow Measuring Installations	-				-		
15	389.2 Other Plant & Misc. Equipment	-	-			-		
16	<b>SYSTEM PUMPING PLANT</b>							
17	353.3 Land & Land Rights	-				-		
18	354.3 Structures & Improvements	11,270	(10,486)			784		
19	355.3 Power Generation Equipment - Pumping Plt	-				-		
20	370.3 Receiving Wells	-	-			-		
21	371.3 Pumping Equipment	3,946	(1,148)			2,798		
22	389.3 Other Plant & Misc. Equipment	13	15			28		
23	<b>TREATMENT AND DISPOSAL PLANT</b>							
24	353.4 Land & Land Rights	-				-		
25	354.4 Structures & Improvements	243,418	4,575	(214,704)		33,289		
26	355.4 Power Generation Equipment - Treatment Plt	(3)	5			2		
27	380.4 Treatment & Disposal Equipment	37,543	(1,124)			36,419		
28	381.4 Plant Sewers	5,491	(4,796)			695		
29	382.4 Outfall Sewer Lines	5,629	(5,436)			193		
30	389.4 Other Plant & Misc. Equipment	102	(7)			95		
31	<b>RECLAIMED WATER TREATMENT PLANT</b>							
32	353.5 Land & Land Rights	-				-		
33	354.5 Structures & Improvements	43	-			43		
34	355.5 Power Generation Equipment	-	-			-		
35	371.5 Pumping Equipment	-	-			-		
36	374.5 Reuse Distribution Reservoirs	(2,934)	2,934			-		
37	380.5 Treatment & Disposal Equipment	-	-			-		
38	381.5 Plant Sewers	-	-			-		
39	389.5 Other Plant & Misc. Equipment	-	-			-		
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>							
41	352.6 Franchises	-				-		
42	353.6 Land & Land Rights	-				-		
43	354.6 Structures & Improvements	443	(163)			280		
44	355.6 Power Generation Equipment	-	-			-		
45	366.6 Reuse Services	-	-			-		
46	367.6 Reuse Meters & Meter Installations	-	-			-		
47	371.6 Pumping Equipment	-	-			-		
48	375.6 Reuse Transmission & Distribution System	6,158	(5,865)			293		
49	389.6 Other Plant & Miscellaneous Equipment	-	-			-		
50	<b>GENERAL PLANT</b>							
51	353.7 Land & Land Rights	-				-		
52	354.7 Structures & Improvements	(201,550)		214,704		13,154		
53	390.7 Office Furniture & Equipment	-		\$ (1,551)	629	(922)		
54	391.7 Transportation Equipment	-			455	455		
55	392.7 Stores Equipment	-				-		
56	393.7 Tools, Shop & Garage Equipment	192	-			192		
57	394.7 Laboratory Equipment	76	(39)			37		
58	395.7 Power Operated Equipment	152	-			152		
59	396.7 Communication Equipment	-	-			-		
60	397.7 Miscellaneous Equipment	-	-			-		
61	398.7 Other Tangible Plant	-	-			-		
62								
63	<b>SUB-TOTAL</b>	144,529	(44,379)	(1,551)	1,084	99,683	N/A	N/A
64								
65	<b>LESS: AMORTIZATION OF CIAC</b>	-				-		
66								
67	<b>NET DEPRECIATION EXPENSE - SEWER</b>	144,529	(44,379)	(1,551)	1,084	99,683	N/A	N/A

## Taxes Other Than Income (Final Rates)

Florida Public Service Commission  
Schedule: B-15

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

Interim [ ] Final [X]

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	<b>WATER</b>					
2	Test Year	13,758	4,072	13,908	99	31,837
3	Adjust Current Year					
4	Test Year Per Books	\$ 13,758	\$ 4,072	\$ 13,908	\$ 99	\$ 31,837
5						
6	Adjustments to Test Year (Explain):					
7	Adjust RAFs for test year revenues	57				57
8	Allocate ad valorem tax for allocation			(332)		(332)
9	Increase in ad valorem tax proforma			179		179
10	Payroll Tax for allocations/annualization/increase		264			264
11	Increase in RAFs associated with annualized water revenues per B-3	35				35
12	Total Test Year Adjustments	92	264	(153)		203
13						
14	Adjusted Test Year	13,850	4,336	13,755	99	32,040
15	Increase in ad valorem tax per B-3					
16	RAFs Assoc. with Revenue Increase	3,028	-	-	-	3,028
17	Total Adjustments for requested increases	\$ 3,028	\$ -	\$ -	\$ -	\$ 3,028
18						
19	Total Balance	\$ 16,878	\$ 4,336	\$ 13,755	\$ 99	\$ 35,068
20						
21	<b>WASTEWATER</b>					
22	Test Year	25,494	4,040	13,799	99	43,432
23	Adjust Current RAF					
24	Test Year Per Books	\$ 25,494	\$ 4,040	\$ 13,799	\$ 99	\$ 43,432
25						
26	Adjustments to Test Year (Explain):					
27	Adjust RAFs for test year revenues	105				105
28	Allocate ad valorem tax for allocation					-
29	Increase in ad valorem tax proforma			332		332
30	Payroll Tax for allocations/annualization/increase		510	177		687
31	Increase in RAFs associated with annualized sewer revenues per B-3	3,836				3,836
32	Total Test Year Adjustments	3,941	510	509		4,960
33						
34	Adjusted Test Year	29,435	4,550	14,308	99	48,392
35	Increase in ad valorem tax per B-3					
36	RAFs Assoc. with Revenue Increase	(948)	-	-	-	(948)
37	Total Adjustments for requested increases	(948)	-	-	-	(948)
38						
39	Total Balance	\$ 28,487	\$ 4,550	\$ 14,308	\$ 99	\$ 47,444

## Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Schedule: C-1

Page 1 of 1

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ 71,933	\$ 7,901	\$ 79,834	\$ 20,977	\$ 58,859
2							
3	Deferred Income Tax Expense	C-5	33,376	(33,376)	-		
4							
5	ITC Realized This Year	C-7					
6							
7	ITC Amortization	C-7					
8	(3% ITC and IRC 46(f)(2))						
9							
10	Parent Debt Adjustment	C-8	-	-	-	-	-
11							
12	Total Income Tax Expense		\$ 105,309	\$ (25,475)	\$ 79,834	\$ 20,977	\$ 58,859

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

Recap Schedules: B-1, B-2

## State and Federal Income Tax Calculation - Current Water

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Page 1 of 2

Preparer: Deborah Swain

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

Line No.		Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Water
1	Net Utility Operating Income (Sch. B-1)	\$ 34,263	\$ (17,789)	\$ 16,473	\$ 40,078	\$ 56,551
2	Add: Income Tax Expense Per Books (Sch. B-1)	4,545	(7,748)	(3,203)	24,180	20,978
3						
4	Subtotal	38,808	(25,537)	13,271	64,258	77,529
5	Less: Interest Charges (Sch. C-3)	36,676	(14,892)	21,784		21,784
6						
7	Taxable Income Per Books	2,132	(10,645)	(8,513)	64,258	55,746
8						
9	Schedule M Adjustments:					
10	Permanent Differences (From Sch. C-4)	(1,788)	1,788	-	-	-
11	Timing Differences (From Sch. C-5)	24,343	(24,343)	-	-	-
12	Other Adjustments - Pretax income difference		-	-	-	-
13						
14	Total Schedule M Adjustments	22,555	(22,555)	-	-	-
15						
16	Taxable Income Before State Taxes	24,687	(33,200)	(8,513)	64,258	55,746
17	Less: State Income Tax Exemption (\$5,000)					-
18						
19	State Taxable Income	24,687	(33,200)	(8,513)	64,258	55,746
20	State Income Tax (5.5% of Line 19)	1,358	(1,826)	(468)	3,534	3,066
21	Limited by NOL	(1,358)	1,358	-	-	-
22	Credits					
23						
24	Current State Income Taxes	-	(468)	(468)	3,534	3,066
25						
26	Federal Taxable Income (Line 16 - Line 24)	24,687	(32,732)	(8,045)	60,724	52,680
27	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
28	Federal Income Taxes (Line 26 x Line 27)	8,394	(11,129)	(2,735)	20,646	17,911
29	Less: Investment Tax Credit Realized					
30	This Year (Sch. C-8)	-	-	-	-	-
31						
32	Current Federal Inc. Taxes (Line 28 - Line 30)	8,394	(11,129)	(2,735)	20,646	17,911
33						
34	Summary:					
35	Current State Income Taxes (Line 24)	-	(468)	(468)	3,534	3,066
36	Current Federal Income Taxes (Line 32)	8,394	(11,129)	(2,735)	20,646	17,911
37						
38	Total Current Income Tax Expense (To C-1)	\$ 8,394	\$ (11,597)	\$ (3,202)	\$ 24,180	\$ 20,977
39						
40						

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

Recap Schedules: C-1

## State and Federal Income Tax Calculation - Current Sewer

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Schedule: C-2

Page 2 of 2

Preparer: Deborah Swain

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

Line No.		Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Sewer
1	Net Utility Operating Income (Sch. B-2 )	\$ 145,608	\$ 25,540	\$ 171,147	\$ (12,553)	\$ 158,594
2	Add: Income Tax Expense Per Books (Sch. B-2)	8,638	57,794	66,432	(7,574)	58,858
3						
4	Subtotal	154,246	83,333	237,579	(20,127)	217,452
5	Less: Interest Charges (Sch. C-3)	36,387	24,654	61,041		61,041
6						
7	Taxable Income Per Books	117,858	58,680	176,538	(20,127)	156,411
8						
9	Schedule M Adjustments:					
10	Permanent Differences (From Sch. C-4)	4,668	(4,668)	-	-	-
11	Timing Differences (From Sch. C-5)	64,353	(64,353)	-	-	-
12	Other Adjustments		-	-	-	-
13						
14	Total Schedule M Adjustments	69,021	(69,021)	-	-	-
15						
16	Taxable Income Before State Taxes	186,880	(10,341)	176,538	(20,127)	156,411
17	Less: State Income Tax Exemption (\$5,000)					
18						
19	State Taxable Income	186,880	(10,341)	176,538	(20,127)	156,411
20	State Income Tax (5.5% of Line 19)	10,278	(569)	9,709	(1,107)	8,603
21	Limited by NOL	(10,278)	10,278	-		-
22	Credits					
23						
24	Current State Income Taxes	-	9,709	9,709	(1,107)	8,603
25						
26	Federal Taxable Income (Line 16 - Line 24)	186,880	(20,050)	166,829	(19,020)	147,809
27	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
28	Federal Income Taxes (Line 26 x Line 27)	63,539	(6,817)	56,722	(6,467)	50,255
29	Less: Investment Tax Credit Realized					
30	This Year (Sch. C-8)	-	-	-	-	-
31						
32	Current Federal Inc. Taxes (Line 28 - Line 30)	63,539	(6,817)	56,722	(6,467)	50,255
33						
34	Summary:					
35	Current State Income Taxes (Line 24)	-	9,709	9,709	(1,107)	8,603
36	Current Federal Income Taxes (Line 32)	63,539	(6,817)	56,722	(6,467)	50,255
37						
38	Total Current Income Tax Expense (To C-1)	\$ 63,539	\$ 2,892	\$ 66,431	\$ (7,574)	\$ 58,859
39						
40						

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

Recap Schedules: C-1

## Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission  
Schedule: C-3

Page 1 of 1

Preparer: Deborah Swain

Supporting Schedules: D-1, C-8

Recap Schedules: C-2

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt			\$ -		
2						
3	Amortization of Debt Premium,			-		
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	154	2,540	2,693	721	1,972
7						
8	Other Interest Expense - Intercompany	72,910	7,223	80,132	21,063	59,069
9						
10	AFUDC	(6,604)	6,604	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 66,460	\$ 16,366	\$ 82,825	\$ 21,784	\$ 61,042
16						
17	Calculation of ITC Interest Synchronization Adjustment					
18	ONLY for Option 2 companies (See Sch. C-8, pg. 4)					
19						
20					<b>Total Weighted Cost</b>	<b>Debt Only Weighted Cost</b>
21	<u>Balances From Schedule D-1</u>	<u>Amount</u>	<u>Ratio</u>	<u>Cost</u>		
22						
23	Long-Term Debt					
24						
25	Short-Term Debt					
26	Preferred Stock					
27						
28	Common Equity					
29						
30	Total					
31						
32	ITCs (from D-1, Line 7)					
33						
34	Weighted Debt Cost (From Line 12)					
35						
36	Interest Adjustment (To Line 6)					



**Book/Tax Differences - Permanent**

Company: Utilities, Inc. of Florida - Labrador

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

Supporting Schedules: None

Recap Schedules: C-2

## Deferred Income Tax Expense (Final) - Water

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Test Year Adjustments	Water
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 71,057	\$ -	\$ 71,057		\$ 71,057
3	Book Depreciation and Amortization	74,291	(7,725)	66,566		66,566
4						
5	Difference	(3,234)	7,725	4,491	-	4,491
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees	-		-	-	-
9	Deferred Maintenance - Amort	344		344		344
10	Deferred Maintenance Additions	1,240		1,240		1,240
11	Deferred Rate Case Exp	16,714		16,714		16,714
12	Deferred Rate Case Additions	9,514		9,514		9,514
13	Organization Exp - Amort	-		-		-
14	Bad Debt	68		68		68
15	Gain on Sale, PAA amort	-		-		-
16	Other <sup>1</sup> (post audit adj, diff from book depr)	(304)		(304)		(304)
17						
18	Total Timing Differences (To C-2)	24,343	7,725	32,068	-	32,068
19						
20	State Tax Rate	0.055	0.055	0.055	0.055	0.055
21	State Deferred Taxes ( Line 16 x Line 18)	1,339	425	1,764	-	1,764
22	(Limited by NOL)			-		-
23	Total State Tax Deferred	1,339	425	1,764	-	1,764
24						
25	Timing Differences For Federal Deferred Taxes					
26	(Line 16 - 21)	23,004	7,300	30,304	-	30,304
27	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
28						
29	Federal Deferred Taxes (Line 24 x Line 25)	7,821	2,482	10,303	-	10,303
30	Add: State Deferred Taxes (Line 21)	1,339	425	1,764	-	1,764
31						
32	Total Deferred Tax Expense (To C-1)	\$ 9,160	\$ 2,907	\$ 12,067	\$ -	\$ 12,067
33						

34 <sup>1</sup> Adjustment needed due to the fact that the Company's tax schedule were done prior to the Company's books being closed

Supporting Schedules: None

Recap Schedules: C-2

## Deferred Income Tax Expense (Final) - Sewer

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Test Year Adjustments	Wastewater
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 181,042	\$ -	\$ 181,042		\$ 181,042
3	Book Depreciation and Amortization	144,529	(44,379)	100,150		100,150
4						
5	Difference	36,513	44,379	80,892	-	80,892
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees	-		-	-	-
9	Deferred Maintenance - Amort	877		877		877
10	Deferred Maintenance Additions	3,158		3,158		3,158
11	Deferred Rate Case Exp	16,582		16,582		16,582
12	Deferred Rate Case Additions	9,440		9,440		9,440
13	Organization Exp - Amort	(1,411)		(1,411)		(1,411)
14	Bad Debt	68		68		68
15	Gain on Sale, PAA amort	(100)		(100)		(100)
16	Other <sup>1</sup> (post audit adj, diff from book depr)	(773)		(773)		(773)
17						
18	Total Timing Differences (To C-2)	64,353	44,379	108,732	-	108,732
19						
20	State Tax Rate	0.055	0.055	0.055	0.055	0.055
21	State Deferred Taxes ( Line 16x Line 18)	3,539	2,441	5,980	-	5,980
22	(Limited by NOL)			-		-
23	Total State Tax Deferred	3,539	2,441	5,980	-	5,980
24						
25	Timing Differences For Federal Deferred Taxes					
26	(Line 16 - 21)	60,814	41,938	102,752	-	102,752
27	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
28						
29	Federal Deferred Taxes (Line 24 x Line 25)	20,677	14,259	34,936	-	34,936
30	Add: State Deferred Taxes (Line 21)	3,539	2,441	5,980	-	5,980
31						
32	Total Deferred Tax Expense (To C-1)	\$ 24,216	\$ 16,700	\$ 40,916	\$ -	\$ 40,916
33						

34 <sup>1</sup> 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 - Labrador

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.	Year	Account No. 190.1011 / 2011 (4419/4369)			Account No. 190.1012 / 2012 (4421/4371)			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	2013		-	-	19	110	129	374	29,619	29,993
2	2014		-	-	19	110	129	375	3,348	3,723
3	2015		-	-	19	110	129	7,981	(17,384)	(9,403)
4										
5										
6										
7		Account No. 190.1020 / 2020 (4425/4375)			Account No. 190.1021 / 2021 (4427/377)					
	Year	State	Federal	Total	State	Federal	Total			
8	2013	(2,665)	(15,562)	(18,227)	(599)	(3,493)	(4,092)			
9	2014	(2,665)	(15,562)	(18,227)	(599)	(3,493)	(4,092)			
10	2015	(1,812)	(10,841)	(12,653)	(788)	(4,539)	(5,327)			
11										
12										
13		Account No. 190.1024 / 2024 (4433/4383)			Account No. 190.1026 / 2026 (4427/4377)					
	Year	State	Federal	Total	State	Federal	Total			
15	2013	(3,863)	(15,118)	(18,981)	17	97	114			
16	2014	(3,863)	(15,118)	(18,981)	17	97	114			
17	2015	(3,947)	(15,583)	(19,530)	25	142	167			
18										
19										
20										
21		Account No. 190.1031 / 2031 (4437/4387)			Accum Def Income Tax (4367/4417)					
	Year	State	Federal	Total	State	Federal	Total			
23	2013	6,980	27,326	34,306	-	-	-			
24	2014	6,980	1,055	8,035	1	-	1			
25	2015	5,128	(18,103)	(12,975)	(14)	(125)	(139)			
26										
27										
28		Account No. 190.1 / 190.2 - NOL (4439,4389)								
	Year	State	Federal	Total						
30	2013	485	36,259	36,744						
31	2014	485	36,259	36,744						
32	2015	9,370	31,555	40,925						
33										

Supporting Schedules: C-6 Pg 2 & 3, C-7

Recap Schedules: A-18, A-19, D-2

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

Florida Public Service Commission  
Schedule: C-6  
Page 2 of 3  
Preparer: Deborah Swain

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

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

Supporting Schedules: None  
Recap Schedules: C-6

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

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

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

Line No.	Account No. 190.1011 Deferred Tax Debits- Tap Fees Pre 1987					Account No. 190.1012 Deferred Tax Debits- Tap Fees Post 2000						
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	
1	2013										110	
2	2014	-	-	-	-	-	110				110	
3	2015	-				-	110	-			110	
4												
5												
6												
7		Account No. 190.1020 Deferred Tax Credits- Rate Case					Account No. 190.1021 Deferred Tax Credits- Maint Fee					
8		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	
9	Year											
10	2013					(15,562)					(3,493)	
11	2014	(15,562)				(15,562)	(3,493)				(3,493)	
12	2015	(15,562)	4,721		-	(10,841)	(3,493)	(1,046)			(4,539)	
13												
14		Account No. 190.1024 Deferred Tax Credits- Org. Exp.					Account No. 190.1026 Bad Debt Expense					
15		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	
16	Year											
17	2013					(15,118)					97	
18	2014	(15,118)				(15,118)	97				97	
19	2015	(15,118)	(465)		-	(15,583)	97	45		-	142	
20												
21												
22		Account No. 190.1031 Deferred Tax Credits- Depreciation					Account No. 190.1 Deferred Fed Tax - NOL					
23		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	
24	Year											
25	2013					27,326	-				36,259	
26	2014	27,326	(26,271)			1,055	36,259				36,259	
27	2015	1,055	(19,158)			(18,103)	36,259	(4,704)			31,555	
28												
29												
30		Accum Def Fed Tax (4367)										
31		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance						
32	Year											
33	2013					-						
34	2014	-				-						
35	2015	-	(125)			(125)						
36												
37												

Supporting Schedules: None  
Recap Schedules: C-6

Investment Tax Credits - Analysis

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Schedule: C-7

Page 1 of 1

Preparer: Deborah Swain

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

---

Not applicable. The Utility has no investment tax credits

## Parent(s) Debt Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Schedule: C-8

Page 1 of 1

Preparer: Deborah Swain

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

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

Supporting Schedules: None

Recap Schedules: C-3



**Income Tax Returns**

Florida Public Service Commission

**Company: Utilities, Inc. of Florida - Labrador**

**Schedule: C-9**

**Docket No.: 160101 - WS**

**Page 1 of 1**

**Schedule Year Ended: 12/31/2015**

**Preparer: Deborah Swain**

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

---

**Line  
No.**

---

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

**Miscellaneous Tax Information**

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

Schedule: C-10

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Deborah Swain

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

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

Schedule of Requested Cost of Capital  
13 Month Average Balance

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

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

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

	(1)	(2)	(3)	(4)	(5)
		Reconciled to Requested Rate Base			
Line No.	Class of Capital	AYE 12/31/13	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	\$1,196,729	45.67%	6.70%	3.06%
2	Short Term Debt	113,654	4.34%	2.32%	0.10%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	1,272,671	48.57%	10.40%	5.05%
5	Customer Deposits	2,711	0.10%	2.00%	0.00%
6	Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	34,782	1.33%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10					
11	Total	<u>\$2,620,548</u>	<u>100.00%</u>		<u>8.21%</u>
12					
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

## 13 Month Average Balance

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim  Final Historical  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.

Florida Public Service Commission

Schedule D-2

Page 1 of 1

Preparer: John Hoy

Line No.	(1) Class of Capital	(2)	(3)	(4)	(5)	(6)	(7) (8)		(9)
		Balance 12/31/2014	Balance 12/31/2015	Thirteen Month Average	Proforma Adjustment	Adjusted 13 Month Average	Reconciliation Adjustments		Reconciled to Requested Rate Base AYE 12/31/13
							Pro Rata	Pro Rata Percentage	
1	Long Term Debt	180,000,000	180,000,000	180,000,000		180,000,000	(178,803,271)	46.33%	1,196,729
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(16,986,346)	4.40%	113,654
3	Preferred Stock	-	-	-		-	-	0.00%	-
4	Common Equity	187,444,000	201,935,000	191,433,000		191,433,000	(190,160,329)	49.27%	1,272,671
5	Customer Deposits	2,611	2,761	2,711		2,711	-	n/a	2,711
6	Tax Credits - Zero Cost	-	-	-		-	-	n/a	-
7	Tax Credits - Weighted Cost	-	-	-		-	-	n/a	-
8	Accumulated Deferred Income Taxes (see Note 1)	33,022	50,328	34,308	474	34,782	-	n/a	34,782
9	Other (Explain)								
10									
11	Total	<u>369,779,632</u>	<u>398,988,089</u>	<u>388,570,019</u>	<u>474</u>	<u>388,570,493</u>	<u>(385,949,945)</u>	<u>100.00%</u>	<u>2,620,548</u>
12									
13	<b>Notes:</b>								
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

Company: Utilities, Inc. of Florida - Labrador  
 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)
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 - Labrador

Schedule D-4

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 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) Line No.	(2) Lender	(3) Total Interest Expense	(4) Maturity Date	(5) Thirteen Month Average Amount Outstanding at 12/31/15	(6) 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

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

Schedule D-5  
Page 1 of 1

Preparer: John Hoy

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Thirteen Month Average Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((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

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

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

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

Supporting Schedules: None  
Recap Schedules: D-2



## Schedule of Customer Deposits

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Utility  or Parent Historic  or Projected 

Schedule: D-7

Page 1 of 1

Preparer: John Hoy

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

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec 14				\$ 2,611
2	Jan 15	2,611	140		2,751
3	Feb 15	2,751	4		2,755
4	Mar 15	2,755	4		2,759
5	Apr 15	2,759		(245)	2,514
6	May 15	2,514		(168)	2,346
7	Jun 15	2,346	353		2,699
8	Jul 15	2,699	152		2,851
9	Aug 15	2,851		(32)	2,819
10	Sep 15	2,819		(109)	2,710
11	Oct 15	2,710	92		2,802
12	Nov 15	2,802	62		2,864
13	Dec 15	2,864		(103)	2,761
14					
15				Thirteen Month Average	\$ 2,711

Recap Schedules: D-2

Rate Schedule - Water

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

Schedule: E-1  
Page 1 of 2  
Preparer: Jared Deason

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

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

Rate Schedule - Sewer

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

Schedule: E-1  
Page 2 of 2  
Preparer: Jared Deason

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

Line No	(1) Class/Meter Size	(2)	(3)	(4)	(5)	(6)
		Test Year Rates Effective 12.13.2014	Test Year Rates Effective 6.24.2015	Test Year Rates Effective 9.7.2015	Present Rates Effective 6.24.2016	Proposed Rates
1	<b>Residential</b>					
2	5/8" Residential	\$27.25	\$27.81	\$27.92	\$27.53	\$26.62
3						
4	Residential (10,000 gallon Maximum)	\$12.15	\$19.46	\$19.54	\$19.41	\$18.77
5						
6	<b>General &amp; Bulk Service</b>					
7	5/8" General Service	\$27.25	\$27.10	\$27.92	\$27.53	\$26.62
8	3/4" General Service	\$40.88	\$41.72	\$41.88	\$41.29	\$39.93
9	1" General Service	\$68.13	\$69.53	\$69.80	\$68.81	\$66.55
10	1.5" General Service	\$136.25	\$139.05	\$139.59	\$137.61	\$133.10
11	2" General Service	\$218.00	\$222.48	\$223.35	\$220.19	\$212.96
12	3" General Service	\$436.00	\$444.96	\$446.70	\$440.38	\$399.30
13	4" General Service	\$681.26	\$695.25	\$697.96	\$688.07	\$665.50
14	6" General Service	\$1,362.51	\$1,390.50	\$1,395.92	\$1,376.14	\$1,331.00
15	8" General Service	\$2,181.02	\$2,224.80	\$2,233.48	\$2,201.84	\$2,129.60
16						
17	General Service	\$14.58	\$23.35	\$23.44	\$23.29	\$22.52

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

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.

Line No.	(1) Class/Meter Size	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)	
		Bills 1.1.2015 to 6.24.2015	Total Billable Gallons (in 000's) 1.1.2015 to 6.24.2015	Test Year Rates Effective 12.13.2014	Test Year Revenue 1.1.2015 to 6.24.2015	Total Bills 6.25.2015 - 9.6.2015	Total Billable Gallons (in 000's) 6.25.2015 - 9.6.2015	Test Year Rates Effective 6.24.2015	Test Year Revenue 6.25.2015 - 9.6.2015	Total Bills 9.7.2015 - 12.31.2015	Total Billable Gallons (in 000's) 9.7.2015 - 12.31.2015	Test Year Rates Effective 9.6.2015	Test Year Revenue 9.7.2015 - 12.31.2015	Total Bills 9.7.2015 - 12.31.2015	Total Billable Gallons (in 000's) 9.7.2015 - 12.31.2015	Test Year Rates Effective 9.6.2015	Test Year Revenue 9.7.2015 - 12.31.2015								
1	<b>Residential - Base Charge</b>																								
2	5/8" Residential	5,281		\$11.95	\$63,108	1,738				\$13.82	\$24,019	3,508								\$13.96		\$48,972			
3	Total Residential Service Base Charge	5,281			\$63,108	1,738					\$24,019	3,508										\$48,972			
4	<b>Consumption Charge (per 1,000 Gallons)</b>																								
5	Residential Service		8,690	\$9.53	\$82,816		1,212		\$8.78		\$10,641		3,682		\$8.87							\$32,659			
6	Total Residential Service Consumption		8,690		\$82,816		1,212				\$10,641		3,682									\$32,659			
7	Total Residential Service	5,281	8,690		\$145,924	1,738	1,212				\$34,661	3,508	3,682									\$81,631			
8	Average Residential Bill				\$27.63						\$19.94											\$23.27			
9																									
10	<b>Irrigation - Base Charge</b>																								
11	2" Irrigation			\$0.00	\$0				\$110.56		\$0				\$111.69							\$0			
12	Total Irrigation Service Base Charge	0			\$0	0					\$0	0										\$0			
13	<b>Consumption Charge (per 1,000 Gallons)</b>																								
14	Irrigation Service			\$0.00	\$0				\$8.78		\$0				\$8.87							\$0			
15	Total Irrigation Service Consumption		0		\$0		0				\$0		0									\$0			
16	Total Irrigation Service	0	0		\$0	0	0				\$0	0	0									\$0			
17	Average Irrigation Service Bill										\$0.00											\$0.00			
18																									
19	<b>General Service - Base Charge</b>																								
20	5/8" General Service	6		\$11.95	\$72	2			\$13.82		\$28	4		\$13.96								\$56			
21	3/4" General Service			\$17.94	\$0				\$20.73		\$0			\$20.94								\$0			
22	1" General Service	18		\$29.36	\$528	6			\$34.55		\$207	12		\$34.90								\$419			
23	1.5" General Service			\$58.69	\$0				\$69.10		\$0			\$69.80								\$0			
24	2" General Service			\$95.63	\$0				\$110.56		\$0			\$111.69								\$0			
25	3" General Service			\$191.26	\$0				\$221.12		\$0			\$223.38								\$0			
26	4" General Service			\$298.84	\$0				\$345.50		\$0			\$349.02								\$0			
27	6" General Service	6		\$597.68	\$3,586	2			\$691.00		\$1,382	4		\$698.05								\$2,792			
28	Total General Service Base Facility Charges	30			\$4,186	10					\$1,617	20										\$3,267			
29																									
30	<b>Consumption Charge (per 1,000 Gallons)</b>																								
31	General Service		2,321	\$9.53	\$22,119		324		\$8.78		\$2,845		983		\$8.87							\$8,719			
32	Total General Service	30	2,321		\$26,305	10	324				\$4,462	20	983									\$11,986			
33	Average General Service Bill				\$876.85						\$446.17											\$599.30			
34																									
35																									
36	Other Miscellaneous Revenues				\$715						\$150											\$501			
37	Adjustments to miscellaneous revenues per B-3																								
38	Adjusted Test Year/ Annualized / Proposed Revenues				\$172,944						\$39,272											\$94,118			
39																									
40	Total Per Books				\$166,918						\$38,532											\$101,550			
41	Adjustment to allocated miscellaneous revenues per B-3																								
42	Adjustment to remove accrued revenues per B-3, B-4				5,308						98											(7,910)			
43	<b>Total Adjusted Books</b>				\$172,226						\$38,630											\$93,640			
44	Difference				(\$718)						(\$642)											(\$478)			
45	Percentage				-0.42%						-1.66%											-0.51%			

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

Schedule E-2

Docket No.: 160101 - WS

Page 2 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

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	
1	<b>Residential - Base Charge</b>								
2	5/8" Residential	10,527		\$136,099	\$13.76	\$144,852	\$16.79	\$176,748	
3	Total Residential Service Base Charge	<u>10,527</u>		<u>\$136,099</u>		<u>\$144,852</u>		<u>\$176,748</u>	
4	<b>Consumption Charge (per 1,000 Gallons)</b>								
5	Residential Service		13,584	\$126,116	\$8.68	\$117,909	\$10.59	\$143,855	
6	Total Residential Service Consumption		<u>13,584</u>	<u>\$126,116</u>		<u>\$117,909</u>		<u>\$143,855</u>	
7	Total Residential Service	<u>10,527</u>	<u>13,584</u>	<u>\$262,215</u>		<u>\$262,761</u>		<u>\$320,603</u>	
8	Average Residential Bill			<u>\$24.91</u>		<u>\$24.96</u>		<u>\$91.39</u>	
9									
10	<b>Irrigation - Base Charge</b>								
11	2" Irrigation	0		\$0	\$110.16	\$0	\$134.44	\$0	
12	Total Irrigation Service Base Charge	<u>0</u>		<u>\$0</u>		<u>\$0</u>		<u>\$0</u>	
13	<b>Consumption Charge (per 1,000 Gallons)</b>								
14	Irrigation Service		0	\$0	\$8.68	\$0	\$10.59	\$0	
15	Total Irrigation Service Consumption		<u>0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>	
16	Total Irrigation Service	<u>0</u>	<u>0</u>	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>	
17	Average Irrigation Service Bill			<u>\$0.00</u>		<u>\$0.00</u>		<u>\$0.00</u>	
18									
19	<b>General Service - Base Charge</b>								
20	5/8" General Service	12		\$155	\$13.76	\$165	\$16.79	\$201	
21	3/4" General Service	0		\$0	\$20.66	\$0	\$25.19	\$0	
22	1" General Service	36		\$1,155	\$34.42	\$1,239	\$41.98	\$1,511	
23	1.5" General Service	0		\$0	\$68.84	\$0	\$83.95	\$0	
24	2" General Service	0		\$0	\$110.16	\$0	\$134.32	\$0	
25	3" General Service	0		\$0	\$220.32	\$0	\$251.85	\$0	
26	4" General Service	0		\$0	\$344.24	\$0	\$419.75	\$0	
27	6" General Service	12		\$7,760	\$688.48	\$8,262	\$839.50	\$10,074	
28	Total General Service Base Facility Charges	<u>60</u>		<u>\$9,070</u>		<u>\$9,666</u>		<u>\$11,787</u>	
29									
30	<b>Consumption Charge (per 1,000 Gallons)</b>								
31	General Service		3,628	\$33,683	\$8.68	\$31,491	\$10.59	\$38,421	
32	Total General Service	<u>60</u>	<u>3,628</u>	<u>\$42,753</u>		<u>\$41,157</u>		<u>\$50,207</u>	
33	Average General Service Bill			<u>\$712.55</u>		<u>\$685.95</u>		<u>\$836.79</u>	
34									
35									
36	Other Miscellaneous Revenues			\$ 1,366		\$ 1,366		\$ 1,366	
37				\$ (42)		\$ (42)		\$ (42)	
38	Adjusted Test Year/ Annualized / Proposed Revenues			<u>\$306,292</u>		<u>\$305,242</u>		<u>\$372,134</u>	
39									
40	Total Per Books			<u>\$306,250</u>					
41	Adjustment to allocated miscellaneous revenues per B-3			(42)					
42	Adjustment to remove accrued revenues per B-3, B-4			(2,504)					
43	<b>Total Adjusted Books</b>			<u>\$303,704</u>					
44	Difference			<u>(\$2,588)</u>					
45	Percentage			<u>-0.85%</u>					
						Total Required Revenues	\$	372,528	
						Difference	\$	394	
						Percentage Difference		<u>0.11%</u>	

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Water [ ] Sewer [x]

Florida Public Service Commission

Schedule E-2

Page 3 of 4

Preparer: Jared Deason

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

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

Schedule E-2

Docket No.: 160101 - WS

Page 4 of 4

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Interim  Final

Water  Sewer

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	
1	<b>Residential - Base Charge</b>								
2	All meter sizes	10,527		\$290,184	\$27.53	\$289,808	\$26.62	\$280,229	
3	Total Residential Service Base Charge	<u>10,527</u>		<u>\$290,184</u>		<u>\$289,808</u>		<u>\$280,229</u>	
4	<b>Consumption Charge (per 1,000 Gallons)</b>								
5	Residential Service (10,000 gls cap)		13,471	\$199,448	\$19.41	\$261,472	\$18.77	\$252,851	
6	Total Residential Service Consumption		<u>13,471</u>	<u>\$199,448</u>		<u>\$261,472</u>		<u>\$252,851</u>	
7	Total Residential Service	<u>10,527</u>	<u>13,471</u>	<u>\$489,632</u>		<u>\$551,280</u>		<u>\$533,079</u>	
8	Average Residential Bill			<u>\$46.51</u>		<u>\$52.37</u>		<u>\$50.64</u>	
9									
10	<b>General Service - Base Charge</b>								
11	5/8" General Service	12		\$329.38	\$28	\$330	\$26.62	\$319	
12	3/4" General Service	0		\$0.00	\$41	\$0	\$39.93	\$0	
13	1" General Service	12		\$827.04	\$69	\$826	\$66.55	\$799	
14	1.5" General Service	0		\$0.00	\$138	\$0	\$133.10	\$0	
15	2" General Service	0		\$0.00	\$220	\$0	\$212.96	\$0	
16	3" General Service	0		\$0.00	\$440	\$0	\$399.30	\$0	
17	4" General Service	0		\$0.00	\$688.07	\$0.00	\$665.50	\$0.00	
18	6" General Service	12		\$16,539.74	\$1,376.14	\$16,513.68	\$1,331.00	\$15,972.00	
19	8" General Service	0		\$0.00	\$2,202	\$0.00	\$2,129.60	\$0.00	
20	Total General Service Base Facility Charges	<u>36</u>		<u>\$17,696.16</u>		<u>\$17,670</u>		<u>\$17,090</u>	
21									
22	<b>Consumption Charge (per 1,000 Gallons)</b>								
23	General Service		2,984	\$53,007.28	\$23	\$69,497	\$22.52	\$67,200	
24	Total General Service Consumption		<u>2,984</u>	<u>\$53,007.28</u>		<u>\$69,497</u>		<u>\$67,200</u>	
25	Total General Service	<u>36</u>	<u>2,984</u>	<u>\$70,703.44</u>		<u>\$87,167</u>		<u>\$84,290</u>	
26	Average General Service Bill			<u>\$1,963.98</u>		<u>\$2,421</u>		<u>\$2,341</u>	
27									
28	Other Miscellaneous Revenues			\$924.00		\$924		\$924	
29				<u>\$924.00</u>		<u>924</u>		<u>924</u>	
30									
31	Adjusted Test Year/ Annualized / Proposed Revenues			<u>\$561,259.38</u>		<u>\$639,372</u>		<u>\$618,293</u>	
32									
33	Total Per Books			\$568,873					
34	Adjustment to allocated miscellaneous revenues per B-3			\$42.00					
35	Adjustment to remove accrued revenues per B-3, B-4			<u>(14,786)</u>				<u>\$ 618,296</u>	
36	Total Adjusted Books			<u>\$ 554,129</u>		Total Required Revenues		<u>\$ 618,296</u>	
37	Difference			<u>(\$7,131)</u>		Difference		<u>\$3</u>	
38	Percentage			<u>-1.29%</u>		Percentage Difference		<u>0.00%</u>	

**Customer Monthly Billing Schedule**

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

**Schedule E-3**  
**Page 1 of 1**  
**Preparer: Jared Deason**

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

**WATER**

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

**WASTEWATER**

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



## Miscellaneous Service Charges

Company: Utilities, Inc. of Florida - Labrador

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

## Miscellaneous Service Charges

Company: Utilities, Inc. of Florida - Labrador

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

## Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

Schedule E-5

Docket No.: 160101 - WS

Page 1 of 2

Test Year Ended: 12/31/2015

Interim [ ] Final [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	\$ 924	\$ 357	\$ -	\$ -	\$ 85	\$ 1,366
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charge					
6	Tampering Fee					
7						
8						
9	Total Other Charges				\$ 85	
10						
11	(a) Actual Cost is equal to the total cost incurred for services.					

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

Schedule E-5

Docket No.: 160101 - WS

Page 2 of 2

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Preparer: Jared Deason

Historical [x] Projected [ ]

Water [ ] Sewer [ X ]

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

Line Number	(1) Initial Connection	(2) Normal Connect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 924	\$ -	\$ -	\$ -	\$ -	\$ 924
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charge					
6	Tampering Fee					
7	Cut-Off Charge					
8	Total Other Charges					
9					-	
10	(a) Actual Cost is equal to the total cost incurred for services.					

## Public Fire Hydrants Schedule

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Schedule E-6

Page 1 of 1

Preparer: Jared Deason

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

(1)	(2)	(3)	(4)	(5)	
Line No.	Size	Make	Type	Location	Quantity
1	5 1/4	American Darling	B-84-B	5922 Benz	1
2	5 1/4	American Darling	B-84-B	5950 Benz	1
3	5 1/4	Mueller	Super Centurion 250	41023 Bream	1
4	5 1/4	Mueller	Super Centurion 250	6026 Forest Lake	1
5	5 1/4	Mueller	Super Centurion 250	6086 Forest Lake	1
6	5 1/4	Mueller	Super Centurion 250	6220 Forest Lake	1
7	5 1/4	Clow	Medallion	5910 Jessup	1
8	5 1/4	Clow	Medallion	5938 Jessup	1
9	5 1/4	Clow	Medallion	6058 Jessup	1
10	5 1/4	Mueller	Super Centurion 250	6208 Jessup	1
11	5 1/4	Mueller	Super Centurion 250	6328 Jessup	1
12	5 1/4	American Darling	B-84-B	5802 Naples	1
13	5 1/4	American Darling	B-84-B	5836 Naples	1
14	5 1/4	AVK	2780	5864 Naples	1
15	5 1/4	M&H	129	6413 Presidential (Clubhouse)	1
16	5 1/4	Mueller	Super Centurion 250	6008 Presidential	1
17	5 1/4	Mueller	Super Centurion 250	6036 Presidential	1
18	5 1/4	Mueller	Super Centurion 250	6126 Presidential	1
19	5 1/4	Mueller	Super Centurion 250	6162 Presidential	1
20	5 1/4	Mueller	Super Centurion 250	6306 Presidential	1
21	5 1/4	M&H	129	6326 Presidential	1
22	5 1/4	M&H	129	6408 Presidential	1
23	5 1/4	M&H	129	Presidential & Fleet	1
24	5 1/4	Mueller	Super Centurion 250	6002 Spring Lake & Twilight	1
25	5 1/4	Mueller	Super Centurion 250	6074 Spring Lake	1
26	5 1/4	Mueller	Super Centurion 250	6156 Spring Lake	1
27	5 1/4	M&H	129	6352 Spring Lake	1
28	5 1/4	M&H	129	Spring Lake & Fleet	1
29	5 1/4	Clow	Medallion	5928 Utopia	1
30	5 1/4	Clow	Medallion	6046 Utopia	1
31	5 1/4	Kennedy	K-81A	6132 Utopia	1
32	5 1/4	Kennedy	K-81A	6238 Utopia	1
33	5 1/4	Kennedy	K-81A	6410 Utopia	1
34	5 1/4	American Darling	B-84-B	5717 Viau Way	1
35	5 1/4	American Darling	B-84-B	5745 Viau Way	1
36	5 1/4	M&H	129	41288 Xenon	1
37	5 1/4	M&H	129	41204 Xenon	1
38	5 1/4	Clow	Medallion	5911 Twilight Drive	1
39	5 1/4	American Darling	B-84-B	5637 Viau Way	1
40					
41					
				Total	<u>39</u>

**Private Fire Protection Service**

**Florida Public Service Commission**

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

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

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

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

**Contracts and Agreements Schedule****Florida Public Service Commission****Company: Utilities, Inc. of Florida - Labrador****Schedule E-8****Docket No.: 160101 - WS****Page 1 of 1****Test Year Ended: 12/31/2015****Preparer: Jared Deason**

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

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

**Tax or Franchise Fee Schedule**

Florida Public Service Commission

**Company: Utilities, Inc. of Florida - Labrador**

**Schedule: E-9**

**Docket No.: 160101 - WS**

**Page 1 of 1**

**Test Year Ended: 12/31/2015**

**Preparer: Jared Deason**

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

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How Collected From Customers	(5) Type Agreement
----------	---------------------------	------------------------	---------------	--	--------------------------

1 Utilities Inc., of Florida- Labrador does not collect or pay franchise fees, therefore this schedule is not applicable.



**Service Availability Charges Schedule**

**Company: Utilities, Inc. of Florida - Labrador**

**Docket No.: 160101 - WS**

**Test Year Ended: 12/31/2015**

**Interim [ ] Final [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.**

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

**Guaranteed Revenues Received**

**Company: Utilities, Inc. of Florida - Labrador**

**Docket No.: 160101 - WS**

**Test Year Ended: 12/31/2015**

**Water [X] or Sewer [X]**

**Historic [X] or Projected [ ]**

**Schedule: E-11**

**Page 1 of 1**

**Preparer: Jared Deason**

**Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.**

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

1 Utilities Inc., of Florida- Labrador does not have any guaranteed revenue contracts, therefore this schedule is not applicable.

2

**Class A Utility Cost of Service Study**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Labrador**

**Schedule: E-12**

**Docket No.: 140135-WS**

**Page 1 of 1**

**Test Year Ended: 12/31/2015**

**Preparer: Jared Deason**

**Water [X] or Sewer [X]**

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

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

**Projected Test Year Revenue Calculation**

**Florida Public Service Commission**

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

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

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

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

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

**Billing Analysis Schedules**

**Company: Utilities, Inc. of Florida - Labrador**

**Docket No.: 160101 - WS**

**Test Year Ended: 12/31/2015**

**Water [x] or Sewer [x]**

**Schedule: E-14**

**Page 1 of 1**

**Preparer: Jared Deason**

**Customer Class:**

**Meter Size: all**

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

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

The billing analysis is contained in Volume II

**CLASS A and B  
WATER AND/OR WASTEWATER UTILITIES**

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

OF

**Utilities, Inc. of Florida - Lake Placid**

**Docket No.: 160101-WS**

**VOLUME I**



**FOR THE**

**Test Year Ended: 12/31/2015**

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

**INDEX**

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A-2	2	Schedule of Rate Base - Sewer
A-3	3	Adjustments to Rate Base - Final
A-4	4	Annual Plant Additions and Balances
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**CLASS A AND B WATER AND/OR SEWER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS**

**INDEX**

<b>SCHEDULE</b>	<b>PAGE(S)</b>	<b>DESCRIPTION OF SCHEDULE</b>
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**CLASS A AND B WATER AND/OR SEWER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS**

**INDEX**

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Schedule of Water Rate Base

Florida Public Service Commission

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

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

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

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

Schedule of Wastewater Rate Base

Florida Public Service Commission

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

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

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

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

## Schedule of Adjustments to Rate Base

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-3

Page 1 of 1

Preparer: Frank Seidman

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

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

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

Florida Public Service Commission

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

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

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

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

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

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

Florida Public Service Commission

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

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

Recap Schedules: A-1, A-4

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

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

Florida Public Service Commission

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

Schedule: A-5

Page 2 of 2

Preparer: Frank Seidman

Recap Schedules: A-1, A-4

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

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

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

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

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Prior Year 12/31/14	Test Year 12/31/15	13 Month Average Balance	Adjustments*	Adjusted Average	Non-Used & Useful %	Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>							
2	351.1 Organization	\$ 10,994	\$ 10,994	\$ 10,994		\$ 10,994		
3	352.1 Franchises	1,250	1,250	1,250		1,250		
4	389.1 Other Plant & Misc. Equipment	-	-	-		-		
5	<b>COLLECTION PLANT</b>							
6	353.2 Land & Land Rights	-	-	-		-		
7	354.2 Structures & Improvements	-	-	-		-		
8	355.2 Power Gen Equipment	-	-	-		-		
9	360.2 Collection Sewers - Force	52,933	52,933	52,933		52,933		
10	361.2 Collection Sewers - Gravity	156,192	172,539	163,737		163,737		
11	362.2 Special Collecting Structures	-	-	-		-		
12	363.2 Services to Customers	20,511	20,511	20,511		20,511		
13	364.2 Flow Measuring Devices	4,137	4,137	4,137		4,137		
14	365.2 Flow Measuring Installations	-	-	-		-		
15	389.2 Other Plant & Misc. Equipment	-	-	-		-		
16	<b>SYSTEM PUMPING PLANT</b>							
17	353.3 Land & Land Rights	-	-	-		-		
18	354.3 Structures & Improvements	215,611	215,611	215,611		215,611		
19	370.3 Receiving Wells	-	-	-		-		
20	371.3 Pumping Equipment	4,318	4,318	4,318		4,318		
21	389.3 Other Plant & Misc. Equipment	4,266	4,266	4,266		4,266		
22	<b>TREATMENT AND DISPOSAL PLANT</b>							
23	353.4 Land & Land Rights	21,665	21,665	21,665		21,665		
24	354.4 Structures & Improvements	237,176	237,176	237,176		237,176		
25	355.4 Power Gen Equip	-	-	-		-		
26	380.4 Treatment & Disposal Equipment	55,074	56,232	55,826		55,826		
27	381.4 Plant Sewers	382	382	382		382		
28	382.4 Outfall Sewer Lines	1,940	1,940	1,940		1,940		
29	389.4 Other Plant & Misc. Equipment	-	-	-		-		
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>							
31	353.5 Land & Land Rights	-	-	-		-		
32		-	-	-		-		
33	371.5 Pumping Equipment WTP	851	851	851		851		
34	371.6 Pumping Equipment Dist	-	-	-		-		
35	374.5 Reuse Distribution Reservoirs	-	-	-		-		
36	375.6 Reuse Transmission & Distribution	-	-	-		-		
37	389.5 Other Plant & Misc Equipment	-	-	-		-		
38	366.6 Reuse Services	-	-	-		-		
39	367.6 Reuse Mtr Installations	-	-	-		-		
40	<b>GENERAL PLANT</b>							
41	353.7 Land & Land Rights	-	-	-		-		
42	354.7 Structures & Improvements	530	530	530		530		
43	390.7 Office Furniture & Equipment	-	-	-	17,059	17,059		
44	391.7 Transportation Equipment	-	-	-	6,623	6,623		
45	392.7 Stores Equipment	-	-	-		-		
46	393.7 Tools, Shop & Garage Equipment	2	2	2		2		
47	394.7 Laboratory Equipment	-	-	-		-		
48	395.7 Power Operated Equipment	-	-	-		-		
49	396.7 Communication Equipment	-	-	-		-		
50	397.7 Miscellaneous Equipment	579	579	579		579		
51	398.7 Other Tangible Plant	7,884	7,884	7,884	(63)	7,821		
52	Total Per Annual Report	\$ 796,297	\$ 813,802	\$ 804,592	\$ 23,619	\$ 828,211		
53	<u>Reconciliation to Annual Report</u>							
54	Annual Allocation between Systems							
55	304.5 Structures & Improvements							
56	340.5 Office Furniture & Equipment	15,860	15,581	15,656				
57	341.5 Transportation Equipment	6,070	6,173	6,192				
58	343.5 Tools, Shop & Garage Equipment	-	-	-		-		
59	344.5 Laboratory Equipment	-	-	-		-		
60	345.5 Power Operated Equipment	-	-	-		-		
61	346.5 Communication Equipment	-	-	-		-		
62	347.5 Miscellaneous Equipment	-	-	-		-		
63	348.5 Other Plant - Allocations	(818)	-	(63)				
64	Rounding	-	-	-		-		
65	Total per Annual Report	817,409	835,556	826,377				





Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

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

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

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

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

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

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

Florida Public Service Commission

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

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

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

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

Supporting Schedules: A-9, A10

Recap Schedules: A-18

## Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

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

Florida Public Service Commission

Schedule: A-9

Page 1 of 2

Preparer: Frank Seidman

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments*	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization	\$ 6,887	\$ 7,196	\$ 7,041		\$ 7,041		
3	302.1 Franchises	807	838	823		823		
4	339.1 Other Plant & Misc. Equipment	-	-	-		-		
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	-	-	-		-		
7	304.2 Structures & Improvements	20,463	21,343	20,903		20,903		
8	305.2 Collect. & Impound. Reservoirs	-	-	-		-		
9	306.2 Lake, River & Other Intakes	-	-	-		-		
10	307.2 Wells & Springs	18,370	19,155	18,763		18,763		
11	308.2 Infiltration Galleries & Tunnels	-	-	-		-		
12	309.2 Supply Mains	-	-	-		-		
13	310.2 Power Generation Equipment	11	-	6		6		
14	311.2 Pumping Equipment	-	-	-		-		
15	339.2 Other Plant & Misc. Equipment	-	-	-		-		
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-		-		
18	304.3 Structures & Improvements	15,645	16,169	15,945		15,945		
19	311.3 Pumping Equipment	68,116	72,127	70,121		70,121		
20	320.3 Water Treatment Equipment	(27,617)	(26,135)	(26,878)		(26,878)		
21	339.3 Other Plant & Misc. Equipment	-	-	-		-		
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	-	-	-		-		
24	304.4 Structures & Improvements	1,071	1,239	1,155		1,155		
25	311.4 Pumping Equipment	-	-	-		-		
26	330.4 Distr. Reservoirs & Standpipes	11,169	11,950	11,560		11,560		
27	331.4 Transm. & Distribution Mains	41,778	45,982	43,880		43,880		
28	333.4 Services	15,913	16,695	16,304		16,304		
29	334.4 Meters & Meter Installations	20,858	22,210	21,534		21,534		
30	335.4 Hydrants	763	804	783		783		
31	336.4 Backflow Prevention Devices	-	-	-		-		
32	339.4 Other Plant & Misc. Equipment	-	-	-		-		
33	GENERAL PLANT							
34		-	-	-		-		
35	304.5 Structures & Improvements	2,835	2,870	2,843		2,843		
36	340.5 Office Furniture & Equipment	27,617	30,344	28,893	(14,985)	13,908		
37	341.5 Transportation Equipment	9,726	9,679	9,790	(5,777)	4,014		
38	342.5 Stores Equipment	-	-	-		-		
39	343.5 Tools, Shop & Garage Equipment	2,395	2,532	2,460		2,460		
40	344.5 Laboratory Equipment	337	355	344		344		
41	345.5 Power Operated Equipment	199	(1,109)	(173)		(173)		
42	346.5 Communication Equipment	723	751	736		736		
43	347.5 Miscellaneous Equipment	-	-	-		-		
44	348.5 Other Plant - Allocations	6,036	6,036	6,036		6,036		
45	Total	\$ 244,100	\$ 261,031	\$ 252,869	\$ (20,761)	\$ 232,108		
46	<u>Reconciliation to Annual Report</u>							
47	Annual Allocation between Systems							
48	304.5 Structures & Improvements							
49	340.5 Office Furniture & Equipment	(12,856)	(14,214)	(13,494)				
50	341.5 Transportation Equipment	(4,881)	(4,857)	(4,913)				
51	343.5 Tools, Shop & Garage Equipment							
52	344.5 Laboratory Equipment							
53	345.5 Power Operated Equipment							
54	346.5 Communication Equipment							
55	347.5 Miscellaneous Equipment							
56	348.5 Other Plant - Allocations							
57	Rounding							
58	Total per Annual Report	226,363	241,960	234,462				

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-9

Page 2 of 2

Preparer: Frank Seidman

		Recap Schedules: A-1, A-8													
		Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.													
Line No.	(1) Account No. and Name	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	<b>INTANGIBLE PLANT</b>														
2	301.1 Organization	6,887	6,913	6,938	6,964	6,990	7,016	7,041	7,067	7,093	7,119	7,145	7,170	7,196	7,041
3	302.1 Franchises	807	810	812	815	817	820	823	825	828	831	833	836	838	823
4	339.1 Other Plant & Misc. Equipment														-
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>														
6	303.2 Land & Land Rights														
7	304.2 Structures & Improvements	20,463	20,536	20,609	20,683	20,756	20,830	20,903	20,976	21,050	21,123	21,197	21,270	21,343	20,903
8	305.2 Collect. & Impound. Reservoirs														-
9	306.2 Lake, River & Other Intakes														-
10	307.2 Wells & Springs	18,370	18,436	18,501	18,566	18,632	18,697	18,763	18,828	18,894	18,959	19,024	19,090	19,155	18,763
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	310.2 Power Generation Equipment	11	11	11	11	11	11	11	-	-	-	-	-	-	6
14	311.2 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	339.2 Other Plant & Misc. Equipment														-
16	<b>WATER TREATMENT PLANT</b>														
17	303.3 Land & Land Rights														
18	304.3 Structures & Improvements	15,645	15,715	15,786	15,858	15,892	15,927	15,962	15,996	16,031	16,065	16,100	16,135	16,169	15,945
19	311.3 Pumping Equipment	68,116	68,450	68,784	69,119	69,453	69,787	70,121	70,456	70,790	71,124	71,458	71,792	72,127	70,121
20	320.3 Water Treatment Equipment	(27,617)	(27,494)	(27,371)	(27,248)	(27,125)	(27,002)	(26,879)	(26,756)	(26,633)	(26,510)	(26,385)	(26,260)	(26,135)	(26,878)
21	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>														
23	303.4 Land & Land Rights														
24	304.4 Structures & Improvements	1,071	1,085	1,099	1,113	1,127	1,141	1,155	1,169	1,183	1,197	1,211	1,225	1,239	1,155
25	311.4 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	330.4 Distr. Reservoirs & Standpipes	11,169	11,234	11,299	11,364	11,429	11,494	11,560	11,625	11,690	11,755	11,820	11,885	11,950	11,560
27	331.4 Transm. & Distribution Mains	41,778	42,128	42,479	42,829	43,179	43,530	43,880	44,230	44,580	44,931	45,281	45,631	45,982	43,880
28	333.4 Services	15,913	15,978	16,044	16,109	16,174	16,239	16,304	16,369	16,434	16,499	16,565	16,630	16,695	16,304
29	334.4 Meters & Meter Installations	20,858	20,971	21,083	21,196	21,309	21,421	21,534	21,647	21,760	21,872	21,985	22,098	22,210	21,534
30	335.4 Hydrants	763	766	770	773	777	780	783	787	790	794	797	800	804	783
31	336.4 Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	<b>GENERAL PLANT</b>														
34	303.5 Land & Land Rights														
35		2,835	2,821	2,837	2,839	2,820	2,838	2,820	2,837	2,859	2,855	2,860	2,866	2,870	2,843
36	340.5 Office Furniture & Equipment	27,617	27,700	27,958	28,211	28,299	28,678	28,706	29,070	29,506	29,573	29,837	30,113	30,344	28,893
37	341.5 Transportation Equipment	9,726	9,777	9,904	10,326	10,168	10,273	10,254	9,243	9,362	9,445	9,523	9,596	9,679	9,790
38	342.5 Stores Equipment														-
39	343.5 Tools, Shop & Garage Equipment	2,395	2,400	2,419	2,429	2,431	2,447	2,450	2,466	2,484	2,496	2,508	2,520	2,532	2,460
40	344.5 Laboratory Equipment	337	337	337	337	339	341	343	345	347	349	351	353	355	344
41	345.5 Power Operated Equipment	199	214	229	244	259	279	299	319	339	(1,205)	(1,173)	(1,141)	(1,109)	(173)
42	346.5 Communication Equipment	723	724	727	729	731	734	735	739	742	743	746	748	751	736
43	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	348.5 Other Plant - Allocations	6,036	6,036	6,036	6,036	6,036	6,036	6,036	6,036	6,036	6,036	6,036	6,036	6,036	6,036
45	<b>Total</b>	\$ 244,100	\$ 245,548	\$ 247,291	\$ 249,303	\$ 250,504	\$ 252,317	\$ 253,604	\$ 254,275	\$ 256,164	\$ 256,051	\$ 257,717	\$ 259,394	\$ 261,031	\$ 252,869

Schedule of Wastewater Accumulated Depreciation By Primary Account

Beginning and End of Year Average

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-W5

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

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

Florida Public Service Commission

Schedule: A-10

Page 1 of 2

Preparer: Frank Seidman

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.			Recap Schedules: A-2, A-8			
		(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Avg Balance	(5) Adjustments*	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>							
2	351.1 Organization	\$ 6,848	\$ 7,013	\$ 6,912		\$ 6,912		
3	352.1 Franchises	1,298	1,329	1,314		1,314		
4	389.1 Other Plant & Misc. Equipment	-	-	-		-		
5	<b>COLLECTION PLANT</b>							
6	353.2 Land & Land Rights	-	-	-		-		
7	354.2 Structures & Improvements	-	-	-		-		
8	355.2 Power Gen Equipment	-	-	-		-		
9	360.2 Collection Sewers - Force	46,327	47,743	46,914		46,914		
10	361.2 Collection Sewers - Gravity	54,086	57,701	55,853		55,853		
11	362.2 Special Collecting Structures	-	-	-		-		
12	363.2 Services to Customers	15,019	15,559	15,289		15,289		
13	364.2 Flow Measuring Devices	1,926	2,472	2,199		2,199		
14	365.2 Flow Measuring Installations	-	-	-		-		
15	389.2 Other Plant & Misc. Equipment	-	-	-		-		
16	<b>SYSTEM PUMPING PLANT</b>							
17	353.3 Land & Land Rights	-	-	-		-		
18	354.3 Structures & Improvements	186,910	195,535	191,223		191,223		
19	370.3 Receiving Wells	-	-	-		-		
20	371.3 Pumping Equipment	305	545	425		425		
21	389.3 Other Plant & Misc. Equipment	1,503	1,740	1,621		1,621		
22	<b>TREATMENT AND DISPOSAL PLANT</b>							
23	353.4 Land & Land Rights	-	-	-		-		
24	354.4 Structures & Improvements	155,120	162,575	158,856		158,856		
25	355.4 Gen Equipment	-	-	-		-		
26	380.4 Treatment & Disposal Equipment	26,875	29,980	28,422		28,422		
27	381.4 Plant Sewers	(144)	(138)	(141)		(141)		
28	382.4 Outfall Sewer Lines	2,063	2,111	2,081		2,081		
29	389.4 Other Plant & Misc. Equipment	-	-	-		-		
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>							
31	354.3 Structure & Improvements	-	-	-		-		
32	371.5 Pumping Equipment WTP	311	358	334		334		
33	371.6 Pumping Equipment Dist	-	-	-		-		
34		-	-	-		-		
35	375.6 Reuse Transmission & Dist	-	-	-		-		
36	389.5 Other Plant & Misc Equipment	-	-	-		-		
37	366.6 Reuse Services	-	-	-		-		
38	367.6 Reuse Mtr Installations	-	-	-		-		
39	<b>GENERAL PLANT</b>							
40	353.7 Land & Land Rights	-	-	-		-		
41	354.7 Structures & Improvements	4,727	4,744	4,736		4,736		
42	390.7 Office Furniture & Equipment	-	-	-	11,982	11,982		
43	391.7 Transportation Equipment	-	-	-	4,037	4,037		
44	393.7 Tools, Shop & Garage Equipment	1	1	1		1		
45	394.7 Laboratory Equipment	-	-	-		-		
46	395.7 Power Operated Equipment	-	-	-		-		
47	396.7 Communication Equipment	-	-	-		-		
48	397.7 Miscellaneous Equipment	312	351	331		331		
49	398.7 Other Tangible Plant	10,184	11,059	10,618		10,618		
50	Total	\$ 513,670	\$ 540,677	\$ 526,988	\$ 16,019	\$ 543,007		
51	<b>Reconciliation to Annual Report</b>							
52	Annual Allocation between Systems							
53	304.5 Structures & Improvements							
54	340.5 Office Furniture & Equipment	12,856	14,214	13,494				
55	341.5 Transportation Equipment	4,881	4,857	4,913				
56	343.5 Tools, Shop & Garage Equipment							
57	344.5 Laboratory Equipment							
58	345.5 Power Operated Equipment							
59	346.5 Communication Equipment							
60	347.5 Miscellaneous Equipment							
61	348.5 Other Plant - Allocations							
	Rounding							
	Total per Annual Report	531,407	559,749	545,395				

Schedule of Wastewater Accumulated Depreciation By Primary Account

Beginning and End of Year Average

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-10

Page 2 of 2

Preparer: Frank Seidman

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

Recap Schedules: A-2, 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	
<b>1 INTANGIBLE PLANT</b>															
2 351.1 Organization	\$ 6,848	\$ 6,848	\$ 6,848	\$ 6,848	\$ 6,867	\$ 6,885	\$ 6,903	\$ 6,922	\$ 6,940	\$ 6,958	\$ 6,977	\$ 6,995	\$ 7,013	\$ 6,912	
3 352.1 Franchises	1,298	1,301	1,303	1,306	1,309	1,311	1,314	1,316	1,319	1,322	1,324	1,327	1,329	1,314	
4 389.1 Other Plant & Misc. Equipment															
<b>5 COLLECTION PLANT</b>															
6 353.2 Land & Land Rights															
7 354.2 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8 355.2 Power Gen Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9 360.2 Collection Sewers - Force	46,327	46,358	46,388	46,419	46,566	46,713	46,861	47,008	47,155	47,302	47,449	47,596	47,743	46,914	
10 361.2 Collection Sewers - Gravity	54,086	54,375	54,663	54,952	55,241	55,529	55,818	56,107	56,426	56,745	57,064	57,383	57,701	55,853	
11 362.2 Special Collecting Structures															
12 363.2 Services to Customers	15,019	15,064	15,109	15,154	15,199	15,244	15,289	15,334	15,379	15,424	15,469	15,514	15,559	15,289	
13 364.2 Flow Measuring Devices	1,926	1,971	2,017	2,062	2,108	2,153	2,199	2,244	2,290	2,335	2,381	2,426	2,472	2,199	
14 365.2 Flow Measuring Installations															
15 389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>16 SYSTEM PUMPING PLANT</b>															
17 353.3 Land & Land Rights															
18 354.3 Structures & Improvements	186,910	187,629	188,348	189,067	189,785	190,504	191,223	191,941	192,660	193,379	194,098	194,816	195,535	191,223	
19 370.3 Receiving Wells															
20 371.3 Pumping Equipment	305	325	345	365	385	405	425	445	465	485	505	525	545	425	
21 389.3 Other Plant & Misc. Equipment	1,503	1,522	1,542	1,562	1,582	1,601	1,621	1,641	1,661	1,680	1,700	1,720	1,740	1,621	
<b>22 TREATMENT AND DISPOSAL PLANT</b>															
23 353.4 Land & Land Rights															
24 354.4 Structures & Improvements	155,119.86	155,747	156,375	157,002	157,621	158,240	158,860	159,479	160,098	160,717	161,337	161,956	162,575	158,856	
25 355.4 Power Gen Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26 371.4 Pumping Equipment															
27 380.4 Treatment & Disposal Equipment	26,875	27,130	27,385	27,642	27,900	28,157	28,418	28,678	28,938	29,199	29,459	29,719	29,980	28,422	
28 381.4 Plant Sewers	(144)	(143)	(143)	(142)	(142)	(141)	(141)	(140)	(140)	(139)	(139)	(138)	(138)	(141)	
29 382.4 Outfall Sewer Lines	2,063	2,063	2,063	2,063	2,068	2,073	2,079	2,084	2,090	2,095	2,100	2,106	2,111	2,081	
30 389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>31 RECLAIMED WATER DISTRIBUTION PLANT</b>															
32 354.3 Structure & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
33 371.5 Pumping Equipment WTP	311	314	318	322	326	330	334	338	342	346	350	354	358	334	
34 371.6 Pumping Equipment Dist															
35															
36 375.6 Reuse Transmission & Distribution															
37 389.5 Other Plant & Misc Equipment															
38 366.6 Reuse Services															
39 367.6 Reuse Mtr Installations															
<b>40 GENERAL PLANT</b>															
41 353.7 Land & Land Rights															
42 354.7 Structures & Improvements	4,727	4,729	4,730	4,732	4,733	4,734	4,736	4,737	4,738	4,740	4,741	4,743	4,744	4,736	
43 390.7 Office Furniture & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
44 391.7 Transportation Equipment															
45 393.7 Tools, Shop & Garage Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
46 394.7 Laboratory Equipment															
47 395.7 Power Operated Equipment															
48 396.7 Communication Equipment															
49 397.7 Miscellaneous Equipment	312	315	318	322	325	328	331	335	338	341	344	347	351	331	
50 398.7 Other Tangible Plant	10,184	10,249	10,315	10,381	10,446	10,512	10,578	10,731	10,797	10,862	10,928	10,994	11,059	10,618	
51 Total	\$ 513,670	\$ 515,798	\$ 517,926	\$ 520,057	\$ 522,319	\$ 524,582	\$ 526,847	\$ 529,200	\$ 531,495	\$ 533,791	\$ 536,086	\$ 538,382	\$ 540,678	\$ 526,988	

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

**Florida Public Service Commission**

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

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

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

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

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



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

Florida Public Service Commission

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

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

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

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

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

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

Florida Public Service Commission

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

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

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

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

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

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

**Florida Public Service Commission**

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

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

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

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

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

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

Florida Public Service Commission

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

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

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

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

Recap Schedules: A-1,A-2,A-13

Schedule of Accumulated Amortization of CIAC  
Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 160101-WS  
Schedule Year Ended: 12/31/2015  
Historic [X] Projected [ ]

Schedule: A-14  
Page 2 of 2  
Preparer: Frank Seidman

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average projected year.

Line No.	(1) Description	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	<b>WATER</b>														
2															
3	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4															
5	Line/Main Extension Fees	23,442	23,722	24,003	24,284	24,565	24,846	25,127	25,407	25,688	25,969	26,250	26,531	26,812	25,127
6															
7	Meters & Meter Installation Fees	2,770	2,789	2,808	2,827	2,847	2,866	2,885	2,904	2,923	2,943	2,962	2,981	3,000	2,885
8															
9	Contributed Property	21,259	21,409	21,559	21,709	21,859	22,009	22,160	22,310	22,460	22,610	22,760	22,910	23,060	22,160
10															
11	Other - Tap Fees	41,458	41,544	41,630	41,716	41,802	41,888	41,974	42,060	42,146	42,232	42,318	42,404	42,490	41,974
12															
13															
14	Total	\$ 88,928	\$ 89,465	\$ 90,001	\$ 90,537	\$ 91,073	\$ 91,609	\$ 92,145	\$ 92,681	\$ 93,217	\$ 93,753	\$ 94,289	\$ 94,826	\$ 95,362	\$ 92,146
15															
16															
17	<b>WASTEWATER</b>														
18															
19	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20															
21	Line/Main Extension Fees	24,934	25,195	25,456	25,717	25,978	26,238	26,499	26,760	27,021	27,282	27,543	27,804	28,065	26,499
22															
23	Contributed Property	47,818	48,223	48,628	49,032	49,437	49,842	50,247	50,652	51,057	51,462	51,867	52,272	52,676	50,247
24															
25	Other - Tap Fees	103,078	103,243	103,407	103,571	103,735	103,899	104,063	104,228	104,392	104,556	104,720	104,884	105,049	104,063
26															
27															
28	Total	\$ 175,830	\$ 176,660	\$ 177,490	\$ 178,320	\$ 179,150	\$ 179,980	\$ 180,810	\$ 181,640	\$ 182,470	\$ 183,300	\$ 184,130	\$ 184,960	\$ 185,790	\$ 180,809

Recap Schedules: A-1,A-2,A-13

**Schedule of Annual AFUDC Rates Used**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Lake Placid**  
**Docket No.: 160101-WS**  
**Test Year Ended: 12/31/2015**

**Schedule: A-15**  
**Page 1 of 1**  
**Preparer: Frank Seidman**

**Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.**

---

	(1)	(2)
<b>Line No.</b>	<b>Description</b>	<b>Approved Rate</b>
1	The AFUDC rate since the last rate case is:	9.03%
2	The utility uses the AFUDC practices described and approved in	
3	Order No. PSC-04-0262-PAA-WS.	

Schedule of Water and Wastewater Advances For Construction  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 160101-WS  
Test Year Ended: 12/31/2015

Schedule: A-16  
Page 1 of 1  
Preparer: Frank Seidman

Explanation: Provide the annual balance of Advances For Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Average Test Year Balance	
		Water	Wastewater
1	NONE		

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 160101-WS  
Test Year Ended: 12/31/2015

Schedule: A-17  
Page 1 of 1  
Preparer: Frank Seidman  
Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the Balance Sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts shall be explained.

Line No			Water	Sewer
1	<u>Final Rates</u>			
2	Current & Accrued Assets (13 Month Average)			
3	Cash	A	\$ -	\$ -
4	Accounts Rec less Accum. Provision for Uncoll Accts	A	5,336	5,634
5	Materials & Supplies	B	84	127
6	Misc. Current & Accrued Assets	C	-	-
7	Accumulated Deferred Tax Debits	B	4,952	5,229
8				
9	Current & Accrued Liabilities(13 Month Average)			
10	Accounts Payable	C	\$ (3,015)	\$ (2,707)
11	Customer Deposits	C	(367)	(329)
12	Accrued Taxes	C	(625)	(562)
13	Accrued Interest	C	(50)	(45)
14	Misc. Current & Accrued Liabilities	C	0	0
15				
16	Working Capital (Balance Sheet Method)		<u>\$ 6,314</u>	<u>\$ 7,346</u>
17				



Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 160101-WS  
Test Year Ended: 12/31/2015

Schedule: A-18  
Page 1 of 2  
Preparer: Frank Seidman

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1) ASSETS	(2) Prior Year Ended 12/31/14	(3) Adjustments	(4) Adjusted Prior Year Ended 12/31/14	(5) Test Year Ended 12/31/15	(6) 13 Month Average	(7) Adjustments	(8) Adjusted Average
1	Utility Plant in Service	\$ 1,329,523	\$ -	\$ 1,329,523	\$ 1,349,750	\$ 1,338,835		\$ 1,338,835
2	Construction Work in Progress	3	-	3	1	2		2
3	Other Utility Plant Adjustments	(11,514)	-	(11,514)	(11,273)	(11,393)		(11,393)
4								
5	GROSS UTILITY PLANT	1,318,012	-	1,318,012	1,338,478	1,327,444	-	1,327,444
6	Less: Accumulated Depreciation	(757,769)	-	(757,769)	(801,708)	(779,856)		(779,856)
7								
8	NET UTILITY PLANT	560,243	-	560,243	536,770	547,588	-	547,588
9								
10	Cash	-	-	-	-	-		-
11	Accounts Rec'b - trade	8,638	-	8,638	13,043	11,000		11,000
12	Notes Receivable	-	-	-	-	-		-
13	Accts. Rec'b - Assoc. Cos.	(10,089)	-	(10,089)	(1,107)	(654)		(654)
14	Notes Rec'b - Assoc. Cos.	-	-	-	-	-		-
15	Accts. Rec'b - Other	-	-	-	-	-		-
16	Accrued Interest Rec'b	-	-	-	-	-		-
17	Allowance for Bad Debts	(22)	-	(22)	(112)	(30)		(30)
18	Materials & Supplies	220	-	220	100	211		211
19	Miscellaneous Current & Accrued Assets	-	-	-	-	-		-
20								
21	TOTAL CURRENT ASSETS	(1,252)	-	(1,252)	11,924	10,527	-	10,527
22								
23	Net Nonutility Property	-	-	-	-	-		-
24	Unamortized Debt Discount & Exp.	-	-	-	-	-		-
25	Prelim. Survey & Investigation Charges	-	-	-	-	-		-
26	Clearing Accounts	-	-	-	-	-		-
27	Deferred Rate Case Expense	12,233	-	12,233	7,042	9,279		9,279
28	Other Miscellaneous Deferred Debits	375	-	375	-	58		58
29	Accum. Deferred Income Taxes	0	-	0	(24)	(2)		(2)
30		12,609	-	12,609	7,018	9,335	-	9,335
31								
32	TOTAL ASSETS	\$ 571,599	\$ -	\$ 571,599	\$ 555,712	\$ 567,450	\$ -	\$ 567,450

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 160101-WS  
Test Year Ended: 12/31/2015

Schedule: A-18  
Page 2 of 2  
Preparer: Frank Seidman

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1) ASSETS	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	Utility Plant in Service	\$ 1,329,523	\$ 1,329,066	\$ 1,329,133	\$ 1,330,702	\$ 1,330,075	\$ 1,331,025	\$ 1,331,252	\$ 1,347,475	\$ 1,347,789	\$ 1,349,455	\$ 1,349,823	\$ 1,349,784	\$ 1,349,750	1,338,835
2	Construction Work in Progress	3	3	3	5	5	1	1	1	1	1	1	1	1	2
3	Other Utility Plant Adjustments	(11,514)	(11,494)	(11,474)	(11,454)	(11,434)	(11,414)	(11,393)	(11,373)	(11,353)	(11,333)	(11,313)	(11,293)	(11,273)	(11,393)
4															
5	GROSS UTILITY PLANT	1,318,012	1,317,575	1,317,662	1,319,253	1,318,647	1,319,613	1,319,860	1,336,103	1,336,437	1,338,123	1,338,512	1,338,492	1,338,478	1,327,444
6	Less: Accumulated Depreciation	(757,769)	(761,346)	(765,217)	(769,359)	(772,823)	(776,898)	(780,452)	(783,475)	(787,660)	(789,841)	(793,803)	(797,776)	(801,708)	(779,856)
7															
8	NET UTILITY PLANT	560,243	556,230	552,445	549,894	545,824	542,715	539,408	552,628	548,778	548,282	544,708	540,716	536,770	547,588
9															
10	Cash														-
11	Accounts Rec'b - trade	8,638	12,091	12,382	16,319	15,541	8,381	9,161	9,417	7,540	9,607	10,463	10,420	13,043	11,000
12	Notes Receivable														-
13	Accts. Rec'b - Assoc. Cos.	(10,089)	(11,592)	(2,677)	(2,119)	2,066	7,801	11,400	12,272	(1,324)	(3,886)	(4,571)	(4,680)	(1,107)	(654)
14	Notes Rec'b - Assoc. Cos.														-
15	Accts. Rec'b - Other														-
16	Accrued Interest Rec'b														-
17	Allowance for Bad Debts	(22)	(60)	(93)	(4)	(5)	-	(1)	-	(1)	(18)	(25)	(44)	(112)	(30)
18	Materials & Supplies	220	220	220	220	220	220	220	220	220	220	220	220	100	211
19	Miscellaneous Current & Accrued Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20															
21	TOTAL CURRENT ASSETS	(1,252)	659	9,832	14,416	17,822	16,403	20,781	21,909	6,435	5,923	6,086	5,916	11,924	10,527
22															
23	Net Nonutility Property														-
24	Unamortized Debt Discount & Exp.														-
25	Prelim. Survey & Investigation Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Clearing Accounts														-
27	Deferred Rate Case Expense	12,233	11,023	10,661	10,299	9,937	9,575	9,213	8,852	8,490	8,128	7,766	7,404	7,042	9,279
28	Other Miscellaneous Deferred Debits	375	250	125	-	-	-	-	-	-	-	-	-	-	58
29	Accum. Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	(24)	(2)
30	TOTAL OTHER ASSETS	12,609	11,274	10,787	10,300	9,938	9,576	9,214	8,852	8,490	8,128	7,766	7,404	7,018	9,335
31															
32	TOTAL ASSETS	\$ 571,599	\$ 568,162	\$ 573,063	\$ 574,609	\$ 573,584	\$ 568,693	\$ 569,403	\$ 583,389	\$ 563,703	\$ 562,333	\$ 558,560	\$ 554,036	\$ 555,712	\$ 567,450

## Comparative Balance Sheet - Equity Capital &amp; Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Test Year Ended: 12/31/2015

Schedule: A-19

Page 1 of 2

Preparer: Frank Seidman

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/31/14	(3) Adjustments	(4) Adjusted Prior Yr Ended 12/31/14	(5) Test Year Ended 12/31/15	(6) Adjustments	(7) Adjusted Test Yr Ended 12/31/15	(8) 13 Month Average	(9) Adjustments	(10) Adjusted Average
1	Common Stock Issued	\$ 1,000	\$ -	\$ 1,000	\$ 1,000		\$ 1,000	\$ 1,000		\$ 1,000
2	Preferred Stock Issued	-	-	-	-		-	-		-
3	Additional Paid in Capital	480,737	-	480,737	480,737		480,737	480,737		480,737
4	Retained Earnings	(108,154)	(4,980)	(113,134)	(109,473)	(6,200)	(115,673)	(104,747)	(5,249)	(109,996)
5	Other Equity Capital	-	-	-	-		-	-		-
6										
7	TOTAL EQUITY CAPITAL	373,583	(4,980)	368,603	372,264	(6,200)	366,064	376,990	(5,249)	371,741
8										
9	Bonds	-	-	-	-		-	-		-
10	Reacquired Bonds	-	-	-	-		-	-		-
11	Advances From Associated Companies	(96,493)	-	(96,493)	(96,493)		(96,493)	(96,493)		(96,493)
12	Other Long-Term Debt	-	-	-	-		-	-		-
13										
14	TOTAL LONG-TERM DEBT	(96,493)	-	(96,493)	(96,493)		(96,493)	(96,493)	-	(96,493)
15										
16	Accounts Payable	5,371	-	5,371	2,812		2,812	5,722		5,722
17	Notes Payable	-	-	-	-		-	-		-
18	Notes & Accounts Payable - Assoc. Cos.	(3,444)	-	(3,444)	(3,444)		(3,444)	(3,444)		(3,444)
19	Customer Deposits	626	-	626	842		842	696		696
20	Accrued Taxes	1,081	-	1,081	3,820		3,820	1,187		1,187
21	Current Portion Long Term Debt	-	-	-	-		-	-		-
22	Accrued Interest	81	-	81	110		110	95		95
23	Accrued Dividends	-	-	-	-		-	-		-
24	Misc. Current and Accrued Liabilities	-	-	-	-		-	-		-
25										
26	TOTAL CURRENT & ACCRUED LIABILITIES	3,716	-	3,716	4,140		4,140	4,256	-	4,256
27										
28	Advances for Construction	-	-	-	-		-	-		-
29	Prepaid Capacity Charges	-	-	-	-		-	-		-
30										
31	Operating Reserves	-	-	-	-		-	-		-
32										
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	-	-	-	-		-	-	-	-
34										
35	Contributions in Aid of Construction	571,080	-	571,080	571,080		571,080	571,080		571,080
36	Less: Accum. Amortization of CIAC	(264,759)	-	(264,759)	(281,151)		(281,151)	(272,955)		(272,955)
37										
38	Accumulated Deferred Income Taxes	(15,529)	4,980	(10,549)	(14,128)	6,200	(7,928)	(15,429)	5,249	(10,180)
39										
40	Total Equity Capital and Liabilities	\$ 571,599	\$ -	\$ 571,599	\$ 555,712	\$ -	\$ 555,712	\$ 567,449	\$ -	\$ 567,449
41										
42										
43	<b>Note:</b>									
44	To remove certain deferred taxes									
45	ADIT - NOLs		4,980			6,200			5,074	
46	ADIT - Proforma Plant Adjustment							\$ 175		
47			<u>4,980</u>			<u>6,200</u>		<u>\$ 5,249</u>		

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 160101-WS  
Test Year Ended: 12/31/2015

Schedule: A-19  
Page 2 of 2  
Preparer: Frank Seidman

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	EQUITY CAPITAL & LIABILITIES	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	Common Stock Issued	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
2	Preferred Stock Issued														-
3	Additional Paid in Capital	480,737	480,737	480,737	480,737	480,737	480,737	480,737	480,737	480,737	480,737	480,737	480,737	480,737	480,737
4	Retained Earnings	(108,154)	(102,679)	(97,664)	(97,880)	(98,725)	(100,935)	(103,291)	(105,507)	(107,574)	(112,057)	(109,613)	(108,161)	(109,473)	(104,747)
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	373,583	379,059	384,073	383,858	383,012	380,802	378,446	376,230	374,163	369,680	372,124	373,576	372,264	376,990
8															
9	Bonds														
10	Reacquired Bonds														-
11	Advances From Associated Companies	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)
12	Other Long-Term Debt														-
13															
14	TOTAL LONG-TERM DEBT	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)
15															
16	Accounts Payable	5,371	2,603	2,871	4,969	5,019	2,641	6,020	22,600	5,290	8,693	2,642	2,859	2,812	5,722
17	Notes Payable														-
18	Notes & Accounts Payable - Assoc. Cos.	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)
19	Customer Deposits	626	677	626	578	639	770	746	686	662	662	782	757	842	696
20	Accrued Taxes	1,081	(3,750)	(2,710)	(1,634)	(557)	370	1,447	2,492	3,570	4,647	5,724	926	3,820	1,187
21	Current Portion Long Term Debt														-
22	Accrued Interest	81	84	84	86	89	92	96	99	101	104	107	106	110	95
23	Accrued Dividends														-
24	Misc. Current and Accrued Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25															
26	TOTAL CURRENT & ACCRUED LIABILITIES	3,716	(3,830)	(2,573)	556	1,746	430	4,866	22,433	6,179	10,662	5,812	1,203	4,140	4,256
27															
28	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	571,080	571,080	571,080	571,080	571,080	571,080	571,080	571,080	571,080	571,080	571,080	571,080	571,080	571,080
36	Less: Accum. Amortization of CIAC	(264,759)	(266,125)	(267,491)	(268,857)	(270,223)	(271,589)	(272,955)	(274,321)	(275,687)	(277,053)	(278,419)	(279,785)	(281,151)	(272,955)
37															
38	Accumulated Deferred Income Taxes	(15,529)	(15,529)	(15,533)	(15,534)	(15,538)	(15,537)	(15,541)	(15,540)	(15,538)	(15,543)	(15,543)	(15,544)	(14,128)	(15,429)
39															
40	TOTAL EQUITY CAPITAL & LIABILITIES	\$ 571,599	\$ 568,162	\$ 573,063	\$ 574,609	\$ 573,584	\$ 568,693	\$ 569,403	\$ 583,389	\$ 563,703	\$ 562,333	\$ 558,560	\$ 554,036	\$ 555,712	\$ 567,449

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 160101-WS  
Test Year Ended: 12/31/2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: B-1  
Page 1 of 1  
Preparer: Frank Seidman

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 71,165	\$ (1,795) (A)	\$ 69,370	\$ 13,851 (A)	83,221	B-4, B-3
2							
3	Operation & Maintenance	45,039	1,955 (B)	46,994	(B)	46,994	B-5, B-3
4	Depreciation, net of CIAC Amort.	14,697	(2,519) (C)	12,178	(C)	12,178	B-13, B-3
5							
6	Amortization	(217)	217 (D)	-	(D)	-	
7							
8	Taxes Other Than Income	8,196	(1,326) (E)	6,870	623 (E)	7,493	B-15, B-3
9							
10	Provision for Income Taxes	(595)	595 (F)	-	4,472 (F)	4,472	C-1, B-3
11							
12	OPERATING EXPENSES	67,120	(1,079)	66,042	5,095	71,137	
13							
14	NET OPERATING INCOME	\$ 4,044	\$ (716)	\$ 3,329	\$ 8,755	\$ 12,084	
15							
16							
17							
18	RATE BASE	\$ 138,321	\$ 7,095	\$ 145,417		\$ 145,417	
19							
20							
21	RATE OF RETURN	2.92 %		2.29 %		8.31%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 160101-WS  
Test Year Ended: 12/31/2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: B-2  
Page 1 of 1  
Preparer: Frank Seidman

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 75,147	\$ (2,456) (A)	\$ 72,690	\$ 19,027 (A)	\$ 91,717	B-4, B-3
2							
3	Operation & Maintenance	47,400	3,089 (B)	50,489	(B)	50,489	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	14,786	2,608 (C)	17,393	(C)	17,393	B-14, B-3
6							
7	Amortization		(D)	-		-	
8							
9	Taxes Other Than Income	7,984	(659) (E)	7,324	856 (D)	8,180	B-15, B-3
10							
11	Provision for Income Taxes	2,037	(2,037) (F)	-	4,230 (E)	4,230	C-1, B-3
12							
13	OPERATING EXPENSES	72,206	3,000	75,207	5,086	80,293	
14							
15	NET OPERATING INCOME	\$ 2,941	\$ (5,457)	\$ (2,516)	\$ 13,941	\$ 11,424	
16							
17							
18	RATE BASE	\$ 122,532	\$ 14,947	\$ 137,478		\$ 137,478	
19							
20							
21	RATE OF RETURN	2.40 %		--	%	8.31%	

## Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida - Lake Placid

Test Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

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 1 of 2

Docket No.: 160101-WS

Preparer: Frank Seidman

Line No.	Description	Water	Wastewater
1	<b>(A) Adjustments to Revenues - TY</b>		
2	(1) Test Year Adjustments		
3	Total Revenues per B4 prior to adjustments	\$ 71,165	\$ 75,147
4	Less: Accrued Revenues / Adjustment to TY Revenues	(1,847)	(1,900)
5	Test Year Adjusted Revenues prior to Annualizing Revenues	69,318	73,247
6			
7	(2) Annualized Revenue		
8	Annualized water/sewer revenues per Schedule E-2	69,370	72,690
9	Test Year water/sewer revenues per above	69,318	73,247
10	Adjustment required	\$ 52	\$ (556)
11			
12	Total adjustment to TY revenues	<u>\$ (1,795)</u>	<u>\$ (2,456)</u>
13			
14	<b>(A) Adjustments to Revenue Increase - FINAL</b>		
15	(1) Increase in revenue required by the Utility to realize a		
16	8.31% % rate of return	<u>\$ 13,851</u>	<u>\$ 19,027</u>
17			
18	<b>(B) Adjustments to Operations &amp; Maintenance Expenses - TY</b>		
19	(1) 618/718 Adj. chemical exp. based on Ty usage	(611)	491
20	(2) 601/701 Adjustment to annualize salaries	293	295
21	(3) 603/703 Adjustment to annualize salaries	16	16
22	(4) 604/704 Adjustment to annualize salaries	112	113
23			
24	Total Adjustment required to TY O&M Expenses	<u>(190)</u>	<u>914</u>
25			
26	<b>(B) Adjustments to Operations &amp; Maintenance Expenses - FINAL</b>		
27	(2) 601/701 Proforma Adjustments for annualized salaries	277	281
28	(3) 604/704 Proforma Adjustments for annualized benefits	93	94
29	(4) 650/750 Proforma Adjustments reflecting increase in trucks	17	17
30	(5) Amortization of rate case expense per Schedule B-10	1,758	1,783
31			
32	Total Adjustment required to Final O&M Expenses	<u>\$ 2,145</u>	<u>\$ 2,175</u>
33			
34	<b>(C) Adjustments to Depreciation Expense - TY</b>		
35	(1) Correct depreciation of Project Phoenix (10 yr)	(272)	(275)
36			
37	(2) Depreciation expense reallocated between Water & Wastewater		
38	340.5 / 390.7 Office Furn & Eqpt	(1,832)	1,832
39	341.5 / 391.7 Transportation Eqpt Wtr	(731)	731
40	Total Adjustment to Depreciation Exp, Net of Amortization - TY	<u>(2,835)</u>	<u>2,288</u>
41			
42	<b>(C) Adjustments to Depreciation Expense - FINAL</b>		
43	(1) Depreciation expense related to Pro Forma plant additions		
44	341.5/391.7 Major Truck Upgrade / vehicle replacement - allocated portion	286	290
45	340.5/390.7 GIS Mapping Service - allocated portion	231	234
46			
47			
48	Total Depr Expense - Pro Forma Plant additions	<u>517</u>	<u>524</u>
49			
50	(2) Adjust depreciation expense for Pro Forma retirements		
51	341.5/391.7 Vehicle replacement Program - allocated portion	(201)	(204)
52			
53	Total Adjustment to Depreciation Exp, Net of Amortization - FINAL	<u>\$ (2,519)</u>	<u>\$ 2,608</u>

## Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida - Lake Placid

Test Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Florida Public Service Commission

Schedule: B-3

Page 2 of 2

Docket No.: 160101-WS

Preparer: Frank Seidman

Line No.	Description	Water	Wastewater
1	(D) Adjustments to Acquisition Adj. Amortization	\$ 217	\$ -
2			
3	(E) Adjustments to Taxes Other Than Income - TY		
4	(2) Adjust RAF to reflect AR allocation	\$ (75)	\$ 70
5	(3) Adjust Payroll Taxes to reflect AR allocation	(12)	12
6	(4) Adjust RR&PP taxes to reflect AR allocation	(50)	50
7	(5) Adjust Other Taxes to reflect AR allocation	(1)	1
8	(6) Adjust RAF to reflect TY W & WW Revenues	(1,241)	(821)
9			
10	(7) To adjust test year RAF's for annualized revenues	\$ 52	\$ (556)
11	RAF rate	0.045	0.045
12	RAF Adjustment Required for Annualized Revenues	\$ 2	\$ (25)
13			
14	(8) To adjust payroll tax for annualized salaries	\$ 24	\$ 24
15			
16	(9) Adjust Ad Valorem Taxes allocation based on Net Plant	\$ (1)	\$ 1
17			
18	<b>Total Adjustment Taxes Other Than Income, TY</b>	<b>\$ (1,354)</b>	<b>\$ (689)</b>
19			
20	(E) Adjustments to Taxes Other Than Income - FINAL		
21	(1) Adjust Payroll Taxes for Proforma salaries	\$ 28	\$ 29
22			
23	(2) Ad Valorem Taxes		
24	Adjust Intangible Tax for Additions to Net Plant		
25	Total Net Plant Additions	\$ (40,739)	\$ 39,637
26	Millage rate	0.0160	0.0160
27	Total increase in ad valorem taxes	\$ (1)	\$ 1
28			
29	(3) To adjust RAF's for requested revenues		
30	Total Revenue Increase Requested	\$ 13,851	\$ 19,027
31	RAF rate	0.045	0.045
32	Total RAF Adjustments due to Requested Increase	\$ 623	\$ 856
33			
34	<b>Total Adjustment Taxes Other Than Income - Proforma</b>	<b>\$ 651</b>	<b>\$ 885</b>
35			
36	(F) Adjustments to Provision for Income Taxes - TY		
37	(1) Remove book income tax expense	\$ 595	\$ (2,037)
38			
39	Total Adjustment to Income Taxes - TY	\$ 595	\$ (2,037)
40			
41	(F) Adjustments to Provision for Income Taxes - Final		
42	(1) Adj. to Income taxes for increase per C-2	\$ 4,472	\$ 4,230
43			
44	<b>Total Adjustment to Provision for income Taxes - FINAL</b>	<b>\$ 4,472</b>	<b>\$ 4,230</b>



Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 160101-WS  
Test Year Ended: 12/31/2015  
Historic [X] Projected [ ]

Schedule: B-4  
Page 1 of 1  
Preparer: Frank Seidman  
Recap Schedules: B-1,B-2

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenues is not accounted for by sub-account, then show the total amount under metered-or measured-commercial and provide an explanation.

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	\$ 793
2	461.1 Metered - Residential	34,230	521.2 Flat Rate - Commercial	0
3	461.2 Metered - Commercial	21,178	521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	0
6	461.5 Metered - Multi-Family	13,680	521.6 Flat Rate - Other	
7	461.6 Other Revenues		522.1 Measured - Residential	26,890
8	462.2 Private Fire Protection	-	522.2 Measured - Commercial	33,476
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers		522.4 Measured - Public Authority	
11	466 Sales for Resale		522.5 Measured - Multi-Family	11,878
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13	461 Water Revenues Accruals	1,847	524 Revenues from Other Systems	
14	TOTAL WATER SALES	70,934	525 Interdepartmental Sales	
15			521 Sewer Revenue Accruals	1,900
16	OTHER WATER REVENUES		TOTAL SEWER SALES	74,937
17	470 Forfeited Discounts			
18	471 Misc. Service Revenues	0	OTHER SEWER REVENUES	
19	472 Rents From Water Property		530 Guaranteed Revenues	
20	473 Interdepartmental Rents		531 Sale of Sludge	
21	474 Other Water Revenues	231	532 Forfeited Discounts	
22			534 Rents From Sewer Property	
23			535 Interdepartmental Rents	
24			571 Misc. Service Revenues	0
25			536 Other Sewer Revenues	210
26			540.1 Flat Rate Re-Use Residential	0
27	TOTAL OTHER WATER REVENUES	231	541 Measured Re-Use Revenues	0
28				
29			TOTAL OTHER SEWER REVENUES	210
30	TOTAL WATER OPERATING REVENUES	\$ 71,165		
31				
32				
33			TOTAL SEWER OPERATING REVENUES	\$ 75,147
34				

Detail of Operation & Maintenance Expenses By Month - Water

Company: Utilities, Inc. of Florida - Lake Placid  
 Docket No.: 160101-WS  
 Test Year Ended: 12/31/2015  
 Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-5  
 Page 1 of 1  
 Preparer: Frank Seidman  
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sept	(11) Oct	(12) Nov	(13) Dec	(14) Total Annual	(15) Adj.	(16) Adj. Total Annual
1	601 Salaries & Wages - Employees	\$ 747	\$ 664	\$ 648	\$ 638	\$ 615	\$ 650	\$ 688	\$ 625	\$ 597	\$ 624	\$ 603	\$ 715	\$ 7,815	570	8,385
2	603 Salaries & Wages - Officers, Etc.	33	34	33	34	33	33	42	26	32	33	81	3	417	16	432
3	604 Employee Pensions & Benefits	344	249	210	188	213	295	224	255	173	247	255	329	2,982	205	3,186
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
5	615 Purchased Power	262	337	357	317	196	217	268	216	227	238	230	251	3,117	-	3,117
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
7	618 Chemicals	133	74	65	107	78	65	178	74	-	27	130	79	1,010	(611)	399
8	620 Materials & Supplies	106	94	525	94	61	42	90	43	229	37	32	39	1,390	-	1,390
9	631 Contractual Services - Engr.	-	-	1,484	-	-	-	436	6	(6)	-	-	-	1,920	-	1,920
10	632 Contractual Services - Acct.	26	27	28	26	26	26	31	31	30	30	36	36	354	-	354
11	633 Contractual Services - Legal	-	0	-	-	-	-	-	(12)	-	1	-	(37)	(48)	-	(48)
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
13	635 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
14	636 Contractual Services - Other	733	731	1,085	3,207	842	2,085	2,462	1,889	3,156	1,150	792	1,390	19,523	-	19,523
15	641 Rental of Building/Real Prop.	1	1	1	1	1	1	1	1	1	1	1	2	11	-	11
16	642 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
17	650 Transportation Expenses	38	42	42	54	60	50	50	47	42	51	45	42	564	17	580
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
19	657 Insurance - General Liability	91	80	90	91	89	89	89	89	88	94	92	92	1,073	-	1,073
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
21	659 Insurance - Other	3	5	3	11	13	25	31	7	25	46	78	(13)	234	-	234
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
23	666 Reg. Comm. Exp. - Rate Case Amort.	603	180	180	180	180	180	180	180	180	180	180	180	2,586	1,758	4,344
24	667 Reg. Comm. Exp. - Other	(11)	(0)	1	-	2	2	1	1	-	8	0	7	10	-	10
25	670 Bad Debt Expense	19	16	10	1	(2)	1	0	1	9	(258)	10	34	(157)	-	(157)
26	675 Miscellaneous Expenses	100	142	273	192	139	206	142	207	369	171	150	148	2,240	-	2,240
27																
28	TOTAL	\$ 3,229	\$ 2,677	\$ 5,035	\$ 5,141	\$ 2,546	\$ 3,966	\$ 4,912	\$ 3,686	\$ 5,155	\$ 2,680	\$ 2,714	\$ 3,297	\$ 45,039	\$ 1,955	\$ 46,994

Detail of Operation & Maintenance Expenses By Month - Wastewater

Company: Utilities, Inc. of Florida - Lake Placid  
 Docket No.: 160101-WS  
 Test Year Ended: 12/31/2015  
 Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-6  
 Page 1 of 1  
 Preparer: Frank Seidman  
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sept	(11) Oct	(12) Nov	(13) Dec	(14) Total Annual	(15) Adj.	(16) Adj. Total Annual
1	701 Salaries & Wages - Employees	\$ 753	\$ 669	\$ 653	\$ 643	\$ 619	\$ 655	\$ 694	\$ 629	\$ 602	\$ 629	\$ 607	\$ 721	\$ 7,873	\$ 576	\$ 8,449
2	703 Salaries & Wages - Officers, Etc.	33	34	33	34	33	33	43	26	33	33	81	3	420	16	436
3	704 Employee Pensions & Benefits	346	251	212	190	214	297	225	257	174	249	257	331	3,004	207	3,211
4	710 Purchased Sewage Treatment															
5	711 Sludge Removal Expense	17	(17)	-	-	-	-	-	-	-	-	-	-	(0)		(0)
6	715 Purchased Power	(22)	784	657	486	513	106	193	240	220	274	128	400	3,980		3,980
7	716 Fuel for Power Purchased															
8	718 Chemicals	134	75	65	108	78	65	179	75	-	27	130	80	1,017	491	1,508
9	720 Materials & Supplies	319	94	99	141	601	85	33	43	75	37	32	39	1,597		1,597
10	731 Contractual Services - Engr.	-	-	1,495	-	-	-	439	6	(6)	-	-	-	1,934		1,934
11	732 Contractual Services - Acct.	27	27	28	26	26	26	31	31	31	31	36	36	356		356
12	733 Contractual Services - Legal	-	0	-	-	-	-	-	(12)	-	1	-	(37)	(48)		(48)
13	734 Contractual Services - Mgmt. Fees															
14	735 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-		-
15	736 Contractual Services - Other	739	737	1,093	3,231	848	2,100	2,480	1,904	3,180	1,158	798	1,401	19,668		19,668
16	741 Rental of Building/Real Prop.	1	1	1	1	1	1	1	1	1	1	1	2	11		11
17	742 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-		-
18	750 Transportation Expenses	38	42	42	55	60	51	50	47	43	51	46	42	568	17	585
19	756 Insurance - Vehicle															
20	757 Insurance - General Liability	91	81	91	91	90	89	89	90	89	95	92	92	1,081		1,081
21	758 Insurance - Workman's Comp.															
22	759 Insurance - Other	3	5	3	11	13	26	31	7	25	46	78	(13)	236		236
23	760 Advertising Expense															
24	766 Reg. Comm. Exp. - Rate Case Amort.	607	182	182	182	182	182	182	182	182	182	182	182	2,606	1,783	4,388
25	767 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-		-
26	770 Bad Debt Expense	20	16	10	1	(2)	1	0	1	9	(260)	10	35	(158)		(158)
27	775 Miscellaneous Expenses	101	143	2,275	194	140	207	(857)	209	372	172	151	149	3,255		3,255
28																
29	TOTAL	\$ 3,207	\$ 3,124	\$ 6,940	\$ 5,393	\$ 3,418	\$ 3,924	\$ 3,813	\$ 3,734	\$ 5,028	\$ 2,726	\$ 2,631	\$ 3,462	\$ 47,400	\$ 3,089	\$ 50,489

Operation & Maintenance Expense Comparison - Water

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Test Year Ended: 12/31/2015

Schedule: B-7 (Revised)

Page 1 of 1

Preparer: Patrick Flynn

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/2012	(3) Current TY 12/31/15	(4) TY Adj.'s per B-5	(5) Adjusted TY 12/31/15	(6) \$ Difference	(7) % Difference	(10) Explanation
1	601 Salaries & Wages - Employees	7,331	7,815	570	8,385	1,054	14.38 %	Annual average increase of 3% adjusted for impact of vacancies, if any, during either TY
2	603 Salaries & Wages - Officers, Etc.	761	417	16	432	(329)	(43.19) %	Under benchmark
3	604 Employee Pensions & Benefits	1,947	2,982	205	3,186	1,239	63.65 %	Reflects large increases in health care costs since the last TY.
4	610 Purchased Water	-	-	-	-	-	-	
5	615 Purchased Power	2,368	3,117	-	3,117	749	31.64 %	Increase in consumption of power at the WWTP primarily.
6	616 Fuel for Power Purchased	-	-	-	-	-	-	
7	618 Chemicals	327	1,010	(611)	399	72	22.05 %	Nominal variance from year to year in chemical usage volume and unit prices
8	620 Materials & Supplies	1,566	1,390	-	1,390	(176)	(11.22) %	Under benchmark
9	631 Contractual Services - Engr.	253	1,920	-	1,920	1,667	658.87 %	Engineering services required to support the renewal of the WWTP operating permit in 2015.
10	632 Contractual Services - Acct.	-	354	-	354	354	100.00 %	De minimus amount
11	633 Contractual Services - Legal	-	(48)	-	(48)	-	-	Under benchmark
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	
13	635 Contractual Services - Testing	-	-	-	-	-	-	
14	636 Contractual Services - Other	11,384	19,523	-	19,523	8,139	71.49 %	Increase in contract operator activities in 2015 vs. 2012.
15	641 Rental of Building/Real Prop.	12	11	-	11	(1)	(5.27) %	Under benchmark
16	642 Rental of Equipment	-	-	-	-	-	-	
17	650 Transportation Expenses	752	564	17	580	(172)	(22.81) %	Nominal variance from TY to TY, partly reflects reduced cost/gallon of gasoline.
18	656 Insurance - Vehicle	-	-	-	-	-	-	
19	657 Insurance - General Liability	-	1,073	-	1,073	1,073	100.00 %	General liability insurance expense wasn't allocated in this line item in the previous TY. See line 33
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	
21	659 Insurance - Other	1,039	234	-	234	(805)	(77.44) %	Under benchmark
22	660 Advertising Expense	-	-	-	-	-	-	
23	666 Reg. Comm. Exp. - Rate Case Amort.	6,623	2,586	1,758	4,344	n/a	n/a %	
24	667 Reg. Comm. Exp. - Other	-	10	-	10	10	100.00 %	De minimus amount
25	670 Bad Debt Expense	341	(157)	-	(157)	(498)	(146.06) %	Under benchmark
26	675 Miscellaneous Expenses	2,286	2,240	-	2,240	(46)	(2.03) %	Under benchmark
27	<b>TOTAL</b>	<b>36,990</b>	<b>45,039</b>	<b>1,955</b>	<b>46,994</b>	<b>12,331</b>	<b>40.61</b> %	
28								
29	LESS: 666 Reg. Comm Exp	(6,623)	(2,586)	(1,758)	(4,344)	n/a	n/a	Not subject to Index Benchmarking
30								
31		<b>30,367</b>	<b>42,453</b>	<b>197</b>	<b>42,650</b>	<b>12,331</b>	<b>40.61</b> %	
32								
33	Total Customers (ERC's)	<b>124.1</b>			<b>141.0</b>	17	13.62 %	
34								
35	Consumer Price Index - U	<b>229.601</b>			<b>236.525</b>	6.924	3.02 %	
36								
37	Benchmark Index: Increase in Customer ERC's					1.1362		
38	Increase in CPI					1.0302		
39						<b>1.1705</b>		

Operation & Maintenance Expense Comparison - Wastewater

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Test Year Ended: 12/31/2015

Schedule: B-8 (Revised)

Page 1 of 1

Preparer: Patrick Flynn

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/12	(3) Current TY 12/31/15	(4) TY Adj.'s per B-6	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701 Salaries & Wages - Employees	7,390	7,873	576	8,449	1,059	14.33 %	Annual average increase of 3% adjusted for impact of vacancies, if any, during either TY
2	703 Salaries & Wages - Officers, Etc.	767	420	16	436	(331)	(43.22) %	Under benchmark
3	704 Employee Pensions & Benefits	1,962	3,004	207	3,211	1,249	63.64 %	Reflects large increases in health care costs since the last TY.
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	
5	711 Sludge Removal Expense	1,848	(0)	-	(0)	(1,848)	(100.01) %	Under benchmark
6	715 Purchased Power	3,789	3,980	-	3,980	191	5.05 %	Increase in power purchased for use at the WTP.
7	716 Fuel for Power Purchased	-	-	-	-	-	-	
8	718 Chemicals	1,338	1,017	491	1,508	170	12.71 %	Increase in volume of chlorine used in 2015 vs. 2012.
9	720 Materials & Supplies	1,507	1,597	-	1,597	90	5.95 %	Nominal variance from year to year.
10	731 Contractual Services - Engr.	255	1,934	-	1,934	1,679	658.54 %	Engineering support for Lake Placid WWTP operating permit.
11	732 Contractual Services - Acct.	-	356	-	356	356	100.00 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
12	733 Contractual Services - Legal	-	(48)	-	(48)	-	%	De minimus
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	
14	735 Contractual Services - Testing	-	-	-	-	-	%	
15	736 Contractual Services - Other	17,472	19,668	-	19,668	2,196	12.57 %	Increase in contract operator activities in 2015 vs. 2012.
16	741 Rental of Building/Real Prop.	12	11	-	11	(1)	(4.56) %	Under benchmark
17	742 Rental of Equipment	-	-	-	-	-	-	
18	750 Transportation Expenses	758	568	17	585	(173)	(22.85) %	Under benchmark
19	756 Insurance - Vehicle	-	-	-	-	-	-	
20	757 Insurance - General Liability	-	1,081	-	1,081	1,081	100.00 %	General liability insurance expense was identified on line 22 in 2012TY.
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	
22	759 Insurance - Other	1,048	236	-	236	(812)	(77.46) %	Under benchmark
23	760 Advertising Expense	-	-	-	-	-	%	
24	766 Reg. Comm. Exp. - Rate Case Amort.	6,675	2,606	1,783	4,388	n/a	n/a %	
25	767 Reg. Comm. Exp. - Other	-	-	-	-	-	%	
26	770 Bad Debt Expense	344	(158)	-	(158)	(502)	(146.00) %	Under benchmark
27	775 Miscellaneous Expenses	1,904	3,255	-	3,255	1,351	70.93 %	Increases in training expense, bank service charges, licensing fees, or other misc. expenses.
28								
29	<b>TOTAL</b>	<b>\$ 47,069</b>	<b>\$ 47,400</b>	<b>\$ 3,089</b>	<b>\$ 50,489</b>	<b>\$ 5,755</b>	<b>14.25 %</b>	
30								
31	Less: 766 Reg. Comm Exp	(6,675)	(2,606)	(1,783)	(4,388)	n/a	n/a	Not subject to Index Benchmarking
32								
33	<b>TOTAL</b>	<b>40,394</b>	<b>44,794</b>	<b>1,306</b>	<b>46,101</b>	<b>5,755</b>	<b>14.25 %</b>	
34								
35	Total Customers (ERC's)	<u>125.1</u>			<u>143.0</u>	18	14.31 %	
36								
37	Consumer Price Index - U	<u>229.601</u>			<u>236.525</u>	6.924	3.02 %	
38								
39	Benchmark Index: Increase in Customer ERC's					1.1431		
40	Increase in CPI					1.0302		
41						<u>1.1776</u>		

**Contractual Services**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Lake Placid**  
**Docket No.: 160101-WS**  
**Test Year Ended: 12/31/2015**

**Schedule: B-9**  
**Page 1 of 1**  
**Preparer: Frank Seidman**

**Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.**

(1) Line No.	(2) Type of Service	(3) Consultants	(4) Amount	(5) Description of Work Performed
1	Engineering	Excel Engineering Consultants, Inc.	\$ 3,854	various engineering services
2	Other Outside Services	Sunshine State One Call of FL, Inc.	\$ 124	digging project notification services
3	Other Outside Services	CSC Corporation Service Company	\$ 90	corporation agent services
4	Other Outside Services	Pugh Utilities Service	\$ 50,747	water & wastewater operation services
5	Other Outside Services	Clay R Shrum	\$ 13,200	Meter reading and on-call services
			\$ 68,015	

## Analysis of Rate Case Expense

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Test Year Ended: 12/31/2015

Schedule: B-10

Page 1 of 1

Preparer: Nicole Winans

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	Friedman & Friedman, P.A.	Martin Friedman	360.00	4.86	1,750	Legal Fees
2	Friedman & Friedman, P.A.	Bridget Friedman	360.00	1.62	583	Legal Fees
3	Milian, Swain & Associates	Deborah Swain	200.00	4.05	810	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Milian, Swain & Associates	Cynthia Yapp	150.00	5.06	759	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5	Milian, Swain & Associates	John Swain	130.00	0.24	31	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
6	M&R Consultants	Frank Seidman	150.00	2.43	365	U&U Analysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7	Guastella Associates	John Guastella	245.00	1.62	397	Consolidated Rates
8	Guastella Associates	Gary White	200.00	1.21	242	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9	Public Service Commission				36	Filing Fee
10	Water Service Corp.	Other staff			81	Assist w/MFRs, data requests, audit facilitation
11	Travel & Other					Customer notices, postage
12	Consultants Travel				55	Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp. / UIF				61	Travel, Hotel/Accommodation, Rental Care, Airfare
14	Water Service Corp. / UIF				304	Notices - postage, printing, publication
15						
16	Estimate Through				\$ 5,474	
17						
18						
19	<input checked="" type="checkbox"/> PAA					
20	<input type="checkbox"/> Commission Hearing					
21						
22	Amortization Period 4 Years					
23	Explanation if different from Section 367.0816, Florida					
24						
25	Amortization of Rate Case Expense:					
26						
27			(A)	(B)	(C)	
28			Water	Wastewater	Total	
29	Prior unamortized rate case expenses		4,044	4,101	8,144	
30	Unamort. Generic Dkt rate case expense		270	274	544	
31	Current rate case expense		2,718	2,756	5,474	
32	Annual Amortization		\$ 1,758	\$ 1,783	\$ 3,541	
33						
34	Method of allocation between systems:					
35	Customers (based on ERC Counts 12/31/10)		141.10	143.10	284.20	
36	Percentage of average customers		49.65%	50.35%	100.00%	

**Analysis of Major Maintenance Projects - Water & Sewer  
For the Test Year and 2 Years Prior and 1 Year Subsequent**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 160101-WS  
Test Year Ended: 12/31/2015**

**Schedule: B-11  
Page 1 of 1  
Preparer: Frank Seidman**

**Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.**

<b>Line No.</b>	<b>Description</b>	<b>Period</b>	<b>Budget Amount</b>	<b>Term of Amort.</b>	<b>Test Year Amortization</b>
1	Lake Placid does not have any deferred maintenance projects that are greater than 2% of test year revenue. This schedule is not				
2	applicable.				



Allocation of Expenses

Company: Lake Placid Utilities, Inc.  
 Docket No.: 110257-WS  
 Schedule Year Ended: December 31, 2015  
 Interim  Final   
 Historical  Projected

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Lake Placid Utilities, Inc.  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending January 31, 2015			49.81% Water	50.19% Sewer
			Lake Placid Utilities, Inc.	Other Companies/ Systems	Total		Amounts Allocated				
							Lake Placid Utilities, Inc.	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.10%	99.90%	100.00%	ERC	\$303	310,232	\$310,535	151	152
3	408	Taxes Other than Income	0.10%	99.90%	100.00%	ERC	\$48	49,402	\$49,450	24	24
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.10%	99.90%	100.00%	ERC	(\$4)	(4,151)	(\$4,155)	(2)	(2)
8	601/701/603/703	Salaries	0.10%	99.90%	100.00%	ERC	\$346	352,997	\$353,343	172	174
9	604/704	Employee Benefits	0.10%	99.90%	100.00%	ERC	\$690	703,256	\$703,946	344	346
10	620/720	Materials and Supplies	0.10%	99.90%	100.00%	ERC	\$87	88,951	\$89,038	43	44
11	632/732	Contractual Services - Accounting	0.10%	99.90%	100.00%	ERC	\$53	53,864	\$53,917	26	27
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.10%	99.90%	100.00%	ERC	\$83	84,501	\$84,584	41	42
14	641	Rent Expense	0.10%	99.90%	100.00%	ERC	\$2	1,702	\$1,704	1	1
15	650/750	Transportation Expenses	0.10%	99.90%	100.00%	ERC	\$1	1,059	\$1,060	1	1
16	657	Insurance - General Liability	0.10%	99.90%	100.00%	ERC	\$182	185,778	\$185,960	91	91
17	659/759	Other Insurance	0.10%	99.90%	100.00%	ERC	\$6	6,095	\$6,101	3	3
18	670/770	Bad Debt Expense	0.10%	99.90%	100.00%	ERC	\$1	1,016	\$1,017	0	1
19	675/775	Miscellaneous Expenses	0.10%	99.90%	100.00%	ERC	\$113	115,464	\$115,577	56	57
20							\$1,911	\$1,950,166	\$1,952,077	952	959
21											
22											
23											
24	403	Depreciation Expenses	0.41%	99.59%	100.00%	ERC	\$150	\$36,125	\$36,275	75	75
25	408	Taxes Other than Income	0.42%	99.58%	100.00%	ERC	\$146	\$35,027	\$35,173	73	73
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.39%	99.61%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	0.42%	99.58%	100.00%	ERC	\$193	\$45,687	\$45,880	96	97
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	0.42%	99.58%	100.00%	ERC	\$1	\$241	\$242	1	1
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.43%	99.57%	100.00%	ERC	\$13	\$2,987	\$3,000	6	6
35	636/736	Contractual Services - Other	0.43%	99.57%	100.00%	ERC	\$18	\$4,098	\$4,115	9	9
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.41%	99.59%	100.00%	ERC	\$76	\$18,146	\$18,222	38	38
38	667/767	Reg. Commission Exp. - Other	0.41%	99.59%	100.00%	ERC	(\$23)	(\$5,472)	(\$5,495)	(11)	(11)
39	675/775	Miscellaneous Expenses	0.41%	99.59%	100.00%	ERC	\$36	\$8,741	\$8,777	18	18
40							\$ 609	\$ 145,584	\$146,193	303	306
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Company: Lake Placid Utilities, Inc.  
 Docket No.: 110257-W5  
 Schedule Year Ended: December 31, 2015  
 Interim  Final   
 Historical  Projected

Schedule B-12  
 Page 2 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Lake Placid Utilities, Inc.  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending February 28, 2015			49.81% Water	50.19% Sewer	
			Lake Placid Utilities, Inc.	Other Companies/ Systems	Total		Amounts Allocated					
							Lake Placid Utilities, Inc.	Other Companies/ Systems	Total			
<u>Water Service Corp. Allocated Expenses:</u>												
2	403	Depreciation Expense	0.10%	99.90%	100.00%	ERC	\$305	313,564	\$313,870	152	153	
3	408	Taxes Other than Income	0.10%	99.90%	100.00%	ERC	\$47	48,516	\$48,563	24	24	
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
7	427	Interest Expense	0.10%	99.90%	100.00%	ERC	\$2	2,297	\$2,300	1	1	
8	601/701/603/703	Salaries	0.10%	99.90%	100.00%	ERC	\$333	340,577	\$340,910	166	167	
9	604/704	Employee Benefits	0.10%	99.90%	100.00%	ERC	\$501	511,793	\$512,294	249	251	
10	620/720	Materials and Supplies	0.10%	99.90%	100.00%	ERC	\$58	59,661	\$59,719	29	29	
11	632/732	Contractual Services - Accounting	0.10%	99.90%	100.00%	ERC	\$54	54,974	\$55,028	27	27	
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
13	636/736	Contractual Services - Other	0.10%	99.90%	100.00%	ERC	\$81	82,641	\$82,722	40	41	
14	641	Rent Expense	0.10%	99.90%	100.00%	ERC	\$2	1,702	\$1,704	1	1	
15	650/750	Transportation Expenses	0.10%	99.90%	100.00%	ERC	\$0	257	\$257	0	0	
16	657	Insurance - General Liability	0.10%	99.90%	100.00%	ERC	\$161	164,106	\$164,266	80	81	
17	659/759	Other Insurance	0.10%	99.90%	100.00%	ERC	\$11	11,141	\$11,152	5	5	
18	670/770	Bad Debt Expense	0.10%	99.90%	100.00%	ERC	(\$1)	(\$852)	(\$852)	(0)	(0)	
19	675/775	Miscellaneous Expenses	0.10%	99.90%	100.00%	ERC	\$132	135,175	\$135,308	66	66	
20							\$1,687	\$1,725,553	\$1,727,240	840	847	
21												
22												
23												
24	403	Depreciation Expenses	0.41%	99.59%	100.00%	ERC	\$86	\$20,599	\$20,685	43	43	
25	408	Taxes Other than Income	0.42%	99.58%	100.00%	ERC	\$105	\$24,897	\$25,001	52	53	
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
28	427	Interest Expense	0.43%	99.57%	100.00%	ERC	\$0	\$5	\$5	0	0	
29	601/701/603/703	Salaries	0.42%	99.58%	100.00%	ERC	\$201	\$47,310	\$47,511	100	101	
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
31	620/720	Materials and Supplies	0.42%	99.58%	100.00%	ERC	\$3	\$821	\$824	2	2	
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	633/733	Contractual Services - Legal	0.42%	99.58%	100.00%	ERC	\$1	\$139	\$140	0	0	
34	635	Testing Expense	0.43%	99.57%	100.00%	ERC	(\$13)	(\$2,987)	(\$3,000)	(6)	(6)	
35	636/736	Contractual Services - Other	0.43%	99.57%	100.00%	ERC	(\$16)	(\$3,753)	(\$3,770)	(8)	(8)	
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
37	650/750	Transportation Expense	0.42%	99.58%	100.00%	ERC	\$83	\$19,871	\$19,954	41	42	
38	667/767	Reg. Commission Exp. - Other	0.42%	99.58%	100.00%	ERC	(\$0)	(\$105)	(\$105)	(0)	(0)	
39	675/775	Miscellaneous Expenses	0.42%	99.58%	100.00%	ERC	\$35	\$8,370	\$8,405	17	18	
40							\$ 484	\$ 115,167	\$115,651	241	243	
41												
42	<u>Water Service Corp. Allocated UI Expenses</u>											
43												
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
45							\$ -	\$ -	\$0	-	-	
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.											

Allocation of Expenses

Company: Lake Placid Utilities, Inc.  
 Docket No.: 110257-WS  
 Schedule Year Ended: December 31, 2015  
 Interim  Final   
 Historical  Projected

Schedule B-12  
 Page 3 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Lake Placid Utilities, Inc.  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending March 31, 2015			49.81% Water	50.19% Sewer	
			Lake Placid Utilities, Inc.	Other Companies/ Systems	Total		Amounts Allocated					
							Lake Placid Utilities, Inc.	Other Companies/ Systems	Total			
<b>Water Service Corp. Allocated Expenses:</b>												
2	403	Depreciation Expense	0.10%	99.90%	100.00%	ERC	\$307	315,436	\$315,743	153	154	
3	408	Taxes Other than Income	0.10%	99.90%	100.00%	ERC	\$40	41,314	\$41,354	20	20	
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
6	420	Interest During Construction	0.00%	100.00%	100.00%	ERC	\$0	(2)	(\$2)	-	-	
7	427	Interest Expense	-282.98%	382.98%	100.00%	ERC	\$85	(115)	(\$30)	42	43	
8	601/701/603/703	Salaries	0.10%	99.90%	100.00%	ERC	\$356	364,271	\$364,627	177	179	
9	604/704	Employee Benefits	0.10%	99.90%	100.00%	ERC	\$422	431,591	\$432,013	210	212	
10	620/720	Materials and Supplies	0.10%	99.90%	100.00%	ERC	\$71	72,462	\$72,533	35	36	
11	632/732	Contractual Services - Accounting	0.10%	99.90%	100.00%	ERC	\$56	57,822	\$57,879	28	28	
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
13	636/736	Contractual Services - Other	0.10%	99.90%	100.00%	ERC	\$119	121,720	\$121,839	59	60	
14	641	Rent Expense	0.10%	99.90%	100.00%	ERC	\$2	1,753	\$1,755	1	1	
15	650/750	Transportation Expenses	0.10%	99.90%	100.00%	ERC	\$0	208	\$208	0	0	
16	657	Insurance - General Liability	0.10%	99.90%	100.00%	ERC	\$181	184,879	\$185,059	90	91	
17	659/759	Other Insurance	0.10%	99.90%	100.00%	ERC	\$6	6,103	\$6,109	3	3	
18	670/770	Bad Debt Expense	0.10%	99.90%	100.00%	ERC	\$2	2,281	\$2,284	1	1	
19	675/775	Miscellaneous Expenses	0.10%	99.90%	100.00%	ERC	\$205	209,517	\$209,722	102	103	
20							<u>\$1,851</u>	<u>\$1,809,242</u>	<u>\$1,811,093</u>	<u>922</u>	<u>929</u>	
21												
22												
23												
24	403	Depreciation Expenses	0.41%	99.59%	100.00%	ERC	\$478	\$114,621	\$115,099	238	240	
25	408	Taxes Other than Income	0.42%	99.58%	100.00%	ERC	\$94	\$22,532	\$22,626	47	47	
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
28	427	Interest Expense	0.39%	99.61%	100.00%	ERC	\$0	\$5	\$5	0	0	
29	601/701/603/703	Salaries	0.42%	99.58%	100.00%	ERC	\$218	\$51,688	\$51,907	109	110	
30	604/704	Employee Benefits	0.41%	99.59%	100.00%	ERC	\$1	\$164	\$165	0	0	
31	620/720	Materials and Supplies	0.41%	99.59%	100.00%	ERC	\$2	\$416	\$418	1	1	
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
35	636/736	Contractual Services - Other	0.42%	99.58%	100.00%	ERC	\$13	\$3,127	\$3,140	6	7	
36	642/742	Rental of Equipment	0.42%	99.58%	100.00%	ERC	\$2	\$554	\$556	1	1	
37	650/750	Transportation Expense	0.42%	99.58%	100.00%	ERC	\$84	\$20,157	\$20,241	42	42	
38	667/767	Reg. Commission Exp. - Other	0.41%	99.59%	100.00%	ERC	\$1	\$329	\$331	1	1	
39	675/775	Miscellaneous Expenses	0.42%	99.58%	100.00%	ERC	\$39	\$9,292	\$9,331	19	19	
40							<u>\$ 932</u>	<u>\$ 222,885</u>	<u>\$223,818</u>	<u>464</u>	<u>468</u>	
41												
42	<b>Water Service Corp. Allocated UI Expenses</b>											
43												
44	427	Interest Expense	0.07%	99.93%	100.00%	Unallocated Rate Base	\$2,090	\$2,937,787	\$2,939,877	1,041	1,049	
45							<u>\$ 2,090</u>	<u>\$ 2,937,787</u>	<u>\$2,939,877</u>	<u>1,041</u>	<u>1,049</u>	

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Lake Placid Utilities, Inc.  
 Docket No.: 110257-W5  
 Schedule Year Ended: December 31, 2015  
 Interim  Final   
 Historical  Projected

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Lake Placid Utilities, Inc.  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			49.81% Water	50.19% Sewer	
			(1)	(2)	(3)		Historical Month Ending April 30, 2015					
							Lake Placid Utilities, Inc.	Other Companies/ Systems	Total			Lake Placid Utilities, Inc.
<u>Water Service Corp. Allocated Expenses:</u>												
2	403	Depreciation Expense	0.10%	99.90%	100.00%	ERC	\$337	349,683	\$350,020	168	169	
3	408	Taxes Other than Income	0.10%	99.90%	100.00%	ERC	\$35	36,464	\$36,500	18	18	
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
6	420	Interest During Construction	0.10%	99.90%	100.00%	ERC	(\$1)	(790)	(\$791)	(0)	(0)	
7	427	Interest Expense	0.10%	99.90%	100.00%	ERC	\$1	1,372	\$1,374	1	1	
8	601/701/603/703	Salaries	0.10%	99.90%	100.00%	ERC	\$384	396,181	\$396,564	191	193	
9	604/704	Employee Benefits	0.10%	99.90%	100.00%	ERC	\$377	388,806	\$389,182	188	189	
10	620/720	Materials and Supplies	0.10%	99.90%	100.00%	ERC	\$72	74,351	\$74,423	36	36	
11	632/732	Contractual Services - Accounting	0.10%	99.90%	100.00%	ERC	\$52	53,865	\$53,917	26	26	
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
13	636/736	Contractual Services - Other	0.10%	99.90%	100.00%	ERC	\$109	112,663	\$112,772	54	55	
14	641	Rent Expense	0.10%	99.90%	100.00%	ERC	\$2	1,753	\$1,755	1	1	
15	650/750	Transportation Expenses	0.10%	99.90%	100.00%	ERC	\$0	320	\$320	0	0	
16	657	Insurance - General Liability	0.10%	99.90%	100.00%	ERC	\$182	187,844	\$188,025	91	91	
17	659/759	Other Insurance	0.10%	99.90%	100.00%	ERC	\$22	23,009	\$23,032	11	11	
18	670/770	Bad Debt Expense	0.10%	99.90%	100.00%	ERC	\$2	2,004	\$2,006	1	1	
19	675/775	Miscellaneous Expenses	0.10%	99.90%	100.00%	ERC	\$158	163,580	\$163,738	79	80	
20							\$1,733	\$1,791,104	\$1,792,837	863	870	
21												
22												
23												
24	403	Depreciation Expenses	0.41%	99.59%	100.00%	ERC	\$100	\$24,370	\$24,470	50	50	
25	408	Taxes Other than Income	0.41%	99.59%	100.00%	ERC	\$96	\$23,290	\$23,386	48	48	
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	414	Taxes Other than Income	0.41%	99.59%	100.00%	ERC	(\$18)	(\$4,482)	(\$4,500)	(9)	(9)	
28	427	Interest Expense	0.43%	99.57%	100.00%	ERC	\$0	\$5	\$5	0	0	
29	601/701/603/703	Salaries	0.42%	99.58%	100.00%	ERC	\$200	\$47,958	\$48,158	100	100	
30	604/704	Employee Benefits	0.41%	99.59%	100.00%	ERC	\$1	\$304	\$305	1	1	
31	620/720	Materials and Supplies	0.41%	99.59%	100.00%	ERC	\$2	\$484	\$486	1	1	
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
35	636/736	Contractual Services - Other	0.41%	99.59%	100.00%	ERC	\$10	\$2,457	\$2,467	5	5	
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
37	650/750	Transportation Expense	0.41%	99.59%	100.00%	ERC	\$109	\$26,439	\$26,547	54	55	
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
39	675/775	Miscellaneous Expenses	0.41%	99.59%	100.00%	ERC	\$118	\$28,587	\$28,706	59	59	
40							\$	\$	\$	\$	\$	
41							618	149,411	\$150,029	308	310	
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							\$	\$	\$	\$	\$	
46							-	-	\$0	-	-	

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Lake Placid Utilities, Inc.  
 Docket No.: 110257-W5  
 Schedule Year Ended: December 31, 2015  
 Interim  Final   
 Historical  Projected

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Lake Placid Utilities, Inc.  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			49.81% Water	50.19% Sewer	
			(1)	(2)	(3)		Historical Month Ending May 31, 2015					
							Lake Placid Utilities, Inc.	Other Companies/ Systems	Total			Lake Placid Utilities, Inc.
<u>Water Service Corp. Allocated Expenses:</u>												
2	403	Depreciation Expense	0.10%	99.90%	100.00%	ERC	\$308	318,475	\$318,782	153	154	
3	408	Taxes Other than Income	0.10%	99.90%	100.00%	ERC	\$32	32,475	\$32,506	16	16	
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
6	420	Interest During Construction	0.10%	99.90%	100.00%	ERC	(\$1)	(801)	(\$802)	(0)	(0)	
7	427	Interest Expense	0.10%	99.90%	100.00%	ERC	(\$0)	(124)	(\$124)	(0)	(0)	
8	601/701/603/703	Salaries	0.10%	99.90%	100.00%	ERC	\$346	356,397	\$356,743	172	174	
9	604/704	Employee Benefits	0.10%	99.90%	100.00%	ERC	\$425	437,846	\$438,272	212	213	
10	620/720	Materials and Supplies	0.10%	99.90%	100.00%	ERC	\$63	65,349	\$65,412	32	32	
11	632/732	Contractual Services - Accounting	0.10%	99.90%	100.00%	ERC	\$52	53,864	\$53,917	26	26	
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
13	636/736	Contractual Services - Other	0.10%	99.90%	100.00%	ERC	\$105	108,601	\$108,706	53	53	
14	641	Rent Expense	0.10%	99.90%	100.00%	ERC	\$2	1,815	\$1,817	1	1	
15	650/750	Transportation Expenses	0.10%	99.90%	100.00%	ERC	\$1	736	\$736	0	0	
16	657	Insurance - General Liability	0.10%	99.90%	100.00%	ERC	\$179	184,780	\$184,959	89	90	
17	659/759	Other Insurance	0.10%	99.90%	100.00%	ERC	\$26	26,999	\$27,026	13	13	
18	670/770	Bad Debt Expense	0.10%	99.90%	100.00%	ERC	\$1	1,395	\$1,396	1	1	
19	675/775	Miscellaneous Expenses	0.10%	99.90%	100.00%	ERC	\$108	110,955	\$111,063	54	54	
20							<u>\$1,648</u>	<u>\$1,698,762</u>	<u>\$1,700,410</u>	<u>821</u>	<u>827</u>	
21												
22												
23												
24	403	Depreciation Expenses	0.41%	99.59%	100.00%	ERC	\$101	\$24,491	\$24,591	50	50	
25	408	Taxes Other than Income	0.41%	99.59%	100.00%	ERC	\$84	\$20,415	\$20,499	42	42	
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
28	427	Interest Expense	0.39%	99.61%	100.00%	ERC	\$0	\$5	\$5	0	0	
29	601/701/603/703	Salaries	0.42%	99.58%	100.00%	ERC	\$216	\$51,579	\$51,795	107	108	
30	604/704	Employee Benefits	0.41%	99.59%	100.00%	ERC	\$2	\$528	\$530	1	1	
31	620/720	Materials and Supplies	0.41%	99.59%	100.00%	ERC	\$2	\$445	\$447	1	1	
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
35	636/736	Contractual Services - Other	0.41%	99.59%	100.00%	ERC	\$1	\$229	\$230	0	0	
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
37	650/750	Transportation Expense	0.41%	99.59%	100.00%	ERC	\$119	\$28,855	\$28,974	59	60	
38	667/767	Reg. Commission Exp. - Other	0.41%	99.59%	100.00%	ERC	\$4	\$968	\$972	2	2	
39	675/775	Miscellaneous Expenses	0.41%	99.59%	100.00%	ERC	\$32	\$7,752	\$7,784	16	16	
40							<u>\$ 561</u>	<u>\$ 135,267</u>	<u>\$135,828</u>	<u>279</u>	<u>282</u>	
41												
42	<u>Water Service Corp. Allocated UI Expenses</u>											
43												
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>	
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.											

Allocation of Expenses

Company: Lake Placid Utilities, Inc.  
 Docket No.: 110257-W5  
 Schedule Year Ended: December 31, 2015  
 Interim  Final   
 Historical  Projected

Schedule B-12  
 Page 6 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Lake Placid Utilities, Inc.  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			49.81% Water	50.19% Sewer
			(1)	(2)	(3)		Historical Month Ending June 30, 2015				
							Lake Placid Utilities, Inc.	Other Companies/ Systems	Total		
<b>Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	0.10%	99.90%	100.00%	ERC	\$286	299,119	\$299,405	143	144
3	408	Taxes Other than Income	0.10%	99.90%	100.00%	ERC	\$32	33,282	\$33,314	16	16
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.10%	99.90%	100.00%	ERC	(\$1)	(1,429)	(\$1,430)	(1)	(1)
7	427	Interest Expense	-58.32%	158.32%	100.00%	ERC	\$83	(226)	(\$143)	42	42
8	601/701/603/703	Salaries	0.10%	99.90%	100.00%	ERC	\$353	366,499	\$366,852	176	177
9	604/704	Employee Benefits	0.10%	99.90%	100.00%	ERC	\$591	614,557	\$615,148	295	297
10	620/720	Materials and Supplies	0.10%	99.90%	100.00%	ERC	\$77	79,632	\$79,709	38	38
11	632/732	Contractual Services - Accounting	0.10%	99.90%	100.00%	ERC	\$52	53,865	\$53,917	26	26
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.10%	99.90%	100.00%	ERC	\$103	107,153	\$107,256	51	52
14	641	Rent Expense	0.10%	99.90%	100.00%	ERC	\$2	1,815	\$1,817	1	1
15	650/750	Transportation Expenses	0.10%	99.90%	100.00%	ERC	\$1	922	\$923	0	0
16	657	Insurance - General Liability	0.10%	99.90%	100.00%	ERC	\$178	185,206	\$185,384	89	89
17	659/759	Other Insurance	0.10%	99.90%	100.00%	ERC	\$51	53,064	\$53,115	25	26
18	670/770	Bad Debt Expense	0.10%	99.90%	100.00%	ERC	\$1	1,269	\$1,270	1	1
19	675/775	Miscellaneous Expenses	0.10%	99.90%	100.00%	ERC	\$137	141,875	\$142,011	68	69
20							\$1,946	\$1,936,602	\$1,938,548	969	976
21											
22											
23											
24	403	Depreciation Expenses	0.40%	99.60%	100.00%	ERC	\$99	\$24,424	\$24,524	49	50
25	408	Taxes Other than Income	0.41%	99.59%	100.00%	ERC	\$92	\$22,531	\$22,623	46	46
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.40%	99.60%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	0.41%	99.59%	100.00%	ERC	\$260	\$62,676	\$62,936	129	130
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	0.41%	99.59%	100.00%	ERC	\$7	\$1,748	\$1,755	4	4
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.41%	99.59%	100.00%	ERC	\$1	\$299	\$300	1	1
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.41%	99.59%	100.00%	ERC	\$100	\$24,431	\$24,531	50	50
38	667/767	Reg. Commission Exp. - Other	0.41%	99.59%	100.00%	ERC	\$4	\$1,004	\$1,008	2	2
39	675/775	Miscellaneous Expenses	0.41%	99.59%	100.00%	ERC	\$26	\$6,285	\$6,311	13	13
40							\$ 589	\$ 143,404	\$143,993	294	296
41											
<b>Water Service Corp. Allocated UI Expenses</b>											
42											
43											
44	427	Interest Expense	0.06%	99.94%	100.00%	Unallocated Rate Base	\$1,938	\$2,984,116	\$2,986,054	966	973
45							\$ 1,938	\$ 2,984,116	\$2,986,054	966	973

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Lake Placid Utilities, Inc.  
 Docket No.: 110257-WS  
 Schedule Year Ended: December 31, 2015  
 Interim  Final   
 Historical  Projected

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Lake Placid Utilities, Inc.  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending July 31, 2015			49.81% Water	50.19% Sewer
			Lake Placid Utilities, Inc.	Other Companies/ Systems	Total		Amounts Allocated				
							Lake Placid Utilities, Inc.	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.10%	99.90%	100.00%	ERC	\$313	326,078	\$326,391	156	157
3	408	Taxes Other than Income	0.10%	99.90%	100.00%	ERC	\$32	33,521	\$33,553	16	16
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.10%	99.90%	100.00%	ERC	(\$2)	(1,792)	(\$1,793)	(1)	(1)
7	427	Interest Expense	0.10%	99.90%	100.00%	ERC	(\$0)	(307)	(\$308)	(0)	(0)
8	601/701/603/703	Salaries	0.10%	99.90%	100.00%	ERC	\$374	388,205	\$388,579	186	188
9	604/704	Employee Benefits	0.10%	99.90%	100.00%	ERC	\$436	452,732	\$453,169	217	219
10	620/720	Materials and Supplies	0.10%	99.90%	100.00%	ERC	\$61	63,776	\$63,837	31	31
11	632/732	Contractual Services - Accounting	0.10%	99.90%	100.00%	ERC	\$62	63,855	\$63,917	31	31
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.10%	99.90%	100.00%	ERC	\$97	100,958	\$101,056	48	49
14	641	Rent Expense	0.10%	99.90%	100.00%	ERC	\$2	1,872	\$1,874	1	1
15	650/750	Transportation Expenses	0.10%	99.90%	100.00%	ERC	\$0	303	\$303	0	0
16	657	Insurance - General Liability	0.10%	99.90%	100.00%	ERC	\$178	184,782	\$184,960	89	89
17	659/759	Other Insurance	0.10%	99.90%	100.00%	ERC	\$62	63,844	\$63,905	31	31
18	670/770	Bad Debt Expense	0.10%	99.90%	100.00%	ERC	\$1	1,110	\$1,111	1	1
19	675/775	Miscellaneous Expenses	0.10%	99.90%	100.00%	ERC	\$129	133,680	\$133,809	64	65
20							\$1,746	\$1,812,617	\$1,814,362	870	876
21											
22											
23											
24	403	Depreciation Expenses	0.41%	99.59%	100.00%	ERC	\$107	\$26,155	\$26,261	53	54
25	408	Taxes Other than Income	0.41%	99.59%	100.00%	ERC	\$68	\$16,545	\$16,613	34	34
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.48%	99.52%	100.00%	ERC	\$0	\$4	\$4	0	0
29	601/701/603/703	Salaries	0.41%	99.59%	100.00%	ERC	\$279	\$67,142	\$67,421	139	140
30	604/704	Employee Benefits	0.41%	99.59%	100.00%	ERC	\$13	\$3,090	\$3,103	6	6
31	620/720	Materials and Supplies	0.41%	99.59%	100.00%	ERC	\$3	\$779	\$782	2	2
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.41%	99.59%	100.00%	ERC	\$34	\$8,197	\$8,230	17	17
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.41%	99.59%	100.00%	ERC	\$100	\$24,379	\$24,479	50	50
38	667/767	Reg. Commission Exp. - Other	0.41%	99.59%	100.00%	ERC	\$1	\$339	\$340	1	1
39	675/775	Miscellaneous Expenses	0.41%	99.59%	100.00%	ERC	\$57	\$13,868	\$13,925	28	29
40							\$ 661	\$ 160,497	\$161,158	329	332
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Company: Lake Placid Utilities, Inc.  
 Docket No.: 110257-W5  
 Schedule Year Ended: December 31, 2015  
 Interim  Final   
 Historical  Projected

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Lake Placid Utilities, Inc.  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending August 31, 2015			49.65% Water	50.35% Sewer	
			Lake Placid Utilities, Inc.	Other Companies/ Systems	Total		Amounts Allocated					
							Lake Placid Utilities, Inc.	Other Companies/ Systems	Total			
<u>Water Service Corp. Allocated Expenses:</u>												
2	403	Depreciation Expense	0.10%	99.90%	100.00%	ERC	\$322	334,780	\$335,102	160	162	
3	408	Taxes Other than Income	0.10%	99.90%	100.00%	ERC	\$31	31,604	\$31,634	15	15	
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
6	420	Interest During Construction	0.10%	99.90%	100.00%	ERC	(\$2)	(2,030)	(\$2,032)	(1)	(1)	
7	427	Interest Expense	0.09%	99.91%	100.00%	ERC	(\$0)	(168)	(\$168)	(0)	(0)	
8	601/701/603/703	Salaries	0.10%	99.90%	100.00%	ERC	\$334	345,438	\$345,772	166	168	
9	604/704	Employee Benefits	0.10%	99.90%	100.00%	ERC	\$511	527,707	\$528,217	254	257	
10	620/720	Materials and Supplies	0.10%	99.90%	100.00%	ERC	\$83	85,434	\$85,516	41	42	
11	632/732	Contractual Services - Accounting	0.10%	99.90%	100.00%	ERC	\$62	63,855	\$63,917	31	31	
12	633/733	Contractual Services - Legal	0.10%	99.90%	100.00%	ERC	(\$25)	(25,341)	(\$25,365)	(12)	(12)	
13	636/736	Contractual Services - Other	0.10%	99.90%	100.00%	ERC	\$113	116,697	\$116,810	56	57	
14	641	Rent Expense	0.10%	99.90%	100.00%	ERC	\$2	1,872	\$1,874	1	1	
15	650/750	Transportation Expenses	0.10%	99.90%	100.00%	ERC	\$0	315	\$315	0	0	
16	657	Insurance - General Liability	0.10%	99.90%	100.00%	ERC	\$179	184,883	\$185,061	89	90	
17	659/759	Other Insurance	0.10%	99.90%	100.00%	ERC	\$14	14,527	\$14,541	7	7	
18	670/770	Bad Debt Expense	0.10%	99.90%	100.00%	ERC	\$1	1,196	\$1,197	1	1	
19	675/775	Miscellaneous Expenses	0.10%	99.90%	100.00%	ERC	\$121	125,178	\$125,300	60	61	
20							\$1,746	\$1,805,946	\$1,807,692	867	879	
21												
22												
23												
24	403	Depreciation Expenses	0.41%	99.59%	100.00%	ERC	\$101	\$24,694	\$24,795	50	51	
25	408	Taxes Other than Income	0.41%	99.59%	100.00%	ERC	\$86	\$20,920	\$21,007	43	43	
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
28	427	Interest Expense	0.39%	99.61%	100.00%	ERC	\$0	\$5	\$5	0	0	
29	601/701/603/703	Salaries	0.42%	99.58%	100.00%	ERC	\$277	\$66,501	\$66,778	138	140	
30	604/704	Employee Benefits	0.41%	99.59%	100.00%	ERC	\$1	\$323	\$325	1	1	
31	620/720	Materials and Supplies	0.41%	99.59%	100.00%	ERC	\$2	\$605	\$607	1	1	
32	631/731	Contractual Services - Engineering	0.41%	99.59%	100.00%	ERC	\$12	\$2,904	\$2,916	6	6	
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
35	636/736	Contractual Services - Other	0.41%	99.59%	100.00%	ERC	\$1	\$204	\$205	0	0	
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
37	650/750	Transportation Expense	0.41%	99.59%	100.00%	ERC	\$94	\$22,831	\$22,925	47	47	
38	667/767	Reg. Commission Exp. - Other	0.41%	99.59%	100.00%	ERC	\$1	\$323	\$324	1	1	
39	675/775	Miscellaneous Expenses	0.40%	99.60%	100.00%	ERC	\$12	\$2,981	\$2,993	6	6	
40							\$ 589	\$ 142,292	\$142,881	292	296	
41												
42	<u>Water Service Corp. Allocated UI Expenses</u>											
43												
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
45							\$ -	\$ -	\$0	-	-	
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.											



Allocation of Expenses

Company: Lake Placid Utilities, Inc.  
 Docket No.: 110257-W5  
 Schedule Year Ended: December 31, 2015  
 Interim  Final   
 Historical  Projected

Schedule B-12  
 Page 9 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Lake Placid Utilities, Inc.  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending September 30, 2015			49.65% Water	50.35% Sewer	
			Lake Placid Utilities, Inc.	Other Companies/ Systems	Total		Amounts Allocated					
							Lake Placid Utilities, Inc.	Other Companies/ Systems	Total			
<u>Water Service Corp. Allocated Expenses:</u>												
2	403	Depreciation Expense	0.10%	99.90%	100.00%	ERC	\$316	331,667	\$331,984	157	159	
3	408	Taxes Other than Income	0.10%	99.90%	100.00%	ERC	\$30	31,083	\$31,113	15	15	
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
6	420	Interest During Construction	0.10%	99.90%	100.00%	ERC	(\$2)	(2,549)	(\$2,552)	(1)	(1)	
7	427	Interest Expense	-51.03%	151.03%	100.00%	ERC	\$77	(228)	(\$151)	38	39	
8	601/701/603/703	Salaries	0.10%	99.90%	100.00%	ERC	\$360	376,017	\$376,378	179	181	
9	604/704	Employee Benefits	0.10%	99.90%	100.00%	ERC	\$345	359,978	\$360,323	171	174	
10	620/720	Materials and Supplies	0.10%	99.90%	100.00%	ERC	\$65	67,774	\$67,839	32	33	
11	632/732	Contractual Services - Accounting	0.10%	99.90%	100.00%	ERC	\$61	63,855	\$63,917	30	31	
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
13	636/736	Contractual Services - Other	0.10%	99.90%	100.00%	ERC	\$109	113,435	\$113,544	54	55	
14	641	Rent Expense	0.10%	99.90%	100.00%	ERC	\$2	1,872	\$1,874	1	1	
15	650/750	Transportation Expenses	0.10%	99.90%	100.00%	ERC	\$0	272	\$272	0	0	
16	657	Insurance - General Liability	0.10%	99.90%	100.00%	ERC	\$177	184,783	\$184,960	88	89	
17	659/759	Other Insurance	0.10%	99.90%	100.00%	ERC	\$50	52,283	\$52,333	25	25	
18	670/770	Bad Debt Expense	0.10%	99.90%	100.00%	ERC	\$1	922	\$923	0	0	
19	675/775	Miscellaneous Expenses	0.10%	99.90%	100.00%	ERC	\$118	122,623	\$122,741	58	59	
20							\$1,709	\$1,703,787	\$1,705,496	849	860	
21												
22												
23												
24	403	Depreciation Expenses	0.41%	99.59%	100.00%	ERC	\$109	\$26,533	\$26,642	54	55	
25	408	Taxes Other than Income	0.41%	99.59%	100.00%	ERC	\$87	\$21,195	\$21,282	43	44	
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
28	427	Interest Expense	0.40%	99.60%	100.00%	ERC	\$0	\$5	\$5	0	0	
29	601/701/603/703	Salaries	0.41%	99.59%	100.00%	ERC	\$264	\$63,310	\$63,574	131	133	
30	604/704	Employee Benefits	0.41%	99.59%	100.00%	ERC	\$2	\$548	\$550	1	1	
31	620/720	Materials and Supplies	0.41%	99.59%	100.00%	ERC	\$1	\$192	\$192	0	0	
32	631/731	Contractual Services - Engineering	0.41%	99.59%	100.00%	ERC	(\$12)	(\$2,904)	(\$2,916)	(6)	(6)	
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
35	636/736	Contractual Services - Other	0.43%	99.57%	100.00%	ERC	\$0	\$37	\$37	0	0	
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
37	650/750	Transportation Expense	0.41%	99.59%	100.00%	ERC	\$85	\$20,676	\$20,761	42	43	
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
39	675/775	Miscellaneous Expenses	0.41%	99.59%	100.00%	ERC	\$39	\$9,540	\$9,579	19	20	
40							\$	\$	\$			
41							575	139,130	\$139,705	286	290	
42	<u>Water Service Corp. Allocated UI Expenses</u>											
43												
44	427	Interest Expense	0.07%	99.93%	100.00%	Unallocated Rate Base	\$2,131	\$3,002,596	\$3,004,727	1,058	1,073	
45							\$	\$	\$			
46							2,131	3,002,596	\$3,004,727	1,058	1,073	

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Lake Placid Utilities, Inc.  
 Docket No.: 110257-W5  
 Schedule Year Ended: December 31, 2015  
 Interim  Final   
 Historical  Projected

Schedule B-12  
 Page 10 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Lake Placid Utilities, Inc.  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2015			49.65% Water	50.35% Sewer
			Lake Placid Utilities, Inc.	Other Companies/ Systems	Total		Amounts Allocated				
							Lake Placid Utilities, Inc.	Other Companies/ Systems	Total		
<u>Water Service Corp. Allocated Expenses:</u>											
2	403	Depreciation Expense	0.10%	99.90%	100.00%	ERC	\$316	331,870	\$332,186	157	159
3	408	Taxes Other than Income	0.10%	99.90%	100.00%	ERC	\$29	30,694	\$30,723	15	15
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.10%	99.90%	100.00%	ERC	(\$3)	(2,875)	(\$2,878)	(1)	(1)
7	427	Interest Expense	0.09%	99.91%	100.00%	ERC	(\$0)	(238)	(\$238)	(0)	(0)
8	601/701/603/703	Salaries	0.10%	99.90%	100.00%	ERC	\$355	371,298	\$371,654	176	179
9	604/704	Employee Benefits	0.10%	99.90%	100.00%	ERC	\$496	518,583	\$519,079	246	250
10	620/720	Materials and Supplies	0.10%	99.90%	100.00%	ERC	\$69	71,695	\$71,764	34	35
11	632/732	Contractual Services - Accounting	0.10%	99.90%	100.00%	ERC	\$61	63,856	\$63,917	30	31
12	633/733	Contractual Services - Legal	0.10%	99.90%	100.00%	ERC	\$2	2,198	\$2,200	1	1
13	636/736	Contractual Services - Other	0.10%	99.90%	100.00%	ERC	\$138	144,375	\$144,513	69	70
14	641	Rent Expense	0.10%	99.90%	100.00%	ERC	\$2	1,872	\$1,874	1	1
15	650/750	Transportation Expenses	0.10%	99.90%	100.00%	ERC	\$0	377	\$378	0	0
16	657	Insurance - General Liability	0.10%	99.90%	100.00%	ERC	\$189	197,338	\$197,527	94	95
17	659/759	Other Insurance	0.10%	99.90%	100.00%	ERC	\$92	95,667	\$95,758	45	46
18	670/770	Bad Debt Expense	0.10%	99.90%	100.00%	ERC	\$1	1,387	\$1,388	1	1
19	675/775	Miscellaneous Expenses	0.10%	99.90%	100.00%	ERC	\$144	149,989	\$150,132	71	72
20							\$1,891	\$1,978,085	\$1,979,977	939	952
21											
22											
23											
24	403	Depreciation Expenses	0.41%	99.59%	100.00%	ERC	\$114	\$27,921	\$28,035	57	57
25	408	Taxes Other than Income	0.41%	99.59%	100.00%	ERC	\$88	\$21,491	\$21,579	44	44
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.41%	99.59%	100.00%	ERC	\$1	\$254	\$255	1	1
29	601/701/603/703	Salaries	0.41%	99.59%	100.00%	ERC	\$259	\$62,413	\$62,673	129	131
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	0.41%	99.59%	100.00%	ERC	\$3	\$728	\$731	1	1
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.41%	99.59%	100.00%	ERC	\$2	\$573	\$575	1	1
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.41%	99.59%	100.00%	ERC	\$102	\$24,784	\$24,885	50	51
38	667/767	Reg. Commission Exp. - Other	0.41%	99.59%	100.00%	ERC	\$16	\$3,858	\$3,873	8	8
39	675/775	Miscellaneous Expenses	0.41%	99.59%	100.00%	ERC	\$39	\$9,525	\$9,564	19	20
40							\$ 625	\$ 151,546	\$152,170	310	315
41											
<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							\$ -	\$ -	\$0	-	-
46											

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.



Allocation of Expenses

Company: Lake Placid Utilities, Inc.  
Docket No.: 110257-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Lake Placid Utilities, Inc.  
Allocation Percentage

Line No.	G/L Acct. No.	Description	(1) (2) (3)			Description of Allocation Method	(5) (6) (7)			(8)	
			Allocation Percentages				Historical Month Ending December 31, 2015			49.65% Water	50.35% Sewer
			Lake Placid Utilities, Inc.	Other Companies/ Systems	Total		Lake Placid Utilities, Inc.	Other Companies/ Systems	Total		
1		<b>Water Service Corp. Allocated Expenses:</b>									
2	403	Depreciation Expense	0.09%	99.91%	100.00%	ERC	\$302	318,719	\$319,022	150	152
3	408	Taxes Other than Income	0.05%	99.95%	100.00%	ERC	(\$0)	(42)	(\$42)	(0)	(0)
4	409	Gains/Losses from Disposit	0.10%	99.90%	100.00%	ERC	\$0	100	\$100	0	0
5	410	Miscellaneous Non-Utility Expense	0.10%	99.90%	100.00%	ERC	\$19	20,420	\$20,439	10	10
6	420	Interest During Constructio	0.09%	99.91%	100.00%	ERC	(\$3)	(3,304)	(\$3,307)	(2)	(2)
7	427	Interest Expense	-439.36%	539.36%	100.00%	ERC	\$93	(114)	(\$21)	46	47
8	601/701/603/703	Salaries	0.10%	99.90%	100.00%	ERC	\$305	320,132	\$320,437	152	154
9	604/704	Employee Benefits	0.10%	99.90%	100.00%	ERC	\$660	692,118	\$692,778	328	332
10	620/720	Materials and Supplies	0.10%	99.90%	100.00%	ERC	\$75	78,271	\$78,345	37	38
11	632/732	Contractual Services - Acco	0.10%	99.90%	100.00%	ERC	\$73	76,068	\$76,140	36	37
12	633/733	Contractual Services - Lega	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Othe	0.10%	99.90%	100.00%	ERC	\$112	117,936	\$118,049	56	57
14	641	Rent Expense	0.10%	99.90%	100.00%	ERC	\$4	3,744	\$3,748	2	2
15	650/750	Transportation Expenses	0.09%	99.91%	100.00%	ERC	\$0	297	\$297	0	0
16	657	Insurance - General Liabilit	0.10%	99.90%	100.00%	ERC	\$184	193,004	\$193,188	91	93
17	659/759	Other Insurance	0.10%	99.90%	100.00%	ERC	(\$25)	(26,585)	(\$26,610)	(13)	(13)
18	670/770	Bad Debt Expense	0.10%	99.90%	100.00%	ERC	\$1	1,133	\$1,134	1	1
19	675/775	Miscellaneous Expenses	0.10%	99.90%	100.00%	ERC	\$129	135,118	\$135,247	64	65
20							<u>\$1,929</u>	<u>\$1,927,015</u>	<u>\$1,928,944</u>	<u>958</u>	<u>971</u>
21											
22											
23											
24	403	Depreciation Expenses	0.41%	99.59%	100.00%	ERC	\$119	\$29,203	\$29,322	59	60
25	408	Taxes Other than Income	0.41%	99.59%	100.00%	ERC	\$90	\$22,099	\$22,189	45	46
26	410	Miscellaneous Non-Utility Expense	0.41%	99.59%	100.00%	ERC	\$14	\$3,278	\$3,291	7	7
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.41%	99.59%	100.00%	ERC	\$0	\$17	\$17	0	0
29	601/701/603/703	Salaries	0.41%	99.59%	100.00%	ERC	\$316	\$76,362	\$76,679	157	159
30	604/704	Employee Benefits	0.39%	99.61%	100.00%	ERC	(\$0)	(\$81)	(\$82)	(0)	(0)
31	620/720	Materials and Supplies	0.41%	99.59%	100.00%	ERC	\$2	\$583	\$586	1	1
32	631/731	Contractual Services - Engir	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Lega	0.41%	99.59%	100.00%	ERC	\$8	\$1,863	\$1,871	4	4
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Othe	0.41%	99.59%	100.00%	ERC	\$34	\$8,427	\$8,461	17	17
36	642/742	Rental of Equipment	0.41%	99.59%	100.00%	ERC	\$1	\$278	\$279	1	1
37	650/750	Transportation Expense	0.41%	99.59%	100.00%	ERC	\$84	\$20,573	\$20,657	42	42
38	667/767	Reg. Commission Exp. - Oth	0.41%	99.59%	100.00%	ERC	\$14	\$3,382	\$3,395	7	7
39	675/775	Miscellaneous Expenses	0.41%	99.59%	100.00%	ERC	\$82	\$20,003	\$20,085	41	41
40							<u>\$ 764</u>	<u>\$ 185,986</u>	<u>\$186,751</u>	<u>380</u>	<u>385</u>
41											
42		<b>Water Service Corp. Allocated UI Expenses</b>									
43											
44	427	Interest Expense	0.06%	99.94%	100.00%	Unallocated Rate Base	\$1,820	\$3,177,399	\$3,179,219	904	916
45							<u>\$ 1,820</u>	<u>\$3,177,399</u>	<u>\$3,179,219</u>	<u>904</u>	<u>916</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.



Net Depreciation Expense - Water  
 Company: Utilities, Inc. of Florida - Lake Placid  
 Docket No.: 160101-WS  
 Test Year Ended: 12/31/2015  
 Historic  Projected

Florida Public Service Commission  
 Schedule: B-13  
 Page 1 of 1  
 Preparer: Frank Seidman  
 Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>					
2	301.1 Organization	309		309		
3	302.1 Franchises	31		31		
4	339.1 Other Plant & Misc. Equipment			-		
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>					
6	303.2 Land & Land Rights			-		
7	304.2 Structures & Improvements	881		881		
8	305.2 Collect. & Impound. Reservoirs			-		
9	306.2 Lake, River & Other Intakes			-		
10	307.2 Wells & Springs	785		785		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	-		-		
13	310.2 Power Generation Equipment	(11)		(11)		
14	311.2 Pumping Equipment	-		-		
15	339.2 Other Plant & Misc. Equipment			-		
16	<b>WATER TREATMENT PLANT</b>					
17	303.3 Land & Land Rights			-		
18	304.3 Structures & Improvements	525		525		
19	311.3 Pumping Equipment	4,011		4,011		
20	320.3 Water Treatment Equipment	1,482		1,482		
21	339.3 Other Plant & Misc. Equipment	-		-		
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>					
23	303.4 Land & Land Rights			-		
24	304.4 Structures & Improvements	168		168		
25	311.4 Pumping Equipment	-		-		
26	330.4 Distr. Reservoirs & Standpipes	782		782		
27	331.4 Transm. & Distribution Mains	4,204		4,204		
28	333.4 Services	782		782		
29	334.4 Meters & Meter Installations	1,353		1,353		
30	335.4 Hydrants	41		41		
31	336.4 Backflow Prevention Device	-		-		
32	339.4 Other Plant & Misc. Equipment	-		-		
33						
34	303.5 Land & Land Rights			-		
35	304.5 Structures & Improvements	116		116		
36	340.5 Office Furniture & Equipment	3,730	(1,873)	1,857		
37	341.5 Transportation Equipment	1,456	(646)	810		
38	342.5 Stores Equipment			-		
39	343.5 Tools, Shop & Garage Equipment	161		161		
40	344.5 Laboratory Equipment	18		18		
41	345.5 Power Operated Equipment	278		278		
42	346.5 Communication Equipment	28		28		
43	347.5 Miscellaneous Equipment	-		-		
44	348.5 Other Tangible Plant	-		-		
45						
46	TOTAL	\$ 21,131	\$ (2,519)	\$ 18,611		N/A
47	LESS: AMORTIZATION OF CIAC	(6,433)		(6,433)		
48						
49	NET DEPRECIATION EXPENSE - WATER	\$ 14,697	\$ (2,519)	\$ 12,178		N/A

Net Depreciation Expense - Wastewater  
 Company: Utilities, Inc. of Florida - Lake Placid  
 Docket No.: 160101-WS  
 Test Year Ended: 12/31/2015  
 Historic [X] Projected [ ]  
 Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

Florida Public Service Commission  
 Schedule: B-14  
 Page 1 of 1  
 Preparer: Frank Seidman  
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>					
2	351.1 Organization	165		165		
3	352.1 Franchises	31		31		
4	389.1 Other Plant & Misc. Equipment			-		
5	<b>COLLECTION PLANT</b>					
6	353.2 Land & Land Rights			-		
7	354.2 Structures & Improvements	-		-		
8	355.2 Power Generation Equipment	-		-		
9	360.2 Collection Sewers - Force	1,416		1,416		
10	361.2 Collection Sewers - Gravity	3,616		3,616		
11	362.2 Special Collecting Structures			-		
12	363.2 Services to Customers	540		540		
13	364.2 Flow Measuring Devices	546		546		
14	365.2 Flow Measuring Installations			-		
15	389.2 Other Plant & Misc. Equipment	-		-		
16	<b>SYSTEM PUMPING PLANT</b>					
17	353.3 Land & Land Rights			-		
18	354.3 Structures & Improvements	8,625		8,625		
19	370.3 Receiving Wells			-		
20	371.3 Pumping Equipment	287		287		
21	389.3 Other Plant & Misc. Equipment	237		237		
22	<b>TREATMENT AND DISPOSAL PLANT</b>					
23	353.4 Land & Land Rights			-		
24	354.4 Structures & Improvements	7,455		7,455		
25	355.4 Power Generation Equipment	-		-		
26	380.4 Treatment & Disposal Equipment	3,105		3,105		
27	381.4 Plant Sewers	6		6		
28	382.4 Outfall Sewer Lines	49		49		
29	389.4 Other Plant & Misc. Equipment	-		-		
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>					
31	354.3 Structures & Improvements	-		-		
32	366.6 Reuse Services	-		-		
33		-		-		
34	374.5 Reuse Dist Reservoirs	-		-		
35	375.6 Reuse Trans. And Dist. System	-		-		
36	371.6 Pumping Equip RCLM Dist	-		-		
37	371.5 Pumping Equipment	-		-		
38	389.5 Other Plant & Misc Equipment	-		-		
39	<b>GENERAL PLANT</b>					
40	353.7 Land & Land Rights			-		
41	354.7 Structures & Improvements	(2,246)		(2,246)		
42	390.7 Office Furniture & Equipment		2,066	2,066		
43	391.7 Transportation Equipment		542	542		
44	392.7 Stores Equipment			-		
45	393.7 Tools, Shop & Garage Equipment	0		0		
46	394.7 Laboratory Equipment	-		-		
47	395.7 Power Operated Equipment	-		-		
48	396.7 Communication Equipment	-		-		
49	397.7 Miscellaneous Equipment	39		39		
50	398.7 Other Tangible Plant	876		876		
51	TOTAL	24,745	2,608	27,353		N/A
52	LESS: AMORTIZATION OF CIAC	(9,960)		(9,960)		
53						
54	NET DEPRECIATION EXPENSE - SEWER	\$ 14,786	\$ 2,608	\$ 17,393		N/A

Taxes Other Than Income (Final Rates)

Florida Public Service Commission  
Schedule: B-15  
Page 1 of 1  
Preparer: Frank Seidman  
Recap Schedules: B-1, B-2

Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 160101-WS  
Schedule Year Ended: 12/31/2015  
Historic  Projected   
Interim  Final

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	<b>WATER</b>					
2	Test Year	\$ 4,443	\$ 709	\$ 2,964	\$ 79	8,196
3						
4	Test Year Per Books	\$ 4,443	\$ 709	\$ 2,964	\$ 79	\$ 8,196
5						
6	Adjustments to Test Year (Explain):					
7	Adjust Current Year to Annual Report Alloc.	(75)	(12)	(50)	(1)	(138)
8	Adjust for TY Revenues	(1,241)	-	-	-	(1,241)
9	Allocate ad valorem tax based on Net Plant					-
10	Increase in ad valorem tax per B-3			(1)		(1)
11	Payroll Tax for allocations/annualization/increase		24			24
12	Increase in RAFs associated with annualized water revenues per B-3	2		-	-	2
13	Total Test Year Adjustments (incl AR alloc)	(1,314)	12	(51)	(1)	(1,354)
14						
15	Adjusted Test Year	3,129	721	2,913	78	6,842
16	Increase associated with Proforma Salaries		28			28
17	Increase in ad valorem tax per B-3			(1)		(1)
18	RAFs Assoc. with Revenue Increase	623	-	-	-	623
19	Total Adjustments for requested increases	\$ 623	\$ 28	\$ (1)	\$ -	\$ 650
20						
21	Total Balance	\$ 3,752	\$ 750	\$ 2,912	\$ 78	\$ 7,492
22						
23	<b>WASTEWATER</b>					
24	Test Year	\$ 4,202	\$ 715	\$ 2,987	\$ 80	7,984
25						
26	Test Year Per Books	\$ 4,203	\$ 715	\$ 2,987	\$ 80	\$ 7,984
27						
28	Adjustments to Test Year (Explain):					
29	Adjust Current Year to Annual Report Alloc.	70	12	50	1	133
30	Adjust for TY Revenues	(821)				(821)
31	Allocate ad valorem tax based on Net Plant					-
32	Payroll Tax for allocations/annualization/increase		24	1		24
33	Increase in RAFs associated with annualized sewer revenues per B-3	(25)				(25)
34	Total Test Year Adjustments (incl AR alloc)	(776)	36	51	1	(688)
35						
36	Adjusted Test Year	3,427	751	3,038	81	7,296
37	Increase associated with Proforma Salaries		29			29
38	Increase in ad valorem tax per B-3			1		1
39	RAFs Assoc. with Revenue Increase	856	-	-	-	856
40	Total Adjustments for requested increases	856	29	1	-	885
41						
42	Total Balance	\$ 4,283	\$ 779	\$ 3,038	\$ 81	\$ 8,181



Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 160101-WS  
Test Year Ended: 12/31/2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: C-1  
Page 1 of 1  
Preparer: Frank Seidman

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ (16,687)	\$ 27,825	\$ 11,138	\$ 4,472	\$ 4,230
2							
3	Deferred Income Tax Expense	C-5	6,617	(6,617)	-	-	-
4							
5	ITC Realized This Year	C-7					
6							
7	ITC Amortization	C-7					
8	(3% ITC and IRC 46(f)(2))						
9							
10	Parent Debt Adjustment	C-8	-	-	-	-	-
11							
12	Total Income Tax Expense		\$ (10,070)	\$ 21,208	\$ 11,138	\$ 4,472	\$ 4,230

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current Water  
Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 160101-WS  
Schedule Year Ended: 12/31/2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Florida Public Service Commission  
Schedule: C-2  
Page 1 of 2  
Preparer: Frank Seidman

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Water
1	\$ 4,044	\$ (716)	\$ 3,329	\$ 8,755	\$ 12,084
2	(595)	595	-	4,472	4,472
3					
4	3,449	(121)	3,329	13,227	16,556
5	65,970	(61,299)	4,672		4,672
6					
7	(62,521)	61,178	(1,343)	13,227	11,885
8					
9	Schedule M Adjustments:				
10	1	(1)	-		-
11	(4,563)	4,563	-		-
12		-	-		-
13					
14	(4,562)	4,562	-	-	-
15					
16	(67,083)	65,740	(1,343)	13,227	11,885
17					-
18					
19	(67,083)	65,740	(1,343)	13,227	11,885
20	(3,690)	3,616	(74)	728	654
21	3,690				
22					
23					
24	-	3,616	(74)	728	654
25					
26	(67,083)	62,124	(1,269)	12,499	11,231
27	0.34	0.34	0.34	0.34	0.34
28	(22,808)	21,122	(431)	4,250	3,818
29					
30	-	-	-	-	-
31					
32	(22,808)	21,122	(431)	4,250	3,818
33					
34	Summary:				
35	-	3,616	(74)	728	654
36	(22,808)	21,122	(431)	4,250	3,818
37					
38	\$ (22,808)	\$ 24,738	\$ (505)	\$ 4,978	\$ 4,472
39					
40					

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8  
Recap Schedules: C-1

## State and Federal Income Tax Calculation - Current Sewer

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: C-2

Page 2 of 2

Preparer: Frank Seidman

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Sewer
1	\$ 2,941	\$ (5,457)	\$ (2,517)	\$ 13,941	\$ 11,424
2	2,037	(2,037)	-	4,230	4,230
3					
4	4,978	(7,495)	(2,517)	18,171	15,655
5	-	4,413	4,413		4,413
6					
7	4,978	(11,907)	(6,929)	18,171	11,242
8					
9	Schedule M Adjustments:				
10	3	(3)	-		-
11	13,021	(13,021)	-		-
12		-	-		-
13					
14	13,024	(13,024)	-	-	-
15					
16	18,002	(24,931)	(6,929)	18,171	11,242
17			-		-
18					
19	18,002	(24,931)	(6,929)	18,171	11,242
20	990	(1,371)	(381)	999	618
21	(990)	990	-		
22					
23					
24	-	(381)	(381)	999	618
25					
26	18,002	(24,550)	(6,548)	17,172	10,624
27	0.34	0.34	0.34	0.34	0.34
28	6,121	(8,347)	(2,226)	5,838	3,612
29					
30	-	-	-	-	-
31					
32	6,121	(8,347)	(2,226)	5,838	3,612
33					
34	Summary:				
35	-	(381)	(381)	999	618
36	6,121	(8,347)	(2,226)	5,838	3,612
37					
38	\$ 6,121	\$ (8,728)	\$ (2,607)	\$ 6,837	\$ 4,230
39					
40					

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8

Recap Schedules: C-1

**Schedule of Interest In Tax Expense Calculation**

**Florida Public Service Commission**  
**Schedule: C-3**  
**Page 1 of 1**  
**Preparer: Frank Seidman**  
**Supporting Schedules: D-1, C-8**  
**Recap Schedules: C-2**

**Company: Utilities, Inc. of Florida - Lake Placid**  
**Docket No.: 160101-WS**  
**Schedule Year Ended: 12/31/2015**  
**Interim [ ] Final [X]**  
**Historic [X] Projected [ ]**

**Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax**

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt			\$ -		
2						
3	Amortization of Debt Premium,			-		
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	39	3	42	23	18
7						
8	Other Interest Expense - Intercompany	8,318	724	9,043	4,648	4,395
9						
10	AFUDC	(18)	18	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	<b>Total Used For Tax Calculation</b>	<b>\$ 8,340</b>	<b>\$ 745</b>	<b>\$ 9,085</b>	<b>\$ 4,672</b>	<b>\$ 4,413</b>
16						
17	Calculation of ITC Interest Synchronization Adjustment					
18	ONLY for Option 2 companies (See Sch. C-8, pg. 4)					
19						
20					<b>Total Weighted Cost</b>	<b>Debt Only Weighted Cost</b>
21	<u>Balances From Schedule D-1</u>	<u>Amount</u>	<u>Ratio</u>	<u>Cost</u>		
22						
23	Long-Term Debt					
24						
25	Short-Term Debt					
26	Preferred Stock					
27						
28						
29						
30	Total					
31						
32	ITCs (from D-1, Line 7)					
33						
34	Weighted Debt Cost (From Line 12)					
35						
36	Interest Adjustment (To Line 6)					

**Book/Tax Differences - Permanent**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Lake Placid**  
**Docket No.: 160101-WS**  
**Schedule Year Ended: 12/31/2015**  
**Historic  Projected**

**Schedule: C-4**  
**Page 1 of 1**  
**Preparer: Frank Seidman**

**Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.**

Line No.	Description	Total Per Books	Utility Adjustments	Utilitiy Adjusted	Water	Sewer
1	AFUDC	(18)	-	(18)	(7)	(11)
2	Meals & Entertainment (50%)	23	(7)	16	8	8
3		5	(7)	(2)	1	(3)

Supporting Schedules: None  
Recap Schedules: C-2

Deferred Income Tax Expense (Final) - Water

Florida Public Service Commission

Schedule: C-5

Company: Utilities, Inc. of Florida - Lake Placid

Page 1 of 2

Docket No.: 160101-WS

Preparer: Frank Seidman

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Test Year Adjustments	Water
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 16,682	\$ -	\$ 16,682		\$ 16,682
3	Book Depreciation and Amortization	14,697	(2,519)	12,178		12,178
4						
5	Difference	1,984	2,519	4,504	-	4,504
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees	-	-	-		-
9	Deferred Maintenance - Amort	149	-	149		149
10	Deferred Rate Case Exp	2,736	-	2,736	(1,758)	978
11	Deferred Rate Case Additions		-	-	2,718	2,718
12	Organization Exp - Amort	213		213		213
13	Other - Bad Debt	47		47		47
14	Gain on sale / PAA	(103)		(103)		(103)
15	Other <sup>1</sup>	(463)		(463)		(463)
16						
17	Total Timing Differences (To C-2)	4,563	2,519	7,083	960	8,043
18						
19	State Tax Rate	0.055	0.055	0.055	0.055	0.055
20	State Deferred Taxes ( Line 16 x Line 18)	251	139	390	53	443
21	(Limited by NOL)			-		-
22	Total State Tax Deferred	251	139	390	53	443
23						
24	Timing Differences For Federal Deferred Taxes (Line 16 - 21)	4,312	2,380	6,693	907	7,600
25						
26	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
27						
28	Federal Deferred Taxes (Line 24 x Line 25)	1,466	809	2,276	308	2,584
29	Add: State Deferred Taxes (Line 21)	251	139	390	53	443
30						
31	Total Deferred Tax Expense (To C-1)	\$ 1,717	\$ 948	\$ 2,666	\$ 361	\$ 3,027

<sup>1</sup> Adjustment needed due to the fact that the Company's tax schedule were done prior to the Company's books being closed

Supporting Schedules: None  
Recap Schedules: C-2

Deferred Income Tax Expense (Final) - Sewer

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 160101-WS  
Schedule Year Ended: 12/31/2015  
Historic [X] Projected [ ]

Schedule: C-5  
Page 2 of 2  
Preparer: Frank Seidman

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Test Year Adjustments	Wastewater
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 25,330	\$ -	\$ 25,330		\$ 25,330
3	Book Depreciation and Amortization	14,786	2,608	17,393		17,393
4						
5	Difference	10,545	(2,608)	7,937	-	7,937
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees	-	-	-	-	-
9	Deferred Maintenance - Amort	226	-	226		226
10	Deferred Rate Case Exp	2,456	-	2,456	(1,783)	674
11	Deferred Rate Case Additions	-	-	-	2,756	2,756
12	Organization Exp - Amort	324		324		324
13	Other - Bad Debt	43		43		43
14	Gain on sale / PAA	(156)		(156)		
14	Other <sup>1</sup>	(416)		(416)		(416)
15						
16	Total Timing Differences (To C-2)	13,021	(2,608)	10,414	973	11,543
17						
18	State Tax Rate	0.055	0.055	0.055	0.055	0.055
19	State Deferred Taxes ( Line 16x Line 18)	716	(143)	573	54	635
20	(Limited by NOL)			-		-
21	Total State Tax Deferred	716	(143)	573	54	635
22						
23	Timing Differences For Federal Deferred Taxes					
24	(Line 16 - 21)	12,305	(2,465)	9,841	919	10,908
25	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
26						
27	Federal Deferred Taxes (Line 24 x Line 25)	4,184	(838)	3,346	313	3,709
28	Add: State Deferred Taxes (Line 21)	716	(143)	573	54	635
29						
30	Total Deferred Tax Expense (To C-1)	\$ 4,900	\$ (981)	\$ 3,919	\$ 367	\$ 4,344

<sup>1</sup> 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: Lake Placid Utilities, Inc.  
Docket No.: 160101-WS  
Schedule Year Ended: 12/31/2015  
Historic [X] Projected [ ]

Florida Public Service Commission  
Schedule: C-6  
Page 1 of 3  
Preparer: Frank Seidman

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. 190.1011 / 2011			Account No. 190.1012 / 2012			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	2005	495	2,894	3,389	179	1,045	1,224	858	(20,101)	(19,243)
2	2006	495	2,894	3,389	253	1,479	1,732	(2,376)	(39,322)	(41,698)
3	2007	495	2,894	3,389	3,693	21,576	25,269	621	(22,195)	(21,574)
4	2008	495	2,894	3,389	3,693	21,576	25,269	2,166	(13,144)	(10,978)
5	2009	495	2,894	3,389	3,693	21,576	25,269	1,871	(13,793)	(11,923)
6	2010	495	2,894	3,389	3,693	21,576	25,269	636	(19,912)	(19,276)
7	2011	495	2,894	3,389	3,693	21,576	25,269	7,322	16,492	23,814
8	2012	495	2,894	3,389	3,693	21,576	25,269	7,084	15,091	22,175
9	2013	495	2,894	3,389	3,693	21,576	25,269	8,357	26,573	34,930
10	2014	495	2,894	3,389	3,693	21,576	25,269	8,357	7,171	15,529
11	2015	495	2,894	3,389	3,693	21,576	25,269	8,281	5,823	14,104
12										
13										
Line No.	Year	Account No. 190.1020 / 2020			Account No. 190.1021 / 2021			Account No. 190.1024 / 2024		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
15	2005	(8)	(48)	(56)	(1)	1	-	-	(4,301)	(4,301)
16	2006	(3,387)	(19,789)	(23,176)	(161)	(934)	(1,095)	-	(4,301)	(4,301)
17	2007	(4,181)	(24,426)	(28,607)	(101)	(583)	(684)	-	(4,301)	(4,301)
18	2008	(2,716)	(15,873)	(18,589)	(43)	(244)	(287)	(28)	(4,461)	(4,489)
19	2009	(2,502)	(14,625)	(17,127)	(1)	2	1	(216)	(4,461)	(4,677)
20	2010	(3,102)	(18,133)	(21,235)	(1)	2	1	(404)	(4,461)	(4,865)
21	2011	(2,426)	(14,183)	(16,610)	(1)	2	1	(338)	(4,073)	(4,411)
22	2012	(1,877)	(10,974)	(12,852)	(188)	(1,088)	(1,276)	4,897	26,515	31,412
23	2013	(1,141)	(6,674)	(7,816)	(105)	(603)	(708)	4,525	23,974	28,499
24	2014	(1,141)	(6,674)	(7,816)	(105)	(603)	(708)	4,525	23,974	28,499
25	2015	(832)	(4,965)	(5,798)	(83)	(479)	(562)	4,557	24,151	28,708
26										
27										
Line No.	Year	Account No. 190.1026/2026			Account No. 190.1031 / 2031			Account No. 190		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
30	2005	-	-	-	193	(19,692)	(19,499)	-	-	-
31	2006	-	-	-	424	(18,671)	(18,247)	-	-	-
32		-	-	-	715	(17,355)	(16,640)	-	-	-
33	2008	-	-	-	765	(17,036)	(16,271)	-	-	-
34	2009	81	472	553	321	(19,651)	(19,331)	-	-	-
35	2010	7	37	44	(52)	(21,827)	(21,879)	-	-	-
36	2011	26	147	173	5,873	10,129	16,002	-	-	-
37	2012	9	47	56	55	(23,879)	(23,824)	-	-	-
38	2013	26	144	170	110	(18,963)	(18,854)	-	-	-
39	2014	26	144	170	110	(38,365)	(38,255)	-	-	-
40	2015	31	174	205	(302)	(42,982)	(43,283)	(3)	(22)	(24)
41										
42										
Line No.	Year	Account No. 190.1/190.2								
		State	Federal	Total						
44										
45	2005	-	-	-						
46	2006	-	-	-						
47	2007	-	-	-						
48	2008	-	-	-						
49	2009	-	-	-						
50	2010	-	-	-						
51	2011	-	-	-						
52	2012	-	-	-						
53	2013	755	4,225	4,980						
54	2014	755	4,225	4,980						
55	2015	724	5,476	6,200						



Supporting Schedules: C-6 Pg 2 & 3, C-7  
Recap Schedules: A-18, A-19, D-2

Accumulated Deferred Income Taxes - State  
Company: Lake Placid Utilities, Inc.  
Docket No.: 160101-WS  
Schedule Year Ended: 12/31/2015  
Historic [X] Projected [ ]

Florida Public Service Commission  
Schedule: C-6  
Page 2 of 3  
Preparer: Frank Seidman

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. 190.2011 Deferred Tax Debits- Tap Fees Pre 1987					Account No. 190.2012 Deferred Tax Debits- Tap Fees Post 2000								
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance				
1	2005					495					179				253
2	2006	495	-	-	-	495	179	74	-	-	253	3,440	-	-	3,693
3	2007	495	-	-	-	495	253	-	-	-	3,693	-	-	-	3,693
4	2008	495	-	-	-	495	3,693	-	-	-	3,693	-	-	-	3,693
5	2009	495	-	-	-	495	3,693	-	-	-	3,693	-	-	-	3,693
6	2010	495	-	-	-	495	3,693	-	-	-	3,693	-	-	-	3,693
7	2011	495	-	-	-	495	3,693	-	-	-	3,693	-	-	-	3,693
8	2012	495	-	-	-	495	3,693	-	-	-	3,693	-	-	-	3,693
9	2013	495	-	-	-	495	3,693	-	-	-	3,693	-	-	-	3,693
10	2014	495	-	-	-	495	3,693	-	-	-	3,693	-	-	-	3,693
11	2015	495	-	-	-	495	3,693	-	-	-	3,693	-	-	-	3,693
12															
13															
Line No.	Year	Account No. 190.2020 Deferred Tax Credits- Rate Case					Account No. 190.2021 Deferred Tax Credits- Maint Fee								
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance				
17	2005					(8)					(1)				(161)
18	2006	(8)	(3,379)	-	-	(3,387)	(1)	(160)	-	-	(161)	60	-	-	(101)
19	2007	(3,387)	(794)	-	-	(4,181)	(161)	-	-	-	(101)	58	-	-	(43)
20	2008	(4,181)	1,465	-	-	(2,716)	(101)	42	-	-	(43)	-	-	-	(1)
21	2009	(2,716)	214	-	-	(2,502)	(43)	-	-	-	(1)	-	-	-	(1)
22	2010	(2,502)	(600)	-	-	(3,102)	(1)	-	-	-	(1)	-	-	-	(1)
23	2011	(3,102)	676	-	-	(2,426)	(1)	0	-	-	(1)	(187)	-	-	(188)
24	2012	(2,426)	549	-	-	(1,877)	(188)	83	-	-	(105)	-	-	-	(105)
25	2013	(1,877)	736	-	-	(1,141)	(105)	-	-	-	(83)	-	-	-	(105)
26	2014	(1,141)	-	-	-	(1,141)	(105)	22	-	-	(83)	-	-	-	(83)
27	2015	(1,141)	309	-	-	(832)	(83)	-	-	-	(83)	-	-	-	(83)
28															
29															
Line No.	Year	Account No. 190.2024 Deferred St Tax - Org					Account No. 190.2026 Bad Debt Expense								
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance				
33	2005					-					-				-
34	2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	2008	-	(28)	-	-	(28)	-	-	-	-	-	-	-	-	-
37	2009	(28)	(188)	-	-	(216)	-	81	-	-	81	(74)	-	-	7
38	2010	(216)	(188)	-	-	(404)	81	-	-	7	19	-	-	-	26
39	2011	(404)	66	-	-	(338)	7	17	-	-	26	(17)	-	-	9
40	2012	(338)	5,235	-	-	4,897	9	-	-	9	-	-	-	-	26
41	2013	4,897	(372)	-	-	4,525	26	-	-	26	-	-	-	-	26
42	2014	4,525	-	-	-	4,525	26	5	-	31	-	-	-	-	31
43	2015	4,525	32	-	-	4,557	31	-	-	-	-	-	-	-	-
44															
Line No.	Year	Account No. 190.2031 Deferred Tax Credits- Depreciation					Account No. 190.2 Accum Def Income Tax - State NOL								
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance				
49	2005					193					-				-
50	2006	193	231	-	-	424	-	-	-	-	-	-	-	-	-
51	2007	424	291	-	-	715	-	-	-	-	-	-	-	-	-
52	2008	715	50	-	-	765	-	-	-	-	-	-	-	-	-
53	2009	765	(444)	-	-	321	-	-	-	-	-	-	-	-	-
54	2010	321	(373)	-	-	(52)	-	-	-	-	-	-	-	-	-
55	2011	(52)	5,925	-	-	5,873	-	-	-	-	-	-	-	-	-
56	2012	5,873	(5,819)	-	-	55	-	-	-	-	-	-	-	-	-
57	2013	55	55	-	-	110	-	755	-	-	110	-	-	-	755
58	2014	110	-	-	-	110	755	-	-	110	-	-	-	-	755
59	2015	110	(411)	-	-	(302)	755	(31)	-	724	-	-	-	-	724
60															
Line No.	Year	Accumu Deferred Income Tax State													
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance									
65	2005					-									
66	2006	-	-	-	-	-									
67	2007	-	-	-	-	-									
68	2008	-	-	-	-	-									
69	2009	-	-	-	-	-									
70	2010	-	-	-	-	-									
71	2011	-	-	-	-	-									
72	2012	-	-	-	-	-									
73	2013	-	-	-	-	-									
74	2014	-	-	-	-	-									
75	2015	-	(3)	-	-	(3)									

Supporting Schedules: None  
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal  
Company: Lake Placid Utilities, Inc.  
Docket No.:160101-WS  
Schedule Year Ended: 12/31/2015  
Historic [X] Projected [ ]

Florida Public Service Commission  
Schedule: C-6  
Page 3 of 3  
Preparer: Frank Seidman

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Account No. 190.1011 Deferred Tax Debits- Tap Fees Pre 1987					Account No. 190.1012 Deferred Tax Debits- Tap Fees Post 2000						
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjst. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjst. Debit (Credit)	Ending Balance	
1	2005					2,894					1,045	
2	2006	2,894	-	-	-	2,894	1,045	434	-	-	1,479	
3	2007	2,894	-	-	-	2,894	1,479	20,097	-	-	21,576	
4	2008	2,894	-	-	-	2,894	21,576	-	-	-	21,576	
5	2009	2,894	-	-	-	2,894	21,576	-	-	-	21,576	
6	2010	2,894	-	-	-	2,894	21,576	-	-	-	21,576	
7	2011	2,894	-	-	-	2,894	21,576	-	-	-	21,576	
8	2012	2,894	-	-	-	2,894	21,576	-	-	-	21,576	
9	2013	2,894	-	-	-	2,894	21,576	-	-	-	21,576	
10	2014	2,894	-	-	-	2,894	21,576	-	-	-	21,576	
11	2015	2,894	-	-	-	2,894	21,576	-	-	-	21,576	
12												
13												
Line No.	Account No. 190.1020 Deferred Tax Credits- Rate Case					Account No. 190.1021 Deferred Tax Credits- Maint Fee						
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjst. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjst. Debit (Credit)	Ending Balance	
17	2005					(48)					1	
18	2006	(48)	(19,741)	-	-	(19,789)	1	(935)	-	-	(934)	
19	2007	(19,789)	(4,637)	-	-	(24,426)	(934)	351	-	-	(583)	
20	2008	(24,426)	8,553	-	-	(15,873)	(583)	339	-	-	(244)	
21	2009	(15,873)	1,248	-	-	(14,625)	(244)	246	-	-	2	
22	2010	(14,625)	(3,508)	-	-	(18,133)	2	-	-	-	2	
23	2011	(18,133)	3,950	-	-	(14,183)	2	0	-	-	2	
24	2012	(14,183)	3,209	-	-	(10,974)	2	(1,090)	-	-	(1,088)	
25	2013	(10,974)	4,300	-	-	(6,674)	(1,088)	485	-	-	(603)	
26	2014	(6,674)	-	-	-	(6,674)	(603)	-	-	-	(603)	
27	2015	(6,674)	1,709	-	-	(4,965)	(603)	123	-	-	(479)	
28												
29												
Line No.	Account No. 190.1024 Deferred Tax Credits- Org. Exp.					Account No. 190.1031 Deferred Tax Credits- Depreciation						
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjst. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjst. Debit (Credit)	Ending Balance	
33	2005					(4,301)					(19,692)	
34	2006	(4,301)	-	-	-	(4,301)	(19,692)	1,021	-	-	(18,671)	
35	2007	(4,301)	-	-	-	(4,301)	(18,671)	1,316	-	-	(17,355)	
36	2008	(4,301)	(160)	-	-	(4,461)	(17,355)	319	-	-	(17,036)	
37	2009	(4,461)	-	-	-	(4,461)	(17,036)	(2,615)	-	-	(19,651)	
38	2010	(4,461)	-	-	-	(4,461)	(19,651)	(2,175)	-	-	(21,827)	
39	2011	(4,461)	388	-	-	(4,073)	(21,827)	31,956	-	-	10,129	
40	2012	(4,073)	30,588	-	-	26,515	10,129	(34,007)	-	-	(23,879)	
41	2013	26,515	(2,541)	-	-	23,974	(23,879)	4,915	-	-	(18,963)	
42	2014	23,974	-	-	-	23,974	(18,963)	(19,401)	-	-	(38,365)	
43	2015	23,974	177	-	-	24,151	(38,365)	(4,617)	-	-	(42,982)	
44												
45												
Line No.	Account No. 190.1026 Bad Debt Expense					Account No. 190.1 Deferred Fed Tax - NOL						
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjst. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjst. Debit (Credit)	Ending Balance	
46	2005					-					-	
47	2006	-	-	-	-	-	-	-	-	-	-	
48	2007	-	-	-	-	-	-	-	-	-	-	
49	2008	-	-	-	-	-	-	-	-	-	-	
50	2009	-	472	-	-	472	-	-	-	-	-	
51	2010	472	(435)	-	-	37	-	-	-	-	-	
52	2011	37	110	-	-	147	-	-	-	-	-	
53	2012	147	(100)	-	-	47	-	-	-	-	-	
54	2013	47	97	-	-	144	-	4,225	-	-	4,225	
55	2014	144	-	-	-	144	4,225	-	-	-	4,225	
56	2015	144	30	-	-	174	4,225	1,252	-	-	5,476	
57												
58												
59												
60												
61												
Line No.	Accumu Deferred Income Tax Fed					Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjst. Debit (Credit)	Ending Balance
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjst. Debit (Credit)							
62	2005					65	2005					-
63	2006	-	-	-	-	66	2006	-	-	-	-	-
64	2007	-	-	-	-	67	2007	-	-	-	-	-
65	2008	-	-	-	-	68	2008	-	-	-	-	-
66	2009	-	-	-	-	69	2009	-	-	-	-	-
67	2010	-	-	-	-	70	2010	-	-	-	-	-
68	2011	-	-	-	-	71	2011	-	-	-	-	-
69	2012	-	-	-	-	72	2012	-	-	-	-	-
70	2013	-	-	-	-	73	2013	-	-	-	-	-
71	2014	-	-	-	-	74	2014	-	-	-	-	-
72	2015	-	-	-	-	75	2015	-	-	-	-	(22)

Supporting Schedules: None  
Recap Schedules: C-6

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Lake Placid**  
**Docket No.: 160101-WS**  
**Test Year Ended: 12/31/2015**

**Schedule: C-7**  
**Page 1 of 1**  
**Preparer: Frank Seidman**

**Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.**

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Not applicable. The Utility has no investment tax credits

**Supporting Schedules: None**  
**Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19**

**Parent(s) Debt Information**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Lake Placid**  
**Docket No.: 160101-WS**  
**Schedule Year Ended: 12/31/2015**

**Schedule: C-8**  
**Page 1 of 1**  
**Preparer: Frank Seidman**

**Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.**

Line No.	Description	Parent's Name:		Utilities, Inc.	
		Amount	% of Total	Cost Rate	Weighted Cost
1	A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including UIF,				
2	based on the capital structure of the consolidated group. This intercompany interest is shown on Schedule C-3, Line 8.				
3					

**Supporting Schedules: None**  
**Recap Schedules: C-3**

Income Tax Returns

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 160101-WS  
Schedule Year Ended: 12/31/2015

Schedule: C-9  
Page 1 of 1  
Preparer: Frank Seidman

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

---

Line  
No.

1 A copy of the Federal and Florida tax returns will be made available for inspection during the field audit.

Miscellaneous Tax Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 160101-WS  
Test Year Ended: 12/31/2015

Schedule: C-10  
Page 1 of 1  
Preparer: Frank Seidman

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

---

1	What tax years are currently open with the Internal Revenue Service?	None
2		
3	Is the treatment of customer deposits at issue with the IRS?	No
4		
5	Is the treatment of contributions in aid of construction at issue with the IRS?	No
6		
7	Is the treatment of unbilled revenues at issue with the IRS?	No

Schedule of Requested Cost of Capital  
13 Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 160101-WS  
Test Year Ended: 12/31/2015  
Interim  Final   
Historical  Projected

Schedule D-1  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide a schedule which calculates the requested cost of capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1)	(2)	(3)	(4)	(5)
			Reconciled to Requested Rate Base AYE 12/31/13	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt		\$130,743	46.22%	6.70%	3.09%
2	Short Term Debt		12,417	4.39%	2.32%	0.10%
3	Preferred Stock		-	0.00%	0.00%	0.00%
4	Common Equity		139,039	49.15%	10.40%	5.11%
5	Customer Deposits		696	0.25%	6.00%	0.01%
6	Tax Credits - Zero Cost		-	0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost		-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax		-	0.00%	0.00%	0.00%
9	Other (Explain)		-	0.00%	0.00%	0.00%
10						
11	Total		<u>\$282,895</u>	<u>100.00%</u>		<u>8.31%</u>
12						

Note: The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-16-0254-PAA-WS

Note: Long term debt, short term debt, preferred stock, and common equity are actual for UIF's parent company, Utilities, Inc.

Supporting Schedules: D-2

Recap Schedules: A-1, A-2

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Florida Public Service Commission

Schedule D-2

Page 1 of 1

Preparer: John Hoy

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2)	(3)	(4)	(5)	(6)	(5)	(6)	(7)
		Balance 12/31/2014	Balance 12/31/2015	Thirteen Month Average	Proforma Adjustment	Adjusted 13 Month Average	Reconciliation Adjustments		Reconciled to Requested Rate Base AYE 12/31/15
							Pro Rata	Pro Rata Percentage	
1	Long Term Debt	180,000,000	180,000,000	180,000,000		180,000,000	(179,869,258)	46.33%	130,743
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(17,087,583)	4.40%	12,417
3	Preferred Stock		-	-		-	-	0.00%	-
4	Common Equity	187,444,000	201,935,000	191,433,000		191,433,000	(191,293,961)	49.27%	139,039
5	Customer Deposits	626	842	696		696	-	n/a	696
6	Tax Credits - Zero Cost		-	-		-	-	n/a	-
7	Tax Credits - Weighted Cost		-	-		-	-	n/a	-
8	Accumulated Deferred Income Taxes (not included, debit balance)	(10,549)	(7,928)	(10,355)	175	(10,180)	10,180		-
9	Other (Explain)			-				0.00%	-
11	Total	<u>369,734,077</u>	<u>398,927,914</u>	<u>388,523,341</u>	175	<u>388,523,516</u>	<u>(388,240,622)</u>	<u>100.00%</u>	<u>282,895</u>

**Notes:**

15 Long term debt, short term debt, preferred stock, and common equity are actual for UIF's parent company, Utilities, Inc.

16 Supporting Schedules: A-19, C-7, C-8, D-3, D-4, D-5, D-7

17 Recap Schedules: D-1



Preferred Stock Outstanding  
13 Month Average

Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 160101-WS  
Test Year Ended: 12/31/2015  
Interim  Final   
Historical  Projected

Schedule D-3  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Description, Coupon Rate, Years of Life	Issue Date	Call Provision, Special Restriction	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Discount or Premium on Principal Amount Sold	Discount or Premium Associated with Column (5)	Issuing Expense Associated with Column (4)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend on Face Value (11)x(5)	Effective Cost Rate (12)/(10)

1 Not applicable.

Note: Preferred stock is actual for UIF's parent company, Utilities, Inc.

Recap Schedules: A-19, D-2

**Schedule of Short Term Debt**  
**13 Month Average**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Lake Placid**  
**Docket No.: 160101-WS**  
**Test Year Ended: 12/31/2015**  
**Interim [ ] Final [x]**  
**Historical [x] Projected [ ]**

**Schedule D-4**  
**Page 1 of 1**

**Preparer: John Hoy**

**Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.**

	(1)	(2)	(3)	(4)	(5)
<b>Line No.</b>	<b>Lender</b>	<b>Total Interest Expense</b>	<b>Maturity Date</b>	<b>Thirteen Month Average Amount Outstanding at 12/31/15</b>	<b>Effective Cost Rate</b>
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

Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 160101-WS  
Test Year Ended: 12/31/2015  
Interim  Final   
Historical  Projected

Schedule D-5  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the specified date on long term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

(1) Line No.	(2) Description, Coupon Rate, Years of Life	(3) Issue Date - Maturity Date	(4) Principal Amount Sold (Face Value)	(5) Thirteen Month Average Principal Amount Outstanding	(6) Amount Outstanding within One Year	(7) Unamortized Discount or Premium Associated with Column (4)	(8) Unamortized Issuing Expense Associated with Column (4)	(9) Annual Amortization of Discount or Premium on Principal Outstanding	(10) Annual Amortization of Issuing Expense on Principal Outstanding	(11) Interest Cost (Coupon Rate x Column (4))	(12) Total Interest Cost (8)+(9)+(10)	(13) Effective Cost Rate (11)/((4)-(6)-(7))
1	6.58%, \$9,000,000 due in annual	06/01/2007-	180,000,000	180,000,000		-	974,514	-	143,425	11,844,000	11,987,425	6.70%
2	installments beginning	05/31/35										
3	in 2017 through 2035											
4	Total		<u>180,000,000</u>	<u>180,000,000</u>	<u>-</u>	<u>-</u>	<u>974,514</u>	<u>-</u>	<u>143,425</u>	<u>11,844,000</u>	<u>11,987,425</u>	<u>6.70%</u>
5												
6												
7	Note: Long term debt is actual for UIF's parent company, Utilities, Inc.											

Supporting Schedules: D-6  
Recap Schedules: A-19; D-2

Cost of Variable Rate Long Term Debt  
13 Month Average Balance

Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 160101-WS  
Test Year Ended: 12/31/2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Explanation: Provide the specified data on variable cost long term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	13 Month Average Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)
1	Not applicable											
2												
3	Note: Variable rate long term debt is actual for UIF's parent company, Utilities, Inc.											

g Schedules: None  
Schedules: D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 160101-WS  
Test Year Ended: 12/31/2015  
Utility  or Parent   
Historic  or Projected

Schedule: D-7  
Page 1 of 1  
Preparer: John Hoy

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec 14				\$ 626
2	Jan 15	626	51		677
3	Feb 15	677		(51)	626
4	Mar 15	626		(48)	578
5	Apr 15	578	61		639
6	May 15	639	131		770
7	Jun 15	770		(24)	746
8	Jul 15	746		(60)	686
9	Aug 15	686		(24)	662
10	Sep 15	662	-		662
11	Oct 15	662	120		782
12	Nov 15	782		(25)	757
13	Dec 15	757	85		842
14					
15				Thirteen Month Average	\$ 696

Rate Schedule - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 160101-WS  
Test Year Ended: 12/31/2015  
Water [ X ] or Sewer [ ]  
Interim [ ] Final [x]

Schedule: E-1  
Page 1 of 2  
Preparer: Jared Deason

Explanation: Provide a schedule of present and proposed rates. State residential water cap, if one exists.

Line No	(1) Class/Meter Size	(2)	(3)	(4)	(5)	(6)
		Test Year Rates Effective 7.31.2014	Test Year Rates Effective 2.23.2015	Test Year Rates Effective 7.27.2015	Present Rates Effective 6.24.2016	Proposed Rates
1	<b>Residential</b>					
2	5/8" x 3/4"	16.51	15.57	15.83	15.94	\$19.12
3	3/4"	24.77	23.36	23.75	23.92	\$28.70
4	1"	41.28	38.92	39.56	39.84	\$47.80
5	1-1/2"	82.55	77.84	79.12	79.68	\$95.59
6	2"	132.08	124.54	126.59	127.49	\$152.95
7	3"	264.16	249.08	253.19	254.98	\$305.90
8	4"	412.75	389.18	395.60	398.40	\$477.96
9	6"	825.50	778.36	791.20	796.80	\$955.92
10	8"					
11	Gallonge Charge per 1,000 Gallons	\$6.99	\$6.61	\$6.72	\$6.77	\$8.12
12						
13	<b>General Service</b>					
14	5/8"	16.51	15.57	15.83	15.94	\$19.12
15	3/4"	24.77	23.36	23.75	23.92	\$28.70
16	1"	41.28	38.92	39.56	39.84	\$47.80
17	1-1/2"	82.55	77.84	79.12	79.68	\$95.59
18	2"	132.08	124.54	126.59	127.49	\$152.95
19	3"	264.16	249.08	253.19	254.98	\$305.90
20	4"	412.75	389.18	395.60	398.40	\$477.96
21	6"	825.50	778.36	791.20	796.80	\$955.92
22	8"					
23	Gallonge Charge per 1,000 Gallons	\$6.99	\$6.61	\$6.72	\$6.77	\$8.12

## Rate Schedule - Sewer

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Schedule: E-1

Docket No.: 160101-WS

Page 2 of 2

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Water [ ] or Sewer [X]

Interim [ ] Final [x]

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Line No	(1) Class/Meter Size	(2)	(3)	(4)	(5)	(6)
		Test Year Rates Effective 7.31.2014	Test Year Rates Effective 2.23.2015	Test Year Rates Effective 7.27.2015	Present Rates Effective 6.24.2016	Proposed Rates
1	<b>Residential</b>					
2	All Meter Sizes	\$13.06	\$11.84	\$12.01	\$12.09	\$15.26
3						
4	Residential (6,000 gallon Maximum)	\$5.94	\$5.45	\$5.53	\$5.57	\$7.03
5						
6	Flat Rate	\$23.72	\$21.57	\$21.88	\$22.03	\$27.80
7						
8	<b>General Service</b>					
9	5/8" General Service	\$13.06	\$11.84	\$12.01	\$12.09	\$15.26
10	3/4" General Service	\$19.59	\$17.76	\$18.02	\$18.15	\$22.90
11	1" General Service	\$32.65	\$29.60	\$30.03	\$30.24	\$38.16
12	1.5" General Service	\$65.30	\$59.19	\$60.05	\$60.47	\$76.30
13	2" General Service	\$104.48	\$94.71	\$96.09	\$96.76	\$122.09
14	3" General Service	\$208.96	\$189.42	\$192.19	\$193.54	\$244.21
15	4" General Service	\$326.50	\$295.97	\$300.29	\$302.40	\$381.57
16	6" General Service	\$653.00	\$591.94	\$600.58	\$604.80	\$763.14
17						
18	General Service	\$7.12	\$6.53	\$6.63	\$6.68	\$8.43
19						
20	<b>Bulk Service</b>					
21	All Meter Sizes	\$438.82	\$397.21	\$403.01	\$405.84	\$512.09
22						
23	Gallorage Charge per 1,000 Gallons	\$5.70	\$5.23	\$5.31	\$5.35	\$6.75

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Test Year Ended: 12/31/2015

Interim  Final

Water  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)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
		Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Revenue	Present Rates Effective	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
1	<b>Residential - Base Charge</b>																				
2	5/8" Residential	181			\$16.51	\$2,988	544		\$15.57	\$8,469	551		\$15.83	\$8,723	1,276		\$20,181	\$15.94	\$20,339	\$19.12	\$24,401
3	Total Residential Service Base Charge	181				\$2,988	544			\$8,469	551			\$8,723	1,276		\$20,181		\$20,339		\$24,401
4	<b>Consumption Charge (per 1,000 Gallons)</b>																				
5	Residential Service		260		\$6.99	\$1,816	952		\$6.61	\$6,295	866		\$6.72	\$5,818	2,078		\$13,930	\$6.77	\$14,068	\$8.12	\$16,877
6	Total Residential Service Consumption		260			\$1,816	952			\$6,295	866			\$5,818	2,078		\$13,930		\$14,068		\$16,877
7	Total Residential Service	181	260			\$4,804	544	952		\$14,765	551	866		\$14,541	1,276	2,078	\$34,110		\$34,408		\$41,279
8	Average Residential Bill					\$26.54				\$27.14				\$26.39			\$26.73		\$26.97		\$32.35
9																					
10	<b>General Service - Base Charge</b>																				
11	5/8" General Service	17			\$16.51	\$281	50		\$15.57	\$779	48		\$15.83	\$760	115		\$1,819	\$15.94	\$1,833	\$19.12	\$2,199
12	1" General Service	5			\$41.28	\$206	15		\$38.92	\$584	15		\$39.56	\$593	35		\$1,384	\$39.84	\$1,394	\$47.80	\$1,673
13	4" General Service	5			\$412.75	\$2,064	16		\$389.18	\$6,227	15		\$395.60	\$5,934	36		\$14,225	\$398.40	\$14,342	\$477.96	\$17,207
14	6" General Service				\$825.50	\$0			\$778.36	\$0			\$791.20	\$0	0		\$0	\$796.80	\$0	\$955.92	\$0
15	Total General Service Base Facility Charges	27				\$2,551	81			\$7,589	78			\$7,287	186		\$17,427		\$17,570		\$21,079
16	<b>Consumption Charge (per 1,000 Gallons)</b>																				
17	General Service		370		\$6.99	\$2,584	1,109		\$6.61	\$7,331	1,056		\$6.72	\$7,098	2,535		\$17,013	\$6.77	\$17,162	\$8.12	\$20,589
18	Total General Service Consumption		370			\$2,584	1,109			\$7,331	1,056			\$7,098	2,535		\$17,013		\$17,162		\$20,589
19	Total General Service	27	370			\$5,135	81	1,109		\$14,920	78	1,056		\$14,385	186	2,535	\$34,440		\$34,732		\$41,668
20	Average General Service Bill					\$190.18				\$184.20				\$184.43			\$185.16		\$186.73		\$224.02
21																					
22	Other Miscellaneous Revenues					\$34				\$101				\$96			\$231		\$231		\$231
23																					
24	Adjusted Test Year/ Annualized / Proposed Revenues					\$9,973				\$29,786				\$29,023			\$68,782		\$69,370		\$83,177
25	Total Per Books / (* Required Revenues)					\$11,861				\$29,652				\$29,652			\$71,165		\$71,165	*	\$ 83,221
26	Less Accrued Revenues					(1,453)				1,296				(1,690)			(1,847)		(1,847)		
27	Adjusted Total Per Books					\$10,408				\$30,948				\$27,962			\$69,318		\$69,318		\$83,221
28	Difference					\$435				\$1,162				(\$1,061)			\$536		(\$52)		\$43
29	Percentage					3.67%				3.92%				-3.58%			0.75%		-0.07%		0.05%



Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Water [ ] Sewer [x]

Public Service Commission

Schedule E-2

Page 2 of 2

Preparer: Jared Deason

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Bills 1.1.2015 to 2.23.2015	(3) Total Billable Gallons (in 000's) 1.1.2015 to 2.23.2015	(4) Test Year Rates Effective 7.31.2014	(5) Test Year Revenue 1.1.2015 to 2.23.2015	(6) Total Bills 2.24.2015 - 7.27.2015	(7) Total Billable Gallons (in 000's) 2.24.2015 - 7.27.2015	(8) Test Year Rates Effective 2.23.2015	(9) Test Year Revenue 2.24.2015 - 7.27.2015	(10) Total Bills 7.28.2015 - 12.31.2015	(11) Total Billable Gallons (in 000's) 7.28.2015 - 12.31.2015	(12) Test Year Rates Effective 7.27.2015	(13) Test Year Revenue 7.28.2015 - 12.31.2015	(14) Total Bills Jan - Dec 2015	(15) Total Billable Gallons (in 000's) Jan - Dec 2015	(16) Test Year Revenue Jan - Dec 2015	(17) Present Rates Effective 6.24.2016	(18) Annualized Revenues	(19) Proposed Rates	(20) Revenues at Proposed Rates	
1	Residential - Base Charge																				
2	Flat Rate	6		\$23.72	\$142	15		\$21.57	\$324	15		\$21.88	\$328	36		\$794	\$22.03	\$793	\$27.80	\$1,001	
3	All Meter Sizes	207		\$13.06	\$2,703	519		\$11.84	\$6,145	550		\$12.01	\$6,606	1,276		\$15,454	\$12.09	\$15,427	\$15.26	\$19,472	
4	Total Residential Service - Base Charge	213			\$2,846	534			\$6,469	565			\$6,934	1,312		\$16,248		\$16,220		\$20,473	
5	Consumption Charge (per 1,000 Gallons)																				
6	Residential Service		295	\$5.94	\$1,752		851	\$5.45	\$4,640		885	\$5.53	\$4,893		2,031	\$11,522	\$5.57	\$11,313	\$7.03	\$14,278	
7	Total Residential Service Consumption		295		\$1,752		952		\$4,640		866		\$4,893		2,031	\$11,522		\$11,313		\$14,278	
8	Total Residential Service	213	295		\$4,598	534	952		\$11,108	565	866		\$11,826	1,312	2,031	\$27,770		\$27,533		\$34,750	
9	Average Residential Bill				\$20.60				\$20.80				\$20.93			\$21.17		\$20.99		\$26.49	
10																					
11	General Service - Base Charge																				
12	5/8" General Service	20		\$13.06	\$261	45		\$11.84	\$533	17		\$12.01	\$204	82		\$998	\$12.09	\$991	\$15.26	\$1,251	
13	1" General Service	6		\$32.65	\$196	15		\$29.60	\$444	15		\$30.03	\$450	36		\$1,090	\$30.24	\$1,089	\$38.16	\$1,374	
14	4" General Service	6		\$326.50	\$1,959	15		\$295.97	\$4,440	15		\$300.29	\$4,504	36		\$10,903	\$302.40	\$10,886	\$381.57	\$13,737	
15	Total General Service Base Facility Charges	32			\$2,416	75			\$5,416	47			\$5,159	154		\$12,991		\$12,966		\$16,362	
16	Consumption Charge (per 1,000 Gallons)																				
17	General Service		309	\$7.12	\$2,197		1,131	\$6.53	\$7,387		1,028	\$6.63	\$6,818		2,468	\$16,401	\$6.68	\$16,486	\$8.43	\$20,805	
18	Total General Service Consumption		309		\$2,197		1,131		\$7,387		1,028		\$6,818		2,468	\$16,401		\$16,486		\$20,805	
19	Total General Service	32	309		\$4,613	75	1,131		\$12,803	47	1,028		\$11,977	154	2,468	\$29,392		\$29,453		\$37,167	
20	Average General Service Bill				\$144.14				\$170.70				\$254.83			\$190.86		\$191.25		\$241.34	
21																					
22	Bulk Service - Base Charge																				
23	All Meter Sizes	2		\$438.82	\$878	5		\$397.21	\$1,986	5		\$403.01	\$2,015	12		\$4,879	\$405.84	\$4,870	\$512.09	\$6,145	
24	Consumption Charge (per 1,000 Gallons)																				
25	Bulk Service		248	\$5.70	\$1,415		910	\$5.23	\$4,761		828	\$5.31	\$4,394		1,986	\$10,570	\$5.35	\$10,625	\$6.75	\$13,406	
26	Total Bulk Service Consumption		248		\$1,415		910		\$4,761		828		\$4,394		1,986	\$10,570		\$10,625		\$13,406	
27	Total Bulk Service	2	248		\$2,293	5	910		\$6,747	5	828		\$6,409	12	1,986	\$15,448		\$15,495		\$19,551	
28	Average Bulk Service Bill				\$1,146.33				\$1,349.33				\$1,281.82			\$1,287.37		\$1,291.27		\$1,629.22	
29																					
30	Other Miscellaneous Revenues				\$26				\$96				\$88			\$210		\$210.00		\$210.00	
31																		\$0		\$0	
32	Adjusted Test Year/ Annualized / Proposed Revenues				\$11,529				\$30,754				\$30,300			\$72,820		\$72,690		\$91,678	
33	Total Per Books / (* Required Revenues)				\$12,525				\$31,311				\$31,311			\$75,147		\$75,147	*	\$ 91,717	
34	Less Accrued Revenues				(1,943)				1,460				(1,417)			(1,900)		(1,900)			
35	Adjusted Total Per Books				\$10,582				\$32,771				\$29,894			\$73,247		\$73,247		\$91,717	
36	Difference				(\$948)				\$2,017				(\$405)			\$427		\$556		\$39	
37	Percentage				-7.57%				6.44%				-1.29%			0.57%		0.74%		0.04%	

## Customer Monthly Billing Schedule

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Test Year Ended: 12/31/2015

Water [x] or Sewer [x]

Explanation: Provide a schedule of monthly customers billed or served by class.

Florida Public Service Commission

Schedule E-3

Page 1 of 1

Preparer: John Hoy

WATER	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month/Year	Residential	Multi-Residential	General Service	Private Fire Protection	Other	Total
1	January	103		20			123
2	February	104		18			122
3	March	105		18			123
4	April	107		18			125
5	May	103		18			121
6	June	102		18			120
7	July	102		18			120
8	August	103		18			121
9	September	110		10			120
10	October	113		10			123
11	November	111		10			121
12	December	113		10			123
13							
14	Total	1,276	-	186	-	-	1,462

WASTEWATER	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month/Year	Residential	Flat Rate Residential	General Service		Other Bulk Service	Total
1	January	103	3	17		1	124
2	February	104	3	15		1	123
3	March	105	3	15		1	124
4	April	107	3	15		1	126
5	May	103	3	15		1	122
6	June	102	3	15		1	121
7	July	102	3	15		1	121
8	August	103	3	15		1	122
9	September	110	3	8		1	122
10	October	113	3	8		1	125
11	November	111	3	8		1	123
12	December	113	3	8		1	125
13							
14	Total	1,276	36	154	-	12	1,478

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Schedule E-4

Docket No.: 160101-WS

Page 1 of 2

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Preparer: Jared Deason

Historical [x] Projected [ ]

Water [x] Sewer [ ]

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges.

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection Fee	\$ 21.00	N/A	\$ 36.71	\$ 45.03
2	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
3	Violation Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
4	Premises Visit Fee (in lieu of disconnection)	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
5	Premises Visit Fee			\$ 36.71	\$ 45.03
6	Late Payment Charge	\$ 5.25	N/A	\$ 8.84	N/A
7	NSF			*	N/A
8	* Pursuant to Florida Statute 68.06				

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Schedule E-4

Docket No.: 160101-WS

Page 2 of 2

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Preparer: Jared Deason

Historical [x] Projected [ ]

Water [ ] Sewer [x]

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges.

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection Fee	\$ 21.00	N/A	\$ 36.71	\$ 45.03
2	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
3	Violation Reconnection Fee	Actual Cost	Actual Cost	Actual Cost	Actual Cost
4	Premises Visit Fee (in lieu of disconnection)	\$ -	\$ -	\$ 36.71	\$ 45.03
5	Premises Visit Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
6	Late Payment Charge	\$ 5.25	N/A	\$ 8.84	N/A
7	NSF			*	N/A
8	* Pursuant to Florida Statute 68.065				

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Schedule E-5

Docket No.: 160101-WS

Page 1 of 2

Test Year Ended: 12/31/2015

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	\$ 210	\$ 21	\$ -		\$ -	\$ 231
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charge					
6	Tampering Fee					
7						
8						
9	Total Other Charges				-	
10						
11	(a) Actual Cost is equal to the total cost incurred for services.					

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 160101-WS  
Test Year Ended: 12/31/2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]  
Water [ ] Sewer [ X ]

Schedule E-5  
Page 2 of 2  
Preparer: Jared Deason

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line Number	(1) Initial Connection	(2) Normal Connect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 210	\$ -	\$ -		\$ -	\$ 210
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charge					
6	Tampering Fee					
7	Cut-Off Charge					
8	Total Other Charges					
9					\$ -	
10	(a) Actual Cost is equal to the total cost incurred for services.					

**Public Fire Hydrants Schedule**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Lake Placid**  
**Docket No.: 160101-WS**  
**Test Year Ended: 12/31/2015**

**Schedule E-6**  
**Page 1 of 1**  
**Preparer: Jared Deason**

**Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.**

Line No.	(1) Size	(2) Make	(3) Type	(4) Quantity
1	4.50	Clow	Eddy	1
2				1

Private Fire Protection Service

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 160101-WS  
Test Year Ended: 12/31/2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule E-7  
Page 1 of 1  
Preparer: Jared Deason

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

Line No.	(1) Size	(2) Type	(3) Quantity
1			
2			
3			
4			
5			
6			
7			
8			
9			
10		Total	-



**Contracts and Agreements Schedule**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Lake Placid**  
**Docket No.: 160101-WS**  
**Test Year Ended: 12/31/2015**

**Schedule E-8**  
**Page 1 of 1**  
**Preparer: Jared Deason**

**Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.**

<b>Line No.</b>	<b>(1) Type</b>	<b>(2) Description</b>
1		
2		

1 Utilities Inc., of Florida - Lake Placid does not have any outstanding contracts or agreements having rates or conditions  
2 different from those on the approved tariffs; therefore this schedule is not applicable.

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 160101-WS  
Test Year Ended: 12/31/2015

Schedule: E-9  
Page 1 of 1  
Preparer: Jared Deason

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How Collected From Customers	(5) Type Agreement
----------	------------------------	---------------------	---------------	-------------------------------------	-----------------------

1 Utilities Inc., of Florida - Lake Placid does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this  
2 schedule is not applicable.

**Service Availability Charges Schedule**  
**Company: Utilities, Inc. of Florida - Lake Placid**  
**Docket No.: 160101-WS**  
**Test Year Ended: 12/31/2015**  
**Interim [ ] Final [x]**  
**Historical [x] Projected [ ]**  
**Water [ X] Sewer [X ]**

**Florida Public Service Commission**  
**Schedule E-10**  
**Page 1 of 1**  
  
**Preparer: Jared Deason**

**Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.). If no change is proposed, then this schedule is not required.**

Line No.	(1) Type Charge	(2) Water		(3) Sewer	
		(4) Present Charges	(5) Proposed Charges	(6) Present Charges	(7) Proposed Charges
1	Utilites Inc., of Florida - Lake Placid is not proposing a change to its present service availability charges; therefore this schedule				
2	is not applicable.				

**Guaranteed Revenues Received**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Lake Placid**  
**Docket No.: 160101-WS**  
**Test Year Ended: 12/31/2015**  
**Water [X] or Sewer [X]**  
**Historic [X] or Projected [ ]**

**Schedule: E-11**  
**Page 1 of 1**  
**Preparer: Jared Deason**

**Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.**

<b>Line No.</b>	<b>(1) For the Year Ended</b>	<b>(2) Residential</b>	<b>(3) General Service</b>	<b>(4) Other</b>	<b>(5) Total</b>
-----------------	---------------------------------------	----------------------------	------------------------------------	----------------------	----------------------

- 1 Utilites Inc., of Florida - Lake Placid 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 - Lake Placid**  
**Docket No.: 160101-WS**  
**Test Year Ended: 12/31/2015**  
**Water [X] or Sewer [X]**

**Schedule: E-12**  
**Page 1 of 1**  
**Preparer: Jared Deason**

**Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity**

---

**Line No**

- 1 Utilites Inc., of Florida - Lake Placid does not have any industrial customers whose utilization exceeds an average of 350,000
- 2 GPD; therefore this schedule is not applicable

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 160101-WS  
Test Year Ended: 12/31/2015  
Water [X] or Sewer [X]

Schedule: E-13  
Page 1 of 1  
Preparer: Jared Deason

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Test Year Consumption (000)	Proj. Factor	Project. TY Consumption (000)	Present Rates	Projected TY Revenue	Proposed Rates	Proj. Rev. Requirement

1 Utilities Inc., of Florida - Lake Placid is not utilizing a projected test year; therefore this schedule is not applicable.

**Billing Analysis Schedules**

**Florida Public Service Commission**

**Company:** Utilities, Inc. of Florida - Lake Placid  
**Docket No.:** 160101-WS  
**Test Year Ended:** 12/31/2015  
**Water [x] or Sewer [x]**

**Schedule:** E-14  
**Page 1 of 1**  
**Preparer:** Jared Deason

**Customer Class:**

**Meter Size:** all

**Explanation:** Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption	Number	Cumulative	Gallons	Cumulative	Reversed	Consolidated	Percentage
Line No.	Level	of Bills	Bills	Consumed (1)x(2)	Gallons	Bills	Factor [(1)x(6)]+(5)	of Total

The billing analysis is contained in Volume II

**CLASS A and B  
WATER AND/OR WASTEWATER UTILITIES**

**FINANCIAL, RATE  
AND ENGINEERING  
MINIMUM FILING  
REQUIREMENTS**

OF

**Utilities, Inc. of Florida - Longwood**  
Docket No.: 160101 - WS

**VOLUME I**



**FOR THE**

**Test Year Ended: December 31, 2015**



**CLASS A AND B WATER AND/OR SEWER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS**

**INDEX**

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A-3	2	Adjustments to Rate Base - Final
A-4	3	Annual Plant Additions and Balances
A-6	4	Sewer Plant in Service by Primary Account
A-7	6	Summary of Non-Used & Useful Plant
A-8	7	Annual Accumulated Depreciation Additions and Balances
A-10	8	Sewer Accumulated Depreciation by Primary Account
A-11	10	Annual CIAC Additions and Balances
A-12	11	CIAC by Classification
A-13	13	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	14	Accumulated Amortization of CIAC by Classification
A-15	16	Schedule of AFUDC Rates Used
A-16	17	Annual Advances for Construction Additions and Balances
A-17	18	Calculation of Working Capital Allowance
A-18	19	Comparative Balance Sheet - Assets
A-19	21	Comparative Balance Sheet - Liabilities & Owners' Equity
<b><u>NET OPERATING INCOME</u></b>		
B-2	23	Schedule of Sewer Operating Statement - Final
B-3	24	Adjustments to Operating Income - Final
B-4	26	Test Year Operating Revenues
B-6	27	Operation and Maintenance Expenses by Month - Sewer
B-8	28	Comparative Operation and Maintenance Expenses - Sewer
B-9	29	Schedule of Test Year Contractual Services
B-10	30	Analysis of Rate Case Expense
B-11	31	Analysis of Major Maintenance Projects - Water and Sewer
B-12	32	Schedule of Allocated Expenses
B-14	45	Depreciation Expense - Sewer
B-15	46	Schedule of Taxes Other than Income
<b><u>INCOME TAX</u></b>		
C-1	47	Reconciliation of Total Income Tax Provision - Final
C-2	48	State and Federal Income Tax Calculation - Current -Final
C-3	49	Schedule of Interest in Tax Expense Calculation
C-4	50	Book/Tax Differences - Permanent
C-5	51	Deferred Tax Expense - Final
C-6	52	Accumulated Deferred Income Taxes - Final
C-7	55	Investment Tax Credits
C-8	56	Parent(s) Debt Information
C-9	57	Income Tax Returns
C-10	58	Miscellaneous Tax Information
<b><u>COST OF CAPITAL</u></b>		
D-1	59	Requested Cost of Capital - Final
D-2	60	Reconciliation of Capital Structure to Requested Rate Base - Final
D-3	61	Preferred Stock Outstanding
D-4	62	Short-Term Debt
D-5	63	Long-Term Debt
D-6	64	Variable Rate Long-Term Debt
D-7	65	Schedule of Customer Deposits

**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>
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F-2	80	Gallons of Wastewater Treated
F-4	81	Wastewater Treatment Plant Data
F-6	82	Used and Useful Calculations - Wastewater Treatment Plant
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F-8	84	Margin Reserve Calculations - Water and Wastewater
F-9	85	Equivalent Residential Connections - Water
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## Schedule of Wastewater Rate Base

Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Schedule Year Ended: December 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.

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 4,241,539	\$ (1,370,082) (A)	\$ 2,871,457	A-3, A-6
2					
3	Utility Land & Land Rights	229,155	- (A)	229,155	A-3, A-6
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work in Progress	15,656	(15,656) (B)	-	A-3
8					
9	Less: Accumulated Depreciation	(2,332,580)	1,973,543 (C)	(359,038)	A-3, A-10
10					
11	Less: CIAC	(1,675,009)	(D)	(1,675,009)	A-3, A-12
12					
13	Accumulated Amortization of CIAC	1,635,514	(D)	1,635,514	A-3, A-14
14					
15	Acquisition Adjustments	(369)	369 (E)	-	A-18
16					
17	Accum. Amort. of Acq. Adjustments	37	(37) (F)	-	A-18
18					
19	Advances For Construction				A-3, A-16
20					
21	Working Capital Allowance	-	13 (G)	13	A-3, A-17
22					
23	Total Rate Base	\$ 2,113,943	\$ 588,151	\$ 2,702,093	

## Schedule of Adjustments to Rate Base

Company: Utilities, Inc. of Florida - Longwood

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

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	<b>(A) Utility Plant in Service</b>		
2	(1) Pro Forma Plant Additions		
3	360.2 Collection System - Force (relocation)		170,000
4	360.2 Collection System - Force (I&I and remediation)		440,000
5	390.7 GIS system - allocated portion		16,628
6	391.7 Vehicle major upgrade - allocated portion		1,063
7	391.7 Vehicle Replacement Program - allocated portion		16,132
8	Total Pro Forma Plant Additions		<u>\$ 643,823</u>
9	(2) Pro Forma Plant Transfer		
10	355.4 Shadow Hills Electrical Generator (transfer to Sanlando)	\$	(89,900)
11			
12	(3) Plant retired during the test year related to Pro Forma		
13	360.2 Collection System - Force		(127,500)
14	391.7 Vehicle Replacement Program - allocated portion		(12,099)
15	Wastewater Treatment Plant Retirement		
16	354.4 Structures & Improvements		(1,305,654)
17	380.4 Treatment & Disposal Equipment		(451,809)
18	381.4 Plant Sewers		(17,134)
19	382.4 Outfall Sewer Lines		(900)
20	389.4 Other Plant & Misc. Equipment		(8,909)
21	Total Pro Forma Plant Retirements		<u>(1,924,005)</u>
22	<b>Total Adjustments to Utility Plant in Service</b>		<u><u>\$ (1,370,082)</u></u>
23			
24	<b>(B) Non-Used &amp; Useful Plant</b>		
25			
26	<b>(C) Construction Work in Progress</b>		
27	To remove from rate base average construction work in progress	\$	<u>(15,656)</u>
28	<b>Total Construction Work in Progress</b>		<u><u>\$ (15,656)</u></u>
29			
30	<b>(D) Accumulated Depreciation</b>		
31	(1) 390.7 Correct depreciation of Project Phoenix (10 yr)	\$	<u>(20,826)</u>
32	(2) Additions related to Pro Forma		
33	360.2 Collection System - Force (replacement)		2,834
34	360.2 Collection System - Force (I&I and remediation)		4,889
35	390.7 GIS system - allocated portion		1,386
36	391.7 Vehicle major upgrade - allocated portion		107
37	391.7 Vehicle Replacement Program - allocated portion		1,613
38	Total Adjustments Accumulated Depreciation- Pro Forma Additions		<u>\$ 10,828</u>
39	(3) Pro Forma Plant Transfer		
40	355.4 Shadow Hills Electrical Generator (transfer to Sanlando)	\$	(39,539)
41			
42	(4) Plant retired related to Pro Forma		
43	360.2 Collection System - Force		(127,500)
44	391.7 Vehicle Replacement Program - allocated portion		(12,099)
45	Wastewater Treatment Plant Retirement		
46	354.4 Structures & Improvements		(1,305,654)
47	380.4 Treatment & Disposal Equipment		(451,809)
48	381.4 Plant Sewers		(17,134)
49	382.4 Outfall Sewer Lines		(900)
50	389.4 Other Plant & Misc. Equipment		(8,909)
51	Total Pro Forma Retirements		<u>(1,924,005)</u>
52	<b>Adjustments to Test Year Accumulated Depreciation</b>		<u><u>\$ (1,973,543)</u></u>
53			
54	<b>(E) Contribution in Aid of Construction</b>		
55			
56	<b>(F) To remove Acquisition Adjustment</b>		
57		\$	<u>369</u>
58	<b>(F) To remove Accumulated Amortization of Acquisition Adjustment</b>		
59		\$	<u>(37)</u>
60			
61	<b>(G) Working Capital per Schedule A-17</b>		
62	Balance sheet method per Schedule A-17	\$	<u>13</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 - Longwood  
Docket No.: 160101 - WS  
Test Year Ended: December 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, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/08 Balance per Books*		4,151,080
2	Additions		62,280
3	Retirements		
4	Adjustments (rounding)		(1)
5	12/31/09 Balance per Books		4,213,359
6	Adjustments per Docket No. 090381		(85,664)
7	Additions		72,746
8	Retirements		(7,903)
9	Adjustments (rounding)		1
10	12/31/10 Balance per Books		4,192,539
11	Additions		68,512
12	Retirements		(6,041)
13	Adjustments		-
14	12/31/11 Balance per Books		4,255,010
15	Additions		59,688
16	Retirements		(29,606)
17	Adjustments		
18	12/31/12 Balance per Books		4,285,092
19	Additions		93,906
20	Retirements		(15,867)
21	Adjustments (rounding)		1
22	12/31/13 Balance per Books		4,363,132
23	Additions		87,964
24	Retirements		(12,546)
25	Adjustments (rounding)		1
26	12/31/14 Balance per Books		4,438,551
27	Additions		87,493
28	Retirements		
29	Adjustments		(1,370,082)
30	12/31/15 Balance per Books		4,526,044
31			
32	* Rate base was last established for historical year 2008 in PSC Order No. 10-0407-PAA-SU		

Schedule of Wastewater Plant in Service By Primary Account  
Test Year Average Balance

Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Schedule Year Ended: December 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)	(3)	(4)	(5)	(6)	(7)	(8)
		Prior Year 12/31/14	Test Year 12/31/15	13 Month Average Balance	Adjustments A-3	Adjusted Average	Non-Used & Useful %	Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>							
2	351.1 Organization	\$ 88,546	\$ 88,546	\$ 88,546		\$ 88,546		
3	352.1 Franchises	54	52	53		53		
4	389.1 Other Plant & Misc. Equipment	-	-	-		-		
5	<b>COLLECTION PLANT</b>							
6	353.2 Land & Land Rights	-	-	-		-		
7	354.2 Structures & Improvements	7,550	7,550	7,550		7,550		
8	355.2 Power Gen Equipment	445	445	445		445		
9	360.2 Collection Sewers - Force	23,567	23,870	23,800	482,500	506,300		
10	361.2 Collection Sewers - Gravity	1,101,839	1,105,121	1,103,714		1,103,714		
11	362.2 Special Collecting Structures	-	-	-		-		
12	363.2 Services to Customers	80,006	80,288	80,028		80,028		
13	364.2 Flow Measuring Devices	876	1,240	904		904		
14	365.2 Flow Measuring Installations	-	-	-		-		
15	389.2 Other Plant & Misc. Equipment	-	-	-		-		
16	<b>SYSTEM PUMPING PLANT</b>							
17	353.3 Land & Land Rights	-	-	-		-		
18	354.3 Structures & Improvements	661,852	706,410	675,460		675,460		
19	370.3 Receiving Wells	5,734	5,734	5,734		5,734		
20	371.3 Pumping Equipment	(6,743)	(998)	(4,533)		(4,533)		
21	389.3 Other Plant & Misc. Equipment	2,378	2,378	2,378		2,378		
22	<b>TREATMENT AND DISPOSAL PLANT</b>							
23	353.4 Land & Land Rights	-	-	-		-		
24	354.4 Structures & Improvements	1,300,805	1,308,362	1,305,654	(1,305,654)	-		
25	355.4 Power Gen Equip	-	-	-		-		
26	380.4 Treatment & Disposal Equipment	531,646	559,681	541,709	(541,709)	-		
27	381.4 Plant Sewers	17,134	17,134	17,134	(17,134)	-		
28	382.4 Outfall Sewer Lines	-	3,902	900	(900)	-		
29	389.4 Other Plant & Misc. Equipment	8,909	8,909	8,909	(8,909)	-		
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>							
31	353.5 Land & Land Rights	-	-	-		-		
32	354.3 Structure & Improvements	-	-	-		-		
33	371.5 Pumping Equipment WTP	-	-	-		-		
34	371.6 Pumping Equipment Dist	-	-	-		-		
35	374.6 Reuse Distribution Reservoirs	10,849	11,333	11,234		11,234		
36	375.6 Reuse Transmission & Distribution	393	393	393		393		
37	389.5 Other Plant & Misc Equipment	-	-	-		-		
38	366.6 Reuse Services	-	-	-		-		
39	367.6 Reuse Mtr Installations	-	-	-		-		
40	<b>GENERAL PLANT</b>							
41	353.7 Land & Land Rights	229,168	229,139	229,155		229,155		
42	354.7 Structures & Improvements	(9,249)	(10,488)	(9,872)		(9,872)		
43	390.7 Office Furniture & Equipment	228,542	222,273	225,645	16,628	242,273		
44	391.7 Transportation Equipment	78,403	78,730	79,923	5,096	85,019		
45	392.7 Stores Equipment	-	-	-		-		
46	393.7 Tools, Shop & Garage Equipment	20,899	21,201	20,933		20,933		
47	394.7 Laboratory Equipment	3,127	3,127	3,127		3,127		
48	395.7 Power Operated Equipment	1,579	1,579	1,579		1,579		
49	396.7 Communication Equipment	7,319	7,210	7,269		7,269		
50	397.7 Miscellaneous Equipment	14,931	14,931	14,931		14,931		
51	398.7 Other Plant - Allocations	27,992	27,992	27,992		27,992		
52	Total	\$ 4,438,551	\$ 4,526,044	\$ 4,470,694	\$ (1,370,082)	\$ 3,100,612		

Schedule of Wastewater Plant in Service By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Longwood

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-6

Page 2 of 2

Preparer: Deborah Swain

Recap Schedules: A-2, A-4

Line No.	Account No. and Name	(1) Dec-14	(2) Jan-15	(3) Feb-15	(4) Mar-15	(5) Apr-15	(6) May-15	(7) Jun-15	(8) Jul-15	(9) Aug-15	(10) Sep-15	(11) Oct-15	(12) Nov-15	(13) Dec-15	(14) Average	(15) 13- Month Average
1	<b>INTANGIBLE PLANT</b>															
2	351.1 Organization	\$ 88,546	\$ 88,546	\$ 88,546	\$ 88,546	\$ 88,546	\$ 88,546	\$ 88,546	\$ 88,546	\$ 88,546	\$ 88,546	\$ 88,546	\$ 88,546	\$ 88,546	\$ 88,546	\$ 88,546
3	352.1 Franchises	54	54	54	53	53	53	53	53	53	52	52	52	52	53	53
4	389.1 Other Plant & Misc. Equipment															
5	<b>COLLECTION PLANT</b>															
6	353.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	7,550	7,550	7,550	7,550	7,550	7,550	7,550	7,550	7,550	7,550	7,550	7,550	7,550	7,550	7,550
8	355.2 Power Gen Equipment	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445
9	360.2 Collection Sewers - Force	23,567	23,607	23,607	23,829	23,829	23,870	23,870	23,870	23,870	23,870	23,870	23,870	23,870	23,870	23,800
10	361.2 Collection Sewers - Gravity	1,101,839	1,103,243	1,103,183	1,103,264	1,103,627	1,103,627	1,103,627	1,103,627	1,103,903	1,104,114	1,104,114	1,104,638	1,105,121	1,103,714	1,103,714
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	80,006	80,006	80,006	80,006	80,006	80,006	80,006	80,006	80,006	80,006	80,006	80,006	80,288	80,028	80,028
13	364.2 Flow Measuring Devices	876	876	876	876	876	876	876	876	876	876	876	876	1,240	904	904
14	365.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	<b>SYSTEM PUMPING PLANT</b>															
17	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	354.3 Structures & Improvements	661,852	664,125	666,217	666,338	668,582	668,864	673,331	673,412	678,517	682,377	682,377	688,580	706,410	675,460	675,460
19	370.3 Receiving Wells	5,734	5,734	5,734	5,734	5,734	5,734	5,734	5,734	5,734	5,734	5,734	5,734	5,734	5,734	5,734
20	371.3 Pumping Equipment	(6,743)	(6,743)	(6,743)	(6,743)	(6,743)	(6,743)	(6,743)	(6,743)	(998)	(998)	(998)	(998)	(998)	(4,533)	(4,533)
21	389.3 Other Plant & Misc. Equipment	2,378	2,378	2,378	2,378	2,378	2,378	2,378	2,378	2,378	2,378	2,378	2,378	2,378	2,378	2,378
22	<b>TREATMENT AND DISPOSAL PLANT</b>															
23	353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	354.4 Structures & Improvements	1,300,805	1,302,275	1,302,275	1,305,782	1,305,782	1,305,782	1,305,782	1,305,782	1,305,782	1,308,362	1,308,362	1,308,362	1,308,362	1,305,654	1,305,654
25	355.4 Power Gen Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	380.4 Treatment & Disposal Equipment	531,646	531,646	531,646	531,646	531,646	531,646	531,646	531,646	550,606	559,406	559,681	559,681	559,681	541,709	541,709
27	381.4 Plant Sewers	17,134	17,134	17,134	17,134	17,134	17,134	17,134	17,134	17,134	17,134	17,134	17,134	17,134	17,134	17,134
28	382.4 Outfall Sewer Lines	-	-	-	-	-	-	-	-	-	-	3,902	3,902	3,902	900	900
29	389.4 Other Plant & Misc. Equipment	8,909	8,909	8,909	8,909	8,909	8,909	8,909	8,909	8,909	8,909	8,909	8,909	8,909	8,909	8,909
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>															
31	353.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	354.3 Structure & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	371.5 Pumping Equipment WTP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	371.6 Pumping Equipment Dist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	374.6 Reuse Distribution Reservoirs	10,849	10,849	11,010	11,333	11,333	11,333	11,333	11,333	11,333	11,333	11,333	11,333	11,333	11,234	11,234
36	375.6 Reuse Transmission & Distribution	393	393	393	393	393	393	393	393	393	393	393	393	393	393	393
37	389.5 Other Plant & Misc Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	366.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	367.6 Reuse Mtr Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	<b>GENERAL PLANT</b>															
41	353.7 Land & Land Rights	229,168	229,169	229,160	229,157	229,161	229,159	229,159	229,156	229,154	229,146	229,145	229,143	229,139	229,155	229,155
42	354.7 Structures & Improvements	(9,249)	(9,228)	(9,640)	(9,880)	(9,692)	(9,806)	(9,715)	(9,819)	(9,943)	(10,234)	(10,354)	(10,287)	(10,488)	(9,872)	(9,872)
43	390.7 Office Furniture & Equipment	228,542	228,571	225,873	224,898	226,354	226,013	227,095	226,215	226,341	224,173	223,637	223,401	222,273	225,645	225,645
44	391.7 Transportation Equipment	78,403	78,432	77,995	82,614	82,088	81,866	82,065	79,377	78,976	79,700	79,476	79,277	78,730	79,923	79,923
45	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	393.7 Tools, Shop & Garage Equipment	20,899	20,901	20,866	20,819	20,835	20,819	20,818	21,033	21,014	20,990	20,973	20,958	21,201	20,933	20,933
47	394.7 Laboratory Equipment	3,127	3,127	3,127	3,127	3,127	3,127	3,127	3,127	3,127	3,127	3,127	3,127	3,127	3,127	3,127
48	395.7 Power Operated Equipment	1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579
49	396.7 Communication Equipment	7,319	7,320	7,288	7,275	7,289	7,284	7,286	7,271	7,264	7,237	7,231	7,226	7,210	7,269	7,269
50	397.7 Miscellaneous Equipment	14,931	14,931	14,931	14,931	14,931	14,931	14,931	14,931	14,931	14,931	14,931	14,931	14,931	14,931	14,931
51	398.7 Other Plant - Allocations	27,992	27,992	27,992	27,992	27,992	27,992	27,992	27,992	27,992	27,992	27,992	27,992	27,992	27,992	27,992
52	Total	\$ 4,438,551	\$ 4,443,822	\$ 4,442,392	\$ 4,449,987	\$ 4,453,745	\$ 4,453,367	\$ 4,459,207	\$ 4,456,089	\$ 4,485,553	\$ 4,499,129	\$ 4,502,402	\$ 4,508,737	\$ 4,526,044	\$ 4,470,694	\$ 4,470,694

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Schedule Year Ended: December 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	<b>WATER</b>			
2				
3	Plant in Service		\$	-
4				
5	Land			-
6				
7	Accumulated Depreciation			-
8				
9	Other (Explain)			
10				
11				
12	Total	\$ -	\$ -	N/A
13	<b>WASTEWATER</b>			
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**

**Company: Utilities, Inc. of Florida - Longwood**

**Docket No.: 160101 - WS**

**Test Year Ended: December 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, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.**

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/08 Balance per Books		1,951,763
2	Additions		151,529
3	Retirements		
4	Adjustments		
5	12/31/09 Balance per Books		2,103,292
6	Adjustments per Docket No. 090381		(131,652)
7	Additions		(232,462)
8	Retirements		(7,903)
9	Adjustments		
10	12/31/10 Balance per Books		1,731,275
11	Additions		150,970
12	Retirements		(6,041)
13	Adjustments		
14	12/31/11 Balance per Books		1,876,204
15	Additions		151,589
16	Retirements		(29,606)
17	Adjustments		
18	12/31/12 Balance per Books		1,998,187
19	Additions		148,339
20	Retirements		(15,867)
21	Adjustments		
22	12/31/13 Balance per Books		2,130,659
23	Additions		150,230
24	Retirements		(12,546)
25	Adjustments		
26	12/31/14 Balance per Books		2,268,343
27	Additions		141,548
28	Retirements		(8,920)
29	Adjustments		
30	Rounding		1
31	12/31/15 Balance per Books		2,400,972
32			
33			
34	* Rate base was last established for historical year 2008 in PSC Order No. 10-0407-PAA-SU		

Schedule of Wastewater Accumulated Depreciation By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Longwood

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Preparer: Deborah Swain

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Avg Balance	(5) Adjustments A-3	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>							
2	351.1 Organization	\$ 23,346	\$ 24,675	\$ 23,857		\$ 23,857		
3	352.1 Franchises	10	10	10		10		
4	389.1 Other Plant & Misc. Equipment	-	-	-		-		
5	<b>COLLECTION PLANT</b>							
6	353.2 Land & Land Rights	-	-	-		-		
7	354.2 Structures & Improvements	779	985	881		881		
8	355.2 Power Gen Equipment	142	165	153		153		
9	360.2 Collection Sewers - Force	5,347	6,141	5,744	(119,778)	(114,034)		
10	361.2 Collection Sewers - Gravity	515,235	543,054	529,121		529,121		
11	362.2 Special Collecting Structures	-	-	-		-		
12	363.2 Services to Customers	32,426	34,532	33,479		33,479		
13	364.2 Flow Measuring Devices	630	806	718		718		
14	365.2 Flow Measuring Installations	-	-	-		-		
15	389.2 Other Plant & Misc. Equipment	-	-	-		-		
16	<b>SYSTEM PUMPING PLANT</b>							
17	353.3 Land & Land Rights	-	-	-		-		
18	354.3 Structures & Improvements	385,092	403,304	392,040		392,040		
19	370.3 Receiving Wells	3,345	3,536	3,440		3,440		
20	371.3 Pumping Equipment	(49,888)	(50,130)	(50,045)		(50,045)		
21	389.3 Other Plant & Misc. Equipment	(4,377)	(4,244)	(4,310)		(4,310)		
22	<b>TREATMENT AND DISPOSAL PLANT</b>							
23	353.4 Land & Land Rights	-	-	-		-		
24	354.4 Structures & Improvements	(252,224)	(211,304)	(231,779)	(1,305,654)	(1,537,433)		
25	355.4 Gen Equipment	-	-	-		-		
26	380.4 Treatment & Disposal Equipment	406,079	441,225	422,905	(491,348)	(68,443)		
27	381.4 Plant Sewers	(9,900)	(9,436)	(9,669)	(17,134)	(26,803)		
28	382.4 Outfall Sewer Lines	-	33	5	(900)	(895)		
29	389.4 Other Plant & Misc. Equipment	3,099	3,594	3,346	(8,909)	(5,563)		
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>							
31	354.6 Structures & Improvements	-	-	-		-		
32	371.5 Pumping Equipment WTP	-	-	-		-		
33	371.6 Pumping Equipment Dist	-	-	-		-		
34	374.6 Reuse Distribution Reservoirs	470	775	622		622		
35	375.6 Reuse Transmission & Dist	25	34	29		29		
36	389.5 Other Plant & Misc Equipment	-	-	-		-		
37	366.6 Reuse Services	-	-	-		-		
38	367.6 Reuse Mtr Installations	-	-	-		-		
39	<b>GENERAL PLANT</b>							
40	353.7 Land & Land Rights	-	-	-		-		
41	354.7 Structures & Improvements	902,083	888,754	895,019		895,019		
42	390.7 Office Furniture & Equipment	189,674	205,449	198,085	(19,441)	178,645		
43	391.7 Transportation Equipment	63,048	61,952	63,429	(10,380)	53,050		
44	393.7 Tools, Shop & Garage Equipment	18,435	19,482	18,972		18,972		
45	394.7 Laboratory Equipment	3,168	3,376	3,272		3,272		
46	395.7 Power Operated Equipment	373	504	438		438		
47	396.7 Communication Equipment	11,437	12,105	11,776		11,776		
48	397.7 Miscellaneous Equipment	18,931	19,927	19,429		19,429		
49	398.8 Other Tangible Plant	1,557	1,668	1,613		1,613		
50	398.7 Other Plant - Allocations	-	-	-		-		
51	Total	\$ 2,268,343	\$ 2,400,972	\$ 2,332,580	\$ (1,973,543)	\$ 359,038		

Schedule of Wastewater Accumulated Depreciation By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Longwood

Docket No.: 160101 - W5

Schedule Year Ended: December 31, 2015

Historic [X] Projected [ ]

Explanation:

Florida Public Service Commission

Schedule: A-10

Page 2 of 2

Preparer: Deborah Swain

Recap Schedules: A-2, A-8

Line No.	Account No. and Name	(1) Dec-14	(2) Jan-15	(3) Feb-15	(4) Mar-15	(5) Apr-15	(6) May-15	(7) Jun-15	(8) Jul-15	(9) Aug-15	(10) Sep-15	(11) Oct-15	(12) Nov-15	(13) Dec-15	(14) Dec-15	(15) 13- Month Average
1	<b>INTANGIBLE PLANT</b>															
2	351.1 Organization	\$ 23,346	\$ 23,346	\$ 23,346	\$ 23,346	\$ 23,494	\$ 23,642	\$ 23,789	\$ 23,937	\$ 24,084	\$ 24,232	\$ 24,379	\$ 24,527	\$ 24,675	\$ 24,823	23,857
3	352.1 Franchises	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
4	389.1 Other Plant & Misc. Equipment															
5	<b>COLLECTION PLANT</b>															
6	353.2 Land & Land Rights															
7	354.2 Structures & Improvements	779	798	818	838	857	877	867	886	906	926	945	965	985	985	881
8	355.2 Power Gen Equipment	142	144	146	148	150	152	153	155	157	159	161	163	165	165	153
9	360.2 Collection Sewers - Force	5,347	5,413	5,478	5,545	5,611	5,677	5,743	5,810	5,876	5,942	6,009	6,075	6,141	6,141	5,744
10	361.2 Collection Sewers - Gravity	515,235	517,558	519,820	522,142	524,465	526,787	529,110	531,433	533,757	536,081	538,404	540,729	543,054	543,054	529,121
11	362.2 Special Collecting Structures															
12	363.2 Services to Customers	32,426	32,601	32,777	32,952	33,128	33,303	33,479	33,654	33,829	34,005	34,180	34,356	34,532	34,532	33,479
13	364.2 Flow Measuring Devices	630	645	660	674	689	703	718	733	747	762	776	791	806	806	718
14	365.2 Flow Measuring Installations															
15	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	<b>SYSTEM PUMPING PLANT</b>															
17	353.3 Land & Land Rights															
18	354.3 Structures & Improvements	385,092	387,306	384,728	386,949	386,546	388,775	390,560	392,805	394,198	396,472	398,747	401,042	403,304	403,304	392,040
19	370.3 Receiving Wells	3,345	3,361	3,377	3,393	3,408	3,424	3,440	3,456	3,472	3,488	3,504	3,520	3,536	3,536	3,440
20	371.3 Pumping Equipment	(49,888)	(49,919)	(49,951)	(49,982)	(50,013)	(50,044)	(50,075)	(50,107)	(50,138)	(50,169)	(50,200)	(50,231)	(50,262)	(50,293)	(50,324)
21	389.3 Other Plant & Misc. Equipment	(4,377)	(4,366)	(4,355)	(4,344)	(4,332)	(4,321)	(4,310)	(4,299)	(4,288)	(4,277)	(4,266)	(4,255)	(4,244)	(4,244)	(4,310)
22	<b>TREATMENT AND DISPOSAL PLANT</b>															
23	353.4 Land & Land Rights															
24	354.4 Structures & Improvements	(252,224)	(248,824)	(245,424)	(242,015)	(238,605)	(235,196)	(231,787)	(228,377)	(224,968)	(221,552)	(218,136)	(214,720)	(211,304)	(211,304)	(231,779)
25	355.4 Power Gen Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	371.4 Pumping Equipment															
27	380.4 Treatment & Disposal Equipment	406,079	408,540	411,002	413,463	415,924	418,386	420,847	423,308	425,769	428,230	430,691	433,152	435,613	438,074	422,905
28	381.4 Plant Sewers	(9,900)	(9,859)	(9,818)	(9,777)	(9,737)	(9,696)	(9,651)	(9,604)	(9,559)	(9,518)	(9,477)	(9,436)	(9,395)	(9,354)	(9,669)
29	382.4 Outfall Sewer Lines	-	-	-	-	-	-	-	-	-	-	11	22	33	44	5
30	389.4 Other Plant & Misc. Equipment	3,099	3,140	3,181	3,223	3,264	3,305	3,346	3,388	3,429	3,470	3,511	3,553	3,594	3,594	3,346
31	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>															
32	354.6 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	371.5 Pumping Equipment WTP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	371.6 Pumping Equipment Dist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	374.6 Reuse Distribution Reservoirs	470	495	519	545	570	596	621	647	672	698	724	749	775	775	622
36	375.6 Reuse Transmission & Distribution	25	26	26	27	28	29	29	30	31	32	32	33	33	34	29
37	389.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	366.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	367.6 Reuse Mtr Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	<b>GENERAL PLANT</b>															
41	353.7 Land & Land Rights															
42	354.7 Structures & Improvements	902,083	902,020	901,757	901,554	901,565	901,442	889,774	889,581	889,446	889,217	889,090	888,966	888,754	888,754	895,019
43	390.7 Office Furniture & Equipment	189,674	191,820	191,455	192,396	195,731	197,329	199,374	200,240	201,773	201,695	203,283	204,886	205,449	205,449	198,085
44	391.7 Transportation Equipment	63,048	63,932	64,014	66,470	66,431	66,789	67,312	60,175	60,522	60,878	61,328	61,729	61,952	61,952	63,429
45	393.7 Tools, Shop & Garage Equipment	18,435	18,546	18,616	18,673	18,799	18,889	18,995	19,066	19,154	19,237	19,327	19,418	19,482	19,482	18,972
46	394.7 Laboratory Equipment	3,168	3,185	3,203	3,220	3,237	3,255	3,272	3,290	3,307	3,324	3,342	3,359	3,376	3,376	3,272
47	395.7 Power Operated Equipment	373	384	395	406	416	427	438	449	460	471	482	493	504	504	438
48	396.7 Communication Equipment	11,437	11,499	11,544	11,598	11,666	11,724	11,786	11,838	11,895	11,940	11,998	12,055	12,105	12,105	11,776
49	397.7 Miscellaneous Equipment	18,931	19,014	19,097	19,180	19,263	19,346	19,429	19,512	19,595	19,678	19,761	19,844	19,927	19,927	19,429
50	398.8 Other Tangible Plant	1,557	1,567	1,576	1,585	1,594	1,604	1,613	1,622	1,631	1,641	1,650	1,659	1,668	1,668	1,613
51	398.7 Other Plant - Allocations															
52	Total	\$ 2,268,343	\$ 2,282,380	\$ 2,287,997	\$ 2,302,218	\$ 2,314,159	\$ 2,327,214	\$ 2,328,854	\$ 2,333,602	\$ 2,350,847	\$ 2,362,305	\$ 2,375,657	\$ 2,388,999	\$ 2,400,972	\$ 2,400,972	\$ 2,332,580

**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 - Longwood**

**Schedule: A-11**

**Docket No.: 160101 - WS**

**Page 1 of 1**

**Test Year Ended: December 31, 2015**

**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, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.**

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/08 Balance per Books*		1,661,914
2	Additions		937
3	Retirements		
4	Adjustments		
5	12/31/09 Balance per Books		1,662,851
6	Additions		5,649
7	Retirements		
8	Adjustments		
9	12/31/10 Balance per Books		1,668,500
10	Additions		6,160
11	Retirements		
12	Adjustments (rounding)		(1)
13	12/31/11 Balance per Books		1,674,659
14	Additions		266
15	Retirements		
16	Adjustments		
17	12/31/12 Balance per Books		1,674,925
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/13 Balance per Books		1,674,925
22	Additions		
23	Retirements		
24	Adjustments		
25	12/31/14 Balance per Books		1,674,925
26	Additions		271
27	Retirements		
28	Adjustments		
29	12/31/15 Balance per Books		1,675,196
30			
31	* Rate base was last established for historical year 2008 in PSC Order No. 10-0407-PAA-SU		

Schedule of Contributions in Aid of Construction By Classification  
Test Year Average Balance

Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Schedule Year Ended: December 31, 2015  
Historic  Projected

Schedule: A-12  
Page 1 of 2  
Preparer: Deborah Swain

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Prior Year 12/31/14	(3) Test year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	<b>WATER</b>							
2								
3	System Capacity Fees	\$ -	\$ -	\$ -		\$ -		-
4								
5	Contributed Lines/Mains	-	-	-		-		-
6								
7	Meters & Meter Installation Fees	-	-	-		-		-
8								
9	Contributed Property	-	-	-		-		-
10								
11	Other - Tap Fees	-	-	-		-		-
12								
13	Total	\$ -	\$ -	\$ -	\$ -	\$ -		-
14								
15	<b>WASTEWATER</b>							
16								
17	System Capacity Fees	\$ 6,851	7,122	\$ 6,935		\$ 6,935		-
18								
19	Contributed Lines/Mains	710,519	710,519	710,519		710,519		-
20								
21	Contributed Property	931,711	931,711	931,711		931,711		-
22								
23	Other - Tap Fees	25,844	25,844	25,844		25,844		-
24								
25								
26	Total	\$ 1,674,925	\$ 1,675,196	\$ 1,675,009	\$ -	\$ 1,675,009		-

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 - Longwood  
Docket No.: 160101 - WS  
Schedule Year Ended: December 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	<b>WATER</b>														
2															
3	System Capacity Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4															
5	Contributed Lines/Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6															
7	Meters & Meter Installation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
9	Contributed Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10															
11	Other - Tap Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12															
13	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14															
15															
16	<b>WASTEWATER</b>														
17															
18	System Capacity Fees	\$ 6,851	\$ 6,851	\$ 6,851	\$ 6,851	\$ 6,851	\$ 6,851	\$ 6,851	\$ 6,851	\$ 6,851	\$ 7,122	\$ 7,122	\$ 7,122	\$ 7,122	6,935
19															
20	Contributed Lines/Mains	710,519	710,519	710,519	710,519	710,519	710,519	710,519	710,519	710,519	710,519	710,519	710,519	710,519	710,519
21															
22	Contributed Property	931,711	931,711	931,711	931,711	931,711	931,711	931,711	931,711	931,711	931,711	931,711	931,711	931,711	931,711
23															
24	Other - Tap Fees	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844
25															
26															
27	Total	\$ 1,674,925	\$ 1,674,925	\$ 1,674,925	\$ 1,674,925	\$ 1,674,925	\$ 1,674,925	\$ 1,674,925	\$ 1,674,925	\$ 1,674,925	\$ 1,675,196	\$ 1,675,196	\$ 1,675,196	\$ 1,675,196	\$ 1,675,009

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 - Longwood**

**Schedule: A-13**

**Docket No.: 160101 - WS**

**Page 1 of 1**

**Test Year Ended: December 31, 2015**

**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, 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. Show any retirements as adjustments.**

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/08 Balance per Books*		1,285,603
2	Additions		48,508
3	Retirements		
4	Contributed Lines/Mains		
5	12/31/09 Balance per Books		1,334,111
6	Adjustments per Docket No. 090381		24,317
7	Additions		51,380
8	Retirements		
9	Adjustments (rounding)		(1)
10	12/31/10 Balance per Books		1,409,807
11	Additions		50,121
12	Retirements		
13	Adjustments (rounding)		
14	12/31/11 Balance per Books		1,459,928
15	Additions		50,243
16	Retirements		
17	Adjustments		
18	12/31/12 Balance per Books		1,510,171
19	Additions		50,116
20	Retirements		
21	Adjustments		(85)
22	12/31/13 Balance per Books		1,560,202
23	Additions		50,217
24	Retirements		
25	Adjustments		(7)
26	12/31/14 Balance per Books		1,610,412
27	Additions		50,206
28	Retirements		
29	Adjustments		
30	Rounding		(1)
31	12/31/15 Balance per Books		1,660,617
32			
33			
34	* Rate base was last established for historical year 2008 in PSC Order No. 10-0407-PAA-SU		

Schedule of Accumulated Amortization of CIAC  
Test Year Average Balance - Water and WastewaterSchedule: A-14  
Page 1 of 2  
Preparer: Deborah SwainCompany: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Schedule Year Ended: December 31, 2015  
Historic  Projected 

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average projected year.

Line No.	(1) Description	(2) Prior Year 12/31/14	(3) Test year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	<b>WATER</b>							
2								
3	System Capacity Fees		\$ -	\$ -		\$ -		
4								
5	Contributed Lines/Mains		-	-		-		
6								
7	Meters & Meter Installation Fees		-	-		-		
8								
9	Contributed Property		-	-		-		
10								
11	Other - Tap Fees		-	-		-		
12								
13	Total		\$ -	\$ -	\$ -	\$ -		
14								
15								
16	<b>WASTEWATER</b>							
17								
18	System Capacity Fees		964	\$ 877		\$ 877		
19								
20	Contributed Lines/Mains		635,633	627,919		627,919		
21								
22	Contributed Property		1,010,661	993,682		993,682		
23								
24	Other - Tap Fees		13,359	13,036		13,036		
25								
26								
27	Total		\$ 1,660,617	\$ 1,635,514	\$ -	\$ 1,635,514		

Recap Schedules: A-1,A-2,A-13



Schedule of Accumulated Amortization of CIAC  
 Test Year Average Balance - Water and Wastewater

Schedule: A-14

Page 2 of 2

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Longwood  
 Docket No.: 160101 - WS  
 Schedule Year Ended: December 31, 2015  
 Historic [X] Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average projected year.

Line No.	(1) Description	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month
1	<b>WATER</b>														
2															
3	System Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4															
5	Contributed Lines/Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6															
7	Meters & Meter Installation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
9	Contributed Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10															
11	Other - Tap Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12															
13	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14															
15															
16	<b>WASTEWATER</b>														
17															
18	System Capacity Fees	\$ 791	\$ 805	\$ 819	\$ 833	\$ 848	\$ 862	\$ 876	\$ 890	\$ 905	\$ 920	\$ 934	\$ 949	\$ 964	\$ 877
19															
20	Contributed Lines/Mains	620,205	621,491	622,777	624,062	625,348	626,634	627,919	629,205	630,490	631,776	633,062	634,347	635,633	627,919
21															
22	Contributed Property	976,703	979,532	982,362	985,192	988,022	990,852	993,682	996,512	999,342	1,002,171	1,005,001	1,007,831	1,010,661	993,682
23															
24	Other - Tap Fees	12,713	12,767	12,821	12,874	12,928	12,982	13,036	13,090	13,144	13,198	13,251	13,305	13,359	13,036
25															
26															
27	Total	\$ 1,610,412	\$ 1,614,595	\$ 1,618,779	\$ 1,622,962	\$ 1,627,146	\$ 1,631,330	\$ 1,635,513	\$ 1,639,697	\$ 1,643,880	\$ 1,648,065	\$ 1,652,249	\$ 1,656,433	\$ 1,660,617	\$ 1,635,514

Recap Schedules: A-1,A-2,A-13

**Schedule of Annual AFUDC Rates Used****Florida Public Service Commission****Company: Utilities, Inc. of Florida - Longwood****Schedule: A-15****Docket No.: 160101 - WS****Page 1 of 1****Test Year Ended: December 31, 2015****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

Exhibit DDS-1  
Page 424 of 1529

Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Schedule Year Ended: December 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

Company: Utilities, Inc. of Florida - Longwood

Docket No.: 160101 - WS

Schedule Year Ended: December 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	\$	-
4	Accounts Rec less Accum. Provision for Uncoll Accts		80,732
5	Materials & Supplies		349
6	Misc. Current & Accrued Assets		-
7	Deferred Tax Debits		-
8	Current & Accrued Liabilities(13 Month Average)		
9	Accounts Payable	\$	(16,974)
10	Accrued Taxes		(60,902)
11	Accrued Interest		(3,192)
12	Misc. Current & Accrued Liabilities		-
13			
14	Working Capital (Balance Sheet Method)	\$	13
15			
16			
17			
18	<u>Interim Rates</u>		
19	Current & Accrued Assets (13 Month Average)		
20	Cash	\$	-
21	Accounts Rec less Accum. Provision for Uncoll Accts		80,732
22	Materials & Supplies		349
23	Misc. Current & Accrued Assets		-
24	Deferred Tax Debits		-
25	Current & Accrued Liabilities(13 Month Average)		
26	Accounts Payable	\$	(16,974)
27	Accrued Taxes		(60,902)
28	Accrued Interest		(3,192)
29	Misc. Current & Accrued Liabilities		-
30			
31	Working Capital (Balance Sheet Method)	\$	13

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Schedule Year Ended: December 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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Prior Year		Adjusted Prior Year	Test Year	13 Month		Adjusted
No.	ASSETS	Ended 12/31/14	Adjustment s	Ended 12/31/14	Ended 12/31/15	Average	Adjustments	Average
1	Utility Plant in Service	\$ 4,438,551		\$ 4,438,551	\$ 4,526,044	\$ 4,470,694		\$ 4,470,694
2	Construction Work in Progress	20		20	23,508	15,656		15,656
3	Utility Acquisition Adjustment	(369)		(369)	(369)	(369)		(369)
4	GROSS UTILITY PLANT	4,438,201		4,438,201	4,549,184	4,485,981		4,485,981
5	Less: Accumulated Depreciation	(2,268,343)		(2,268,343)	(2,400,972)	(2,332,580)		(2,332,580)
6	Less: Accum Amortization Acquis Adj	34		34	41	37		37
7	NET UTILITY PLANT	2,169,892		2,169,892	2,148,253	2,153,438		2,153,438
8								
9	Cash	-		-	-	-		-
10	Accounts Receivable - trade	90,602		90,602	87,038	86,141		86,141
11	Notes Receivable	-		-	-	-		-
12	Accts. Receivable - Assoc. Cos.	742,766		742,766	896,998	841,400		841,400
13	Notes Receivable - Assoc. Cos.	-		-	-	-		-
14	Accts. Receivable - Other	-		-	-	-		-
15	Accrued Interest Receivable	-		-	-	-		-
16	Allowance for Bad Debts	(4,947)		(4,947)	(6,314)	(5,409)		(5,409)
17	Materials & Supplies	351		351	321	349		349
18	Miscellaneous Current & Accrued Assets	-		-	-	-		-
19								
20	TOTAL CURRENT ASSETS	828,772		828,772	978,043	922,481		922,481
21								
22	Net Nonutility Property	-		-	-	-		-
23	Unamortized Debt Discount & Exp.	-		-	-	-		-
24	Prelim. Survey & Investigation Charges	-		-	-	-		-
25	Clearing Accounts	-		-	-	-		-
26	Deferred Rate Case Expense	3,598		3,598	3,598	3,598		3,598
27	Other Miscellaneous Deferred Debits	-		-	-	-		-
28	Accum. Deferred Income Taxes	-		-	-	-		-
29	TOTAL OTHER ASSETS	3,598		3,598	3,598	3,598		3,598
30								
31	TOTAL ASSETS	\$ 3,002,262		\$ 3,002,262	\$ 3,129,894	\$ 3,079,517		\$ 3,079,517

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Schedule Year Ended: December 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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	ASSETS	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	\$ 4,438,551	\$ 4,443,822	\$ 4,442,392	\$ 4,449,987	\$ 4,453,745	\$ 4,453,367	\$ 4,459,207	\$ 4,456,089	\$ 4,485,553	\$ 4,499,129	\$ 4,502,402	\$ 4,508,737	\$ 4,526,044	4,470,694
2	Construction Work in Progress	20	20	20	32	17,375	21,499	23,509	23,509	23,509	23,509	23,508	23,508	23,508	15,656
3	Utility Acquisition Adjustment	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)
4	GROSS UTILITY PLANT	4,438,201	4,443,472	4,442,042	4,449,650	4,470,751	4,474,497	4,482,347	4,479,228	4,508,692	4,522,268	4,525,542	4,531,877	4,549,184	4,485,981
5	Less: Accumulated Depreciation	(2,268,343)	(2,282,380)	(2,287,997)	(2,302,218)	(2,314,159)	(2,327,214)	(2,328,854)	(2,333,602)	(2,350,847)	(2,362,305)	(2,375,657)	(2,388,999)	(2,400,972)	(2,332,580)
6	Less: Accum Amortization Acquis Adj	34	34	35	35	36	37	37	38	38	39	40	40	41	37
7	NET UTILITY PLANT	2,169,892	2,161,127	2,154,080	2,147,468	2,156,628	2,147,320	2,153,530	2,145,664	2,157,883	2,160,002	2,149,924	2,142,918	2,148,253	2,153,438
8															
9	Cash														-
10	Accounts Receivable - trade	90,602	88,147	85,363	81,823	84,776	87,375	87,210	84,441	82,975	87,102	89,487	83,492	87,038	86,141
11	Notes Receivable														-
12	Accts. Receivable - Assoc. Cos.	742,766	760,220	794,647	803,503	813,059	840,320	858,715	865,671	875,457	890,554	901,146	895,141	896,998	841,400
13	Notes Receivable - Assoc. Cos.														-
14	Accts. Receivable - Other														-
15	Accrued Interest Receivable														-
16	Allowance for Bad Debts	(4,947)	(5,553)	(4,317)	(4,801)	(5,041)	(5,583)	(5,776)	(5,742)	(5,529)	(5,357)	(5,906)	(5,453)	(6,314)	(5,409)
17	Materials & Supplies	351	351	351	351	351	351	351	351	351	351	351	351	321	349
18	Miscellaneous Current & Accrued Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19															
20	TOTAL CURRENT ASSETS	828,772	843,165	876,044	880,877	893,145	922,463	940,500	944,720	953,254	972,650	985,078	973,531	978,043	922,481
21															
22	Net Nonutility Property														-
23	Unamortized Debt Discount & Exp.														-
24	Prelim. Survey & Investigation Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Clearing Accounts														-
26	Deferred Rate Case Expense	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598
27	Other Miscellaneous Deferred Debits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Accum. Deferred Income Taxes														-
29	TOTAL OTHER ASSETS	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598
30															
31	TOTAL ASSETS	\$ 3,002,262	\$ 3,007,890	\$ 3,033,722	\$ 3,031,942	\$ 3,053,371	\$ 3,073,380	\$ 3,097,628	\$ 3,093,982	\$ 3,114,736	\$ 3,136,250	\$ 3,138,601	\$ 3,120,047	\$ 3,129,894	\$ 3,079,517

## Comparative Balance Sheet - Equity Capital &amp; Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood

Schedule: A-19

Docket No.: 160101 - WS

Page 1 of 2

Schedule Year Ended: December 31, 2015

Preparer: Deborah Swain

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/31/14	(3) Adjustments	(4) Adjusted Prior Year Ended 12/31/14	(5) Test Year Ended 12/31/15	(6) Adjustments	(7) Adjusted Test Yr Ended 12/31/15	(8) 13 Month Average	(9) Adjustments	(10) Adjusted Average
1	Common Stock Issued	\$ 1,000		\$ 1,000	\$ 1,000		\$ 1,000	\$ 1,000		\$ 1,000
2	Preferred Stock Issued	-		-	-		-	-		-
3	Additional Paid in Capital	1,496,183		1,496,183	1,496,183		1,496,183	1,496,183		1,496,183
4	Retained Earnings	1,278,566	56,832	1,335,398	1,424,268	56,677	1,480,945	1,363,979	56,821 (1)	1,420,800
5	Other Equity Capital	-		-	-		-	-		-
6										
7	TOTAL EQUITY CAPITAL	2,775,749	56,832	2,832,581	2,921,451	56,677	2,978,128	2,861,162	56,821	2,917,983
8										
9	Bonds	-		-	-		-	-		-
10	Reacquired Bonds	-		-	-		-	-		-
11	Advances From Associated Companies	1,468,997		1,468,997	1,468,997		1,468,997	1,468,997		1,468,997
12	Other Long-Term Debt	-		-	-		-	-		-
13										
14	TOTAL LONG-TERM DEBT	1,468,997	-	1,468,997	1,468,997	-	1,468,997	1,468,997	-	1,468,997
15										
16	Accounts Payable	11,803		11,803	33,908		33,908	16,974		16,974
17	Notes Payable	-		-	-		-	-		-
18	Notes & Accounts Payable - Assoc. Cos.	(1,990,378)		(1,990,378)	(1,990,378)		(1,990,378)	(1,990,378)		(1,990,378)
19	Customer Deposits	11,291		11,291	9,741		9,741	10,987		10,987
20	Accrued Taxes	49,413		49,413	55,278		55,278	60,902		60,902
21	Current Portion Long Term Debt	-		-	-		-	-		-
22	Accrued Interest	3,023		3,023	3,398		3,398	3,192		3,192
23	Accrued Dividends	-		-	-		-	-		-
24	Misc. Current and Accrued Liabilities	-		-	-		-	-		-
25										
26	TOTAL CURRENT & ACCRUED LIABILITIES	(1,914,848)	-	(1,914,848)	(1,888,053)	-	(1,888,053)	(1,898,323)	-	(1,898,323)
27										
28	Advances for Construction	-		-	-		-	-		-
29	Prepaid Capacity Charges	-		-	-		-	-		-
30	Accum. Deferred ITC's	5,430		5,430	4,501		4,501	5,359		5,359
31	Operating Reserves	-		-	-		-	-		-
32										
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	5,430	-	5,430	4,501	-	4,501	5,359	-	5,359
34										
35	Contributions in Aid of Construction	1,674,925		1,674,925	1,675,196		1,675,196	1,675,008		1,675,008
36	Less: Accum. Amortization of CIAC	(1,610,412)		(1,610,412)	(1,660,617)		(1,660,617)	(1,635,514)		(1,635,514)
37										
38	Accumulated Deferred Income Taxes	602,422	(56,832)	545,590	608,419	(56,677)	551,743	602,828	(56,821) (1)	546,007
39										
40	Total Equity Capital and Liabilities	\$ 3,002,262	\$ -	\$ 3,002,262	\$ 3,129,894	\$ -	\$ 3,129,894	\$ 3,079,517	\$ -	\$ 3,079,517

**Note:**

(1) To removed certain deferred taxes  
ADIT - NOLS

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Schedule Year Ended: December 31, 2015

Schedule: A-19  
Page 2 of 2  
Preparer: Deborah Swain

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	Common Stock Issued	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
2	Preferred Stock Issued														-
3	Additional Paid in Capital	1,496,183	1,496,183	1,496,183	1,496,183	1,496,183	1,496,183	1,496,183	1,496,183	1,496,183	1,496,183	1,496,183	1,496,183	1,496,183	1,496,183
4	Retained Earnings	1,278,566	1,294,789	1,315,426	1,316,928	1,332,879	1,353,973	1,369,649	1,384,576	1,396,891	1,406,762	1,421,556	1,435,445	1,424,268	1,363,979
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	2,775,749	2,791,971	2,812,609	2,814,111	2,830,062	2,851,156	2,866,832	2,881,759	2,894,074	2,903,944	2,918,738	2,932,628	2,921,451	2,861,162
8															
9	Bonds														
10	Reacquired Bonds														-
11	Advances From Associated Companies	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997
12	Other Long-Term Debt														-
13															
14	TOTAL LONG-TERM DEBT	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997
15															
16	Accounts Payable	11,803	16,020	18,778	12,181	14,573	10,372	15,825	12,367	18,422	26,305	11,181	18,925	33,908	16,974
17	Notes Payable														-
18	Notes & Accounts Payable - Assoc. Cos.	(1,990,378)	(1,990,378)	(1,990,378)	(1,990,378)	(1,990,378)	(1,990,378)	(1,990,378)	(1,990,378)	(1,990,378)	(1,990,378)	(1,990,378)	(1,990,378)	(1,990,378)	(1,990,378)
19	Customer Deposits	11,291	11,456	11,154	11,361	11,291	11,438	11,418	11,303	10,568	10,968	10,536	10,300	9,741	10,987
20	Accrued Taxes	49,413	38,573	45,589	52,855	60,128	67,250	74,525	63,696	70,969	78,238	85,510	49,709	55,278	60,902
21	Current Portion Long Term Debt														-
22	Accrued Interest	3,023	3,070	3,015	3,059	3,106	3,145	3,190	3,221	3,260	3,301	3,334	3,374	3,398	3,192
23	Accrued Dividends														-
24	Misc. Current and Accrued Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25															
26	TOTAL CURRENT & ACCRUED LIABILITIES	(1,914,848)	(1,921,259)	(1,911,840)	(1,910,922)	(1,901,279)	(1,898,173)	(1,885,419)	(1,899,790)	(1,887,158)	(1,871,566)	(1,879,817)	(1,908,069)	(1,888,053)	(1,898,323)
27															
28	Advances for Construction														-
29	Prepaid Capacity Charges														-
30	Accum. Deferred ITC's	5,430	5,430	5,430	5,430	5,430	5,430	5,430	5,430	5,430	5,430	5,430	5,430	4,501	5,359
31	Operating Reserves														0
32															
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	5,430	5,430	5,430	5,430	5,430	5,430	5,430	5,430	5,430	5,430	5,430	5,430	4501.33	5359
34															
35	Contributions in Aid of Construction	1674924.66	1674924.66	1674924.66	1674924.66	1674924.66	1674924.66	1674924.66	1674924.66	1674924.66	1675195.73	1675195.73	1675195.73	1675195.73	1675008
36	Less: Accum. Amortization of CIAC	-1610411.53	-1614595.14	-1618778.75	-1622962.36	-1627145.97	-1631329.58	-1635513.19	-1639696.8	-1643880.41	-1648064.59	-1652248.77	-1656432.95	-1660617.13	-1635514
37															
38	Accumulated Deferred Income Taxes	602421.53	602421.55	602381.21	602364.09	602382.79	602375.62	602377.71	602358.27	602348.93	602313.17	602305.69	602298.55	608419.27	602828
39															
40	TOTAL EQUITY CAPITAL & LIABILITIES	3002262.13	3007890.02	3033722.02	3031942.4	3053371.21	3073380.34	3097628.09	3093981.84	3114735.61	3136249.54	3138600.68	3120047.1	3129893.86	3079517



Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] or 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) Test Year Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 796,462	\$ 12,351 (A)	\$ 808,813	\$ 34,554 (A)	\$ 843,366	B-4, B-3
2							
3	Operation & Maintenance	411,722	25,994 (B)	437,716	(B)	437,716	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	112,223	(65,593) (C)	46,630	(C)	46,630	B-14, B-3
6							
7	Amortization	(7)	7 (D)	-	(D)	-	
8							
9	Taxes Other Than Income	89,295	10,324 (E)	99,619	1,555 (E)	101,174	B-15, B-3
10							
11	Provision for Income Taxes	15,776	42,938 (F)	58,714	12,417 (F)	71,131	C-1, B-3
12							
13	OPERATING EXPENSES	629,009	13,670	642,679	13,972	656,651	
14							
15	NET OPERATING INCOME	\$ 167,453	\$ (1,319)	\$ 166,134	\$ 20,582	\$ 186,715	
16							
17							
18	RATE BASE, Average	\$ 2,113,943	\$ 588,151	\$ 2,702,093		\$ 2,702,093	
19							
20							
21	RATE OF RETURN	7.92 %		6.15 %		6.91%	

## Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida - Longwood

Schedule Year Ended: December 31, 2015

Docket No.: 160101 - WS

Interim [ ] Final [X]

Historic [X] or 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.

Line No.	Description	Water	Wastewater
1	<b>(A) Operating Revenues</b>		
2	(1) Miscellaneous Service Revenues		
3	Revenues per B-4 before adjustments		796,462
4	(a) To reclass Connection Meter Fee to CIAC		(185)
5	(b) To reclass AFPI as non-operating revenue		(1,513)
6	Total Adjustment to Miscellaneous Revenues	\$	<b>(1,698)</b>
7	Test Year Adjusted Revenues prior to Annualizing Revenues		794,764
8			
9	(2) Annualized Revenue		
10	Annualized water/sewer revenues Schedule E-2		808,813
11	Test Year water/sewer revenues per above		794,764
12	Total Annualized Revenue Adjustment	\$	<b>14,049</b>
13			
14	(3) Revenue Increase		
15	Increase in revenue required by the Utility to realize a		34,554
16	6.91% % rate of return	\$	34,554
17			
18	Total Adjustments to Revenues	\$	<b>46,905</b>
19			
20	<b>(B) Operations &amp; Maintenance (O &amp; M) Expenses</b>		
21	(1) Operations & Maintenance (O & M) Expense Adjustments		
22	718 Remove expense in December 2015 for 2016 invoice and accrual		(854)
23	Test Year O & M Expense Adjustment	\$	<b>(854)</b>
24			
25	(2) Proforma adjustments related to anticipated increases		
26	701 Salaries & Wages	\$	8,260
27	703 Salaries & Wages - Officers, Etc.		203
28	704 Employee Pensions & Benefits		2,575
29	715 Purchased Power		7,147
30	750 Transportation Expense Increase 3%		220
31			18,405
32	(3) Rate Case Expenses		
33	1/4 of Rate Case Expense	\$	8,443
34			
35	Total O & M Adjustment	\$	<b>25,994</b>
36	<b>(C) Depreciation Expense Adjustments</b>		
37	(1) 390.7 Correct depreciation of Project Phoenix (10 yr)		(3,520)
38	(3) Adjust depreciation expense related to Pro Forma additions and retirements		
39	(a )Proforma Plant Adjustment		
40	360.2 Collection System - Force (relocation)		5,667
41	360.2 Collection System - Force (I&I and remediation)		9,778
42	390.7 GIS system - allocated portion		2,771
43	391.7 Vehicle major upgrade - allocated portion		213
44	391.7 Vehicle Replacement Program - allocated portion		3,226
45			
46	(B) Pro Forma Plant Transfer		
47	380.4 Shadow Hills Electrical Generator (transfer to Sanlando)		(4,994)
48			

## Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida - Longwood

Schedule Year Ended: December 31, 2015

Docket No.: 160101 - WS

Interim [ ] Final [X]

Historic [X] or 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.

Line No.	Description	Water	Wastewater
1	( c ) Retirement		
2	360.2 Force Mains		(4,250)
3	391.7 Vehicle Replacement Program - allocated portion		(2,420)
4	Wastewater Treatment Plant Retirement		
5	354.4 Structures & Improvements		(40,921)
6	380.4 Treatment & Disposal Equipment		(30,151)
7	381.4 Plant Sewers		(464)
8	382.4 Outfall Sewer Lines		(33)
9	389.4 Other Plant & Misc. Equipment		(495)
10	Pro Forma Adjustment to Depreciation Expense	\$	(62,073)
11			
12	<b>Total Adjustment to Depreciation Expense</b>	<b>\$</b>	<b>(65,593)</b>
13			
14	<b>(D) Acquisition Adjustment</b>		
15	Remove Amortization of Acquisition Adjustment	\$	7
16			
17	<b>(E) Taxes Other Than Income - Test Year</b>		
18	(1) Regulatory Assessment Fees		
19	(a) RAFs for test year revenues per books		35,841
20	Less RAFs per books		36,286
21	Adjust for test year revenues per books	\$	(445)
22			
23	(b) To adjust test year RAF's for annualized revenues	\$	12,351
24	RAF rate		0.045
25	RAF Adjustment Required for Annualized Revenues	\$	556
26			
27	<b>Total Adjustments to Test Year TOTI</b>	<b>\$</b>	<b>111</b>
28			
29	(2) To adjust Payroll Tax for Proforma Salaries	\$	647
30			
31	(3) To adjust Property Tax for Proforma Plant (millage = 18.5264)	\$	9,566
32			
33	(4) To adjust RAF's for requested revenues		
34	Total Revenue Increase Requested	\$	34,554
35	Regulatory Assessment Fees (RAFs)		0.045
36	Adjust for requested revenue increase	\$	1,555
37			
38	<b>Total increase in Taxes Other Than Income</b>	<b>\$</b>	<b>11,879</b>
39	<b>(F) Provision for Income Taxes</b>		
40	(1) Adjustment to reflect current income taxes expense for test year		
41	Income Tax Per Books		15,776
42	Test Year Current Income Tax per C-2		58,715
43	<b>Adjustment to reflect current income tax</b>	<b>\$</b>	<b>42,939</b>
44			
45	(2) Adj. to Current Income taxes for rate increase	\$	12,417
46			
47	<b>Total Provision for Income Taxes</b>	<b>\$</b>	<b>71,131</b>

## Test Year Operating Revenues

Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Schedule Year Ended: December 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 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	682,287
2	461.1 Metered - Residential	-	521.2 Flat Rate - Commercial	-
3	461.2 Metered - Commercial		521.3 Flat Rate - Industrial	-
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	-
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	-
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other	-
7	462.1 Public Fire Protection		522.1 Measured - Residential	-
8	462.2 Private Fire Protection		522.2 Measured - Commercial	103,771
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	-
10	465 Irrigation Customers		522.4 Measured - Public Authority	-
11	466 Sales for Resale		522.5 Measured - Multi-Family	-
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13			524 Revenues from Other Systems	
14	TOTAL WATER SALES	-	525 Interdepartmental Sales	
15			Accued Sewer Revenues	(986)
16	OTHER WATER REVENUES		TOTAL SEWER SALES	785,073
17	470 Forfeited Discounts			
18	471 Misc. Service Revenues		OTHER SEWER REVENUES	
19	472 Rents From Water Property		531 Sale of Sludge	
20	473 Interdepartmental Rents		532 Forfeited Discounts	5,146
21	474 Other Water Revenues	-	534 Rents From Sewer Property	
22			535 Interdepartmental Rents	
23			536 Other Sewer Revenues	6,243
24			541 Measured Re-Use Revenues	-
25		-		
26			TOTAL OTHER	
27			SEWER REVENUES	11,389
28		-		
29				
30			TOTAL SEWER	
31			OPERATING REVENUES	\$ 796,462

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood

Docket No.: 160101 - WS

Schedule Year Ended: December 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-6

Page 1 of 1

Preparer: Deborah Swain

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jan 2015	(3) Feb 2015	(4) March 2015	(5) April 2015	(6) May 2015	(7) June 2015	(8) July 2015	(9) August 2015	(10) Sept. 2015	(11) October 2015	(12) Nov 2015	(13) Dec 2015	(14) Total Annual	(15) Adjustments	(16) Adj. Total Annual
1	701 Salaries & Wages - Employees	10,814	9,255	9,601	11,241	10,820	11,279	11,633	11,376	10,498	10,917	11,304	12,788	\$ 131,524	\$ 8,260	\$ 139,784
2	703 Salaries & Wages - Officers, Etc.	435	442	423	442	434	435	554	331	420	428	1,041	36	5,420	203	5,623
3	704 Employee Pensions & Benefits	4,511	3,237	2,718	2,658	2,778	3,882	2,924	3,309	2,239	3,196	3,295	4,221	38,967	2,575	41,542
4	710 Purchased Sewage Treatment	-	47	47	54	70	52	180	42	40	45	51	80	708		708
5	711 Sludge Removal Expense	848	1,654	3,125	1,875	1,250	1,875	1,875	1,250	1,875	1,875	1,250	2,500	21,251		21,251
6	715 Purchased Power	9,403	8,954	8,922	8,819	8,887	8,227	9,106	8,780	8,387	8,557	9,950	8,266	106,256	7,147	113,403
7	716 Fuel for Power Purchased													-		-
8	718 Chemicals	1,828	696	1,484	1,844	1,076	988	1,784	1,524	1,044	1,924	1,100	2,234	17,528	(854)	16,674
9	720 Materials & Supplies	937	452	1,011	683	424	1,068	721	1,503	478	953	815	776	9,820		9,820
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	77	(77)	-	-	-	0		0
11	732 Contractual Services - Acct.	346	348	364	341	340	340	401	399	395	394	466	464	4,596		4,596
12	733 Contractual Services - Legal	-	4	-	-	-	-	-	(159)	-	14	-	49	(92)		(92)
13	734 Contractual Services - Mgmt. Fees													-		-
14	735 Contractual Services - Testing													-		-
15	736 Contractual Services - Other	545	695	936	862	775	769	915	888	764	967	809	1,003	9,928		9,928
16	741 Rental of Building/Real Prop.	11	11	11	11	11	11	12	12	12	12	12	23	148		148
17	742 Rental of Equipment	-	-	15	-	-	-	-	-	-	-	-	7	22		22
18	750 Transportation Expenses	501	540	543	714	779	662	653	609	550	657	584	540	7,331	220	7,551
19	756 Insurance - Vehicle													-		-
20	757 Insurance - General Liability	1,192	1,038	1,162	1,189	1,166	1,170	1,159	1,156	1,142	1,216	1,185	1,178	13,953		13,953
21	758 Insurance - Workman's Comp.													-		-
22	759 Insurance - Other	39	70	38	146	170	335	401	91	323	590	1,006	(162)	3,047		3,047
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-		-
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	8,443	8,443
25	767 Reg. Comm. Exp. - Other	(149)	(3)	9	-	26	27	9	9	-	102	3	89	121		121
26	770 Bad Debt Expense	875	(457)	819	770	990	612	1,202	529	798	208	440	587	7,374		7,374
27	775 Miscellaneous Expenses	1,438	2,294	3,405	2,985	1,621	3,989	2,381	1,698	2,387	2,930	2,879	5,813	33,821		33,821
28																
29	<b>TOTAL</b>	<b>\$ 33,572</b>	<b>\$ 29,276</b>	<b>\$ 34,633</b>	<b>\$ 34,633</b>	<b>\$ 31,619</b>	<b>\$ 35,719</b>	<b>\$ 35,908</b>	<b>\$ 33,426</b>	<b>\$ 31,272</b>	<b>\$ 34,984</b>	<b>\$ 36,188</b>	<b>\$ 40,491</b>	<b>\$ 411,722</b>	<b>\$ 25,994</b>	<b>\$ 437,716</b>

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Schedule Year Ended: December 31, 2015

Schedule: B-8 (Revised)  
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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
No.	Account No. and Name	Prior TY 12/31/2008	Current TY 12/31/15	TY Adj.'s per B-3	Adjusted TY	\$	%	Explanation
1	701 Salaries & Wages - Employees	\$ 98,925	\$ 131,524	\$ 8,260	\$ 139,784	\$ 40,859	41.30 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015
2	703 Salaries & Wages - Officers, Etc.	8,611	5,420	203	5,623	(2,988)	(34.71) %	Under benchmark
3	704 Employee Pensions & Benefits	26,565	38,967	2,575	41,542	14,976	56.38 %	Reflects large increases in health care costs since the last TY.
4	710 Purchased Sewage Treatment	-	708	-	708	708	100.00 %	Mis-posting of an expense, should be zero.
5	711 Sludge Removal Expense	91,054	21,251	-	21,251	(69,803)	(76.66) %	Under benchmark
6	715 Purchased Power	121,138	106,256	7,147	113,403	(7,735)	(6.38) %	Under benchmark
7	716 Fuel for Power Purchased	-	-	-	-	-	%	
8	718 Chemicals	25,677	17,528	(854)	16,674	(9,003)	(35.06) %	Under benchmark
9	720 Materials & Supplies	23,216	9,820	-	9,820	(13,396)	(57.70) %	Under benchmark
10	731 Contractual Services - Engr.	-	0	-	0	0	100.00 %	Zero dollars, De minimus amount
11	732 Contractual Services - Acct.	1,757	4,596	-	4,596	2,839	161.54 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
12	733 Contractual Services - Legal	680	(92)	-	(92)	(772)	(113.58) %	Under benchmark
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	
14	735 Contractual Services - Testing	6,540	-	-	-	(6,540)	(100.00) %	Under benchmark
15	736 Contractual Services - Other	7,978	9,928	-	9,928	1,950	24.44 %	Nominal variance from year to year plus inclusion of testing expense.
16	741 Rental of Building/Real Prop.	-	148	-	148	148	100.00 %	De minimus amount
17	742 Rental of Equipment	1	22	-	22	21	2,115.00 %	De minimus amount
18	750 Transportation Expenses	11,505	7,331	220	7,551	(3,954)	(34.37) %	Under benchmark
19	756 Insurance - Vehicle	-	-	-	-	-	%	
20	757 Insurance - General Liability	-	13,953	-	13,953	13,953	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	14,427	3,047	-	3,047	(11,380)	(78.88) %	Under benchmark
23	760 Advertising Expense	-	-	-	-	-	%	
24	766 Reg. Comm. Exp. - Rate Case Amort.	29,006	-	8,443	8,443	(20,563)	(70.89) %	Under benchmark
25	767 Reg. Comm. Exp. - Other	15	121	-	121	106	721.96 %	De minimus amount
26	770 Bad Debt Expense	5,657	7,374	-	7,374	1,717	30.35 %	Nominal variance from year to year
27	775 Miscellaneous Expenses	71,629	33,821	-	33,821	(37,808)	(52.78) %	There were fewer repair activities and costs in 2015TY compared to the prior TY
28								
29	TOTAL	\$ 544,381	\$ 411,722	\$ 25,994	\$ 437,716	\$ (106,665)	(19.59) %	
30	Less:							
31	766 Reg. Comm. Exp. - Rate Case Amort.*	\$ (29,006)	\$ -	\$ (8,443)	\$ (8,443)	n/a	n/a	Not subject to Index Benchmarking
32								
33	TOTAL	\$ 515,375	\$ 411,722	\$ 17,551	\$ 429,273	\$ (106,665)	(20.70) %	
34								
35	Total Customers (ERC's)	1,745.0			1,695.5	(49.5)	(2.84) %	
36								
37	Consumer Price Index - U	210.228			236.525	26.30	12.51 %	
38								
39	Benchmark Index:					0.9716		
40						1.1251		
41								
42						1.0931		

**Contractual Services**

Company: Utilities Inc. of Florida - Longwood  
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	Engineering	CPH, Inc.	\$ 23,500	various engineering services
2	Other Outside Services	Sunshine State One Call of FL, Inc.	\$ 878	underground utility location notifications
3	Other Outside Services	CSC Corporation Service Company	\$ 90	corporation agent services

Analysis of Rate Case Expense

Company: Utilities, Inc. of Florida - Longwood

Docket No.: 160101 - WS

Test Year Ended: December 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	28.98	10,433	Legal Fees
2	Friedman & Friedman, P.A.	Bridget Friedman	360.00	9.66	3,478	Legal Fees
3	Milian, Swain & Associates	Deborah Swain	200.00	18.11	3,622	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Milian, Swain & Associates	Cynthia Yapp	150.00	21.73	3,260	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5	Milian, Swain & Associates	John Swain	130.00	4.83	628	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
6	M&R Consultants	Frank Seidman	150.00	11.59	1,739	U&UAnalysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7	Guastella Associates	John Guastella	245.00	9.66	2,367	Consolidated Rates
8	Guastella Associates	Gary White	200.00	7.24	1,448	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9	Public Service Commission				217	Filing Fee
10	Water Service Corp.	Other staff			483	Assist w/MFRs, data requests, audit facilitation
11	Travel & Other					
12	Consultants Travel				326	Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp. / UIF				362	Travel, Notices, and other
14	Water Service Corp. / UIF				1,811	Fed Ex & other misc.
15						
16	Estimate Through:				\$ 30,174	
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						
26						
27						
28	Prior unamortized rate case expenses				Total	-
29	Unamortized rate case expenses Generic Docket					3,598
30	Current rate case expense					30,174
31	Total projected rate case expense					33,772
32	Annual Amortization					\$ 8,443
33						
34	Method of Allocation between systems					
35	ERCs					1,695.50
36	Percent of ERCs					100.00%



Analysis of Major Maintenance Projects - Water & Sewer  
For the Test Year and 2 Years Prior and 1 Year Subsequent

Company: Utilities Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015

Schedule: B-11  
Page 1 of 1  
Preparer: Jared Deason

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

Line No.	Description	Period	Budget Amount	Term of Amort.	Test Year Amortization
1					
2	Longwood does not have any deferred maintenance projects that are greater than 2% of test year revenue. This schedule is not applicable.				

Allocation of Expenses

Florida Public Service Commission  
Schedule B-12  
Page 1 of 13

Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

UIF - Longwood  
Allocation Percentage

Line No.	G/L Acct.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			UIF - Longwood Allocation Percentage	
			UIF - Longwood	Other Companies/ Systems	Total		UIF - Longwood	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.62%	99.38%	100.00%	ERC	\$1,934	308,601	\$310,535	-	1,934
3	408	Taxes Other than Income	0.64%	99.36%	100.00%	ERC	\$317	49,133	\$49,450	-	317
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.64%	99.36%	100.00%	ERC	(\$27)	(4,129)	(\$4,155)	-	(27)
8	601/701/603/703	Salaries	0.64%	99.36%	100.00%	ERC	\$2,264	351,079	\$353,343	-	2,264
9	604/704	Employee Benefits	0.64%	99.36%	100.00%	ERC	\$4,511	699,435	\$703,946	-	4,511
10	620/720	Materials and Supplies	0.64%	99.36%	100.00%	ERC	\$571	88,468	\$89,038	-	571
11	632/732	Contractual Services - Accounting	0.64%	99.36%	100.00%	ERC	\$346	53,571	\$53,917	-	346
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.64%	99.36%	100.00%	ERC	\$542	84,042	\$84,584	-	542
14	641	Rent Expense	0.64%	99.36%	100.00%	ERC	\$11	1,693	\$1,704	-	11
15	650/750	Transportation Expenses	0.64%	99.36%	100.00%	ERC	\$7	1,053	\$1,060	-	7
16	657	Insurance - General Liability	0.64%	99.36%	100.00%	ERC	\$1,192	184,768	\$185,960	-	1,192
17	659/759	Other Insurance	0.64%	99.36%	100.00%	ERC	\$39	6,062	\$6,101	-	39
18	670/770	Bad Debt Expense	0.64%	99.36%	100.00%	ERC	\$7	1,011	\$1,017	-	7
19	675/775	Miscellaneous Expenses	0.64%	99.36%	100.00%	ERC	\$741	114,836	\$115,577	-	741
20							\$12,453	\$1,939,624	\$1,952,077	-	12,453
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	2.39%	97.61%	100.00%	ERC	\$865	\$35,409	\$36,275	-	865
25	408	Taxes Other than Income	2.72%	97.28%	100.00%	ERC	\$955	\$34,218	\$35,173	-	955
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	2.75%	97.25%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	2.75%	97.25%	100.00%	ERC	\$1,260	\$44,620	\$45,880	-	1,260
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	2.71%	97.29%	100.00%	ERC	\$7	\$235	\$242	-	7
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	5.56%	94.44%	100.00%	ERC	\$167	\$2,833	\$3,000	-	167
35	636/736	Contractual Services - Other	5.48%	94.52%	100.00%	ERC	\$226	\$3,889	\$4,115	-	226
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	2.71%	97.29%	100.00%	ERC	\$494	\$17,728	\$18,222	-	494
38	667/767	Reg. Commission Exp. - Other	2.71%	97.29%	100.00%	ERC	(\$149)	(\$5,346)	(\$5,495)	-	(149)
39	675/775	Miscellaneous Expenses	2.71%	97.29%	100.00%	ERC	\$238	\$8,539	\$8,777	-	238
40							\$ 4,062	\$ 142,131	\$146,193	-	4,062
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Florida Public Service Commission  
Schedule B-12  
Page 2 of 13

Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

UIF - Longwood  
Allocation Percentage

Line No.	G/L Acct.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending February 28, 2015			UIF - Longwood Allocation Percentage	
			UIF - Longwood	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Longwood	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.61%	99.39%	100.00%	ERC	\$1,928	311,942	\$313,870	-	1,928
3	408	Taxes Other than Income	0.63%	99.37%	100.00%	ERC	\$307	48,256	\$48,563	-	307
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.63%	99.37%	100.00%	ERC	\$15	2,285	\$2,300	-	15
8	601/701/603/703	Salaries	0.63%	99.37%	100.00%	ERC	\$2,154	338,756	\$340,910	-	2,154
9	604/704	Employee Benefits	0.63%	99.37%	100.00%	ERC	\$3,237	509,057	\$512,294	-	3,237
10	620/720	Materials and Supplies	0.63%	99.37%	100.00%	ERC	\$377	59,342	\$59,719	-	377
11	632/732	Contractual Services - Accounting	0.63%	99.37%	100.00%	ERC	\$348	54,680	\$55,028	-	348
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.63%	99.37%	100.00%	ERC	\$523	82,199	\$82,722	-	523
14	641	Rent Expense	0.63%	99.37%	100.00%	ERC	\$11	1,693	\$1,704	-	11
15	650/750	Transportation Expenses	0.63%	99.37%	100.00%	ERC	\$2	255	\$257	-	2
16	657	Insurance - General Liability	0.63%	99.37%	100.00%	ERC	\$1,038	163,229	\$164,266	-	1,038
17	659/759	Other Insurance	0.63%	99.37%	100.00%	ERC	\$70	11,081	\$11,152	-	70
18	670/770	Bad Debt Expense	0.63%	99.37%	100.00%	ERC	(\$5)	(847)	(\$852)	-	(5)
19	675/775	Miscellaneous Expenses	0.63%	99.37%	100.00%	ERC	\$855	134,453	\$135,308	-	855
20							<u>\$10,857</u>	<u>\$1,716,382</u>	<u>\$1,727,240</u>	<u>-</u>	<u>10,857</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	2.13%	97.87%	100.00%	ERC	\$440	\$20,245	\$20,685	-	440
25	408	Taxes Other than Income	2.70%	97.30%	100.00%	ERC	\$676	\$24,325	\$25,001	-	676
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	2.60%	97.40%	100.00%	ERC	\$0	\$4	\$5	-	0
29	601/701/603/703	Salaries	2.73%	97.27%	100.00%	ERC	\$1,297	\$46,214	\$47,511	-	1,297
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	2.70%	97.30%	100.00%	ERC	\$22	\$802	\$824	-	22
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	2.73%	97.27%	100.00%	ERC	\$4	\$136	\$140	-	4
34	635	Testing Expense	5.53%	94.47%	100.00%	ERC	(\$166)	(\$2,834)	(\$3,000)	-	(166)
35	636/736	Contractual Services - Other	5.70%	94.30%	100.00%	ERC	(\$215)	(\$3,555)	(\$3,770)	-	(215)
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	2.70%	97.30%	100.00%	ERC	\$538	\$19,416	\$19,954	-	538
38	667/767	Reg. Commission Exp. - Other	2.70%	97.30%	100.00%	ERC	(\$3)	(\$102)	(\$105)	-	(3)
39	675/775	Miscellaneous Expenses	2.63%	97.37%	100.00%	ERC	\$221	\$8,183	\$8,405	-	221
40							<u>\$ 2,815</u>	<u>\$ 112,836</u>	<u>\$115,651</u>	<u>-</u>	<u>2,815</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

Florida Public Service Commission  
Schedule B-12  
Page 3 of 13

Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

UIF - Longwood  
Allocation Percentage

Line No.	G/L Acct.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			UIF - Longwood Allocation Percentage	
			UIF - Longwood	Other Companies/ Systems	Total		UIF - Longwood	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
Historical Month Ending March 31, 2015											
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.61%	99.39%	100.00%	ERC	\$1,928	313,814	\$315,743	-	1,928
3	408	Taxes Other than Income	0.63%	99.37%	100.00%	ERC	\$260	41,095	\$41,354	-	260
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	0.49%	99.51%	100.00%	ERC	(\$0)	(2)	(\$2)	-	(0)
7	427	Interest Expense	-1821.42%	1921.42%	100.00%	ERC	\$546	(576)	(\$30)	-	546
8	601/701/603/703	Salaries	0.63%	99.37%	100.00%	ERC	\$2,290	362,336	\$364,627	-	2,290
9	604/704	Employee Benefits	0.63%	99.37%	100.00%	ERC	\$2,714	429,299	\$432,013	-	2,714
10	620/720	Materials and Supplies	0.63%	99.37%	100.00%	ERC	\$456	72,077	\$72,533	-	456
11	632/732	Contractual Services - Accounting	0.63%	99.37%	100.00%	ERC	\$364	57,515	\$57,879	-	364
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.63%	99.37%	100.00%	ERC	\$765	121,074	\$121,839	-	765
14	641	Rent Expense	0.63%	99.37%	100.00%	ERC	\$11	1,744	\$1,755	-	11
15	650/750	Transportation Expenses	0.63%	99.37%	100.00%	ERC	\$1	207	\$208	-	1
16	657	Insurance - General Liability	0.63%	99.37%	100.00%	ERC	\$1,162	183,897	\$185,059	-	1,162
17	659/759	Other Insurance	0.63%	99.37%	100.00%	ERC	\$38	6,071	\$6,109	-	38
18	670/770	Bad Debt Expense	0.63%	99.37%	100.00%	ERC	\$14	2,269	\$2,284	-	14
19	675/775	Miscellaneous Expenses	0.63%	99.37%	100.00%	ERC	\$1,317	208,404	\$209,722	-	1,317
20							<u>\$11,867</u>	<u>\$1,799,225</u>	<u>\$1,811,093</u>	<u>-</u>	<u>11,867</u>
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	2.57%	97.43%	100.00%	ERC	\$2,962	\$112,137	\$115,099	-	2,962
25	408	Taxes Other than Income	2.68%	97.32%	100.00%	ERC	\$607	\$22,020	\$22,626	-	607
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	2.75%	97.25%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	2.71%	97.29%	100.00%	ERC	\$1,406	\$50,501	\$51,907	-	1,406
30	604/704	Employee Benefits	2.67%	97.33%	100.00%	ERC	\$4	\$161	\$165	-	4
31	620/720	Materials and Supplies	2.68%	97.32%	100.00%	ERC	\$11	\$406	\$418	-	11
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	2.67%	97.33%	100.00%	ERC	\$84	\$3,056	\$3,140	-	84
36	642/742	Rental of Equipment	2.67%	97.33%	100.00%	ERC	\$15	\$541	\$556	-	15
37	650/750	Transportation Expense	2.67%	97.33%	100.00%	ERC	\$541	\$19,700	\$20,241	-	541
38	667/767	Reg. Commission Exp. - Other	2.67%	97.33%	100.00%	ERC	\$9	\$322	\$331	-	9
39	675/775	Miscellaneous Expenses	2.67%	97.33%	100.00%	ERC	\$250	\$9,081	\$9,331	-	250
40							<u>\$ 5,888</u>	<u>\$ 217,929</u>	<u>\$223,818</u>	<u>-</u>	<u>5,888</u>
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.39%	99.61%	100.00%	Unallocated Rate Base	\$11,435	\$2,928,442	\$2,939,877	-	11,435
45							<u>\$ 11,435</u>	<u>\$ 2,928,442</u>	<u>\$2,939,877</u>	<u>-</u>	<u>11,435</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

Florida Public Service Commission

Schedule B-12

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Company: Utilities, Inc. of Florida - Longwood

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

UIF - Longwood  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending April 30, 2015			Allocation Percentage	
			Utilities, Inc of Longwood UIF - Longwood	Companies/ Systems	Total		Utilities, Inc of Longwood UIF - Longwood	Companies/ Systems	Total	0	1
										Water	Sewer
1	Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	0.62%	99.38%	100.00%	ERC	\$2,157	347,863	\$350,020	-	2,157
3	408	Taxes Other than Income	0.63%	99.37%	100.00%	ERC	\$231	36,269	\$36,500	-	231
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	0.63%	99.37%	100.00%	ERC	(\$5)	(786)	(\$791)	-	(5)
7	427	Interest Expense	0.63%	99.37%	100.00%	ERC	\$9	1,365	\$1,374	-	9
8	601/701/603/703	Salaries	0.63%	99.37%	100.00%	ERC	\$2,507	394,058	\$396,564	-	2,507
9	604/704	Employee Benefits	0.63%	99.37%	100.00%	ERC	\$2,460	386,722	\$389,182	-	2,460
10	620/720	Materials and Supplies	0.63%	99.37%	100.00%	ERC	\$470	73,953	\$74,423	-	470
11	632/732	Contractual Services - Accounting	0.63%	99.37%	100.00%	ERC	\$341	53,576	\$53,917	-	341
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.63%	99.37%	100.00%	ERC	\$713	112,059	\$112,772	-	713
14	641	Rent Expense	0.63%	99.37%	100.00%	ERC	\$11	1,744	\$1,755	-	11
15	650/750	Transportation Expenses	0.63%	99.37%	100.00%	ERC	\$2	318	\$320	-	2
16	657	Insurance - General Liability	0.63%	99.37%	100.00%	ERC	\$1,189	186,837	\$188,025	-	1,189
17	659/759	Other Insurance	0.63%	99.37%	100.00%	ERC	\$146	22,886	\$23,032	-	146
18	670/770	Bad Debt Expense	0.63%	99.37%	100.00%	ERC	\$13	1,994	\$2,006	-	13
19	675/775	Miscellaneous Expenses	0.63%	99.37%	100.00%	ERC	\$1,035	162,703	\$163,738	-	1,035
20							\$11,277	1,781,559	\$1,792,837	-	11,277
21											
22	Water Service Corp. Allocated State Expenses										
23											
24	403	Depreciation Expenses	2.20%	97.80%	100.00%	ERC	539	23,931	24,470	-	539
25	408	Taxes Other than Income	2.69%	97.31%	100.00%	ERC	\$629	\$22,757	\$23,386	-	629
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	2.68%	97.32%	100.00%	ERC	(\$121)	(\$4,379)	(\$4,500)	-	(121)
28	427	Interest Expense	2.77%	97.23%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	2.72%	97.28%	100.00%	ERC	\$1,308	\$46,850	\$48,158	-	1,308
30	604/704	Employee Benefits	2.68%	97.32%	100.00%	ERC	\$8	\$297	\$305	-	8
31	620/720	Materials and Supplies	2.24%	97.76%	100.00%	ERC	\$11	\$475	\$486	-	11
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	2.68%	97.32%	100.00%	ERC	\$66	\$2,401	\$2,467	-	66
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	2.68%	97.32%	100.00%	ERC	\$712	\$25,836	\$26,547	-	712
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	2.69%	97.31%	100.00%	ERC	\$773	\$27,933	\$28,706	-	773
40							\$3,925	\$146,104	\$150,029	-	3,925
41											
42	Water Service Corp. Allocated UI Expenses										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	-	-	-	-	-
45							\$0	\$0	\$0	-	-
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Florida Public Service Commission  
Schedule B-12  
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Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

UIF - Longwood  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			UIF - Longwood Allocation Percentage	
			UIF - Longwood	Other Companies/ Systems	Total		UIF - Longwood	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.61%	99.39%	100.00%	ERC	\$1,955	316,827	\$318,782	-	1,955
3	408	Taxes Other than Income	0.63%	99.37%	100.00%	ERC	\$205	32,301	\$32,506	-	205
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	0.63%	99.37%	100.00%	ERC	(\$5)	(797)	(\$802)	-	(5)
7	427	Interest Expense	0.63%	99.37%	100.00%	ERC	(\$1)	(123)	(\$124)	-	(1)
8	601/701/603/703	Salaries	0.63%	99.37%	100.00%	ERC	\$2,250	354,494	\$356,743	-	2,250
9	604/704	Employee Benefits	0.63%	99.37%	100.00%	ERC	\$2,764	435,508	\$438,272	-	2,764
10	620/720	Materials and Supplies	0.63%	99.37%	100.00%	ERC	\$412	65,000	\$65,412	-	412
11	632/732	Contractual Services - Accounting	0.63%	99.37%	100.00%	ERC	\$340	53,577	\$53,917	-	340
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.63%	99.37%	100.00%	ERC	\$685	108,021	\$108,706	-	685
14	641	Rent Expense	0.63%	99.37%	100.00%	ERC	\$11	1,806	\$1,817	-	11
15	650/750	Transportation Expenses	0.63%	99.37%	100.00%	ERC	\$5	732	\$736	-	5
16	657	Insurance - General Liability	0.63%	99.37%	100.00%	ERC	\$1,166	183,793	\$184,959	-	1,166
17	659/759	Other Insurance	0.63%	99.37%	100.00%	ERC	\$170	26,855	\$27,026	-	170
18	670/770	Bad Debt Expense	0.63%	99.37%	100.00%	ERC	\$9	1,387	\$1,396	-	9
19	675/775	Miscellaneous Expenses	0.63%	99.37%	100.00%	ERC	\$700	110,363	\$111,063	-	700
20							\$10,667	\$1,689,742	\$1,700,410	-	10,667
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	2.20%	97.80%	100.00%	ERC	\$541	\$24,050	\$24,591	-	541
25	408	Taxes Other than Income	2.68%	97.32%	100.00%	ERC	\$549	\$19,950	\$20,499	-	549
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	2.75%	97.25%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	2.71%	97.29%	100.00%	ERC	\$1,403	\$50,392	\$51,795	-	1,403
30	604/704	Employee Benefits	2.67%	97.33%	100.00%	ERC	\$14	\$516	\$530	-	14
31	620/720	Materials and Supplies	2.19%	97.81%	100.00%	ERC	\$10	\$437	\$447	-	10
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	2.67%	97.33%	100.00%	ERC	\$6	\$224	\$230	-	6
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	2.67%	97.33%	100.00%	ERC	\$775	\$28,200	\$28,974	-	775
38	667/767	Reg. Commission Exp. - Other	2.67%	97.33%	100.00%	ERC	\$26	\$946	\$972	-	26
39	675/775	Miscellaneous Expenses	2.69%	97.31%	100.00%	ERC	\$209	\$7,575	\$7,784	-	209
40							\$ 3,533	\$ 132,296	\$135,828	-	3,533
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Florida Public Service Commission  
Schedule B-12  
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Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

UIF - Longwood  
Allocation Percentage

Line No.	G/L Acct.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			UIF - Longwood Allocation Percentage	
			UIF - Longwood	Other Companies/ Systems	Total		UIF - Longwood	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.61%	99.39%	100.00%	ERC	\$1,834	297,571	\$299,405	-	1,834
3	408	Taxes Other than Income	0.63%	99.37%	100.00%	ERC	\$210	33,103	\$33,314	-	210
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.63%	99.37%	100.00%	ERC	(\$9)	(1,421)	(\$1,430)	-	(9)
7	427	Interest Expense	-382.86%	482.86%	100.00%	ERC	\$548	(691)	(\$143)	-	548
8	601/701/603/703	Salaries	0.63%	99.37%	100.00%	ERC	\$2,315	364,537	\$366,852	-	2,315
9	604/704	Employee Benefits	0.63%	99.37%	100.00%	ERC	\$3,882	611,266	\$615,148	-	3,882
10	620/720	Materials and Supplies	0.63%	99.37%	100.00%	ERC	\$503	79,206	\$79,709	-	503
11	632/732	Contractual Services - Accounting	0.63%	99.37%	100.00%	ERC	\$340	53,576	\$53,917	-	340
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.63%	99.37%	100.00%	ERC	\$677	106,579	\$107,256	-	677
14	641	Rent Expense	0.63%	99.37%	100.00%	ERC	\$11	1,806	\$1,817	-	11
15	650/750	Transportation Expenses	0.63%	99.37%	100.00%	ERC	\$6	917	\$923	-	6
16	657	Insurance - General Liability	0.63%	99.37%	100.00%	ERC	\$1,170	184,215	\$185,384	-	1,170
17	659/759	Other Insurance	0.63%	99.37%	100.00%	ERC	\$335	52,779	\$53,115	-	335
18	670/770	Bad Debt Expense	0.63%	99.37%	100.00%	ERC	\$8	1,262	\$1,270	-	8
19	675/775	Miscellaneous Expenses	0.63%	99.37%	100.00%	ERC	\$896	141,115	\$142,011	-	896
20							\$12,726	\$1,925,822	\$1,938,548	-	12,726
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	2.20%	97.80%	100.00%	ERC	\$539	\$23,985	\$24,524	-	539
25	408	Taxes Other than Income	2.68%	97.32%	100.00%	ERC	\$606	\$22,017	\$22,623	-	606
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	2.63%	97.37%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	2.71%	97.29%	100.00%	ERC	\$1,705	\$61,231	\$62,936	-	1,705
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	2.69%	97.31%	100.00%	ERC	\$47	\$1,708	\$1,755	-	47
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	2.67%	97.33%	100.00%	ERC	\$8	\$292	\$300	-	8
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	2.67%	97.33%	100.00%	ERC	\$656	\$23,876	\$24,531	-	656
38	667/767	Reg. Commission Exp. - Other	2.67%	97.33%	100.00%	ERC	\$27	\$981	\$1,008	-	27
39	675/775	Miscellaneous Expenses	2.67%	97.33%	100.00%	ERC	\$169	\$6,142	\$6,311	-	169
40							\$ 3,756	\$ 140,237	\$143,993	-	3,756
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.38%	99.62%	100.00%	Unallocated Rate Base	\$11,494	\$2,974,560	\$2,986,054	-	11,494
45							\$ 11,494	\$ 2,974,560	\$2,986,054	-	11,494
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

Florida Public Service Commission  
Schedule B-12  
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Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

UIF - Longwood  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			UIF - Longwood Allocation Percentage	
			UIF - Longwood	Other Companies/ Systems	Total		UIF - Longwood	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.61%	99.39%	100.00%	ERC	\$1,991	324,400	\$326,391	-	1,991
3	408	Taxes Other than Income	0.63%	99.37%	100.00%	ERC	\$210	33,343	\$33,553	-	210
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.63%	99.37%	100.00%	ERC	(\$11)	(1,782)	(\$1,793)	-	(11)
7	427	Interest Expense	0.63%	99.37%	100.00%	ERC	(\$2)	(306)	(\$308)	-	(2)
8	601/701/603/703	Salaries	0.63%	99.37%	100.00%	ERC	\$2,436	386,143	\$388,579	-	2,436
9	604/704	Employee Benefits	0.63%	99.37%	100.00%	ERC	\$2,841	450,328	\$453,169	-	2,841
10	620/720	Materials and Supplies	0.63%	99.37%	100.00%	ERC	\$400	63,437	\$63,837	-	400
11	632/732	Contractual Services - Accounting	0.63%	99.37%	100.00%	ERC	\$401	63,516	\$63,917	-	401
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.63%	99.37%	100.00%	ERC	\$634	100,422	\$101,056	-	634
14	641	Rent Expense	0.63%	99.37%	100.00%	ERC	\$12	1,862	\$1,874	-	12
15	650/750	Transportation Expenses	0.63%	99.37%	100.00%	ERC	\$2	301	\$303	-	2
16	657	Insurance - General Liability	0.63%	99.37%	100.00%	ERC	\$1,159	183,800	\$184,960	-	1,159
17	659/759	Other Insurance	0.63%	99.37%	100.00%	ERC	\$401	63,505	\$63,905	-	401
18	670/770	Bad Debt Expense	0.63%	99.37%	100.00%	ERC	\$7	1,104	\$1,111	-	7
19	675/775	Miscellaneous Expenses	0.63%	99.37%	100.00%	ERC	\$839	132,970	\$133,809	-	839
20							\$11,319	\$1,803,044	\$1,814,362	-	11,319
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	2.21%	97.79%	100.00%	ERC	\$582	\$25,680	\$26,261	-	582
25	408	Taxes Other than Income	2.67%	97.33%	100.00%	ERC	\$443	\$16,170	\$16,613	-	443
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	2.66%	97.34%	100.00%	ERC	\$0	\$4	\$4	-	0
29	601/701/603/703	Salaries	2.69%	97.31%	100.00%	ERC	\$1,816	\$65,606	\$67,421	-	1,816
30	604/704	Employee Benefits	2.66%	97.34%	100.00%	ERC	\$83	\$3,020	\$3,103	-	83
31	620/720	Materials and Supplies	2.66%	97.34%	100.00%	ERC	\$21	\$761	\$782	-	21
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	2.66%	97.34%	100.00%	ERC	\$219	\$8,012	\$8,230	-	219
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	2.66%	97.34%	100.00%	ERC	\$651	\$23,828	\$24,479	-	651
38	667/767	Reg. Commission Exp. - Other	2.66%	97.34%	100.00%	ERC	\$9	\$331	\$340	-	9
39	675/775	Miscellaneous Expenses	2.67%	97.33%	100.00%	ERC	\$371	\$13,553	\$13,925	-	371
40							\$ 4,194	\$ 156,965	\$161,158	-	4,194
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46											

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.



Allocation of Expenses

Florida Public Service Commission  
Schedule B-12  
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Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

UIF - Longwood  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			UIF - Longwood Allocation Percentage	
			UIF - Longwood	Other Companies/ Systems	Total		UIF - Longwood	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.61%	99.39%	100.00%	ERC	\$2,039	333,063	\$335,102	-	2,039
3	408	Taxes Other than Income	0.62%	99.38%	100.00%	ERC	\$198	31,436	\$31,634	-	198
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	0.63%	99.37%	100.00%	ERC	(\$13)	(2,019)	(\$2,032)	-	(13)
7	427	Interest Expense	0.62%	99.38%	100.00%	ERC	(\$1)	(167)	(\$168)	-	(1)
8	601/701/603/703	Salaries	0.62%	99.38%	100.00%	ERC	\$2,161	343,612	\$345,772	-	2,161
9	604/704	Employee Benefits	0.62%	99.38%	100.00%	ERC	\$3,301	524,916	\$528,217	-	3,301
10	620/720	Materials and Supplies	0.62%	99.38%	100.00%	ERC	\$534	84,982	\$85,516	-	534
11	632/732	Contractual Services - Accounting	0.62%	99.38%	100.00%	ERC	\$399	63,517	\$63,917	-	399
12	633/733	Contractual Services - Legal	0.62%	99.38%	100.00%	ERC	(\$159)	(25,207)	(\$25,365)	-	(159)
13	636/736	Contractual Services - Other	0.62%	99.38%	100.00%	ERC	\$730	116,080	\$116,810	-	730
14	641	Rent Expense	0.62%	99.38%	100.00%	ERC	\$12	1,862	\$1,874	-	12
15	650/750	Transportation Expenses	0.62%	99.38%	100.00%	ERC	\$2	313	\$315	-	2
16	657	Insurance - General Liability	0.62%	99.38%	100.00%	ERC	\$1,156	183,905	\$185,061	-	1,156
17	659/759	Other Insurance	0.62%	99.38%	100.00%	ERC	\$91	14,450	\$14,541	-	91
18	670/770	Bad Debt Expense	0.63%	99.37%	100.00%	ERC	\$7	1,189	\$1,197	-	7
19	675/775	Miscellaneous Expenses	0.62%	99.38%	100.00%	ERC	\$783	124,517	\$125,300	-	783
20							\$11,241	\$1,796,451	\$1,807,692	-	11,241
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	2.18%	97.82%	100.00%	ERC	\$541	\$24,254	\$24,795	-	541
25	408	Taxes Other than Income	2.65%	97.35%	100.00%	ERC	\$558	\$20,449	\$21,007	-	558
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	2.75%	97.25%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	2.68%	97.32%	100.00%	ERC	\$1,792	\$64,986	\$66,778	-	1,792
30	604/704	Employee Benefits	2.65%	97.35%	100.00%	ERC	\$9	\$316	\$325	-	9
31	620/720	Materials and Supplies	2.28%	97.72%	100.00%	ERC	\$14	\$594	\$607	-	14
32	631/731	Contractual Services - Engineering	2.65%	97.35%	100.00%	ERC	\$77	\$2,839	\$2,916	-	77
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	2.65%	97.35%	100.00%	ERC	\$5	\$200	\$205	-	5
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	2.65%	97.35%	100.00%	ERC	\$607	\$22,318	\$22,925	-	607
38	667/767	Reg. Commission Exp. - Other	2.65%	97.35%	100.00%	ERC	\$9	\$315	\$324	-	9
39	675/775	Miscellaneous Expenses	2.59%	97.41%	100.00%	ERC	\$78	\$2,916	\$2,993	-	78
40							\$ 3,690	\$ 139,191	\$142,881	-	3,690
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Florida Public Service Commission  
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Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

UIF - Longwood  
Allocation Percentage

Line No.	G/L Acct.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending September 30, 2015			UIF - Longwood Allocation Percentage	
			UIF - Longwood	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Longwood	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.60%	99.40%	100.00%	ERC	\$1,995	329,989	\$331,984	-	1,995
3	408	Taxes Other than Income	0.62%	99.38%	100.00%	ERC	\$192	30,921	\$31,113	-	192
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	0.62%	99.38%	100.00%	ERC	(\$16)	(2,536)	(\$2,552)	-	(16)
7	427	Interest Expense	-328.91%	428.91%	100.00%	ERC	\$497	(648)	(\$151)	-	497
8	601/701/603/703	Salaries	0.62%	99.38%	100.00%	ERC	\$2,323	374,054	\$376,378	-	2,323
9	604/704	Employee Benefits	0.62%	99.38%	100.00%	ERC	\$2,224	358,099	\$360,323	-	2,224
10	620/720	Materials and Supplies	0.62%	99.38%	100.00%	ERC	\$419	67,421	\$67,839	-	419
11	632/732	Contractual Services - Accounting	0.62%	99.38%	100.00%	ERC	\$395	63,522	\$63,917	-	395
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.62%	99.38%	100.00%	ERC	\$701	112,843	\$113,544	-	701
14	641	Rent Expense	0.62%	99.38%	100.00%	ERC	\$12	1,862	\$1,874	-	12
15	650/750	Transportation Expenses	0.62%	99.38%	100.00%	ERC	\$2	270	\$272	-	2
16	657	Insurance - General Liability	0.62%	99.38%	100.00%	ERC	\$1,142	183,818	\$184,960	-	1,142
17	659/759	Other Insurance	0.62%	99.38%	100.00%	ERC	\$323	52,010	\$52,333	-	323
18	670/770	Bad Debt Expense	0.62%	99.38%	100.00%	ERC	\$6	917	\$923	-	6
19	675/775	Miscellaneous Expenses	0.62%	99.38%	100.00%	ERC	\$758	121,983	\$122,741	-	758
20							\$10,971	\$1,694,525	\$1,705,496	-	10,971
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	2.21%	97.79%	100.00%	ERC	\$588	\$26,054	\$26,642	-	588
25	408	Taxes Other than Income	2.64%	97.36%	100.00%	ERC	\$563	\$20,719	\$21,282	-	563
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	2.63%	97.37%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	2.67%	97.33%	100.00%	ERC	\$1,700	\$61,874	\$63,574	-	1,700
30	604/704	Employee Benefits	2.64%	97.36%	100.00%	ERC	\$15	\$535	\$550	-	15
31	620/720	Materials and Supplies	2.64%	97.36%	100.00%	ERC	\$5	\$187	\$192	-	5
32	631/731	Contractual Services - Engineering	2.64%	97.36%	100.00%	ERC	(\$77)	(\$2,839)	(\$2,916)	-	(77)
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	2.64%	97.36%	100.00%	ERC	\$1	\$36	\$37	-	1
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	2.64%	97.36%	100.00%	ERC	\$548	\$20,213	\$20,761	-	548
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	2.64%	97.36%	100.00%	ERC	\$253	\$9,326	\$9,579	-	253
40							\$ 3,595	\$ 136,110	\$139,705	-	3,595
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.36%	99.64%	100.00%	Unallocated Rate Base	\$10,831	\$2,993,896	\$3,004,727	-	10,831
45							\$ 10,831	\$ 2,993,896	\$3,004,727	-	10,831
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

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Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

UIF - Longwood  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			UIF - Longwood Allocation Percentage	
			UIF - Longwood	Other Companies/ Systems	Total		UIF - Longwood	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.60%	99.40%	100.00%	ERC	\$1,991	330,195	\$332,186	-	1,991
3	408	Taxes Other than Income	0.62%	99.38%	100.00%	ERC	\$189	30,534	\$30,723	-	189
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	0.62%	99.38%	100.00%	ERC	(\$18)	(2,860)	(\$2,878)	-	(18)
7	427	Interest Expense	0.61%	99.39%	100.00%	ERC	(\$1)	(236)	(\$238)	-	(1)
8	601/701/603/703	Salaries	0.62%	99.38%	100.00%	ERC	\$2,288	369,365	\$371,654	-	2,288
9	604/704	Employee Benefits	0.62%	99.38%	100.00%	ERC	\$3,196	515,883	\$519,079	-	3,196
10	620/720	Materials and Supplies	0.62%	99.38%	100.00%	ERC	\$442	71,322	\$71,764	-	442
11	632/732	Contractual Services - Accounting	0.62%	99.38%	100.00%	ERC	\$394	63,523	\$63,917	-	394
12	633/733	Contractual Services - Legal	0.62%	99.38%	100.00%	ERC	\$14	2,186	\$2,200	-	14
13	636/736	Contractual Services - Other	0.62%	99.38%	100.00%	ERC	\$890	143,623	\$144,513	-	890
14	641	Rent Expense	0.62%	99.38%	100.00%	ERC	\$12	1,862	\$1,874	-	12
15	650/750	Transportation Expenses	0.61%	99.39%	100.00%	ERC	\$2	375	\$378	-	2
16	657	Insurance - General Liability	0.62%	99.38%	100.00%	ERC	\$1,216	196,311	\$197,527	-	1,216
17	659/759	Other Insurance	0.62%	99.38%	100.00%	ERC	\$590	95,169	\$95,758	-	590
18	670/770	Bad Debt Expense	0.62%	99.38%	100.00%	ERC	\$9	1,379	\$1,388	-	9
19	675/775	Miscellaneous Expenses	0.62%	99.38%	100.00%	ERC	\$924	149,208	\$150,132	-	924
20							\$12,136	\$1,967,841	\$1,979,977	-	12,136
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	2.22%	97.78%	100.00%	ERC	\$623	\$27,412	\$28,035	-	623
25	408	Taxes Other than Income	2.64%	97.36%	100.00%	ERC	\$569	\$21,010	\$21,579	-	569
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	2.63%	97.37%	100.00%	ERC	\$7	\$248	\$255	-	7
29	601/701/603/703	Salaries	2.67%	97.33%	100.00%	ERC	\$1,671	\$61,002	\$62,673	-	1,671
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	2.32%	97.68%	100.00%	ERC	\$17	\$714	\$731	-	17
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	2.63%	97.37%	100.00%	ERC	\$15	\$560	\$575	-	15
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	2.63%	97.37%	100.00%	ERC	\$655	\$24,230	\$24,885	-	655
38	667/767	Reg. Commission Exp. - Other	2.63%	97.37%	100.00%	ERC	\$102	\$3,771	\$3,873	-	102
39	675/775	Miscellaneous Expenses	2.62%	97.38%	100.00%	ERC	\$250	\$9,314	\$9,564	-	250
40							\$ 3,909	\$ 148,262	\$152,170	-	3,909
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46											

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Florida Public Service Commission  
Schedule B-12  
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Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

UIF - Longwood  
Allocation Percentage

Line No.	G/L Acct.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending November 30, 2015			Allocation Percentage	
			UIF - Longwood	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Longwood	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.60%	99.40%	100.00%	ERC	\$1,987	330,370	\$332,357	-	1,987
3	408	Taxes Other than Income	0.61%	99.39%	100.00%	ERC	\$186	30,077	\$30,263	-	186
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	0.61%	99.39%	100.00%	ERC	(\$18)	(2,907)	(\$2,925)	-	(18)
7	427	Interest Expense	0.61%	99.39%	100.00%	ERC	(\$3)	(476)	(\$479)	-	(3)
8	601/701/603/703	Salaries	0.61%	99.39%	100.00%	ERC	\$2,823	456,823	\$459,646	-	2,823
9	604/704	Employee Benefits	0.61%	99.39%	100.00%	ERC	\$3,299	533,792	\$537,091	-	3,299
10	620/720	Materials and Supplies	0.61%	99.39%	100.00%	ERC	\$392	63,357	\$63,749	-	392
11	632/732	Contractual Services - Accounting	0.61%	99.39%	100.00%	ERC	\$466	75,414	\$75,880	-	466
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.61%	99.39%	100.00%	ERC	\$744	120,391	\$121,135	-	744
14	641	Rent Expense	0.61%	99.39%	100.00%	ERC	\$12	1,862	\$1,874	-	12
15	650/750	Transportation Expenses	0.61%	99.39%	100.00%	ERC	\$3	560	\$563	-	3
16	657	Insurance - General Liability	0.61%	99.39%	100.00%	ERC	\$1,185	191,812	\$192,997	-	1,185
17	659/759	Other Insurance	0.61%	99.39%	100.00%	ERC	\$1,006	162,735	\$163,741	-	1,006
18	670/770	Bad Debt Expense	0.61%	99.39%	100.00%	ERC	\$8	1,282	\$1,290	-	8
19	675/775	Miscellaneous Expenses	0.61%	99.39%	100.00%	ERC	\$871	140,993	\$141,865	-	871
20							<u>\$12,960</u>	<u>\$2,106,086</u>	<u>\$2,119,046</u>	<u>-</u>	<u>12,960</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	2.18%	97.82%	100.00%	ERC	\$566	\$25,366	\$25,932	-	566
25	408	Taxes Other than Income	2.63%	97.37%	100.00%	ERC	\$533	\$19,753	\$20,286	-	533
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	2.63%	97.37%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	2.66%	97.34%	100.00%	ERC	\$1,708	\$62,511	\$64,218	-	1,708
30	604/704	Employee Benefits	2.63%	97.37%	100.00%	ERC	(\$4)	(\$141)	(\$145)	-	(4)
31	620/720	Materials and Supplies	2.38%	97.62%	100.00%	ERC	\$16	\$666	\$683	-	16
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	2.62%	97.38%	100.00%	ERC	\$2	\$93	\$95	-	2
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	2.62%	97.38%	100.00%	ERC	\$580	\$21,528	\$22,108	-	580
38	667/767	Reg. Commission Exp. - Other	2.62%	97.38%	100.00%	ERC	\$3	\$105	\$108	-	3
39	675/775	Miscellaneous Expenses	2.65%	97.35%	100.00%	ERC	\$323	\$11,868	\$12,191	-	323
40							<u>\$ 3,728</u>	<u>\$ 141,753</u>	<u>\$145,481</u>	<u>-</u>	<u>3,728</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

Florida Public Service Commission  
Schedule B-12  
Page 12 of 13

Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

UIF - Longwood  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			UIF - Longwood Allocation Percentage	
			UIF - Longwood	Other Companies/ Systems	Total		UIF - Longwood	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.59%	99.41%	100.00%	ERC	\$1,891	317,131	\$319,022	-	1,891
3	408	Taxes Other than Income	0.59%	99.41%	100.00%	ERC	(\$0)	(42)	(\$42)	-	(0)
4	409	Gains/Losses from Disposition of Utility	0.61%	99.39%	100.00%	ERC	\$1	99	\$100	-	1
5	410	Miscellaneous Non-Utility Expenses	0.61%	99.39%	100.00%	ERC	\$125	20,315	\$20,439	-	125
6	420	Interest During Construction	0.61%	99.39%	100.00%	ERC	(\$20)	(3,287)	(\$3,307)	-	(20)
7	427	Interest Expense	-2812.35%	2912.35%	100.00%	ERC	\$595	(616)	(\$21)	-	595
8	601/701/603/703	Salaries	0.61%	99.39%	100.00%	ERC	\$1,953	318,483	\$320,437	-	1,953
9	604/704	Employee Benefits	0.61%	99.39%	100.00%	ERC	\$4,223	688,554	\$692,778	-	4,223
10	620/720	Materials and Supplies	0.61%	99.39%	100.00%	ERC	\$478	77,868	\$78,345	-	478
11	632/732	Contractual Services - Accounting	0.61%	99.39%	100.00%	ERC	\$464	75,676	\$76,140	-	464
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.61%	99.39%	100.00%	ERC	\$720	117,329	\$118,049	-	720
14	641	Rent Expense	0.61%	99.39%	100.00%	ERC	\$23	3,725	\$3,748	-	23
15	650/750	Transportation Expenses	0.61%	99.39%	100.00%	ERC	\$2	295	\$297	-	2
16	657	Insurance - General Liability	0.61%	99.39%	100.00%	ERC	\$1,178	192,010	\$193,188	-	1,178
17	659/759	Other Insurance	0.61%	99.39%	100.00%	ERC	(\$162)	(26,448)	(\$26,610)	-	(162)
18	670/770	Bad Debt Expense	0.61%	99.39%	100.00%	ERC	\$7	1,127	\$1,134	-	7
19	675/775	Miscellaneous Expenses	0.61%	99.39%	100.00%	ERC	\$824	134,423	\$135,247	-	824
20							<u>\$12,300</u>	<u>\$1,916,644</u>	<u>\$1,928,944</u>	<u>-</u>	<u>12,300</u>
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	2.22%	97.78%	100.00%	ERC	\$650	\$28,672	\$29,322	-	650
25	408	Taxes Other than Income	2.61%	97.39%	100.00%	ERC	\$579	\$21,610	\$22,189	-	579
26	410	Miscellaneous Non-Utility Expenses	2.64%	97.36%	100.00%	ERC	\$87	\$3,204	\$3,291	-	87
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	2.62%	97.38%	100.00%	ERC	\$0	\$17	\$17	-	0
29	601/701/603/703	Salaries	2.64%	97.36%	100.00%	ERC	\$2,025	\$74,653	\$76,679	-	2,025
30	604/704	Employee Benefits	2.60%	97.40%	100.00%	ERC	(\$2)	(\$80)	(\$82)	-	(2)
31	620/720	Materials and Supplies	2.61%	97.39%	100.00%	ERC	\$15	\$571	\$586	-	15
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	2.61%	97.39%	100.00%	ERC	\$49	\$1,822	\$1,871	-	49
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	2.61%	97.39%	100.00%	ERC	\$221	\$8,241	\$8,461	-	221
36	642/742	Rental of Equipment	2.61%	97.39%	100.00%	ERC	\$7	\$272	\$279	-	7
37	650/750	Transportation Expense	2.61%	97.39%	100.00%	ERC	\$538	\$20,118	\$20,657	-	538
38	667/767	Reg. Commission Exp. - Other	2.61%	97.39%	100.00%	ERC	\$89	\$3,307	\$3,395	-	89
39	675/775	Miscellaneous Expenses	2.61%	97.39%	100.00%	ERC	\$524	\$19,561	\$20,085	-	524
40							<u>\$ 4,782</u>	<u>\$ 181,969</u>	<u>\$186,751</u>	<u>-</u>	<u>4,782</u>
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.36%	99.64%	100.00%	Unallocated Rate Base	\$11,524	\$3,167,695	\$3,179,219	-	11,524
45							<u>\$ 11,524</u>	<u>\$ 3,167,695</u>	<u>\$3,179,219</u>	<u>-</u>	<u>11,524</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

Florida Public Service Commission  
Schedule B-12  
Page 13 of 13

Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - W5  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

UIF - Longwood  
Allocation Percentage

Line No.	G/L Acct.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Year Ending December 31, 2015	
			UIF - Longwood	Other Companies/ Systems	Total		UIF - Longwood	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.61%	99.39%	100.00%	ERC	\$23,630	3,861,766	\$3,885,396	-	23,630
3	408	Taxes Other than Income	0.63%	99.37%	100.00%	ERC	\$2,504	396,427	\$398,931	-	2,504
4	409	Gains/Losses from Disposition of Utility	0.61%	99.39%	100.00%	ERC	\$1	99	\$100	-	1
5	410	Miscellaneous Non-Utility Expenses	0.61%	99.39%	100.00%	ERC	\$125	20,315	\$20,439	-	125
6	420	Interest During Construction	0.62%	99.38%	100.00%	ERC	(\$115)	(18,399)	(\$18,513)	-	(115)
7	427	Interest Expense	-101.41%	201.41%	100.00%	ERC	\$2,174	(4,317)	(\$2,144)	-	2,174
8	601/701/603/703	Salaries	0.63%	99.37%	100.00%	ERC	\$27,764	4,413,741	\$4,441,505	-	27,764
9	604/704	Employee Benefits	0.63%	99.37%	100.00%	ERC	\$38,650	6,142,860	\$6,181,510	-	38,650
10	620/720	Materials and Supplies	0.63%	99.37%	100.00%	ERC	\$5,454	866,431	\$871,885	-	5,454
11	632/732	Contractual Services - Accounting	0.62%	99.38%	100.00%	ERC	\$4,596	731,664	\$736,260	-	4,596
12	633/733	Contractual Services - Legal	0.63%	99.37%	100.00%	ERC	(\$145)	(23,020)	(\$23,165)	-	(145)
13	636/736	Contractual Services - Other	0.62%	99.38%	100.00%	ERC	\$8,323	1,324,664	\$1,332,987	-	8,323
14	641	Rent Expense	0.62%	99.38%	100.00%	ERC	\$148	23,522	\$23,670	-	148
15	650/750	Transportation Expenses	0.63%	99.37%	100.00%	ERC	\$35	5,597	\$5,633	-	35
16	657	Insurance - General Liability	0.63%	99.37%	100.00%	ERC	\$13,953	2,218,394	\$2,232,348	-	13,953
17	659/759	Other Insurance	0.62%	99.38%	100.00%	ERC	\$3,047	487,155	\$490,202	-	3,047
18	670/770	Bad Debt Expense	0.62%	99.38%	100.00%	ERC	\$88	14,075	\$14,164	-	88
19	675/775	Miscellaneous Expenses	0.63%	99.37%	100.00%	ERC	\$10,544	1,675,969	\$1,686,512	-	10,544
20							\$140,776	\$22,136,944	\$22,277,720	-	140,776
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	2.32%	97.68%	100.00%	ERC	\$9,434	\$397,196	\$406,630	-	9,434
25	408	Taxes Other than Income	2.67%	97.33%	100.00%	ERC	\$7,265	\$264,999	\$272,264	-	7,265
26	410	Miscellaneous Non-Utility Expenses	2.64%	97.36%	100.00%	ERC	\$87	\$3,204	\$3,291	-	87
27	414	Taxes Other than Income	2.68%	97.32%	100.00%	ERC	(\$121)	(\$4,379)	(\$4,500)	-	(121)
28	427	Interest Expense	2.64%	97.36%	100.00%	ERC	\$8	\$313	\$321	-	8
29	601/701/603/703	Salaries	2.69%	97.31%	100.00%	ERC	\$19,090	\$690,439	\$709,529	-	19,090
30	604/704	Employee Benefits	2.67%	97.33%	100.00%	ERC	\$127	\$4,624	\$4,751	-	127
31	620/720	Materials and Supplies	2.53%	97.47%	100.00%	ERC	\$196	\$7,556	\$7,752	-	196
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	-	0
33	633/733	Contractual Services - Legal	2.62%	97.38%	100.00%	ERC	\$53	\$1,958	\$2,011	-	53
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$1	(\$1)	\$0	-	1
35	636/736	Contractual Services - Other	2.65%	97.35%	100.00%	ERC	\$638	\$23,449	\$24,087	-	638
36	642/742	Rental of Equipment	2.65%	97.35%	100.00%	ERC	\$22	\$813	\$835	-	22
37	650/750	Transportation Expense	2.66%	97.34%	100.00%	ERC	\$7,295	\$266,990	\$274,285	-	7,295
38	667/767	Reg. Commission Exp. - Other	2.54%	97.46%	100.00%	ERC	\$121	\$4,631	\$4,752	-	121
39	675/775	Miscellaneous Expenses	2.66%	97.34%	100.00%	ERC	\$3,659	\$133,991	\$137,650	-	3,659
40							\$ 47,876	\$ 1,795,782	\$1,843,658	-	47,876
41							0		0		
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.37%	99.63%	100.00%	Unallocated Rate Base	\$45,284	\$12,064,593	\$12,109,878	-	45,284
45							\$ 45,284	\$ 12,064,593	\$12,109,878	-	45,284
46							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 - Wastewater**  
**Company: Utilities, Inc. of Florida - Longwood**  
**Docket No.: 160101 - WS**  
**Schedule Year Ended: December 31, 2015**  
**Historic [X] Projected [ ]**

**Florida Public Service Commission**  
**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	(3) Adjustments B-3	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>					
2	351.1 Organization	1,328		1,328		
3	352.1 Franchises	-		-		
4	389.1 Other Plant & Misc. Equipment			-		
5	<b>COLLECTION PLANT</b>					
6	353.2 Land & Land Rights			-		
7	354.2 Structures & Improvements	206		206		
8	355.2 Power Generation Equipment	22		22		
9	360.2 Collection Sewers - Force	794	11,194	11,988		
10	361.2 Collection Sewers - Gravity	27,879		27,879		
11	362.2 Special Collecting Structures			-		
12	363.2 Services to Customers	2,106		2,106		
13	364.2 Flow Measuring Devices	175		175		
14	365.2 Flow Measuring Installations			-		
15	389.2 Other Plant & Misc. Equipment	-		-		
16	<b>SYSTEM PUMPING PLANT</b>					
17	353.3 Land & Land Rights			-		
18	354.3 Structures & Improvements	27,072		27,072		
19	370.3 Receiving Wells	191		191		
20	371.3 Pumping Equipment	(242)		(242)		
21	389.3 Other Plant & Misc. Equipment	132		132		
22	<b>TREATMENT AND DISPOSAL PLANT</b>					
23	353.4 Land & Land Rights			-		
24	354.4 Structures & Improvements	40,921	(40,921)	-		
25	355.4 Power Generation Equipment	-		-		
26	380.4 Treatment & Disposal Equipment	35,146	(35,146)	-		
27	381.4 Plant Sewers	464	(464)	-		
28	382.4 Outfall Sewer Lines	33	(33)	-		
29	389.4 Other Plant & Misc. Equipment	495	(495)	-		
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>					
31	366.6 Reuse Services	-		-		
32	367.6 Reuse Mtr/Installations	-		-		
33	374.5 Reuse Dist Reservoirs	305		305		
34	375.6 Reuse Trans. And Dist. System	9		9		
35	371.6 Pumping Equip RCLM Dist	-		-		
36	371.5 Pumping Equipment	-		-		
37	389.5 Other Plant & Misc Equipment	-		-		
38	<b>GENERAL PLANT</b>					
39	353.7 Land & Land Rights			-		
40	354.7 Structures & Improvements	(11,559)		(11,559)		
41	390.7 Office Furniture & Equipment	24,643	(749)	23,894		
42	391.7 Transportation Equipment	9,419	1,019	10,438		
43	392.7 Stores Equipment			-		
44	393.7 Tools, Shop & Garage Equipment	938		938		
45	394.7 Laboratory Equipment	208		208		
46	395.7 Power Operated Equipment	132		132		
47	396.7 Communication Equipment	505		505		
48	397.7 Miscellaneous Equipment	995		995		
49	398.7 Other Tangible Plant	111		111		
50	TOTAL	162,428	(65,593)	96,836		N/A
51	LESS: AMORTIZATION OF CIAC	(50,206)		(50,206)		
52						
53	NET DEPRECIATION EXPENSE - SEWER	\$ 112,223	\$ (65,593)	\$ 46,630		N/A

## Taxes Other Than Income (Final Rates)

Florida Public Service Commission  
Schedule: B-15

Page 1 of 1

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Longwood

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic  Projected Interim  Final 

Recap Schedules: B-1, B-2

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other (Business Tax)	(6) Total
1						
2	<b>WASTEWATER</b>					
3	Test Year	36,286	9,229	43,576	205	89,295
4	Adjust Current RAF					-
5	Test Year Per Books	\$ 36,286	\$ 9,229	\$ 43,576	\$ 205	\$ 89,295
6						
7	Adjustments to Test Year (Explain):					
8	Adjustment to RAF per B-3	(445)				(445)
9	Increase in ad valorem tax per B-3			9,566		9,566
10	Payroll Tax for allocations/annualization/increase		647			647
11	Increase in RAFTs associated with annualized sewer revenues per B-3	556				556
12	Total Test Year Adjustments	111	647	9,566	-	10,324
13						
14	Adjusted Test Year	36,397	9,876	53,141	205	99,619
15	Increase in ad valorem tax per B-3					
16	RAFTs Assoc. with Revenue Increase	1,555	-	-	-	1,555
17	Total Adjustments for requested increases	1,555	-	-	-	1,555
18						
19	Total Balance	\$ 37,951	\$ 9,876	\$ 53,141	\$ 205	\$ 101,174



## Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Schedule: C-1

Page 1 of 1

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Longwood

Docket No.: 160101 - WS

Schedule Year Ended: December 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	\$ 44,453	\$ 26,679	\$ 71,132		\$ 71,132
2							
3	Deferred Income Tax Expense	C-5	7,022	(7,022)	-		
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		\$ 51,475	\$ 19,657	\$ 71,132	\$ -	\$ 71,132

Supporting Schedules: C-2, C-5, C-7, C-8

Recap Schedules: B-1, B-2

## State and Federal Income Tax Calculation - Current Sewer

Company: Utilities, Inc. of Florida - Longwood

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Page 1 of 1

Preparer: Deborah Swain

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.		Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Sewer
1	Net Utility Operating Income (Sch. B-2 )	\$ 167,453	\$ (1,319)	\$ 166,134	\$ 20,582	\$ 186,715
2	Add: Income Tax Expense Per Books (Sch. B-2)	15,776	42,938	58,714	12,417	71,131
3						
4	Subtotal	183,229	41,618	224,848	32,999	257,846
5	Less: Interest Charges (Sch. C-3)	49,379	19,437	68,816		68,816
6						
7	Taxable Income Per Books	133,850	22,181	156,031	32,999	189,030
8						
9	Schedule M Adjustments:					
10	Permanent Differences (From Sch. C-4)	(17)	17	-	-	-
11	Timing Differences (From Sch. C-5)	18,662	(18,662)	-	-	-
12	Other Adjustments - Pre-tax income difference	(21,751)	21,751	-	-	-
13						
14	Total Schedule M Adjustments	(3,105)	3,105	-	-	-
15						
16	Taxable Income Before State Taxes	130,744	25,287	156,031	32,999	189,030
17	Less: State Income Tax Exemption (\$5,000)			-	-	-
18						
19	State Taxable Income	130,744	25,287	156,031	32,999	189,030
20	State Income Tax (5.5% of Line 19)	7,191	1,391	8,582	1,815	10,397
21	Limited by NOL	(7,191)	7,191	-	-	-
22	Credits					
23						
24	Current State Income Taxes	-	8,582	8,582	1,815	10,397
25						
26	Federal Taxable Income (Line 16 - Line 24)	130,744	16,705	147,449	31,184	178,633
27	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
28	Federal Income Taxes (Line 26 x Line 27)	44,453	5,680	50,133	10,602	60,735
29	Less: Investment Tax Credit Realized					
30	This Year (Sch. C-8)	-	-	-	-	-
31						
32	Current Federal Inc. Taxes (Line 28 - Line 30)	44,453	5,680	50,133	10,602	60,735
33						
34	Summary:					
35	Current State Income Taxes (Line 24)	-	8,582	8,582	1,815	10,397
36	Current Federal Income Taxes (Line 32)	44,453	5,680	50,133	10,602	60,735
37						
38	Total Current Income Tax Expense (To C-1)	\$ 44,453	\$ 14,262	\$ 58,715	\$ 12,417	\$ 71,132
39						
40						

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8

Recap Schedules: C-1

**Schedule of Interest In Tax Expense Calculation**

Florida Public Service Commission

Schedule: C-3

Page 1 of 1

Preparer: Deborah Swain

Supporting Schedules: D-1, C-8

Recap Schedules: C-2

Company: Utilities, Inc. of Florida - Longwood

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

**Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax**

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt			\$ -		
2						
3	Amortization of Debt Premium,			-		
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	1,907	499	2,407	-	2,407
7						
8	Other Interest Expense - Intercompany	47,472	18,937	66,409	-	66,409
9						
10	AFUDC	(115)	115	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 49,265	\$ 19,551	\$ 68,816	\$ -	\$ 68,816

16  
17 Calculation of ITC Interest Synchronization Adjustment

18 ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
19					
20					
21	<u>Balances From Schedule D-1</u>				
22					
23	Long-Term Debt				Not applicable
24					
25	Short-Term Debt				
26	Preferred Stock				
27					
28	Common Equity				
29					
30	Total				
31					
32	ITCs (from D-1, Line 7)				
33					
34	Weighted Debt Cost (From Line 12)				
35					
36	Interest Adjustment (To Line 6)				

**Book/Tax Differences - Permanent****Schedule: C-4****Page 1 of 1****Preparer: Deborah Swain****Company: Utilities, Inc. of Florida - Longwood****Docket No.: 160101 - WS****Schedule Year Ended: December 31, 2015****Historic  Projected** 

**Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.**

Line No.	Description	Total per Books	Adjustment	Total	Water	Sewer
1	AFUDC	\$ (115)		\$ (115)		\$ (115)
2	Meals & Entertainment (50%)	98		98		98
3		\$ (17)	\$ -	\$ (17)	\$ -	\$ (17)

Supporting Schedules: None

Recap Schedules: C-2

## Deferred Income Tax Expense (Final) - Sewer

Florida Public Service Commission  
Schedule: C-5

Page 1 of 1

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Longwood

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected [ ]

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Test Year Adjustments	Wastewater
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 128,318	\$ -	\$ 128,318		\$ 128,318
3	Book Depreciation and Amortization	112,223	(65,593)	46,630	-	46,630
4						
5	Difference	16,095	65,593	81,688	-	81,688
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees			-	-	-
9	Deferred Maintenance - Amort		-	-	-	-
10	Deferred Rate Case Exp		-	-	-	-
11	Deferred Rate Case Additions		-	-	-	-
12	Organization Exp - Amort	1,328		1,328		1,328
13	Bad Debt	1,367		1,367		1,367
14	Book Gain/Loss on sale of assets, PAA Amort	2,682		2,682		2,682
14	Other <sup>1</sup>	(2,810)		(2,810)		(2,810)
15						
16	Total Timing Differences (To C-2)	18,662	65,593	84,255	-	84,255
17						
18	State Tax Rate	0.055	0.055	0.055	0.055	0.055
19	State Deferred Taxes ( Line 16x Line 18)	1,026	3,608	4,634	-	4,634
20	(Limited by NOL)			-		-
21	Total State Tax Deferred	1,026	3,608	4,634	-	4,634
22						
23	Timing Differences For Federal Deferred Taxes					
24	(Line 16 - 21)	17,636	61,985	79,621	-	79,621
25	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
26						
27	Federal Deferred Taxes (Line 24 x Line 25)	5,996	21,075	27,071	-	27,071
28	Add: State Deferred Taxes (Line 21)	1,026	3,608	4,634	-	4,634
29						
30	Total Deferred Tax Expense (To C-1)	\$ 7,022	\$ 24,683	\$ 31,705	\$ -	\$ 31,705
31						
32						

<sup>1</sup> 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 - Longwood  
 Docket No.: 160101 - WS  
 Schedule Year Ended: December 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.	Year	Account No. 190.1011 / 2011			Account No. 190.1012 / 2012			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	2008	40	221	261	483	2,818	3,301	(9,204)	(313,470)	(322,674)
2	2009	40	221	261	535	3,119	3,654	(14,424)	(344,116)	(358,540)
3	2010	40	221	261	846	4,934	5,780	(35,083)	(464,808)	(499,891)
4	2011	40	221	261	535	3,119	3,654	(32,314)	(448,636)	(480,949)
5	2012	40	221	261	535	3,119	3,654	(29,874)	(434,405)	(464,279)
6	2013	40	221	261	535	3,119	3,654	(29,532)	(526,633)	(556,164)
7	2014	40	221	261	535	3,119	3,654	(29,531)	(572,909)	(602,439)
8	2015	40	221	261	535	3,119	3,654	(28,907)	(579,511)	(608,417)
9										
Line No.	Year	Account No. 190.1020 / 2020			Account No. 190.1021 / 2021			Account No. 190.1024 / 2024		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
12	2008	-	-	-	(186)	(1,090)	(1,276)	-	(36,945)	(36,945)
13	2009	(3,078)	(17,983)	(21,061)	(0)	-	(0)	-	(36,945)	(36,945)
14	2010	(4,902)	(28,640)	(33,542)	(0)	-	(0)	-	(36,945)	(36,945)
15	2011	(3,466)	(20,254)	(23,720)	0	3	3	(4)	(36,946)	(36,949)
16	2012	(2,062)	(12,054)	(14,116)	1	3	4	(4)	(36,946)	(36,949)
17	2013	(658)	(3,854)	(4,512)	1	3	4	(32)	(33,399)	(33,430)
18	2014	(658)	(3,854)	(4,512)	1	3	4	(32)	(33,399)	(33,430)
19	2015	(658)	(3,854)	(4,512)	1	3	4	48	(32,961)	(32,914)
20										
21										
Line No.	Year	Account No. 190.1026/2026			Account No. 190.1031 / 2031			Account No. 190		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
24	2008	-	-	-	(9,541)	(278,474)	(288,015)	-	-	-
25	2009	485	2,831	3,316	(12,406)	(295,359)	(307,765)	-	-	-
26	2010	264	1,540	1,804	(31,331)	(405,918)	(437,249)	-	-	-
27	2011	215	1,255	1,470	(29,634)	(396,034)	(425,669)	-	-	-
28	2012	254	1,485	1,739	(28,638)	(390,234)	(418,872)	-	-	-
29	2013	174	1,018	1,192	(28,389)	(436,910)	(465,299)	(1,203)	-	(1,203)
30	2014	174	1,018	1,192	(28,388)	(483,167)	(511,555)	(1,203)	(19)	(1,222)
31	2015	255	1,468	1,723	(27,920)	(490,800)	(518,719)	(1,220)	(19)	(1,239)
32										
33										
Line No.	Year	Account No. 190.1								
		State	Federal	Total						
36	2008	-	-	-						
37	2009	-	-	-						
38	2010	-	-	-						
39	2011	-	-	-						
40	2012	-	-	-						
41	2013	-	(56,832)	(56,832)						
42	2014	-	(56,832)	(56,832)						
43	2015	12	(56,688)	(56,676)						

Supporting Schedules: C-6 Pg 2 & 3, C-7  
 Recap Schedules: A-18, A-19, D-2

Accumulated Deferred Income Taxes - State  
 Company: Utilities, Inc. of Florida - Longwood  
 Docket No.: 160101 - WS  
 Schedule Year Ended: December 31, 2015  
 Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: C-6  
 Page 2 of 3  
 Preparer: Deborah Swain

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. 190.2011 Deferred Tax Debits- Tap Fees Pre 1987				Account No. 190.2012 Deferred Tax Debits- Tap Fees Post 2000					
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2008										40
2	2009	40		-	-	40	483	52	-	-	483
3	2010	40		-	-	40	535	311	-	-	535
4	2011	40		-	-	40	846	(311)	-	-	535
5	2012	40		-	-	40	535	-	-	-	535
6	2013	40		-	-	40	535	-	-	-	535
7	2014	40		-	-	40	535	-	-	-	535
8	2015	40		-	-	40	535	-	-	-	535
9											
10											
Line No.	Year	Account No. 190.2020 Deferred Tax Credits- Rate Case				Account No. 190.2021 Deferred Tax Credits- Maint Fee					
		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
14	2008				-	-					(186)
15	2009	-	(3,078)	-	-	(3,078)	(186)	186	-	-	(0)
16	2010	(3,078)	(1,824)	-	-	(4,902)	(0)	-	-	-	(0)
17	2011	(4,902)	1,436	-	-	(3,466)	(0)	0	-	-	0
18	2012	(3,466)	1,404	-	-	(2,062)	0	0	-	-	1
19	2013	(2,062)	1,404	-	-	(658)	1	-	-	-	1
20	2014	(658)	-	-	-	(658)	1	-	-	-	1
21	2015	(658)	-	-	-	(658)	1	-	-	-	1
22											
23											
Line No.	Year	Account No. 190.2024 Deferred St Tax - Org				Account No. 190.2026 Bad Debt Expense					
		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
27	2008				-	-					
28	2009	-			-	-	-	485	-	-	485
29	2010	-			-	-	485	(221)	-	-	264
30	2011	-	(4)		-	(4)	264	(49)	-	-	215
31	2012	(4)	0		-	(4)	215	39	-	-	254
32	2013	(4)	(28)		-	(32)	254	(80)	-	-	174
33	2014	(32)	0		-	(32)	174	0	-	-	174
34	2015	(32)	79		-	48	174	81	-	-	255
35											
36											
Line No.	Year	Account No. 190.2031 Deferred Tax Credits- Depreciation				Account No. 190.2 Accum Def Income Tax - State NOL					
		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
40	2008				-	(9,541)					-
41	2009	(9,541)	(2,865)		-	(12,406)	-				-
42	2010	(12,406)	(18,925)		-	(31,331)	-				-
43	2011	(31,331)	1,696		-	(29,634)	-				-
44	2012	(29,634)	997		-	(28,638)	-				-
45	2013	(28,638)	249		-	(28,389)	-				-
46	2014	(28,389)	1		-	(28,388)	-				-
47	2015	(28,388)	469		-	(27,920)	-	12			12
48											
49											
Line No.	Year	Accumu Deferred Income Tax State									
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance					
53	2007				-	-					
54	2008	-			-	-					
55	2009	-			-	-					
56	2010	-			-	-					
57	2011	-			-	-					
58	2012	-			-	-					
59	2013	-	(1,203)		-	(1,203)					
60	2014	(1,203)	-		-	(1,203)					
61	2015	(1,203)	(17)		-	(1,220)					

Supporting Schedules: None  
 Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal  
Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Schedule Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Florida Public Service Commission  
Schedule: C-6  
Page 3 of 3  
Preparer: Deborah Swain

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	2008					221					2,818
2	2009	221				221	2,818	301			3,119
3	2010	221				221	3,119	1,815			4,934
4	2011	221				221	4,934	(1,815)			3,119
5	2012	221				221	3,119	-			3,119
6	2013	221				221	3,119	-			3,119
7	2014	221				221	3,119	-			3,119
8	2015	221				221	3,119	-			3,119
9											
10											
Line No.	Account No. 190.1020 Deferred Tax Credits- Rate Case					Account No. 190.1021 Deferred Tax Credits- Maint Fee					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
14	2008					-					(1,090)
15	2009	-	(17,983)		-	(17,983)	(1,090)	1,090			-
16	2010	(17,983)	(10,657)		-	(28,640)	-	0			-
17	2011	(28,640)	8,386		-	(20,254)	-	3			3
18	2012	(20,254)	8,200		-	(12,054)	3	0			3
19	2013	(12,054)	8,200		-	(3,854)	3	0			3
20	2014	(3,854)	0		-	(3,854)	3	0			3
21	2015	(3,854)	0		-	(3,854)	3	0			3
22											
23											
Line No.	Account No. 190.1024 Deferred Tax Credits- Org. Exp.					Account No. 190.1031 Deferred Tax Credits- Depreciation					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
27	2008					(36,945)					(278,474)
28	2009	(36,945)			-	(36,945)	(278,474)	(16,885)			(295,359)
29	2010	(36,945)			-	(36,945)	(295,359)	(110,559)			(405,918)
30	2011	(36,945)	(1)			(36,946)	(405,918)	9,884			(396,034)
31	2012	(36,946)	0			(36,946)	(396,034)	5,800			(390,234)
32	2013	(36,946)	3,547			(33,399)	(390,234)	(46,676)			(436,910)
33	2014	(33,399)	0			(33,399)	(436,910)	(46,257)			(483,167)
34	2015	(33,399)	437			(32,961)	(483,167)	(7,633)			(490,800)
35											
36											
Line No.	Account No. 190.1026 Bad Debt Expense					Account No. 190.1 Deferred Fed Tax - NOL					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
40	2008					-					-
41	2009	-	2,831			2,831	-				-
42	2010	2,831	(1,291)			1,540	-				-
43	2011	1,540	(285)			1,255	-				-
44	2012	1,255	230			1,485	-				-
45	2013	1,485	(467)			1,018	-	(56,832)			(56,832)
46	2014	1,018	0			1,018	(56,832)	-			(56,832)
47	2015	1,018	450			1,468	(56,832)	144			(56,688)
48											
49											
Line No.	Accumu Deferred Income Tax Fed										
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance					
53	2008					-					-
54	2009	-				-					-
55	2010	-				-					-
56	2011	-				-					-
57	2012	-				-					-
58	2013	-				-					-
59	2014	-	(19)			(19)					(19)
60	2015	(19)				(19)					(19)

Supporting Schedules: None  
Recap Schedules: C-6



Investment Tax Credits - Analysis

Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Test Year Ended: December 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.

1.5 % ITC											
Line No.	Year	Gross ITC	Acc. Amort. 12/31/2008	Net ITC 12/31/2008	2009	2010	2011	2012	2013	2014	2015
1	2014	5,430	-	-	-	-	-	-	-	(5,430)	929
2										(5,430)	929
3										(5,430)	(4,501)
4											
5			Per Books	-	-	-	-	-	-	(5,430)	(4,501)
6											
7			Difference								
8											
9											
10											
11											
12											
13											
14											
15											
16	2008										-
17	2009										-
18	2010										-
19	2011										-
20	2012										-
21	2013										-
22	2014		(5,430)							(5,430)	
23	2015	(5,430)			929						(4,501)
24											

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 - Longwood

Docket No.: 160101 - WS

Schedule Year Ended: December 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	Longwood 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 - Longwood

Schedule: C-9

Docket No.: 160101 - WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

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 - Longwood**

**Schedule: C-10**

**Docket No.: 160101 - WS**

**Page 1 of 1**

**Test Year Ended: December 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   |

**Schedule of Requested Cost of Capital  
13 Month Average Balance**

**Company: Utilities, Inc. of Florida - Longwood**  
**Docket No.: 160101 - WS**  
**Test Year Ended: December 31, 2015**  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

**Schedule D-1**  
**Page 1 of 1**

**Preparer: John Hoy**

**Explanation: Provide a schedule which calculates the requested cost of capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.**

	(1)	(2)	(3)	(4)	(5)
		Reconciled to Requested Rate Base			
Line No.	Class of Capital	AYE 12/31/15	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	\$991,780	36.70%	6.70%	2.46%
2	Short Term Debt	94,190	3.49%	2.32%	0.08%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	1,054,716	39.03%	11.16%	4.36%
5	Customer Deposits	10,986	0.41%	2.00%	0.01%
6	Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	550,420	20.37%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10					
11	<b>Total</b>	<b>\$2,702,093</b>	<b>100.00%</b>		<b>6.91%</b>
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

13 Month Average Balance

Company: Utilities, Inc. of Florida - Longwood

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim  Final Historical  Projected 

Florida Public Service Commission

Schedule D-2

Page 1 of 1

Preparer: John Hoy

Preparer: Deborah Swain

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Balance 12/31/2014	(3) Balance 12/31/2015	(4) Thirteen Month Average	(5) Proforma Adjustment	(6) Adjusted 13 Month Average	(7) Reconciliation Adjustments		(8) Pro Rata Percentage	(9) Reconciled to Requested Rate Base AYE 12/31/15
							Pro Rata	Pro Rata		
1	Long Term Debt	180,000,000	180,000,000	180,000,000		180,000,000	(179,008,221)	46.33%	991,780	
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(17,005,810)	4.40%	94,190	
3	Preferred Stock	-	-	-		-	-	0.00%	-	
4	Common Equity	187,444,000	201,944,049	191,433,000		191,433,000	(190,378,284)	49.27%	1,054,716	
5	Customer Deposits	11,291	9,741	10,986		10,986	-	n/a	10,986	
6	Tax Credits - Zero Cost	-	-	-		-	-	n/a	-	
7	Tax Credits - Weighted Cost	-	-	-		-	-	n/a	-	
8	Accumulated Deferred Income Taxes	545,590	551,743	546,007	4,413	550,420	-	n/a	550,420	
9	Other (Explain)									
10										
11	Total	<u>370,300,880</u>	<u>399,505,532</u>	<u>389,089,994</u>	<u>4,413</u>	<u>389,094,407</u>	<u>(386,392,315)</u>	<u>100.00%</u>	<u>2,702,093</u>	

13 **Note:**

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

Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Schedule D-3  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Description, Coupon Rate, Years of Life	Issue Date	Call Provision, Special Restriction	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Discount or Premium on Principal Amount Sold	Discount or Premium Associated with Column (5)	Issuing Expense Associated with Column (4)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend on Face Value (11)x(5)	Effective Cost Rate (12)/(10)

1 Not applicable.

Note: Preferred stock is actual for UIF's parent company, Utilities, Inc.

Recap Schedules: A-19, D-2

**Schedule of Short Term Debt**  
**13 Month Average**

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood

Schedule D-4

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Preparer: John Hoy

Historical [x] Projected [ ]

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) Line No.	(2) Lender	(2) Total Interest Expense	(3) Maturity Date	(4) Thirteen Month Average Amount Outstanding at 12/31/15	(5) 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

Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule D-5  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the specified date on long term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
				Thirteen Month Average	Amount Outstanding	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)- (7))
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	within One Year							
1	6.58%, \$9,000,000 due in annual	06/01/2007-	180,000,000	180,000,000		-	974,514	-	143,425	11,844,000	11,987,425	6.70%
2	installments beginning	05/31/35										
3	in 2017 through 2035											
4	Total		<u>180,000,000</u>	<u>180,000,000</u>	<u>-</u>	<u>-</u>	<u>974,514</u>	<u>-</u>	<u>143,425</u>	<u>11,844,000</u>	<u>11,987,425</u>	<u>6.70%</u>
5												
6												
7	Note: Long term debt is actual for UIF's parent company, Utilities, Inc.											

Supporting Schedules: D-6  
Recap Schedules: A-19; D-2

Cost of Variable Rate Long Term Debt  
13 Month Average Balance

Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Explanation: Provide the specified data on variable cost long term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	13 Month Average Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Col. (4)	Unamortized Issuing Expense Associated with Col. (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Not applicable												
2													
3	Note: Variable rate long term debt is actual for Utilities, Inc.												

Supporting Schedules: None  
Recap Schedules: D-2

## Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood

Schedule: D-7

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: John Hoy

Utility  or Parent Historic  or Projected 

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

	(1)	(2)	(3)	(4)	(5)
Line No.	For the Month Ended	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3-4)
1	Dec 14				\$ 11,291
2	Jan 15	11,291	165		11,456
3	Feb 15	11,456		(302)	11,154
4	Mar 15	11,154	207		11,361
5	Apr 15	11,361		(70)	11,291
6	May 15	11,291	146		11,437
7	Jun 15	11,437		(19)	11,418
8	Jul 15	11,418		(115)	11,303
9	Aug 15	11,303		(735)	10,568
10	Sep 15	10,568	400		10,968
11	Oct 15	10,968		(432)	10,536
12	Nov 15	10,536		(235)	10,301
13	Dec 15	10,301		(560)	9,741
14					
15				Thirteen Month Average	\$ 10,986

Recap Schedules: D-2

Rate Schedule - Sewer

Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Schedule Year Ended: December 31, 2015  
Water [ ] or Sewer [X]  
Interim [ ] Final [x]

Schedule: E-1  
Page 1 of 1  
Preparer: Jared Deason

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)
		Test Year Rates Effective 07.26.2014	Test Year Rates Effective 09.08.2015	Present Rates Effective 06.24.2016	Proposed Rates
<b>1</b>	<b><u>Residential</u></b>				
2	Flat Rate all meter sizes	36.85	37.08	37.26	38.85
3					
<b>4</b>	<b><u>General Service</u></b>				
5	5/8"	\$15.96	16.06	16.14	16.83
6	1"	\$39.86	40.11	40.31	42.03
7	1-1/2"	\$79.73	80.23	80.62	84.06
8	2"	\$127.55	127.91	128.53	134.02
9	3"	\$255.11	256.72	257.97	268.99
<b>10</b>					
11	Gallonge Charge per 1,000 Gallons	\$2.98	3.00	3.01	3.14

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Longwood

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim  Final

Water  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.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line	Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total	Total Test Year Gallons	Total Test	Present Rates Effective	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
No.	1.1.2015 to 9.7.2015	1.1.2015 to 9.7.2015	7.26.2014	1.1.2015 to 9.7.2015	9.8.2015 - 12.31.2015	9.8.2015 - 12.31.2015	9.8.2015	9.8.2015 - 12.31.2015	Bills	(in 000's)	Year Revenue	06.24.2016			
1	<b>Residential - Base Charge</b>														
2	14,014		\$36.85	\$516,416	4,625		\$37.08	\$171,495	18,639		\$687,911	\$37.26	694,489	\$38.85	\$ 724,125
3	14,014			\$516,416	4,625			\$171,495	18,639		\$687,911		\$694,489		\$724,125
4	Average Residential Bill														
				36.85				37.08			36.91		37.26		38.85
5	<b>General Service - Base Charge</b>														
6	432		\$15.96	\$6,895	178		\$16.06	\$2,859	610		\$9,753	\$16.14	9,845	\$16.83	\$10,266
7	86		\$39.86	\$3,428	35		\$40.11	\$1,404	121		\$4,832	\$40.31	4,878	\$42.03	\$5,086
8	60		\$79.73	\$4,784	25		\$80.23	\$2,006	85		\$6,790	\$80.62	6,853	\$84.06	\$7,145
9	10		\$127.55	\$1,276	4		\$127.91	\$512	14		\$1,787	\$128.53	1,799	\$134.02	\$1,876
10	34		\$255.11	\$8,674	14		\$256.72	\$3,594	48		\$12,268	\$257.97	12,383	\$268.99	\$12,912
11															
12	622			\$25,056	256			\$10,374	878		\$35,430		35,758		\$37,285
13															
14	<b>Consumption Charge (per 1,000 Gallons)</b>														
15		16,208	\$2.98	\$48,300		6,674	\$3.00	\$20,022		22,882	\$68,322	\$3.01	\$68,875	\$3.14	\$71,849
16															
17		16,208		\$48,300		6,674		\$20,022		22,882	\$68,322		68,875		\$71,849
18	622	16,208		\$73,356	256	6,674		\$30,396	878		\$103,752		\$104,632		\$109,134
19	Average General Service Bill														
				\$117.93				\$118.73			\$118.17		\$119.17		\$124.30
20															
21	Other Miscellaneous Revenues														
22	Miscellaneous Revenues Adjustments per B-3														
23	Total Other Revenues														
24															
25	Adjusted Test Year/ Annualized / Proposed Revenues														
26															
27	Total Per Books														
28	Test Year Accrual														
29	Per Books Net of Accrual														
30	Difference														
31	Percentage														

## Customer Monthly Billing Schedule

Company: Utilities, Inc. of Florida - Longwood

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Water [ ] or Sewer [x]

Explanation: Provide a schedule of monthly customers billed or served by class.

WASTEWATER	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month/Year	Residential	Residential Flat	General Service	Private Fire Protection	Other	Total
1	January	-	1,572	79	-	-	1,651
2	February	-	1,559	76	-	-	1,635
3	March	-	1,560	73	-	-	1,633
4	April	-	1,567	73	-	-	1,640
5	May	-	1,553	68	-	-	1,621
6	June	-	1,567	76	-	-	1,643
7	July	-	1,542	74	-	-	1,616
8	August	-	1,557	71	-	-	1,628
9	September	-	1,537	72	-	-	1,609
10	October	-	1,539	74	-	-	1,613
11	November	-	1,537	72	-	-	1,609
12	December	-	1,549	70	-	-	1,619
13							
14	Total	-	18,639	878	-	-	19,517

## Miscellaneous Service Charges

Company: Utilities, Inc. of Florida - Longwood

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim  Final Historical  Projected Water  Sewer 

Schedule E-4

Page 1 of 1

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	\$ 42.00	\$ 36.71	\$ 45.03
2	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
3	Violation Reconnection Fee	Actual Cost	Actual Cost	Actual Cost	Actual Cost
4	Premises Visit Fee (in lieu of disconnection)	\$ -	\$ -	\$ 36.71	\$ 45.03
5	Premises Visit Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
6	Late Payment Charge	5 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****Company: Utilities, Inc. of Florida - Longwood****Docket No.: 160101 - WS****Test Year Ended: December 31, 2015****Interim [ ] Final [x]****Historical [x] Projected [ ]****Water [ ] Sewer [ X ]****Schedule E-5****Page 1 of 1****Preparer: Jared Deason**

**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	\$ 4,053	\$ 42	\$ -		\$ 2,148	\$ 6,243
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charge					
6	Tampering Fee					
7	Cut-Off Charge					
8	Plan Review Fees					
9	Inspection Fee					
10	AFPI (non-utility revenue)					
11	Total Other Charges					



**Public Fire Hydrants Schedule**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Longwood**  
**Docket No.: 160101 - WS**  
**Test Year Ended: December 31, 2015**

**Schedule E-6**  
**Page 1 of 1**  
**Preparer: Jared Deason**

**Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.**

	(1)	(2)	(3)	(4)
Line No.	Size	Make	Type	Quantity

Utilities, Inc. of Florida - Longwood is a sewer only utility; therefore this schedule is not applicable.

**Private Fire Protection Service**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Longwood**

**Schedule E-7**

**Docket No.: 160101 - WS**

**Page 1 of 1**

**Test Year Ended: December 31, 2015**

**Preparer: Jared Deason**

**Interim [ ] Final [x]**

**Historical [x] Projected [ ]**

**Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.**

<b>Line No.</b>	<b>(1) Size</b>	<b>(2) Type</b>	<b>(3) Quantity</b>
-----------------	---------------------	---------------------	-------------------------

Utilities, Inc. of Florida - Longwood is a sewer only utility; therefore this schedule is not applicable.

**Contracts and Agreements Schedule****Florida Public Service Commission****Company: Utilities, Inc. of Florida - Longwood****Schedule E-8****Docket No.: 160101 - WS****Page 1 of 1****Test Year Ended: December 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.**

<b>Line No.</b>	<b>(1) Type</b>	<b>(2) Description</b>
1		Utilities, Inc. of Florida - Longwood 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**

**Company: Utilities, Inc. of Florida - Longwood**

**Docket No.: 160101 - WS**

**Test Year Ended: December 31, 2015**

**Schedule: E-9**

**Page 1 of 1**

**Preparer: Jared Deason**

**Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).**

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How Collected From Customers	(5) Type Agreement
1	UIF - Longwood does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not				
2	applicable.				

**Service Availability Charges Schedule**

**Company: Utilities, Inc. of Florida - Longwood**

**Docket No.: 160101 - WS**

**Test Year Ended: December 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.	Type Charge	(1)	(2)	(3)	(4)	(5)
			Water		Sewer	
		Present Charges	Present Charges	Proposed Charges	Present Charges	Proposed Charges
1	Utilities, Inc. of Florida - Longwood, is not proposing a change to its present service availability charges; therefore this					
2	schedule is not applicable.					

**Guaranteed Revenues Received**

**Company: Utilities, Inc. of Florida - Longwood**

**Docket No.: 160101 - WS**

**Test Year Ended: December 31, 2015**

**Water [X] or Sewer [X]**

**Historic [X] or Projected [ ]**

**Schedule: E-11**

**Page 1 of 1**

**Preparer: Jared Deason**

**Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.**

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
----------	------------------------------	--------------------	---------------------------	--------------	--------------

- 1 UIF - Longwood does not have any guaranteed revenue contracts; therefore this schedule is not applicable.

**Class A Utility Cost of Service Study**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Longwood**

**Schedule: E-12**

**Docket No.: 160101 - WS**

**Page 1 of 1**

**Test Year Ended: December 31, 2015**

**Preparer: Jared Deason**

**Water [X] or Sewer [X]**

**Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity**

---

<b>Line</b>	
<b>No.</b>	
1	UIF - Longwood does not have any industrial customers whose utilization exceeds an average of 350,000 GPD; therefore this
2	schedule is not applicable

**Projected Test Year Revenue Calculation**

**Florida Public Service Commission**

Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Test Year Ended: December 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		Historical	Proj.	Proj. Test	Test Year	Proj.	Project. TY	Present	Projected	Proposed	Proj. Rev.
No.	Class/Meter Size	Year Bills	Factor	Year Bills	Consumption	Factor	Consumption	Rates	TY Revenue	Rates	Requirement
					(000)		(000)				

1 UIF - Longwood is not utilizing a projected test year; therefore this schedule is not applicable.



**Billing Analysis Schedules****Company:** Utilities, Inc. of Florida - Longwood**Docket No.:** 160101 - WS**Test Year Ended:** December 31, 2015**Water** [x] or **Sewer** [x]**Schedule:** E-14**Page** 1 of 1**Preparer:** Jared Deason**Customer Class:****Meter Size:** all

**Explanation:** Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Gallons			Consolidated	
Line No.	Consumption Level	Number of Bills	Cumulative Bills	Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Factor [(1)x(6)]+(5)	Percentage of Total

The billing analysis is contained in Volume II

**CLASS A and B  
WATER AND/OR WASTEWATER UTILITIES**

**FINANCIAL, RATE  
AND ENGINEERING  
MINIMUM FILING  
REQUIREMENTS**

OF

**Utilities, Inc. of Florida - Lake Utility Services**  
Docket No.: 160101 - WS

**VOLUME I**



**FOR THE**

**Test Year Ended: 12/31/2015**

**CLASS A AND B WATER AND/OR SEWER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS**

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**CLASS A AND B WATER AND/OR SEWER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS**

**INDEX**

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Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services  
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.

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	\$ 16,297,248	\$ 8,909,177 (A)	\$ 25,206,425	A-3, A-6
2					
3	Utility Land & Land Rights	19,459	- (A)	19,459	A-3, A-6
4					
5	Non-Used & Useful Plant	-	(1,112,441) (B)	(1,112,441)	A-7
6					
7	Construction Work in Progress	259,767	(259,767) (C)	-	A-3
8					
9	Accumulated Depreciation	(5,076,780)	(1,468,798) (D)	(6,545,578)	A-3, A-10
10					
11	Contributions in Aid of Construction	(12,069,812)	(45,225) (E)	(12,115,037)	A-3, A-12
12					
13	Accumulated Amortization of CIAC	3,678,441	151,214 (E)	3,829,655	A-3, A-14
14					
15	Acquisition Adjustments	(80,978)	80,978 (F)	-	-
16					
17	Accum. Amort. of Acq. Adjustments	7,960	(7,960) (F)	-	-
18					
19	Advances For Construction				A-3, A-16
20					
21	Working Capital Allowance	-	49,916 (G)	49,916	A-3, A-17
22					
23	Total Rate Base	\$ 3,035,305	\$ 6,297,095	\$ 9,332,399	

## Schedule of Adjustments to Rate Base

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

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	<b>(A) Utility Plant &amp; Land</b>		
2	<u>(1) Allocations of Common Plant between Systems</u>		
3	340.5 / 390.7 Office Furn & Eqpt	(414,990)	414,990
4	341.5 / 391.7 Transportation Eqpt Wtr	(164,146)	164,146
5	Total Allocations of common Plant between systems	\$ (579,136)	\$ 579,136
6			
7	<u>(2) Pro Forma Plant Additions</u>		
8	331.4 Oswalt Road - Utility Relocations	100,000	
9	348.5/398.7 SCADA System	423,000	47,000
10	320.3 TTHM & HAA5 Study	67,819	
11	331.4/361.2 US 27 North - Utility Relocations	1,140,122	523,335
12	375.6 US 27 North - Utility Relocations (Reuse Main)		205,596
13	380.4 Sludge Dewatering Equipment		245,000
14	380.4 Lake Grove WWTP - Splitter Box Replacement		84,000
15	340.5/390.7 GIS Mapping	115,137	35,609
16	341.5/391.7 Vehicle Replacements	111,699	34,545
17	341.5/391.7 C4500 Kodiak Truck Upgrade	7,358	2,275
18	Total Pro Forma Plant Additions	\$ 1,965,135	\$ 1,177,360
19			
20	<u>(3) Pro Forma Plant Retirements</u>		
21	331.4 Oswalt Road - Utility Relocations	(75,000)	-
22	331.4/361.2 US 27 North - Utility Relocations	(826,269)	(379,271)
23	375.6 US 27 North - Utility Relocations (Reuse Main)		(149,000)
24	380.4 Lake Grove WWTP - Splitter Box Replacement		(63,000)
25	341.5/391.7 Vehicle Replacements	(83,774)	(25,909)
26		\$ (985,043)	\$ (617,180)
27	<u>(4) Commission Ordered Adjustment</u>		
28	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertently not made to		
29	books prior to test year		
30	Entry to books expected to be completed by time of filing		
31	See Schedules A-5 and A-6 for detail	\$ (7,781,533)	\$ 7,769,861
32			
33	<b>Total Adjustments to Utility Plant</b>	<b>\$ (7,380,578)</b>	<b>\$ 8,909,177</b>
34			
35	<b>(B) Non-Used and Useful</b>		
36	To adjust rate base for non-used and useful plant		(3,092,632)
37	To adjust rate base for A/D on non-used and useful plant		925,569
38	To adjust rate base for CIAC on non-used and useful plant		1,656,177
39	To adjust rate base for AA on CIAC on non-used and useful plant		(601,555)
40	<b>Total Adjustment To Non-Used &amp; Useful</b>	\$ -	\$ (1,112,441)
41			
42	<b>(C) Constuction Work in Progress</b>		
43	To remove from rate base average construction work in progress	\$ (453,700)	\$ (259,767)
44	<b>Total Adjustment to CWIP</b>	<b>\$ (453,700)</b>	<b>\$ (259,767)</b>

## Schedule of Adjustments to Rate Base

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

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	<b>(D) Accumulated Depreciation</b>		
2	<u>(1) To Correct for Prior Commission Ordered Adjustments:</u>		
3	340.5/390.7 Project Phoenix	169,541	52,430
4	Total Adjustment For COAs	\$ 169,541	\$ 52,430
5			
6	<u>(2) Adjustment to Allocate Common Plant between Systems.</u>		
7	340.5 / 390.7 Office Furn & Eqpt	357,882	(357,882)
8	341.5 / 391.7 Transportation Eqpt Wtr	130,220	(130,220)
9	Total Adjustment to Rate Base allocations between systems	\$ 488,102	\$ (488,102)
10			
11	<u>(3) Annualize A/D for plant additions during TY (using 1/2 Year Conversion)</u>		
12	304/354 Structures & Improvements	(1,986)	(204)
13	307 Wells & Springs	(46)	
14	309 Supply Mains	(59)	
15	311/371 Pumping Equipment	(1,615)	(1,328)
16	320/380 Treatment Equipment	(569)	(20,267)
17	330 Distribution Reservoirs	(156)	
18	360 Force Mains		(29)
19	331/361 Mains	(1,480)	(508)
20	333/363 Services	(1,063)	(81)
21	366 Reuse Services		(512)
22	334/367 Meters	(2,876)	(513)
23	335 Hydrants	(213)	
24	336 Backflow Devices	(505)	
25	375 Reuse T&D System		(141)
26	381 Plant Sewers		(129)
27	340/390 Ofc Furniture	(2,471)	(244)
28	341/391 Transportation Equipment	(7,386)	(818)
29	342/392 Stores Equipment	(75)	(30)
30	343/393 Tools, Shop & Garage Equipment	(385)	(151)
31	344/394 Lab Equipment	(11)	(49)
32	345/395 Power Operated Equipment	(376)	(332)
33	346 Communication Equipment	(22)	
34	Total Adjustment to Annualize A/D for TY Additions	\$ (21,293)	\$ (25,335)
35			
36	<u>(4) Additions related to Pro Forma (1/2 Year Conversion)</u>		
37	331.4 Oswalt Road - Utility Relocations	(1,163)	
38	348.5/398.7 SCADA System	(21,150)	(2,350)
39	320.3 TTHM & HAA5 Study	(1,541)	
40	331.4/361.2 US 27 North - Utility Relocations	(13,257)	(5,815)
41	375.6 US 27 North - Utility Relocations (Reuse Main)		(2,391)
42	380.4 Sludge Dewatering Equipment		(6,806)
43	380.4 Lake Grove WWTP - Splitter Box Replacement		(2,333)
44	340.5/390.7 GIS Mapping	(9,595)	(2,967)
45	341.5/391.7 Vehicle Replacements	(11,170)	(3,455)
46	341.5/391.7 C4500 Kodiak Truck Upgrade	(736)	(228)
47	Total Adjustments Accumulated Depreciation- Pro Forma Additions	\$ (58,612)	\$ (26,344)
48			
49	<u>(5) Reductions related to Pro Forma Plant Retirements</u>		
50	331.4 Oswalt Road - Utility Relocations	75,000	
51	331.4/361.2 US 27 North - Utility Relocations	826,269	379,271
52	375.6 US 27 North - Utility Relocations (Reuse Main)		149,000
53	380.4 Lake Grove WWTP - Splitter Box Replacement		63,000
54	341.5/391.7 Vehicle Replacements	83,774	25,909
55	Total Adjustments Accumulated Depreciation- Pro Forma Retirements	\$ 985,043	\$ 617,180

## Schedule of Adjustments to Rate Base

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

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	<u>(6) Commission Ordered Adjustment</u>		
2	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertently not made to		
3	books prior to test year		
4	Entry to books expected to be completed by time of filing		
5	See Schedules A-9 and A-10 for detail	\$ 1,797,303	\$ (1,598,626)
6			
7	<b>Adjustments to Test Year Accumulated Depreciation</b>	<b>\$ 3,360,086</b>	<b>\$ (1,468,798)</b>
8			
9	<b>(E) Contribution in Aid of Construction</b>		
10	(1) Reclass CIAC from Miscellaneous Revenues		
11	Connection Meter Fee	\$ (36,320)	\$ (12,171)
12			
13	<u>(2) Commission Ordered Adjustment - CIAC</u>		
14	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertently not made to		
15	books prior to test year		
16	Entry to books expected to be completed by time of filing		
17	See Schedules A-12 for detail	\$ 8,766	\$ (33,054)
18			
19	<b>Adjustments to Test Year CIAC</b>	<b>\$ (27,554)</b>	<b>\$ (45,225)</b>
20			
21	<b>(E) Accumulated Amortization of CIAC</b>		
22	<u>(2) Commission Ordered Adjustment - Accum Amortization CIAC</u>		
23	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertently not made to		
24	books prior to test year		
25	Entry to books expected to be completed by time of filing		
26	See Schedules A-14 for detail	\$ (1,147,537)	\$ 151,214
27			
28	<b>(F) Acquisition Adjustment</b>		<b>\$ 80,978</b>
29			
30	<b>(F) Accum Amortization of Acquisition Adjustment</b>		<b>\$ (7,960)</b>
31			
32	<b>(G) Working Capital</b>		
33	(1) Cash Working Capital per Schedule A-17	370,572	49,916
34	<b>Total Adjustment To Working Capital</b>	<b>\$ 370,572</b>	<b>\$ 49,916</b>



**Schedule of Water and Wastewater Plant in Service  
Annual Balances Subsequent to Last Established Rate Base**

**Company: Utilities, Inc. of Florida - Lake Utility Services**  
**Docket No.:**  
**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 6/30/2010 per books	43,884,895	13,631,567
2	Additions	155,877	755,156
3	Retirements	(39,325)	(9,099)
4	Adjustment - Rounding		
5	Balance 12/31/2010	\$ 44,001,447	\$ 14,377,624
6	Additions	1,612,354	589,070
7	Retirements	(85,514)	(47,515)
8	Adjustment - Rounding		(1)
9	Balance 12/31/2011	\$ 45,528,287	\$ 14,919,178
10	Additions	699,386	436,670
11	Retirements	(88,701)	(82,067)
12	Adjustment - Rounding		
13	Balance 12/31/2012	\$ 46,138,972	\$ 15,273,781
14	Additions	1,628,337	509,641
15	Retirements	(125,502)	(85,554)
16	Adjustment - Rounding		
17	Balance 12/31/2013	\$ 47,641,807	\$ 15,697,868
18	Additions	1,149,908	562,253
19	Retirements (1)	(125,784)	(51,288)
20	Adjustment - Rounding	-	
21	Balance 12/31/2014	\$ 48,665,931	\$ 16,208,833
22	Additions	865,550	1,069,406
23	Retirements	(122,077)	(112,572)
24	Adjustment - Rounding		22
25	Balance 12/31/2015	\$ 49,409,404	\$ 17,165,689
26			
27	Note: (1) Wastewater retirements incorrect in 2014 Annual Report		

Schedule of Water Plant in Service By Primary Account  
Test Year Average Balance

Company: Utilities, Inc. of Florida - Lake Utility Services  
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) Adjustments (1)	(6) COA Add'l Adjust	(7) Adjusted Average	(8) Non-Used & Useful %	(9) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>								
2	301.1 Organization	\$ 43,404	\$ 43,404	\$ 43,404		\$ (16,209)	\$ 27,195	0.00%	\$ -
3	302.1 Franchises	22,508	22,523	22,518		-	22,518	0.00%	-
4	339.1 Other Plant & Misc. Equipment	-	-	-		-	-	0.00%	-
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>								
6	303.2 Land & Land Rights	(349,935)	(349,935)	(349,935)		349,935	0	0.00%	-
7	304.2 Structures & Improvements	139,948	141,475	140,416		(4,838)	135,578	0.00%	-
8	305.2 Collect. & Impound. Reservoirs	-	-	-		-	-	0.00%	-
9	306.2 Lake, River & Other Intakes	-	-	-		-	-	0.00%	-
10	307.2 Wells & Springs	2,576,876	2,579,658	2,578,373		(68,508)	2,509,865	0.00%	-
11	308.2 Infiltration Galleries & Tunnels	-	-	-		-	-	0.00%	-
12	309.2 Supply Mains	323,194	327,322	326,205		0	326,205	0.00%	-
13	310.2 Power Generation Equipment	132,634	132,634	132,634		310,583	443,217	0.00%	-
14	311.2 Pumping Equipment	11,583	14,927	12,586		-	12,586	0.00%	-
15	339.2 Other Plant & Misc. Equipment	-	-	-		-	-	0.00%	-
16	<b>WATER TREATMENT PLANT</b>								
17	303.3 Land & Land Rights	431,790	431,790	431,790		(327,313)	104,477	0.00%	-
18	304.3 Structures & Improvements	2,801,571	2,811,949	2,806,331		504,071	3,310,402	0.00%	-
19	311.3 Pumping Equipment	935,939	997,388	971,468		357,692	1,329,160	0.00%	-
20	320.3 Water Treatment Equipment	663,012	688,010	675,327	67,819	4,737,050	5,480,196	0.00%	-
21	339.3 Other Plant & Misc. Equipment	1,703	1,703	1,703		-	1,703	0.00%	-
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>								
23	303.4 Land & Land Rights	-	-	-		-	-	0.00%	-
24	304.4 Structures & Improvements	2,545	2,545	2,545		-	2,545	0.00%	-
25	311.4 Pumping Equipment	30,960	30,776	30,210		-	30,210	0.00%	-
26	330.4 Distr. Reservoirs & Standpipes	3,224,540	3,236,063	3,228,780		1,108	3,229,888	0.00%	-
27	331.4 Transm. & Distribution Mains	16,728,957	16,855,983	16,802,130	338,853	79,375	17,220,357	0.00%	-
28	333.4 Services	2,346,330	2,431,354	2,395,308		256,927	2,652,235	0.00%	-
29	334.4 Meters & Meter Installations	1,122,090	1,237,131	1,183,096		575	1,183,671	0.00%	-
30	335.4 Hydrants	917,582	936,747	929,838		-	929,838	0.00%	-
31	336.4 Backflow Prevention Devices	54,835	69,980	64,201		-	64,201	0.00%	-
32	339.4 Other Plant & Misc. Equipment	-	-	-		-	-	0.00%	-
33	<b>GENERAL PLANT</b>								
34	303.5 Land & Land Rights	30,930	31,049	31,016		(22,841)	8,175	0.00%	-
35	304.5 Structures & Improvements	13,584,162	13,703,355	13,648,565		(13,187,160)	461,405	0.00%	-
36	340.5 Office Furniture & Equipment	1,838,927	1,919,576	1,886,921	(299,853)	(1,226)	1,585,842	0.00%	-
37	341.5 Transportation Equipment	654,226	706,267	693,604	(128,863)	-	564,741	0.00%	-
38	342.5 Stores Equipment	346	3,051	1,110		-	1,110	0.00%	-
39	343.5 Tools, Shop & Garage Equipment	143,722	156,030	148,774		-	148,774	0.00%	-
40	344.5 Laboratory Equipment	16,673	17,017	16,699		-	16,699	0.00%	-
41	345.5 Power Operated Equipment	7,696	16,713	11,379		-	11,379	0.00%	-
42	346.5 Communication Equipment	16,308	16,752	16,630		-	16,630	0.00%	-
43	347.5 Miscellaneous Equipment	806	806	806		-	806	0.00%	-
44	348.5 Other Plant - Allocations	783,262	783,262	783,262	423,000	(750,756)	455,506	0.00%	-
45	Total	\$ 49,239,119	\$ 49,997,304	\$ 49,667,694	\$ 400,956	\$ (7,781,533)	\$ 42,287,116		\$ -
46	<u>Reconciliation to Annual Report</u>								
47	Annual Allocations between Systems:								
48	305.5 Office Structure	-	-	-					
49	340.5 Office Furniture & Equipment	(414,538)	(421,080)	(414,990)					
50	341.5 Transportation Equipment	(158,650)	(166,820)	(164,146)					
51	343.5 Tools, Shop & Misc Eqpt.	-	-	-					
52	344.5 Laboratory Equipment	-	-	-					
53	345.5 Power Operated Equipment	-	-	-					
54	346.5 Communication Equipment	-	-	-					
55	347.5 Miscellaneous Equipment	-	-	-					
56	348.5 Other Plant - Allocations	-	-	-					
57	Total Per Annual Report	48,665,931	49,409,404	49,088,558					

(1) Including Allocations between Systems.



Schedule of Wastewater Plant in Service By Primary Account  
Test Year Average Balance

Schedule: A-6

Page 1 of 2

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - W5

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments (1)	(6) COA Add'l Adjust	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount	
1	<b>INTANGIBLE PLANT</b>									
2	351.1 Organization	\$ 8,872	\$ 8,872	\$ 8,872		\$ -	\$ 8,872	0.00%	\$ -	
3	352.1 Franchises	(0)	-	-		-	-	0.00%	-	
4	389.1 Other Plant & Misc. Equipment	-	-	-		-	-	0.00%	-	
5	<b>COLLECTION PLANT</b>									
6	353.2 Land & Land Rights	-	-	-		-	-	0.00%	-	
7	354.2 Structures & Improvements	-	-	-		-	-	0.00%	-	
8	355.2 Power Gen Equipment	-	-	-		-	-	0.00%	-	
9	360.2 Collection Sewers - Force	1,635,546	1,637,297	1,635,916		(518,402)	1,117,514	0.00%	-	
10	361.2 Collection Sewers - Gravity	3,691,264	3,737,055	3,719,095	200,660	-	3,919,755	0.00%	-	
11	362.2 Special Collecting Structures	-	-	-		-	-	0.00%	-	
12	363.2 Services to Customers	42,647	48,804	50,925		551,407	602,332	0.00%	-	
13	364.2 Flow Measuring Devices	2,124	2,124	2,124		-	2,124	0.00%	-	
14	365.2 Flow Measuring Installations	-	-	-		-	-	0.00%	-	
15	389.2 Other Plant & Misc. Equipment	-	-	-		-	-	0.00%	-	
16	<b>SYSTEM PUMPING PLANT</b>									
17	353.3 Land & Land Rights	-	-	-		-	-	0.00%	-	
18	354.3 Structures & Improvements	2,185,807	2,185,807	2,185,807		421	2,186,228	0.00%	-	
19	370.3 Receiving Wells	-	-	-		-	-	0.00%	-	
20	371.3 Pumping Equipment	247,002	292,736	263,922		-	263,922	0.00%	-	
21	389.3 Other Plant & Misc. Equipment	6,854	6,854	6,854		-	6,854	0.00%	-	
22	<b>TREATMENT AND DISPOSAL PLANT</b>									
23	353.4 Land & Land Rights	(806,994)	(806,994)	(806,994)		826,453	19,459	41.00%	7,978	
24	354.4 Structures & Improvements	1,098	8,666	4,830		2,957,905	2,962,735	41.00%	1,214,721	
25	355.4 Power Gen Equip	907	907	907		-	907	41.00%	372	
26	380.4 Treatment & Disposal Equipment	1,276,509	2,005,520	1,845,466	266,000	2,374,591	4,486,057	41.00%	1,839,283	
27	381.4 Plant Sewers	67,535	72,037	71,800		-	71,800	41.00%	29,438	
28	382.4 Outfall Sewer Lines	2,049	2,049	2,049		-	2,049	41.00%	840	
29	389.4 Other Plant & Misc. Equipment	-	-	-		-	-	41.00%	-	
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>									
31	353.5 Land & Land Rights	-	-	-		-	-	0.00%	-	
32	354.3 Structure & Improvements	-	2,271	1,368		-	1,368	0.00%	-	
33	371.5 Pumping Equipment WTP	4,584	5,644	5,534		-	5,534	0.00%	-	
34	371.6 Pumping Equipment Dist	8,076	9,053	9,491		-	9,491	0.00%	-	
35	374.5 Reuse Distribution Reservoirs	23,864	30,964	25,793		(1,972)	23,821	0.00%	-	
36	375.6 Reuse Transmission & Distribution	2,690,381	2,695,343	2,692,633		511,010	3,203,643	0.00%	-	
37	380.6 Treatment Equip Reclaim Wtr	-	-	-		5,051,947	5,051,947	0.00%	-	
38	381.6 Plant Sewers Reclaim WTP	-	4,500	1,038		-	1,038	0.00%	-	
39	389.5 Other Plant & Misc Equipment	-	-	-		-	-	0.00%	-	
40	366.6 Reuse Services	492,303	533,246	516,212		(87,675)	428,537	0.00%	-	
41	367.6 Reuse Mtr Installations	59,508	80,010	70,031		-	70,031	0.00%	-	
42	<b>GENERAL PLANT</b>									
43	353.7 Land & Land Rights	826,453	826,453	826,453		(826,453)	0	0.00%	-	
44	354.7 Structures & Improvements	2,661,008	2,664,215	2,661,422		(2,647,587)	13,835	0.00%	-	
45	389.7 Other Tangible Plant	69,778	69,778	69,778		-	69,778	0.00%	-	
46	390.7 Office Furniture & Equipment	771	1,515	1,000	450,599	-	451,599	0.00%	-	
47	391.7 Transportation Equipment	-	-	-	175,057	-	175,057	0.00%	-	
48	392.7 Stores Equipment	-	1,077	414		-	414	0.00%	-	
49	393.7 Tools, Shop & Garage Equipment	15,377	20,222	16,910		-	16,910	0.00%	-	
50	394.7 Laboratory Equipment	7,199	8,661	6,683		-	6,683	0.00%	-	
51	395.7 Power Operated Equipment	18,256	26,235	23,505		-	23,505	0.00%	-	
52	396.7 Communication Equipment	15,988	15,988	15,988		-	15,988	0.00%	-	
53	397.7 Miscellaneous Equipment	4,480	4,480	4,480		-	4,480	0.00%	-	
54	398.7 Other Plant - Allocations	376,401	376,401	376,401	47,000	(421,784)	1,617	0.00%	-	
55	<b>Total</b>	<b>\$ 15,635,645</b>	<b>\$ 16,577,790</b>	<b>\$ 16,316,707</b>	<b>\$ 1,139,316</b>	<b>\$ 7,769,861</b>	<b>\$ 25,225,884</b>		<b>\$ 3,092,632</b>	
56	<b>Reconciliation to Annual Report: Allocations between systems:</b>									
57	304.5 Structures & Improvements	-	-	-		-	-		-	
58	340.5 Office Furniture & Equipment	414,538	421,080	414,990		-	-		-	
59	341.5 Transportation Equipment	158,650	166,820	164,146		-	-		-	
60	343.5 Tools, Shop & Garage Equipment	-	-	-		-	-		-	
61	344.5 Laboratory Equipment	-	-	-		-	-		-	
62	345.5 Power Operated Equipment	-	-	-		-	-		-	
63	346.5 Communication Equipment	-	-	-		-	-		-	
64	347.5 Miscellaneous Equipment	-	-	-		-	-		-	
65	348.5 Other Plant - Allocations	-	-	-		-	-		-	
66	<b>Total Per Annual Report</b>	<b>16,208,833</b>	<b>17,165,690</b>	<b>16,895,843</b>						
67										
68	(1) Including Allocations between Systems.									



Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services  
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	<b>WATER</b>			
2				
3	Plant in Service	\$ -	\$ -	\$ -
4				
5	Land	-	-	-
6				
7	Accumulated Depreciation	-	-	-
8				
9	Other (Explain)	-	-	-
10				
11				
12	Total	\$ -	\$ -	N/A
13	<b>WASTEWATER</b>			
14				
15	Plant in Service	\$ -	(3,084,654)	\$ (3,084,654)
16				
17	Land	-	(7,978)	(7,978)
18				
19	Accumulated Depreciation	-	925,569	925,569
20				
21	Contributions in Aid of Construction	-	1,656,177	1,656,177
22				
23	Amortization of CIAC		(601,555)	(601,555)
24	Total	\$ -	\$ (1,112,441)	\$ (1,112,441)

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**

**Company: Utilities, Inc. of Florida - Lake Utility Services**

**Docket No.:**

**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 6/30/2010 per books	7,172,922	2,822,842
2	Additions	335,211	528,395
3	Retirements	(39,325)	(9,099)
4	Adjustment - Rounding		
5	Balance 12/31/2010	\$ 7,468,808	\$ 3,342,138
6	Additions	1,620,001	825,615
7	Retirements	(85,514)	(47,515)
8	Adjustment - Rounding		
9	Balance 12/31/2011	\$ 9,003,295	\$ 4,120,238
10	Additions	1,433,143	553,521
11	Retirements	(88,701)	(82,067)
12	Adjustment - Rounding		
13	Balance 12/31/2012	\$ 10,347,737	\$ 4,591,692
14	Additions	1,760,380	395,732
15	Retirements	(125,502)	(85,554)
16	Adjustment - Rounding		
17	Balance 12/31/2013	\$ 11,982,615	\$ 4,901,870
18	Additions	1,619,912	511,098
19	Retirements	(125,784)	(51,288)
20	Adjustment - Rounding		
21	Balance 12/31/2014	\$ 13,476,743	\$ 5,318,762
22	Additions	1,649,312	615,824
23	Retirements	(122,077)	(129,715)
24	Adjustment - Rounding		(21)
25	Balance 12/31/2015	\$ 15,003,978	\$ 5,804,850







Schedule of Wastewater Accumulated Depreciation By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - W5

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Avg Balance	(5) Adjustments (1)	(6) COA Add'l Adjust	(7) Adjusted Average	(8) Non-Used & Useful %	(9) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>								
2	351.1 Organization	\$ 256,965	\$ 257,098	\$ 257,016		\$ (254,942)	\$ 2,074		\$ -
3	352.1 Franchises	31	31	31		(23)	8		-
4	389.1 Other Plant & Misc. Equipment	-	-	-		-	-		-
5	<b>COLLECTION PLANT</b>								
6	353.2 Land & Land Rights	-	-	-		-	-		-
7	354.2 Structures & Improvements	-	-	-		-	-		-
8	355.2 Power Gen Equipment	-	-	-		-	-		-
9	360.2 Collection Sewers - Force	485,731	540,166	512,925	29	(184,759)	328,196		-
10	361.2 Collection Sewers - Gravity	987,803	1,070,975	1,029,274	(372,948)	68,599	724,925		-
11	362.2 Special Collecting Structures	-	-	-		-	-		-
12	363.2 Services to Customers	1,843	2,942	2,385	81	153,743	156,209		-
13	364.2 Flow Measuring Devices	1,298	1,723	1,511		-	1,511		-
14	365.2 Flow Measuring Installations	-	-	-		-	-		-
15	389.2 Other Plant & Misc. Equipment	-	-	-		-	-		-
16	<b>SYSTEM PUMPING PLANT</b>								
17	353.3 Land & Land Rights	-	-	-		-	-		-
18	354.3 Structures & Improvements	846,824	934,080	890,437	204	8,713	899,354		-
19	370.3 Receiving Wells	-	-	-		-	-		-
20	371.3 Pumping Equipment	(47,272)	(101,070)	(68,553)	1,328	1,183	(66,042)		-
21	389.3 Other Plant & Misc. Equipment	665	984	803		660	1,463		-
22	<b>TREATMENT AND DISPOSAL PLANT</b>								
23	353.4 Land & Land Rights	-	-	-		-	-	41%	-
24	354.4 Structures & Improvements	(6,705)	(6,544)	(6,651)		1,290,128	1,283,477	41%	526,225
25	355.4 Power Gen Equipment	272	317	295		26	321	41%	132
26	380.4 Treatment & Disposal Equipment	210,270	298,359	253,717	(33,595)	766,411	986,534	41%	404,479
27	381.4 Plant Sewers	1,206	(25,067)	(8,457)	129	29	(8,300)	41%	(3,403)
28	382.4 Outfall Sewer Lines	(2,072)	(2,003)	(2,038)		(2,509)	(4,547)	41%	(1,864)
29	389.4 Other Plant & Misc. Equipment	-	-	-		-	-	41%	-
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>								
31	354.6 Structures & Improvements Reuse	-	46	15		-	15		-
32	371.5 Pumping Equipment WTP	(10,081)	(10,077)	(10,210)		73	(10,137)		-
33	371.6 Pumping Equipment Dist	113	(5,993)	(5,225)		114	(5,111)		-
34	374.5 Reuse Distribution Reservoirs	1,758	2,460	2,101		(330)	1,771		-
37	375.6 Reuse Transmission & Dist	446,458	509,204	477,822	(146,468)	24,595	355,948		-
35	380.6 Treatment Equip Reclaim Wtr	-	-	-		1,567,039	1,567,039		-
36	381.6 Plant Sewers Reclaim WTP	-	21	2		-	2		-
38	389.5 Other Plant & Misc Equipment	-	-	-		-	-		-
39	366.6 Reuse Services	76,722	87,415	81,706	512	(15,900)	66,318		-
40	367.6 Reuse Mtr Installations	7,329	10,875	9,019	513	(0)	9,531		-
41	<b>GENERAL PLANT</b>								
42	353.7 Land & Land Rights	-	-	-		-	-		-
43	354.7 Structures & Improvements	1,199,461	1,278,641	1,238,228		(1,239,915)	(1,687)		-
44	389.7 Other Tangible Plant	268,337	275,315	271,826		(586,099)	(314,273)		-
45	390.7 Office Furniture & Equipment	547	615	576	308,664	(1)	309,239		-
46	391.7 Transportation Equipment	-	-	-	108,811	-	108,811		-
47	392.7 Stores Equipment	-	25	6		30	36		-
48	393.7 Tools, Shop & Garage Equipment	69,484	70,551	69,995	151	(122)	70,025		-
49	394.7 Laboratory Equipment	(7,139)	(7,464)	(7,620)	49	8	(7,563)		-
50	395.7 Power Operated Equipment	(7,842)	(6,855)	(7,085)	332	411	(6,341)		-
51	396.7 Communication Equipment	11,997	13,596	12,797		(6)	12,791		-
52	397.7 Miscellaneous Equipment	1,792	2,091	1,941		364	2,305		-
53	398.7 Other Plant - Allocations	59,371	97,011	78,191	2,350	1,136	81,677		-
54	Total	\$ 4,855,165	\$ 5,289,466	\$ 5,076,780	\$ (129,829)	\$ 1,598,626	\$ 6,545,578		\$ 925,569
55	<u>Reconciliation to Annual Report</u>								
56	Annual Allocations between Systems:								
57	304.5 Structures & Improvements	-	-	-		-	-		-
58	340.5 Office Furniture & Equipment	336,018	384,114	357,882		-	-		-
59	341.5 Transportation Equipment	127,579	131,270	130,220		-	-		-
60	343.5 Tools, Shop & Garage Equipment	-	-	-		-	-		-
61	344.5 Laboratory Equipment	-	-	-		-	-		-
62	345.5 Power Operated Equipment	-	-	-		-	-		-
63	346.5 Communication Equipment	-	-	-		-	-		-
64	347.5 Miscellaneous Equipment	-	-	-		-	-		-
65	348.5 Other Plant - Allocations	-	-	-		-	-		-
66	Rounding		(2)	-		-	-		-
67	Total Per Annual Report	\$ 5,318,760	\$ 5,804,850	\$ 5,564,882					

(1) Including Allocations between Systems.



**Schedule of Water and Wastewater Contributions in Aid of Construction  
Annual Balances Subsequent to Last Established Rate Base**

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.:

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 6/30/2010 per books	17,044,709	10,896,113
2	Additions	191,993	174,878
3	Retirements	-	-
4	Adjustment - Rounding		
5	Balance 12/31/2010	\$ 17,236,702	\$ 11,070,991
6	Adjustments per Docket No. 100426-WS	183,905	\$ 4,600
7	Additions	329,520	
8	Retirements		
9	Adjustment - Rounding		
10	Balance 12/31/2011	\$ 17,750,127	\$ 11,075,591
11	Additions	384,400	243,456
12	Retirements		
13	Adjustment - Rounding		
14	Balance 12/31/2012	\$ 18,134,527	\$ 11,319,047
15	Additions	1,394,133	551,619
16	Retirements		
17	Adjustment - Rounding		
18	Balance 12/31/2013	\$ 19,528,660	\$ 11,870,666
19	Additions (1)	928,609	152,998
20	Retirements		
21	Adjustment - Rounding		
22	Balance 12/31/2014	\$ 20,457,269	\$ 12,023,664
23	Additions	274,259	210,716
24	Retirements		
25	Adjustment (1)	297,302	(133,251)
26	Balance 12/31/2015	\$ 21,028,830	\$ 12,101,129
27			
28	Note: 2015 Annual Report additions and ending balance incorrect, shown corrected		

Schedule of Contributions in Aid of Construction By Classification  
Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services  
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) A-3 Adjustments	(6) COA Add'l Adjust	(7) Adjusted Test Year	(8) Non-Used Useful %	(9) Non-Used Amount
1	<b>WATER</b>								
2									
3	Capacity Fees	\$ 6,764,707	\$ 7,246,682	\$ 6,911,232		\$ 145,843	\$ 7,057,075	0.00%	-
4									
5	Contributed Lines	9,256,514	9,331,003	9,310,462		-	9,310,462	0.00%	-
6									
7	Contributed Meters & Hydrants	933,942	949,038	944,738	36,320	-	981,058	0.00%	-
8									
9	Other Contributed Property	3,502,107	3,502,107	3,502,107		(154,609)	3,347,498	0.00%	-
10									
11									
12	Total	\$ 20,457,269	\$ 21,028,830	\$ 20,668,539	\$ 36,320	\$ (8,766)	\$ 20,696,093		\$ -
13									
14									
15	<b>WASTEWATER</b>								
16									
17	Capacity Fees	\$ 1,598,279	1,598,279	\$ 1,598,279		\$ (5,129)	\$ 1,593,150	41.00%	653,191
18									
19	Contributed Property - WWTP	224,462	224,462	224,462		2,221,845	2,446,307	41.00%	1,002,986
20									
21	Contributed Lines	4,539,131	4,581,354	4,565,115		38,400	4,603,515	0.00%	-
22									
23	Other Contributed Property	4,681,342	4,713,584	4,701,183	12,171	(1,242,062)	3,471,292	0.00%	-
24									
25	Reuse System Fees	980,450	983,450	980,773		(980,000)	773	0.00%	-
26									
27									
28	Total	\$ 12,023,664	\$ 12,101,129	\$ 12,069,812	\$ 12,171	\$ 33,054	\$ 12,115,037		\$ 1,656,177

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 - Lake Utility Services  
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	<b>WATER</b>														
2															
3	Capacity Fees	6,764,707	6,775,039	6,785,734	6,814,663	6,833,104	6,850,383	6,861,477	6,888,667	6,912,448	6,941,078	6,953,346	7,218,692	7,246,682	6,911,232
4															
5	Contributed Lines	9,256,514	9,256,514	9,291,653	9,291,653	9,291,653	9,331,003	9,331,003	9,331,003	9,331,003	9,331,003	9,331,003	9,331,003	9,331,003	9,310,462
6															
7	Contributed Meters & Hydrantslatio	933,942	933,942	940,468	940,468	940,468	949,038	949,038	949,038	949,038	949,038	949,038	949,038	949,038	944,738
8															
9	Other Contributed Property	3,502,107	3,502,107	3,502,107	3,502,107	3,502,107	3,502,107	3,502,107	3,502,107	3,502,107	3,502,107	3,502,107	3,502,107	3,502,107	3,502,107
10															
11															
12	Total	\$ 20,457,269	\$ 20,467,601	\$ 20,519,962	\$ 20,548,891	\$ 20,567,332	\$ 20,632,531	\$ 20,643,625	\$ 20,670,815	\$ 20,694,596	\$ 20,723,226	\$ 20,735,494	\$ 21,000,840	\$ 21,028,830	\$ 20,668,539
13															
14															
15	<b>WASTEWATER</b>														
16															
17	Capacity Fees	\$ 1,598,279	\$ 1,598,279	\$ 1,598,279	\$ 1,598,279	\$ 1,598,279	\$ 1,598,279	\$ 1,598,279	\$ 1,598,279	\$ 1,598,279	\$ 1,598,279	\$ 1,598,279	\$ 1,598,279	\$ 1,598,279	1,598,279
18															
19	Contributed Property - WWTP	224,462	224,462	224,462	224,462	224,462	224,462	224,462	224,462	224,462	224,462	224,462	224,462	224,462	224,462
20															
21	Contributed Lines	4,539,131	4,539,131	4,539,131	4,539,131	4,539,131	4,581,354	4,581,354	4,581,354	4,581,354	4,581,354	4,581,354	4,581,354	4,581,354	4,565,115
22															
23	Other Contributed Property	4,681,342	4,681,342	4,681,342	4,681,342	4,681,342	4,713,584	4,713,584	4,713,584	4,713,584	4,713,584	4,713,584	4,713,584	4,713,584	4,701,183
24															
25	Reuse System FeeS	980,450	980,450	980,450	980,450	980,450	980,450	980,450	980,450	980,450	980,450	980,450	981,650	983,450	980,773
26															
27															
28	Total	\$ 12,023,664	\$ 12,023,664	\$ 12,023,664	\$ 12,023,664	\$ 12,023,664	\$ 12,098,129	\$ 12,098,129	\$ 12,098,129	\$ 12,098,129	\$ 12,098,129	\$ 12,098,129	\$ 12,099,329	\$ 12,101,129	\$ 12,069,812

Recap Schedules: A-1,A-2,A-11

**Schedule of Water and Wastewater Accumulated Amortization of CIAC  
Annual Balances Subsequent to Last Established Rate Base**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Lake Utility Services**

**Schedule: A-13**

**Docket No.:**

**Page 1 of 1**

**Test Year Ended: 12/31/2015**

**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 6/30/2010 per books	4,340,309	1,959,862
2	Additions	308,874	154,993
3	Retirements	-	-
4	Adjustment - Rounding		
5	Balance 12/31/2010	\$ 4,649,183	\$ 2,114,855
6	Additions	678,430	384,548
7	Retirements		
8	Adjustment - Rounding		
9	Balance 12/31/2011	\$ 5,327,613	\$ 2,499,403
10	Additions	628,586	315,290
11	Retirements		
12	Adjustment - Rounding		
13	Balance 12/31/2012	\$ 5,956,199	\$ 2,814,693
14	Additions	675,965	330,238
15	Retirements		
16	Adjustment - Revision	10,516	14,440
17	Balance 12/31/2013	\$ 6,642,680	\$ 3,159,371
18	Additions	703,446	345,353
19	Retirements		
20	Adjustment - Rounding		
21	Balance 12/31/2014	\$ 7,346,126	\$ 3,504,724
22	Additions	722,852	347,830
23	Retirements		
24	Adjustment - Rounding		1
25	Balance 12/31/2015	\$ 8,068,978	\$ 3,852,555

Schedule of Accumulated Amortization of CIAC  
Test Year Average Balance - Water and Wastewater

Company: Utilities, Inc. of Florida - Lake Utility Services  
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 Add'l Adjust	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	<b>WATER</b>							
2								
3	Capacity Fees	1,346,199	1,519,282	1,431,875	(51,261)	1,380,614	0.00%	-
4								
5	Contributed Lines	2,411,926	2,631,760	2,521,718	(70,130)	2,451,588	0.00%	-
6								
7	Contributed Meters & Hydrants	221,062	243,892	232,452	15,107	247,559	0.00%	-
8								
9	Other Contributed Property	3,366,939	3,674,044	3,520,491	(1,041,254)	2,479,237	0.00%	-
10								
11								
12	Total	\$ 7,346,126	\$ 8,068,978	\$ 7,706,536	\$ (1,147,537)	\$ 6,558,999		\$ -
13								
14								
15	<b>WASTEWATER</b>							
16								
17	Capacity Fees	\$ 308,795	348,752	328,774	412,117	740,891	41.00%	303,765
18								
19	Contributed Property - WWTP	66,309	78,728	72,519	653,797	726,316	41.00%	297,790
20								
21	Contributed Lines	1,150,167	1,268,567	1,209,254	56,262	1,265,516	0.00%	-
22								
23	Contributed Property	1,801,113	1,953,648	1,877,298	(780,393)	1,096,905	0.00%	-
24								
25	Reuse System Fee	178,340	202,860	190,596	(190,569)	27	0.00%	-
26								
27								
28	Total	\$ 3,504,724	\$ 3,852,555	\$ 3,678,441	\$ 151,214	\$ 3,829,655		\$ 601,555

Recap Schedules: A-1,A-2,A-13



Schedule of Accumulated Amortization of CIAC  
Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services  
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.

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	<b>WATER</b>														
2															
3	Capacity Fees	\$ 1,346,199	\$ 1,360,314	\$ 1,374,451	\$ 1,388,648	\$ 1,402,884	\$ 1,417,155	\$ 1,431,450	\$ 1,445,802	\$ 1,460,203	\$ 1,474,659	\$ 1,489,146	\$ 1,504,185	\$ 1,519,282	\$ 1,431,875
4															
5	Contributed Lines	2,411,926	2,430,129	2,448,403	2,466,677	2,484,952	2,503,303	2,521,654	2,540,005	2,558,356	2,576,707	2,595,058	2,613,409	2,631,760	2,521,718
6															
7	Contributed Meters & Hydrants	221,062	222,943	224,835	226,728	228,621	230,530	232,439	234,348	236,256	238,165	240,074	241,983	243,892	232,452
8															
9	Other Contributed Property	3,366,939	3,392,531	3,418,123	3,443,715	3,469,307	3,494,899	3,520,491	3,546,083	3,571,676	3,597,268	3,622,860	3,648,452	3,674,044	3,520,491
10															
11	Total	<u>\$ 7,346,126</u>	<u>\$ 7,405,916</u>	<u>\$ 7,465,812</u>	<u>\$ 7,525,769</u>	<u>\$ 7,585,764</u>	<u>\$ 7,645,887</u>	<u>\$ 7,706,034</u>	<u>\$ 7,766,238</u>	<u>\$ 7,826,491</u>	<u>\$ 7,886,799</u>	<u>\$ 7,947,138</u>	<u>\$ 8,008,029</u>	<u>\$ 8,068,978</u>	<u>\$ 7,706,536</u>
12															
13															
14															
15	<b>WASTEWATER</b>														
16															
17	Capacity Fees	\$ 308,795	\$ 312,125	\$ 315,455	\$ 318,785	\$ 322,114	\$ 325,444	\$ 328,774	\$ 332,104	\$ 335,433	\$ 338,763	\$ 342,093	\$ 345,423	\$ 348,752	328,774
18															
19	Contributed Property - WWTP	66,309	67,344	68,379	69,414	70,449	71,484	72,519	73,554	74,589	75,623	76,658	77,693	78,728	72,519
20															
21	Contributed Lines	1,150,167	1,159,972	1,169,778	1,179,583	1,189,389	1,199,286	1,209,183	1,219,081	1,228,978	1,238,875	1,248,772	1,258,670	1,268,567	1,209,254
22															
23	Other Contributed Property	1,801,113	1,813,779	1,826,446	1,839,112	1,851,779	1,864,512	1,877,246	1,889,980	1,902,713	1,915,447	1,928,180	1,940,914	1,953,648	1,877,298
24															
25	Reuse System Fee	178,340	180,383	182,425	184,468	186,510	188,553	190,596	192,638	194,681	196,723	198,766	200,811	202,860	190,596
26															
27	Total	<u>\$ 3,504,724</u>	<u>\$ 3,533,604</u>	<u>\$ 3,562,483</u>	<u>\$ 3,591,362</u>	<u>\$ 3,620,241</u>	<u>\$ 3,649,279</u>	<u>\$ 3,678,318</u>	<u>\$ 3,707,356</u>	<u>\$ 3,736,394</u>	<u>\$ 3,765,432</u>	<u>\$ 3,794,470</u>	<u>\$ 3,823,510</u>	<u>\$ 3,852,555</u>	<u>\$ 3,678,441</u>
28															

Recap Schedules: A-1,A-2,A-13

**Schedule of Annual AFUDC Rates Used**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Lake Utility Services**

**Schedule: A-15**

**Docket No.: 160101 - WS**

**Page 1 of 1**

**Test Year Ended: 12/31/2015**

**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 - Lake Utility Services**  
**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	Balance 6/30/2010 per books	\$	38,400
2	Additions		-
3	Balance 12/31/2010	\$	38,400
4	Additions		-
5	Balance 12/31/2011	\$	38,400
6	Additions		-
7	Balance 12/31/2012	\$	38,400
8	Additions		-
9	Balance 12/31/2013	\$	38,400
10	Additions		-
11	Balance 12/31/2014	\$	38,400
12	Additions		-
13	Balance 12/31/2015	\$	38,400

## Schedule of Working Capital Allowance Calculation

Company: Utilities, Inc. of Florida - Lake Utility Services

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	642,936	273,040
5	Materials & Supplies	B	12,632	4,189
6	Misc. Current & Accrued Assets	C	13,928	4,307
7	Other Misc. Deferred Debits	C	51,604	15,960
8	Pro Forma Misc. Deferred Debits - (a)	actual	450,000	
9	Current & Accrued Liabilities(13 Month Average)			
10	Accounts Payable	C	\$ (144,318)	\$ (44,633)
11	Accrued Taxes	C	(642,422)	(198,682)
12	Accrued Interest	C	(13,789)	(4,264)
13	Misc. Current & Accrued Liabilities	C	0	0
14				
15	Working Capital (Balance Sheet Method)		<u>\$ 370,572</u>	<u>\$ 49,916</u>

NOTE : (a) Pro Forma Deferred Debits - Engineering Cost (DEP mandated TTHM & HAA5 remediation project)

21 Notes:

22 A - Allocated based on revenues

23 B - Allocated based on gross plant

24 C - Allocated based on ERC

25

26

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services  
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) COA Adjustments (1)	(8) Adjusted Average
1	Utility Plant in Service	\$ 64,874,764	\$ -	\$ 64,874,764	\$ 66,575,093	\$ 65,984,396	\$ (11,673)	\$ 65,972,723
2	Construction Work in Progress	561,494	-	561,494	896,270	713,467		713,467
3	Other Utility Plant Adjustments	(68,466)	-	(68,466)	(66,921)	(67,693)		(67,693)
4	Plant Held for Future Use	-	-	-	-	-		-
5	GROSS UTILITY PLANT	65,367,793	-	65,367,793	67,404,442	66,630,170	(11,673)	66,618,497
6	Less: Accumulated Depreciation	(18,795,505)	-	(18,795,505)	(20,808,828)	(19,823,504)	\$ 198,677	(19,624,827)
7								
8	NET UTILITY PLANT	46,572,288	-	46,572,288	46,595,614	46,806,666	187,005	46,993,671
9								
10	Cash	-	-	-	-	-		-
11	Accounts Rec'b - trade	846,671	-	846,671	965,859	925,658		925,658
12	Notes Receivable	-	-	-	-	-		-
13	Accts. Rec'b - Assoc. Cos.	24,368,484	-	24,368,484	25,873,362	24,831,722		24,831,722
14	Notes Rec'b - Assoc. Cos.	-	-	-	-	-		-
15	Accts. Rec'b - Other	-	-	-	-	-		-
16	Accrued Interest Rec'b	-	-	-	-	-		-
17	Allowance for Bad Debts	(9,717)	-	(9,717)	(10,596)	(9,682)		(9,682)
18	Materials & Supplies	16,667	-	16,667	18,668	16,821		16,821
19	Miscellaneous Current & Accrued Assets	18,235	-	18,235	18,235	18,235		18,235
20								
21	TOTAL CURRENT ASSETS	25,240,340	-	25,240,340	26,865,529	25,782,754	-	25,782,754
22								
23	Net Nonutility Property	-	-	-	-	-		-
24	Unamortized Debt Discount & Exp.	-	-	-	-	-		-
25	Prelim. Survey & Investigation Charges	-	-	-	-	-		-
26	Clearing Accounts	-	-	-	-	-		-
27	Deferred Rate Case Expense	28,814	-	28,814	28,814	28,814		28,814
28	Other Miscellaneous Deferred Debits	76,661	-	76,661	55,892	67,564		67,564
29	Accum. Deferred Income Taxes	-	-	-	-	-		-
30	TOTAL OTHER ASSETS	105,475	-	105,475	84,706	96,378	-	96,378
31								
32	TOTAL ASSETS	\$ 71,918,103	\$ -	\$ 71,918,103	\$ 73,545,849	\$ 72,685,798	\$ 187,005	\$ 72,872,803
33								
34	(1) PSC-09-0101-PAA-WS Ordered Adjustments (A-3)							

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services  
 Docket No.: 160101 - WS  
 Test Year Ended: 12/31/2015

Schedule: A-18  
 Page 2 of 2  
 Preparer: Deborah Swain

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1) ASSETS	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	Utility Plant in Service	\$ 64,874,764	\$ 65,229,132	\$ 65,303,342	\$ 65,433,642	\$ 65,936,004	\$ 66,121,528	\$ 66,286,452	\$ 66,315,601	\$ 66,356,697	\$ 66,401,506	\$ 66,460,395	\$ 66,502,998	\$ 66,575,093	65,984,396
2	Construction Work in Progress	561,494	600,671	756,851	956,791	531,527	689,310	625,397	692,561	700,531	719,721	763,736	780,214	896,270	713,467
3	Other Utility Plant Adjustments	(68,466)	(68,337)	(68,208)	(68,079)	(67,951)	(67,822)	(67,693)	(67,564)	(67,436)	(67,307)	(67,178)	(67,049)	(66,921)	(67,693)
4	Plant Held for Future Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	GROSS UTILITY PLANT	65,367,793	65,761,466	65,991,985	66,322,354	66,399,580	66,743,016	66,844,155	66,940,598	66,989,793	67,053,920	67,156,953	67,216,162	67,404,442	66,630,170
6	Less: Accumulated Depreciation	(18,795,505)	(18,976,609)	(19,135,246)	(19,348,823)	(19,527,604)	(19,703,702)	(19,869,902)	(19,990,251)	(20,146,080)	(20,305,784)	(20,464,471)	(20,632,742)	(20,808,828)	(19,823,504)
7															
8	NET UTILITY PLANT	46,572,288	46,784,857	46,856,739	46,973,530	46,871,976	47,039,315	46,974,254	46,950,347	46,843,713	46,748,136	46,692,482	46,583,421	46,595,614	46,806,666
9															
10	Cash														-
11	Accounts Rec'b - trade	846,671	828,592	771,840	793,758	980,415	1,111,629	1,048,675	949,738	884,082	882,901	939,785	1,029,607	965,859	925,658
12	Notes Receivable														-
13	Accts. Rec'b - Assoc. Cos.	24,368,484	23,946,830	24,175,510	24,060,432	24,212,920	24,546,568	24,681,233	24,896,671	25,252,121	25,380,503	25,654,969	25,762,777	25,873,362	24,831,722
14	Notes Rec'b - Assoc. Cos.														-
15	Accts. Rec'b - Other														-
16	Accrued Interest Rec'b														-
17	Allowance for Bad Debts	(9,717)	(9,437)	(10,306)	(9,145)	(9,126)	(8,825)	(9,094)	(8,810)	(9,571)	(9,375)	(10,731)	(11,127)	(10,596)	(9,682)
18	Materials & Supplies	16,667	16,667	16,667	16,667	16,667	16,667	16,667	16,667	16,667	16,667	16,667	16,667	18,668	16,821
19	Miscellaneous Current & Accrued Assets	18,235	18,235	18,235	18,235	18,235	18,235	18,235	18,235	18,235	18,235	18,235	18,235	18,235	18,235
20															
21	TOTAL CURRENT ASSETS	25,240,340	24,800,887	24,971,946	24,879,946	25,219,111	25,684,274	25,755,717	25,872,501	26,161,534	26,288,931	26,618,925	26,816,159	26,865,529	25,782,754
22															
23	Net Nonutility Property														-
24	Unamortized Debt Discount & Exp.														-
25	Prelim. Survey & Investigation Charges														-
26	Clearing Accounts														-
27	Deferred Rate Case Expense	28,814	28,814	28,814	28,814	28,814	28,814	28,814	28,814	28,814	28,814	28,814	28,814	28,814	28,814
28	Other Miscellaneous Deferred Debits	76,661	75,334	74,007	72,680	71,353	70,348	69,344	68,339	69,017	59,732	58,452	57,172	55,892	67,564
29	Accum. Deferred Income Taxes														-
30	TOTAL OTHER ASSETS	105,475	104,148	102,821	101,494	100,167	99,162	98,158	97,153	97,831	88,546	87,266	85,986	84,706	96,378
31															
32	TOTAL ASSETS	\$ 71,918,103	\$ 71,689,892	\$ 71,931,506	\$ 71,954,970	\$ 72,191,254	\$ 72,822,751	\$ 72,828,128	\$ 72,920,001	\$ 73,103,078	\$ 73,125,613	\$ 73,398,673	\$ 73,485,566	\$ 73,545,849	\$ 72,685,798

## Comparative Balance Sheet - Equity Capital &amp; Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services

Schedule: A-19

Docket No.: 160101 - WS

Page 1 of 2

Test Year Ended: 12/31/2015

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	(6) 13 Month Average	(7) Adjustments (1) (2)	(8) Adjusted Average
1	Common Stock Issued	\$ 300	\$ -	\$ 300	\$ 300		\$ 300	\$ 300		\$ 300
2	Preferred Stock Issued	-	-	-	-		-	-		-
3	Additional Paid in Capital	34,038,075	-	34,038,075	34,038,075		34,038,075	34,038,075		34,038,075
4	Retained Earnings	10,752,829	459,930	11,212,759	12,428,928	458,773	12,887,701	11,824,389	472,452	12,296,841
5	Other Equity Capital	-	-	-	-		-	-		-
6										
7	TOTAL EQUITY CAPITAL	44,791,205	459,930	45,251,135	46,467,304	458,773	46,926,077	45,862,764	472,452	46,335,216
8										
9	Bonds	-	-	-	-		-	-		-
10	Reacquired Bonds	-	-	-	-		-	-		-
11	Advances From Associated Companies	(4,306,111)	-	(4,306,111)	(4,306,111)		(4,306,111)	(4,306,111)		(4,306,111)
12	Other Long-Term Debt	-	-	-	-		-	-		-
13										
14	TOTAL LONG-TERM DEBT	(4,306,111)	-	(4,306,111)	(4,306,111)		(4,306,111)	(4,306,111)	-	(4,306,111)
15										
16	Accounts Payable	351,062	-	351,062	180,642		180,642	188,951		188,951
17	Notes Payable	-	-	-	-		-	-		-
18	Notes & Accounts Payable - Assoc. Cos.	5,626,529	-	5,626,529	5,626,529		5,626,529	5,626,529		5,626,529
19	Customer Deposits	100,150	-	100,150	101,454		101,454	100,776		100,776
20	Accrued Taxes	747,640	-	747,640	781,209		781,209	841,104		841,104
21	Current Portion Long Term Debt	-	-	-	-		-	-		-
22	Accrued Interest	16,406	-	16,406	20,280		20,280	18,053		18,053
23	Accrued Dividends	-	-	-	-		-	-		-
24	Misc. Current and Accrued Liabilities	-	-	-	-		-	-		-
25										
26	TOTAL CURRENT & ACCRUED LIABILITIES	6,841,786	-	6,841,786	6,710,114		6,710,114	6,775,413	-	6,775,413
27										
28	Advances for Construction	38,400	-	38,400	38,400		38,400	38,400		38,400
29	Prepaid Capacity Charges	-	-	-	-		-	-		-
30	Accum. Deferred ITC's	1,844	-	1,844	1,844		1,844	1,844		1,844
31	Operating Reserves	-	-	-	-		-	-		-
32										
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	40,244	-	40,244	40,244		40,244	40,244	-	40,244
34										
35	Contributions in Aid of Construction	32,480,933	-	32,480,933	33,129,958		33,129,958	32,738,350	\$ 198,677	32,937,027
36	Less: Accum. Amortization of CIAC	(10,850,850)	-	(10,850,850)	(11,921,533)		(11,921,533)	(11,384,978)	\$ (24,288)	(11,409,266)
37										
38	Accumulated Deferred Income Taxes	2,920,896	(459,930)	2,460,966	3,425,873	(458,773)	2,967,100	2,960,116	(459,837)	2,500,279
39										
40	Total Equity Capital and Liabilities	\$ 71,918,103	\$ -	\$ 71,918,103	\$ 73,545,849	\$ -	\$ 73,545,849	\$ 72,685,798	\$ 187,005	\$ 72,872,803
41										
42	(1) PSC-09-0101-PAA-WS Ordered Adjustments (A-3)								\$ 174,389	
43	(2) To removed certain deferred taxes - ADIT NOLS		(459,930)			(458,773)			(459,837)	

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services  
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)
	EQUITY CAPITAL & LIABILITIES	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	Common Stock Issued	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
2	Preferred Stock Issued														
3	Additional Paid in Capital	34,038,075	34,038,075	34,038,075	34,038,075	34,038,075	34,038,075	34,038,075	34,038,075	34,038,075	34,038,075	34,038,075	34,038,075	34,038,075	34,038,075
4	Retained Earnings	10,752,829	10,904,156	11,041,741	11,086,847	11,397,487	11,771,708	11,870,240	12,138,688	12,338,359	12,389,168	12,665,267	12,931,656	12,428,928	11,824,389
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	44,791,205	44,942,531	45,080,117	45,125,222	45,435,863	45,810,084	45,908,616	46,177,064	46,376,734	46,427,543	46,703,643	46,970,032	46,467,304	45,862,764
8															
9	Bonds														
10	Reacquired Bonds														
11	Advances From Associated Companies	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)
12	Other Long-Term Debt														
13															
14	TOTAL LONG-TERM DEBT	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)
15															
16	Accounts Payable	351,062	148,885	224,619	195,437	125,358	265,540	183,358	179,290	162,005	144,935	149,450	145,780	180,642	188,951
17	Notes Payable														
18	Notes & Accounts Payable - Assoc. Cos.	5,626,529	5,626,529	5,626,529	5,626,529	5,626,529	5,626,529	5,626,529	5,626,529	5,626,529	5,626,529	5,626,529	5,626,529	5,626,529	5,626,529
19	Customer Deposits	100,150	100,415	101,399	101,838	100,442	100,006	99,802	99,640	99,371	100,440	102,990	102,137	101,454	100,776
20	Accrued Taxes	747,640	647,964	712,199	778,429	845,422	911,959	978,899	868,151	934,170	982,372	1,048,975	696,959	781,209	841,104
21	Current Portion Long Term Debt														
22	Accrued Interest	16,406	16,793	16,319	16,735	17,141	17,545	17,926	18,314	18,701	19,118	19,505	19,901	20,280	18,053
23	Accrued Dividends														
24	Misc. Current and Accrued Liabilities														
25															
26	TOTAL CURRENT & ACCRUED LIABILITIES	6,841,786	6,540,586	6,681,065	6,718,967	6,714,891	6,921,578	6,906,513	6,791,923	6,840,775	6,873,394	6,947,449	6,591,306	6,710,114	6,775,413
27															
28	Advances for Construction	38,400	38,400	38,400	38,400	38,400	38,400	38,400	38,400	38,400	38,400	38,400	38,400	38,400	38,400
29	Prepaid Capacity Charges														
30	Accum. Deferred ITC's	1,844	1,844	1,844	1,844	1,844	1,844	1,844	1,844	1,844	1,844	1,844	1,844	1,844	1,844
31	Operating Reserves														
32															
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	40,244	40,244	40,244	40,244	40,244	40,244	40,244	40,244	40,244	40,244	40,244	40,244	40,244	40,244
34															
35	Contributions in Aid of Construction	32,480,933	32,491,265	32,543,625	32,572,554	32,590,995	32,730,659	32,741,753	32,768,943	32,792,724	32,821,354	32,833,622	33,100,168	33,129,958	32,738,350
36	Less: Accum. Amortization of CIAC	(10,850,850)	(10,939,520)	(11,028,295)	(11,117,131)	(11,206,005)	(11,295,167)	(11,384,352)	(11,473,593)	(11,562,884)	(11,652,231)	(11,741,607)	(11,831,539)	(11,921,533)	(11,384,978)
37															
38	Accumulated Deferred Income Taxes	2,920,896	2,920,897	2,920,861	2,921,224	2,921,377	2,921,464	2,921,465	2,921,532	2,921,596	2,921,419	2,921,433	2,921,466	3,425,873	2,960,116
39															
40	TOTAL EQUITY CAPITAL & LIABILITIES	\$ 71,918,103	\$ 71,689,892	\$ 71,931,506	\$ 71,954,970	\$ 72,191,254	\$ 72,822,751	\$ 72,828,128	\$ 72,920,001	\$ 73,103,078	\$ 73,125,613	\$ 73,398,673	\$ 73,485,566	\$ 73,545,849	\$ 72,685,798



Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services  
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	\$ 5,463,208	\$ 21,404 (A)	\$ 5,484,612	\$ 62,778 (A)	\$ 5,547,389	B-4, B-3
2							
3	Operation & Maintenance	2,104,172	139,915 (B)	2,244,087	(B)	2,244,087	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	991,893	(23,748) (C)	968,146	(C)	968,146	B-13, B-3
6							
7	Amortization	(1,545)	1,545 (D)	-	(D)	-	
8							
9	Taxes Other Than Income	628,707	(58,805) (E)	569,901	2,825 (E)	572,726	B-15, B-3
10							
11	Provision for Income Taxes	379,671	74,613 (F)	454,284	22,560 (F)	476,844	C-1, B-3
12							
13	OPERATING EXPENSES	4,102,898	133,520	4,236,418	25,385	4,261,803	
14							
15	NET OPERATING INCOME	\$ 1,360,310	\$ (112,117)	\$ 1,248,194	\$ 37,392	\$ 1,285,586	
16							
17							
18	RATE BASE	\$ 22,374,269	\$ (5,278,711)	\$ 17,095,557		\$ 17,095,557	
19							
20							
21	RATE OF RETURN	6.08 %		7.30 %		7.52%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services  
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	\$ 2,320,097	\$ (14,408) (A)	\$ 2,305,689	\$ 482,425 (A)	\$ 2,788,114	B-4, B-3
2							
3	Operation & Maintenance	759,720	81,265 (B)	840,985	(B)	840,985	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	216,180	405,400 (C)	621,580	(C)	621,580	B-14, B-3
6							
7	Amortization	-	(D)	-	(D)	-	
8							
9	Taxes Other Than Income	222,627	118,890 (E)	341,517	21,709 (E)	363,226	B-15, B-3
10							
11	Provision for Income Taxes	191,404	(104,244) (F)	87,160	173,368 (F)	260,528	C-1, B-3
12							
13	OPERATING EXPENSES	1,389,931	501,311	1,891,242	195,077	2,086,319	
14							
15	NET OPERATING INCOME	\$ 930,166	\$ (515,718)	\$ 414,447	\$ 287,348	\$ 701,796	
16							
17							
18	RATE BASE	\$ 3,035,305	\$ 6,297,095	\$ 9,332,399		\$ 9,332,399	
19							
20							
21	RATE OF RETURN	30.64 %		4.44 %		7.52%	

**Schedule of Adjustments to Operating Income**  
**Company: Utilities, Inc. of Florida - Lake Utility Services**  
**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.**

Line No.	Description	Water	Wastewater
1	<b>(A) Adjustments to Revenues</b>		
2	<u>(1) Miscellaneous Service Revenues</u>		
3	Total Revenues per B4 prior to adjustments	5,463,208	2,320,097
4	To reclass Connection Meter Fee to CIAC	(36,320)	(12,171)
5	To reclass non utility income (sales tax collection) per B-4	(15)	
6	To remove Accrued Revenues per B4	(49,467)	(10,524)
7	Adjustment to Test Year Revenues	\$ (85,802)	\$ (22,695)
8	Test Year Adjusted Revenues prior to Annualizing Revenues	5,377,406	2,297,402
9			
10	<u>(2) Annualized Revenue</u>		
11	Annualized water/sewer revenues per Schedule E-2	5,484,612	2,305,689
12	Test Year water/sewer revenues per above	5,377,406	2,297,402
13	Adjustment required	\$ 107,206	\$ 8,287
14			
15	<u>(3) Revenue Increase</u>		
16	Increase in revenue required by the Utility to realize a	62,778	482,425
17	7.52% % rate of return	\$ 62,778	\$ 482,425
18			
19	<b>Total Adjustments to Revenues</b>	<b>\$ 84,181</b>	<b>\$ 468,018</b>
20	<b>(B) Adjustments to Operations &amp; Maintenance Expenses</b>		
21	<u>(1) 666/766 Amortization of rate case expense per Schedule B-10</u>	62,576	19,353
22			
23	<u>(2) 618/718 Chemical Expense</u>		
24	Adjustment to chemical exp based on purchase and unit cost detail	(33,110)	24,494
25			
26	<u>(3) Pro Forma Adjustment to Expenses</u>		
27	(a) Annualize 2015 wage increase		
28	601/701 Salaries - Employees	4,705	1,455
29	603/703 Salaries - Officers	270	84
30	604/704 Employee Benefits	1,940	600
31	(b) Record 2016 wage increase		
32	601/701 Salaries - Employees	18,961	5,863
33	603/703 Salaries - Officers	1,089	337
34	604/704 Employee Benefits	7,816	2,417
35	(c) Record Impacts of Additional Employees and Employee Promotions		
36	601/701 Salaries	45,486	14,066
37	604/704 Employee Benefits	14,509	4,487
38	650/750 Transportation Expense	1,464	453
39	615/715 Purchased Power	14,209	7,657
40			
41	<b>Total Adjustment required to O&amp;M Expenses</b>	<b>\$ 139,915</b>	<b>\$ 81,265</b>
42	<b>(C) Adjustments to Depreciation Expense</b>		
43	<u>(1) 340.5/390.7 To Correct for Project Phoenix</u>	(23,171)	(7,165)
44		\$ (23,171)	\$ (7,165)
45	<u>(2) Depreciation expense allocations for common plant between systems</u>		
46	340.5 / 390.7 Office Furniture & Equipment	(48,621)	48,621
47	341.5 / 391.7 Transportation	(19,312)	19,312
48	Total Restatement of Depreciation Exp Allocations	\$ (67,933)	\$ 67,933
49			

**Schedule of Adjustments to Operating Income**  
**Company: Utilities, Inc. of Florida - Lake Utility Services**

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.

Line No.	Description	Water	Wastewater
1	<u>(3) Annualize depreciation expense for plant additions during TY</u>		
2	304/354 Structures & Improvements	1,986	204
3	307 Wells & Springs	46	
4	309 Supply Mains	59	
5	311/371 Pumping Equipment	1,615	1,328
6	320/380 Treatment Equipment	569	20,267
7	330 Distribution Reservoirs	156	
8	360 Force Mains		29
9	331/361 Mains	1,480	508
10	333/363 Services	1,063	81
11	366 Reuse Services		512
12	334/367 Meters	2,876	513
13	335 Hydrants	213	
14	336 Backflow Devices	505	
15	375 Reuse T&D System		141
16	381 Plant Sewers		129
17	340/390 Ofc Furniture	2,471	244
18	341/391 Transportation Equipment	7,386	818
19	342/392 Stores Equipment	75	30
20	343/393 Tools, Shop & Garage Equipment	385	151
21	344/394 Lab Equipment	11	49
22	345/395 Power Operated Equipment	376	332
23	346 Communication Equipment	22	
24	Total Adjustment to Annualize Depreciation Expense	\$ 21,293	\$ 25,335
25			
26	<u>(4) Commission Ordered Adjustment</u>		
27	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertently not made to		
28	books prior to test year		
29	Entry to books expected to be completed by time of filing		
30	See Schedules B-13 and B-14 for detail (net of amortization)	\$ (33,446)	\$ 381,774
31			
32	<u>(5) Depreciation expense related to Pro Forma plant additions</u>		
33	331.4 Oswalt Road - Utility Relocations	2,326	
34	348.5/398.7 SCADA System	42,300	4,700
35	320.3 TTHM & HAA5 Study	3,083	
36	331.4/361.2 US 27 North - Utility Relocations	26,514	11,630
37	375.6 US 27 North - Utility Relocations (Reuse Main)		4,781
38	380.4 Sludge Dewatering Equipment		13,611
39	380.4 Lake Grove WWTP - Splitter Box Replacement		4,667
40	340.5/390.7 GIS Mapping	19,190	5,935
41	341.5/391.7 Vehicle Replacements	22,340	6,909
42	341.5/391.7 C4500 Kodiak Truck Upgrade	1,472	455
43	Total Depr Expense - Pro Forma Plant additions	\$ 117,224	\$ 52,688
44	<u>(6) Adjust depreciation expense for retirements related to Pro Forma additions</u>		
45	331.4 Oswalt Road - Utility Relocations	(1,744)	
46	331.4/361.2 US 27 North - Utility Relocations	(19,216)	(8,428)
47	375.6 US 27 North - Utility Relocations (Reuse Main)		(3,465)
48	380.4 Lake Grove WWTP - Splitter Box Replacement		(3,500)
49	341.5/391.7 Vehicle Replacements	(16,755)	(5,182)
50		(37,715)	(20,575)

**Schedule of Adjustments to Operating Income**  
**Company: Utilities, Inc. of Florida - Lake Utility Services**

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.

Line No.	Description	Water	Wastewater
1	<b>(C) Adjustments to Depreciation Expense - Nonused &amp; Useful</b>		
2	Net of Amortization		(94,589)
3			
4	<b>Total Adjustment to Depreciation Exp, Net of Amortization</b>	<b>\$ (23,748)</b>	<b>\$ 405,400</b>
5			
6	<b>(D) Remove Amortization Expense</b>	<b>\$ 1,545</b>	
7			
8	<b>(E) Adjustments to Taxes Other Than Income</b>		
9	<u>(1) Adjust Payroll Taxes for salary annualization / increase / employment changes</u>		
10	(a) Annualize 2015 wage increase	381	118
11	(b) Record 2016 wage increase	1,534	474
12	(c) Record Impacts of Additional Employees and Employee Promotions	3,480	1,076
13		5,394	1,668
14	<u>(2) Regulatory Assessment Fees</u>		
15	(a) To adjust test year RAF's for test year revenue adjustments	21,404	(14,408)
16	RAF rate	0.045	0.045
17	RAF Adjustment Required for Annualized Revenues	\$ 963	\$ (648)
18	<u>(3) Ad Valorem Taxes</u>		
19	(a) Adjust allocation based on Net Plant	(3,198)	3,198
20			
21	(b) Total Net Plant Additions	(4,020,492)	7,440,380
22	Millage rate	15.4121	15.4121
23		\$ (61,964)	\$ 114,672
24	Total increase in ad valorem taxes	\$ (65,162)	\$ 117,870
25			
26	<u>(4) To adjust RAF's for requested revenues</u>		
27	Total Revenue Increase Requested	\$ 62,778	\$ 482,425
28	RAF rate	0.045	0.045
29	Total RAF Adjustments due to Requested Increase	\$ 2,825	\$ 21,709
30			
31	<b>Total Adjustment Taxes Other Than Income</b>	<b>\$ (55,980)</b>	<b>\$ 140,599</b>
32	<b>(F) Adjustments to Provision for Income Taxes</b>		
33	<u>(1) Adjustment to reflect current income taxes for the test year</u>		
34	Income tax per books	\$ 379,671	\$ 191,404
35	Test Year income Tax per Schedule C-2	454,284	87,159
36	Adjustment to Reflect Current Income Taxes	\$ 74,613	\$ (104,245)
37			
38	<u>(2) Adj. to Income taxes for increase per C-2</u>	\$ 22,560	\$ 173,366
39			
40	<b>Total Provision for income Taxes</b>	<b>\$ 476,844</b>	<b>\$ 260,528</b>

## Test Year Operating Revenues

Company: Utilities, Inc. of Florida - Lake Utility Services  
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	4,952,547	521.2 Flat Rate - Commercial	-
3	461.2 Metered - Commercial	306,577	521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	-
6	461.5 Metered - Multi-Family	56,047	521.6 Flat Rate - Other	
7	462.1 Public Fire Protection		522.1 Measured - Residential	1,908,075
8	462.2 Private Fire Protection	-	522.2 Measured - Commercial	209,815
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	2,681
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13	Accrued Water Revenues	49,467	524 Revenues from Other Systems	
14			525 Interdepartmental Sales	
15			Accrued Sewer Revenues	10,524
16	<b>TOTAL WATER SALES</b>	<b>5,364,639</b>	<b>TOTAL SEWER SALES</b>	<b>2,131,095</b>
17				
18	<b>OTHER WATER REVENUES</b>		<b>OTHER SEWER REVENUES</b>	
19	470 Forfeited Discounts		530 Guaranteed Revenues	
20	471 Misc. Service Revenues	699	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	97,870	535 Interdepartmental Rents	
24			536 Other Sewer Revenues	21,244
25			541 Measured Re-Use Revenues	167,757
26				
27	<b>TOTAL OTHER WATER REVENUES</b>	<b>98,569</b>	<b>TOTAL OTHER SEWER REVENUES</b>	<b>189,002</b>
28				
29	<b>TOTAL WATER OPERATING REVENUES</b>	<b>5,463,208</b>	<b>TOTAL SEWER OPERATING REVENUES</b>	<b>2,320,097</b>

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services  
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.	Adj. Total Annual
1	601 Salaries & Wages - Employees	53,122	43,172	42,421	53,281	50,768	53,968	59,200	54,133	47,234	52,831	54,039	63,153	627,322	\$ 69,151	696,473
2	603 Salaries & Wages - Officers, Etc.	2,776	2,851	2,786	2,908	2,871	2,875	3,697	2,224	2,832	2,896	7,074	249	36,039	1,360	37,399
3	604 Employee Pensions & Benefits	29,238	20,880	17,892	16,243	18,387	25,677	19,517	22,697	15,111	21,640	22,394	28,923	258,600	24,265	282,865
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	615 Purchased Power	11,748	31,775	25,996	30,375	32,304	36,300	28,740	22,978	21,850	27,366	27,604	28,619	325,653	14,209	339,862
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	12,375	9,850	11,196	13,518	10,060	15,976	13,997	12,481	8,473	14,725	13,645	16,827	153,123	(33,110)	120,013
8	620 Materials & Supplies	12,918	10,141	14,693	17,643	11,525	30,937	11,639	17,118	15,683	13,380	26,865	11,387	193,930	-	193,930
9	631 Contractual Services - Engr.	-	-	458	-	-	-	-	519	(520)	-	-	-	457	-	457
10	632 Contractual Services - Acct.	2,207	2,243	2,393	2,243	2,250	2,251	2,675	2,682	2,663	2,665	3,167	3,180	30,619	-	30,619
11	633 Contractual Services - Legal	(321)	25	-	-	-	-	-	(1,064)	-	119	-	692	(549)	-	(549)
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	1,061	10,367	5,961	2,592	2,848	3,110	1,880	3,930	2,354	661	2,825	1,181	38,771	-	38,771
14	636 Contractual Services - Other	3,335	3,747	5,775	9,052	7,420	4,713	5,826	5,142	5,143	6,263	7,310	6,578	70,306	-	70,306
15	641 Rental of Building/Real Prop.	70	69	73	73	76	76	78	79	78	78	78	157	985	-	985
16	642 Rental of Equipment	-	-	98	-	-	-	-	-	-	-	-	50	148	-	148
17	650 Transportation Expenses	3,198	3,524	3,572	4,698	5,159	4,377	4,356	4,091	3,710	4,451	3,968	3,702	48,806	1,464	50,270
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	7,611	6,695	7,652	7,822	7,720	7,738	7,740	7,764	7,707	8,235	8,056	8,070	92,810	-	92,810
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	659 Insurance - Other	250	455	253	958	1,128	2,217	2,674	610	2,181	3,992	6,835	(1,112)	20,441	-	20,441
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	62,576	62,576
24	667 Reg. Comm. Exp. - Other	(951)	62	58	55	172	481	60	58	-	690	19	606	1,311	-	1,311
25	670 Bad Debt Expense	1,555	1,917	1,651	1,424	1,174	740	394	2,571	1,068	1,853	2,377	2,209	18,932	-	18,932
26	675 Miscellaneous Expenses	14,210	9,820	17,490	16,062	9,615	18,138	11,297	16,983	12,395	20,620	19,150	20,689	186,469	-	186,469
27																
28	<b>TOTAL</b>	<b>154,401</b>	<b>157,593</b>	<b>160,419</b>	<b>178,947</b>	<b>163,477</b>	<b>209,574</b>	<b>173,770</b>	<b>174,996</b>	<b>147,963</b>	<b>182,467</b>	<b>205,407</b>	<b>195,160</b>	<b>2,104,172</b>	<b>\$ 139,915</b>	<b>\$ 2,244,087</b>

Detail of Operation & Maintenance Expenses By Month - Wastewater

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-6

Page 1 of 1

Preparer: Deborah Swain

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sept	(11) Oct	(12) Nov	(13) Dec	(14) Total Annual	(15) Adj.	(16) Adj. Total Annual
1	701 Salaries & Wages - Employees	16,428	13,351	13,118	16,477	15,700	16,689	18,307	16,740	14,607	16,338	16,711	19,530	\$ 193,995	\$ 21,385	\$ 215,380
2	703 Salaries & Wages - Officers, Etc.	858	882	862	899	888	889	1,143	688	876	896	2,188	77	11,145	420	11,565
3	704 Employee Pensions & Benefits	9,042	6,457	5,533	5,023	5,686	7,940	6,035	7,019	4,673	6,692	6,925	8,944	79,970	7,504	87,474
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	711 Sludge Removal Expense	2,712	1,983	4,700	4,375	1,364	3,239	2,200	3,125	3,011	3,750	3,750	11,438	45,647	-	45,647
6	715 Purchased Power	25,221	9,620	18,027	12,543	20,488	9,748	14,360	13,790	11,955	13,725	12,992	13,018	175,488	7,657	183,145
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	718 Chemicals	993	1,824	1,749	1,094	(4)	1,114	1,780	1,010	1,340	858	1,422	1,356	14,535	24,494	39,028
9	720 Materials & Supplies	4,863	4,881	7,650	10,386	7,121	8,237	5,592	4,033	5,719	6,294	4,220	4,415	73,410	-	73,410
10	731 Contractual Services - Engr.	-	-	142	-	-	-	-	160	(161)	-	-	-	141	-	141
11	732 Contractual Services - Acct.	682	694	740	694	696	696	827	829	824	824	980	984	9,469	-	9,469
12	733 Contractual Services - Legal	(99)	8	-	-	-	-	-	(329)	-	37	-	214	(170)	-	(170)
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	735 Contractual Services - Testing	712	2,473	237	2,677	157	3,003	1,341	272	3,308	1,525	2,036	1,841	19,581	-	19,581
15	736 Contractual Services - Other	1,031	1,159	1,786	2,799	2,295	1,458	1,802	1,590	1,590	1,937	2,261	2,034	21,742	-	21,742
16	741 Rental of Building/Real Prop.	22	21	22	23	23	23	24	24	24	24	24	48	304	-	304
17	742 Rental of Equipment	-	-	30	-	-	-	-	-	-	-	-	15	46	-	46
18	750 Transportation Expenses	989	1,090	1,105	1,453	1,595	1,353	1,347	1,265	1,147	1,376	1,227	1,145	15,093	453	15,546
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	757 Insurance - General Liability	2,354	2,070	2,366	2,419	2,387	2,393	2,394	2,401	2,383	2,547	2,491	2,495	28,701	-	28,701
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	759 Insurance - Other	77	141	78	296	349	686	827	189	674	1,235	2,114	(344)	6,321	-	6,321
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	19,353	19,353
25	767 Reg. Comm. Exp. - Other	(294)	19	18	17	53	149	19	18	-	213	6	188	405	-	405
26	770 Bad Debt Expense	481	593	511	440	363	229	122	795	330	573	735	683	5,855	-	5,855
27	775 Miscellaneous Expenses	4,394	3,037	5,290	4,967	2,473	5,609	3,494	6,252	3,833	6,372	5,922	6,398	58,042	-	58,042
28																
29	TOTAL	\$ 70,466	\$ 50,302	\$ 63,964	\$ 66,581	\$ 61,635	\$ 63,456	\$ 61,613	\$ 59,872	\$ 56,134	\$ 65,216	\$ 66,003	\$ 74,479	\$ 759,720	\$ 81,265	\$ 840,985



Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services  
Docket No.: 160101 - WS  
Test Year Ended: 12/31/2015

Schedule: B-7 (Revised)  
Page 1 of 1  
Preparer: Patrick Flynn

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 6/30/2010	(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	\$ 500,724	\$ 627,322	\$ 69,151	\$ 696,473	\$ 195,749	39.09 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.
2	603 Salaries & Wages - Officers, Etc.	44,221	36,039	1,360	37,399	(6,822)	(15.43) %	Under benchmark
3	604 Employee Pensions & Benefits	127,666	258,600	24,265	282,865	155,200	121.57 %	Reflects large increases in health care costs since the last TY.
4	610 Purchased Water	-	-	-	-	-	%	
5	615 Purchased Power	395,219	325,653	14,209	339,862	(55,357)	(14.01) %	Under benchmark
6	616 Fuel for Power Purchased	-	-	-	-	-	%	
7	618 Chemicals	139,873	153,123	(33,110)	120,013	(19,860)	(14.20) %	Under benchmark
8	620 Materials & Supplies	65,807	193,930	-	193,930	128,123	194.69 %	Reflects the variance from year to year in repair activities and costs associated with them.
9	631 Contractual Services - Engr.	1,504	457	-	457	(1,047)	(69.59) %	Under benchmark
10	632 Contractual Services - Acct.	7,871	30,619	-	30,619	22,748	289.02 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
11	633 Contractual Services - Legal	5,280	(549)	-	(549)	(5,830)	(110.41) %	Under benchmark
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	
13	635 Contractual Services - Testing	27,185	38,771	-	38,771	11,586	42.62 %	Triennial sampling in LUSI Four Lakes and Lake Saunders
14	636 Contractual Services - Other	143,756	70,306	-	70,306	(73,450)	(51.09) %	Under benchmark
15	641 Rental of Building/Real Prop.	-	985	-	985	985	100.00 %	Easement payment
16	642 Rental of Equipment	10	148	-	148	138	1,412.20 %	De minimus amount
17	650 Transportation Expenses	85,857	48,806	1,464	50,270	(35,587)	(41.45) %	Under benchmark
18	656 Insurance - Vehicle	-	-	-	-	-	%	
19	657 Insurance - General Liability	-	92,810	-	92,810	92,810	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	81,172	20,441	-	20,441	(60,732)	(74.82) %	Under benchmark
22	660 Advertising Expense	192	-	-	-	(192)	(100.00) %	Under benchmark
23	666 Reg. Comm. Exp. - Rate Case Amort.	124,314	-	62,576	62,576	(61,737)	(49.66) %	N/A
24	667 Reg. Comm. Exp. - Other	914	1,311	-	1,311	396	43.33 %	De minimus amount
25	670 Bad Debt Expense	47,085	18,932	-	18,932	(28,153)	(59.79) %	Under benchmark
26	675 Miscellaneous Expenses	281,569	186,469	-	186,469	(95,100)	(33.77) %	Under benchmark
27								
28	TOTAL	\$ 2,080,220	\$ 2,104,172	\$ 139,915	\$ 2,244,087	\$ 163,867	7.88 %	
29	Less: 666 Reg Comm Exp	(124,314)	-	(62,576)	(62,576)	61,737	n/a	
30	<b>Adjusted Total</b>	<b>\$ 1,955,906</b>	<b>\$ 2,104,172</b>	<b>\$ 77,339</b>	<b>\$ 2,181,510</b>	<b>\$ 225,605</b>	<b>11.53</b>	
31								
32	Total Customers (ERC's)*	9,188.8			11,739.9	2,551	27.76 %	
33								
34	Consumer Price Index - U	217.965			236.525	18.56	8.52 %	
35								
36	Benchmark Index: Increase in Customer ERC's					1.2776		
37	Increase in CPI					1.0852		
38								
39						1.3865		

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services  
Docket No.: 160101 - WS  
Test Year Ended: 12/31/2015

Schedule: B-8 (Revised)  
Page 1 of 1  
Preparer: Patrick Flynn

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 6/30/2010	(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	165,212	\$ 193,995	\$ 21,385	\$ 215,380	\$ 50,168	30.37 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.
2	703 Salaries & Wages - Officers, Etc.	14,591	11,145	420	11,565	(3,026)	(20.74) %	Under benchmark
3	704 Employee Pensions & Benefits	42,123	79,970	7,504	87,474	45,351	107.66 %	Reflects large increases in health care costs since the last TY.
4	710 Purchased Sewage Treatment	-	-	-	-	-	%	
5	711 Sludge Removal Expense	22,905	45,647	-	45,647	22,742	99.29 %	Increase in the volume of sludge dewatered and hauled away for disposal.
6	715 Purchased Power	228,313	175,488	7,657	183,145	(45,168)	(19.78) %	Under benchmark
7	716 Fuel for Power Purchased	-	-	-	-	-	%	
8	718 Chemicals	34,777	14,535	24,494	39,028	4,251	12.22 %	Increase in chlorine used for disinfection to meet reuse requirements.
9	720 Materials & Supplies	21,997	73,410	-	73,410	51,413	233.72 %	Reflects the variance from year to year in repair activities and costs associated with them.
10	731 Contractual Services - Engr.	497	141	-	141	(355)	(71.53) %	Under benchmark
11	732 Contractual Services - Acct.	2,597	9,469	-	9,469	6,872	264.60 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
12	733 Contractual Services - Legal	1,743	(170)	-	(170)	(1,913)	(109.75) %	Under benchmark
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	
14	735 Contractual Services - Testing	8,671	19,581	-	19,581	10,910	125.83 %	Additional testing required to meet reuse quality limits and per operating permit
15	736 Contractual Services - Other	47,431	21,742	-	21,742	(25,689)	(54.16) %	Under benchmark
16	741 Rental of Building/Real Prop.	-	304	-	304	304	100.00 %	De minimus amount
17	742 Rental of Equipment	3	46	-	46	43	1,422.94 %	De minimus amount
18	750 Transportation Expenses	28,327	15,093	453	15,546	(12,781)	(45.12) %	Under benchmark
19	756 Insurance - Vehicle	-	-	-	-	-	%	
20	757 Insurance - General Liability	-	28,701	-	28,701	28,701	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	26,782	6,321	-	6,321	(20,461)	(76.40) %	Under benchmark
23	760 Advertising Expense	63	-	-	-	(63)	(100.00) %	Under benchmark
24	766 Reg. Comm. Exp. - Rate Case Amort.	41,017	-	19,353	19,353	(21,664)	(52.82) %	N/A
25	767 Reg. Comm. Exp. - Other	302	405	-	405	103	34.21 %	De minimus amount
26	770 Bad Debt Expense	15,505	5,855	-	5,855	(9,650)	(62.24) %	Under benchmark
27	775 Miscellaneous Expenses	78,093	58,042	-	58,042	(20,051)	(25.68) %	Under benchmark
28								
29	TOTAL	\$ 780,949	\$ 759,720	\$ 81,265	\$ 840,985	\$ 60,035	7.69 %	
30	Less: 766 Reg Comm Exp	(41,017)	-	(19,353)	(19,353)	21,664	n/a	
31	<b>Adjusted Total</b>	<u>\$ 739,932</u>	<u>\$ 759,720</u>	<u>\$ 61,912</u>	<u>\$ 821,632</u>	<u>\$ 81,699</u>	<u>11.04</u>	
32								
33	Total Customers (ERC's)	<u>3,031.8</u>			<u>3,630.8</u>	599	19.76 %	
34								
35	Consumer Price Index - U	<u>217.965</u>			<u>236.525</u>	18.56	8.52 %	
36								
37	Benchmark Index: Increase in Customer ERC's					1.1976		
38	Increase in CPI					<u>1.0852</u>		
39								
40						<u>1.2996</u>		

Contractual Services

Company: Utilities, Inc. of Florida - Lake Utility Services  
Docket No.: 160101 - WS  
Test Year Ended: 12/31/2015

Schedule: B-9  
Page 1 of 1  
Preparer: Deborah Swain

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.	\$ 36	various legal issues
2	Other Outside Services	Sunshine State One Call of FL, Inc.	\$ 2,514	underground utility location notifications
3	Other Outside Services	City of Groveland	\$ 4,900	retention of a consultant to oversee the south Lake Co. water supply and infrastructure studies per CUP.
4	Other Outside Services	CSC Corporation Service Company	\$ 90	corporation agent services
5	Engineering	Thomas L. Knight PE	\$ 600	various engineering services
6	Other Outside Services	The Avanti Group	\$ 3,833	flow meter calibration & repair
7	Other Outside Services	MNP, LLP	\$ 2,750	development of forecasts
			<u>\$ 14,723</u>	

## Analysis of Rate Case Expense

Company: Utilities, Inc. of Florida - Lake Utility Services

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	262.72	94,578	Legal Fees
2	Friedman & Friedman, P.A.	Bridget Friedman	360.00	87.57	31,526	Legal Fees
3	Milian, Swain & Associates	Deborah Swain	200.00	218.93	43,786	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Milian, Swain & Associates	Cynthia Yapp	150.00	273.66	41,049	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5	Milian, Swain & Associates	John Swain	130.00	13.14	1,708	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
6	M&R Consultants	Frank Seidman	150.00	131.36	19,704	U&UAnalysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7	Guastella Associates	John Guastella	245.00	87.57	21,455	Consolidated Rates
8	Guastella Associates	Gary White	200.00	65.68	13,136	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9	Public Service Commission				1,970	Filing Fee
10	Water Service Corp.	Other staff			4,377	Assist w/MFRs, data requests, audit facilitation
11	Travel & Other					Customer notices, postage
12	Consultants Travel				2,956	Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp.				6,240	Travel, Notices, and other
14					16,420	Fed Ex & other misc.
15						
16	Estimate Through				\$ 298,904	
17						
18						
19	[ ] PAA					
20	[x] Commission Hearing					
21						
22	Amortization Period 4 Years					
23	Explanation if different from Section 367.0816, Florida					
24						
25	Amortization of Rate Case Expense:					
26						
27						
28			(A)	(B)	(C)	
29	Prior unamortized rate case expenses		Water	Wastewater	Total	
30	Current rate case expense		\$ 22,008	\$ 6,806	\$ 28,814	
31	Total projected rate case expense		228,298	70,606	298,904	
32	Annual Amortization		250,306	77,412	327,718	
33			\$ 62,576	\$ 19,353	\$ 81,929	
34	Method of allocation between systems:					
35	ERCs		11,739.90	3,630.80	15,370.70	
36	Percent of ERCs		76.38%	23.62%	100%	

**Analysis of Major Maintenance Projects - Water & Sewer  
For the Test Year and 2 Years Prior and 1 Year Subsequent**

**Company: Utilities, Inc. of Florida - Lake Utility Services**  
**Docket No.: 160101 - WS**  
**Test Year Ended: 12/31/2015**

**Schedule: B-11**  
**Page 1 of 1**  
**Preparer: Deborah Swain**

**Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.**

Line No.	Description	Period	Budget Amount	Term of Amort.	Test Year Amortization
1	Lake Utility Services does not have any deferred maintenance projects that are greater than 2% of test year revenue.				
2					
3	The following deferred maintenance projects are recurring projects being amortized or are fully amortized:				
4	Water Tank Maintenance and Repair	Q1 2011	\$ 4,412	60 months	\$ 882
5	Engineering Fees	Q2 2011	\$ 13,260	60 months	\$ 2,652
6	Hydro Tank Inspection	Q2 2013	\$ 6,750	60 months	\$ 1,350
7	Tank Maintenance and Repair	Q2 2013	\$ 28,350	144 months	\$ 2,363
8	CUP Renewal	Q3 2014	\$ 43,859	120 months	\$ 4,356
9	Knight Engineering Consultants	Q3 2014	\$ 2,100	60 months	\$ 420
10	LUSI N. & LUSI S. WTP's - 4 GSTs @ \$1,500 each	Q1 2016	\$ 6,000	60 months	
11	LUSI N., L. Saunders, Four Lakes - 6 Hydro Tanks @ \$2,100 each	Q1 2016	\$ 12,600	60 months	
12			<u>\$ 117,331</u>		<u>\$ 12,023</u>

Allocation of Expenses

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim  Final

Historical  Projected

Schedule B-12

Page 1 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

LUSI

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Allocation Percentage	
			Lake Utility Services	Other Companies/ Systems	Total		Lake Utility Services	Other Companies/ Systems	Total	75.88% Water	24.12% Sewer
Historical Month Ending January 31, 2015											
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	5.39%	94.61%	100.00%	ERC	\$16,725	\$293,810	\$310,535	\$12,690	\$4,035
3	408	Taxes Other than Income	5.36%	94.64%	100.00%	ERC	2,650	46,800	49,450	2,011	639
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
7	427	Interest Expense	5.36%	94.64%	100.00%	ERC	(223)	(3,933)	(4,155)	(169)	(54)
8	601/701/603/703	Salaries	5.36%	94.64%	100.00%	ERC	18,934	334,409	353,343	14,366	4,567
9	604/704	Employee Benefits	5.36%	94.64%	100.00%	ERC	37,720	666,226	703,946	28,621	9,100
10	620/720	Materials and Supplies	5.36%	94.64%	100.00%	ERC	4,771	84,267	89,038	3,620	1,151
11	632/732	Contractual Services - Accounting	5.36%	94.64%	100.00%	ERC	2,889	51,028	53,917	2,192	697
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
13	636/736	Contractual Services - Other	5.36%	94.64%	100.00%	ERC	4,532	80,052	84,584	3,439	1,093
14	641	Rent Expense	5.36%	94.64%	100.00%	ERC	91	1,613	1,704	69	22
15	650/750	Transportation Expenses	5.36%	94.64%	100.00%	ERC	57	1,003	1,060	43	14
16	659/759	Insurance - General Liability	5.36%	94.64%	100.00%	ERC	9,964	175,996	185,960	7,561	2,404
17	659/759	Other Insurance	5.36%	94.64%	100.00%	ERC	327	5,774	6,101	248	79
18	670/770	Bad Debt Expense	5.36%	94.64%	100.00%	ERC	55	963	1,017	41	13
19	675/775	Miscellaneous Expenses	5.36%	94.64%	100.00%	ERC	6,193	109,384	115,577	4,699	1,494
20							<u>\$104,685</u>	<u>\$1,847,392</u>	<u>\$1,952,077</u>	<u>\$79,431</u>	<u>\$25,254</u>
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	23.79%	76.21%	100.00%	ERC	\$8,630	\$27,644	\$36,275	\$6,548	\$2,082
25	408	Taxes Other than Income	22.71%	77.29%	100.00%	ERC	7,986	27,187	35,173	6,060	1,927
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
28	427	Interest Expense	22.75%	77.25%	100.00%	ERC	1	4	5	1	0
29	601/701/603/703	Salaries	22.96%	77.04%	100.00%	ERC	10,532	35,348	45,880	7,991	2,541
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
31	620/720	Materials and Supplies	22.67%	77.33%	100.00%	ERC	55	187	242	42	13
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
34	635	Testing Expense	12.79%	87.21%	100.00%	ERC	384	2,616	3,000	291	93
35	636/736	Contractual Services - Other	13.07%	86.93%	100.00%	ERC	538	3,577	4,115	408	130
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
37	650/750	Transportation Expense	22.67%	77.33%	100.00%	ERC	4,130	14,092	18,222	3,134	996
38	667/767	Reg. Commission Exp. - Other	22.67%	77.33%	100.00%	ERC	(1,245)	(4,250)	(5,495)	(945)	(300)
39	675/775	Miscellaneous Expenses	22.67%	77.33%	100.00%	ERC	1,989	6,788	8,777	1,510	480
40							<u>\$33,000</u>	<u>\$113,193</u>	<u>\$146,193</u>	<u>\$25,039</u>	<u>\$7,961</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	\$0	\$0
45							<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim  Final

Historical  Projected

Schedule B-12

Page 2 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

LUSI

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Allocation Percentage	
			Lake Utility Services	Other Companies/ Systems	Total		Lake Utility Services	Other Companies/ Systems	Total	75.73% Water	24.27% Sewer
<u>Water Service Corp. Allocated Expenses:</u>											
2	403	Depreciation Expense	5.36%	94.64%	100.00%	ERC	\$16,838	\$297,032	\$313,870	\$12,752	\$4,086
3	408	Taxes Other than Income	5.34%	94.66%	100.00%	ERC	2,591	45,972	48,563	1,963	629
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
7	427	Interest Expense	5.34%	94.66%	100.00%	ERC	123	2,177	2,300	93	30
8	601/701/603/703	Salaries	5.34%	94.66%	100.00%	ERC	18,192	322,718	340,910	13,777	4,414
9	604/704	Employee Benefits	5.34%	94.66%	100.00%	ERC	27,337	484,956	512,294	20,703	6,634
10	620/720	Materials and Supplies	5.34%	94.66%	100.00%	ERC	3,187	56,533	59,719	2,413	773
11	632/732	Contractual Services - Accounting	5.34%	94.66%	100.00%	ERC	2,936	52,091	55,028	2,224	713
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
13	636/736	Contractual Services - Other	5.34%	94.66%	100.00%	ERC	4,414	78,308	82,722	3,343	1,071
14	641	Rent Expense	5.34%	94.66%	100.00%	ERC	91	1,613	1,704	69	22
15	650/750	Transportation Expenses	5.33%	94.67%	100.00%	ERC	14	243	257	10	3
16	659/759	Insurance - General Liability	5.34%	94.66%	100.00%	ERC	8,766	155,501	164,266	6,638	2,127
17	659/759	Other Insurance	5.34%	94.66%	100.00%	ERC	595	10,557	11,152	451	144
18	670/770	Bad Debt Expense	5.34%	94.66%	100.00%	ERC	(46)	(807)	(852)	(34)	(11)
19	675/775	Miscellaneous Expenses	5.34%	94.66%	100.00%	ERC	7,220	128,087	135,308	5,468	1,752
							<u>\$92,258</u>	<u>\$1,634,981</u>	<u>\$1,727,240</u>	<u>\$69,870</u>	<u>\$22,388</u>
<u>Water Service Corp. Allocated State Expenses</u>											
24	403	Depreciation Expenses	24.74%	75.26%	100.00%	ERC	\$5,117	\$15,568	\$20,685	\$3,875	\$1,242
25	408	Taxes Other than Income	22.84%	77.16%	100.00%	ERC	5,710	19,291	25,001	4,325	1,386
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
28	427	Interest Expense	22.56%	77.44%	100.00%	ERC	1	4	5	1	0
29	601/701/603/703	Salaries	23.06%	76.94%	100.00%	ERC	10,956	36,555	47,511	8,297	2,659
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
31	620/720	Materials and Supplies	22.76%	77.24%	100.00%	ERC	188	637	824	142	46
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
33	633/733	Contractual Services - Legal	23.06%	76.94%	100.00%	ERC	32	108	140	24	8
34	635	Testing Expense	12.92%	87.08%	100.00%	ERC	(388)	(2,612)	(3,000)	(294)	(94)
35	636/736	Contractual Services - Other	12.32%	87.68%	100.00%	ERC	(464)	(3,305)	(3,770)	(352)	(113)
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
37	650/750	Transportation Expense	22.77%	77.23%	100.00%	ERC	4,543	15,411	19,954	3,441	1,102
38	667/767	Reg. Commission Exp. - Other	22.77%	77.23%	100.00%	ERC	(24)	(81)	(105)	(18)	(6)
39	675/775	Miscellaneous Expenses	22.98%	77.02%	100.00%	ERC	1,931	6,473	8,405	1,463	469
							<u>\$27,603</u>	<u>\$88,048</u>	<u>\$115,651</u>	<u>\$20,904</u>	<u>\$6,698</u>
<u>Water Service Corp. Allocated UI Expenses</u>											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	\$0	\$0
							<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.





Allocation of Expenses

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Schedule B-12

Page 4 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

LUSI

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Allocation Percentage	
			Lake Utility Services	Other Companies/ Systems	Total		Historical Month Ending April 30, 2015			76.04% Water	23.96% Sewer
							Lake Utility Services	Other Companies/ Systems	Total		
<b>Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	5.47%	94.53%	100.00%	ERC	\$19,153	\$330,867	\$350,020	\$14,564	\$4,589
3	408	Taxes Other than Income	5.45%	94.55%	100.00%	ERC	1,988	34,512	36,500	1,512	476
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
6	420	Interest During Construction	5.45%	94.55%	100.00%	ERC	(43)	(748)	(791)	(33)	(10)
7	427	Interest Expense	5.45%	94.55%	100.00%	ERC	75	1,299	1,374	57	18
8	601/701/603/703	Salaries	5.45%	94.55%	100.00%	ERC	21,598	374,967	396,564	16,423	5,174
9	604/704	Employee Benefits	5.45%	94.55%	100.00%	ERC	21,196	367,986	389,182	16,118	5,078
10	620/720	Materials and Supplies	5.45%	94.55%	100.00%	ERC	4,053	70,370	74,423	3,082	971
11	632/732	Contractual Services - Accounting	5.45%	94.55%	100.00%	ERC	2,936	50,980	53,917	2,233	703
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
13	636/736	Contractual Services - Other	5.45%	94.55%	100.00%	ERC	6,142	106,630	112,772	4,670	1,471
14	641	Rent Expense	5.45%	94.55%	100.00%	ERC	96	1,659	1,755	73	23
15	650/750	Transportation Expenses	5.44%	94.56%	100.00%	ERC	17	303	320	13	4
16	659/759	Insurance - General Liability	5.45%	94.55%	100.00%	ERC	10,240	177,785	188,025	7,787	2,453
17	659/759	Other Insurance	5.45%	94.55%	100.00%	ERC	1,254	21,777	23,032	954	301
18	670/770	Bad Debt Expense	5.45%	94.55%	100.00%	ERC	109	1,897	2,006	83	26
19	675/775	Miscellaneous Expenses	5.45%	94.55%	100.00%	ERC	8,918	154,821	163,738	6,781	2,136
							<b>\$97,732</b>	<b>\$1,695,105</b>	<b>\$1,792,837</b>	<b>\$74,318</b>	<b>\$23,414</b>
<b>Water Service Corp. Allocated State Expenses</b>											
24	403	Depreciation Expenses	24.79%	75.21%	100.00%	ERC	\$6,067	\$18,403	\$24,470	\$4,613	\$1,453
25	408	Taxes Other than Income	23.16%	76.84%	100.00%	ERC	5,416	17,970	23,386	4,118	1,297
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
27	414	Taxes Other than Income	23.10%	76.90%	100.00%	ERC	(1,040)	(3,460)	(4,500)	(791)	(249)
28	427	Interest Expense	22.98%	77.02%	100.00%	ERC	1	4	5	1	0
29	601/701/603/703	Salaries	23.40%	76.60%	100.00%	ERC	11,267	36,891	48,158	8,568	2,699
30	604/704	Employee Benefits	23.10%	76.90%	100.00%	ERC	70	235	305	54	17
31	620/720	Materials and Supplies	24.67%	75.33%	100.00%	ERC	120	366	486	91	29
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
35	636/736	Contractual Services - Other	23.10%	76.90%	100.00%	ERC	570	1,897	2,467	433	137
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
37	650/750	Transportation Expense	23.10%	76.90%	100.00%	ERC	6,133	20,415	26,547	4,664	1,469
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
39	675/775	Miscellaneous Expenses	23.20%	76.80%	100.00%	ERC	6,661	22,045	28,706	5,065	1,596
							<b>\$35,265</b>	<b>\$114,764</b>	<b>\$150,029</b>	<b>\$26,817</b>	<b>\$8,449</b>
<b>Water Service Corp. Allocated UI Expenses</b>											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	\$0	\$0
							<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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 - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim  Final

Historical  Projected

Schedule B-12

Page 5 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

LUSI

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Allocation Percentage	
			Lake Utility Services	Other Companies/ Systems	Total		Lake Utility Services	Other Companies/ Systems	Total	76.04% Water	23.96% Sewer
			(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)
Historical Month Ending May 31, 2015											
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	5.49%	94.51%	100.00%	ERC	\$17,510	\$301,272	\$318,782	\$13,314	\$4,196
3	408	Taxes Other than Income	5.46%	94.54%	100.00%	ERC	1,776	30,730	32,506	1,351	426
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
6	420	Interest During Construction	5.47%	94.53%	100.00%	ERC	(44)	(758)	(802)	(33)	(11)
7	427	Interest Expense	5.46%	94.54%	100.00%	ERC	(7)	(117)	(124)	(5)	(2)
8	601/701/603/703	Salaries	5.46%	94.54%	100.00%	ERC	19,495	337,248	356,743	14,823	4,672
9	604/704	Employee Benefits	5.46%	94.54%	100.00%	ERC	23,950	414,322	438,272	18,211	5,739
10	620/720	Materials and Supplies	5.46%	94.54%	100.00%	ERC	3,575	61,837	65,412	2,718	857
11	632/732	Contractual Services - Accounting	5.46%	94.54%	100.00%	ERC	2,946	50,970	53,917	2,240	706
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
13	636/736	Contractual Services - Other	5.46%	94.54%	100.00%	ERC	5,940	102,766	108,706	4,517	1,424
14	641	Rent Expense	5.47%	94.53%	100.00%	ERC	99	1,718	1,817	76	24
15	650/750	Transportation Expenses	5.47%	94.53%	100.00%	ERC	40	696	736	31	10
16	659/759	Insurance - General Liability	5.46%	94.54%	100.00%	ERC	10,107	174,852	184,959	7,685	2,422
17	659/759	Other Insurance	5.46%	94.54%	100.00%	ERC	1,477	25,549	27,026	1,123	354
18	670/770	Bad Debt Expense	5.46%	94.54%	100.00%	ERC	76	1,320	1,396	58	18
19	675/775	Miscellaneous Expenses	5.46%	94.54%	100.00%	ERC	6,069	104,994	111,063	4,615	1,454
20							<u>\$93,011</u>	<u>\$1,607,398</u>	<u>\$1,700,410</u>	<u>\$70,722</u>	<u>\$22,289</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	24.86%	75.14%	100.00%	ERC	\$6,113	\$18,478	\$24,591	\$4,648	\$1,465
25	408	Taxes Other than Income	23.21%	76.79%	100.00%	ERC	4,757	15,742	20,499	3,617	1,140
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
28	427	Interest Expense	23.14%	76.86%	100.00%	ERC	1	4	5	1	0
29	601/701/603/703	Salaries	23.47%	76.53%	100.00%	ERC	12,156	39,639	51,795	9,243	2,913
30	604/704	Employee Benefits	23.17%	76.83%	100.00%	ERC	123	407	530	93	29
31	620/720	Materials and Supplies	24.87%	75.13%	100.00%	ERC	111	336	447	85	27
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
35	636/736	Contractual Services - Other	23.17%	76.83%	100.00%	ERC	53	177	230	41	13
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
37	650/750	Transportation Expense	23.17%	76.83%	100.00%	ERC	6,714	22,260	28,974	5,105	1,609
38	667/767	Reg. Commission Exp. - Other	23.17%	76.83%	100.00%	ERC	225	747	972	171	54
39	675/775	Miscellaneous Expenses	23.13%	76.87%	100.00%	ERC	1,800	5,984	7,784	1,369	431
40							<u>\$32,054</u>	<u>\$103,774</u>	<u>\$135,828</u>	<u>\$24,373</u>	<u>\$7,681</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	\$0	\$0
45							<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Schedule B-12

Page 6 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

LUSI

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Allocation Percentage	
			Lake Utility Services	Other Companies/ Systems	Total		Lake Utility Services	Other Companies/ Systems	Total	76.04% Water	23.96% Sewer
			(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)
Historical Month Ending June 30, 2015											
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	5.49%	94.51%	100.00%	ERC	\$16,452	\$282,953	\$299,405	\$12,510	\$3,942
3	408	Taxes Other than Income	5.46%	94.54%	100.00%	ERC	1,821	31,493	33,314	1,384	436
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
6	420	Interest During Construction	5.46%	94.54%	100.00%	ERC	(78)	(1,352)	(1,430)	(59)	(19)
7	427	Interest Expense	-3315.65%	3415.65%	100.00%	ERC	4,742	(4,885)	(143)	3,606	1,136
8	601/701/603/703	Salaries	5.46%	94.54%	100.00%	ERC	20,048	346,804	366,852	15,245	4,803
9	604/704	Employee Benefits	5.46%	94.54%	100.00%	ERC	33,617	581,531	615,148	25,563	8,054
10	620/720	Materials and Supplies	5.46%	94.54%	100.00%	ERC	4,356	75,353	79,709	3,312	1,044
11	632/732	Contractual Services - Accounting	5.46%	94.54%	100.00%	ERC	2,947	50,970	53,917	2,241	706
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
13	636/736	Contractual Services - Other	5.46%	94.54%	100.00%	ERC	5,861	101,394	107,256	4,457	1,404
14	641	Rent Expense	5.47%	94.53%	100.00%	ERC	99	1,718	1,817	76	24
15	650/750	Transportation Expenses	5.46%	94.54%	100.00%	ERC	50	872	923	38	12
16	659/759	Insurance - General Liability	5.46%	94.54%	100.00%	ERC	10,131	175,253	185,384	7,704	2,427
17	659/759	Other Insurance	5.46%	94.54%	100.00%	ERC	2,903	50,212	53,115	2,207	695
18	670/770	Bad Debt Expense	5.47%	94.53%	100.00%	ERC	69	1,201	1,270	53	17
19	675/775	Miscellaneous Expenses	5.46%	94.54%	100.00%	ERC	7,761	134,251	142,011	5,901	1,859
20							<u>\$110,780</u>	<u>\$1,827,768</u>	<u>\$1,938,548</u>	<u>\$84,239</u>	<u>\$26,541</u>
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	24.84%	75.16%	100.00%	ERC	\$6,092	\$18,432	\$24,524	\$4,632	\$1,460
25	408	Taxes Other than Income	23.19%	76.81%	100.00%	ERC	5,247	17,376	22,623	3,990	1,257
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
28	427	Interest Expense	23.08%	76.92%	100.00%	ERC	1	4	5	1	0
29	601/701/603/703	Salaries	23.46%	76.54%	100.00%	ERC	14,762	48,173	62,936	11,226	3,537
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
31	620/720	Materials and Supplies	23.34%	76.66%	100.00%	ERC	410	1,345	1,755	311	98
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
35	636/736	Contractual Services - Other	23.16%	76.84%	100.00%	ERC	69	231	300	53	17
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
37	650/750	Transportation Expense	23.15%	76.85%	100.00%	ERC	5,680	18,852	24,531	4,319	1,361
38	667/767	Reg. Commission Exp. - Other	23.15%	76.85%	100.00%	ERC	233	775	1,008	177	56
39	675/775	Miscellaneous Expenses	23.15%	76.85%	100.00%	ERC	1,461	4,850	6,311	1,111	350
40							<u>\$33,956</u>	<u>\$110,037</u>	<u>\$143,993</u>	<u>\$25,821</u>	<u>\$8,135</u>
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	5.85%	94.15%	100.00%	Unallocated Rate Base	\$174,718	\$2,811,336	\$2,986,054	\$132,858	\$41,860
45							<u>\$174,718</u>	<u>\$2,811,336</u>	<u>\$2,986,054</u>	<u>\$132,858</u>	<u>\$41,860</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 - Lake Utility Services

Docket No.: 160101 - W5

Test Year Ended: 12/31/2015

Interim  Final

Historical  Projected

Schedule B-12

Page 7 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

LUSI

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Allocation Percentage	
			Lake Utility Services	Other Companies/ Systems	Total		Lake Utility Services	Other Companies/ Systems	Total	76.06% Water	23.94% Sewer
Historical Month Ending July 31, 2015											
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	5.51%	94.49%	100.00%	ERC	\$17,973	\$308,418	\$326,391	\$13,670	\$4,303
3	408	Taxes Other than Income	5.48%	94.52%	100.00%	ERC	1,838	31,715	33,553	1,398	440
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
6	420	Interest During Construction	5.48%	94.52%	100.00%	ERC	(98)	(1,695)	(1,793)	(75)	(24)
7	427	Interest Expense	5.48%	94.52%	100.00%	ERC	(17)	(291)	(308)	(13)	(4)
8	601/701/603/703	Salaries	5.48%	94.52%	100.00%	ERC	21,291	367,289	388,579	16,193	5,097
9	604/704	Employee Benefits	5.48%	94.52%	100.00%	ERC	24,830	428,339	453,169	18,885	5,945
10	620/720	Materials and Supplies	5.48%	94.52%	100.00%	ERC	3,498	60,339	63,837	2,660	837
11	632/732	Contractual Services - Accounting	5.48%	94.52%	100.00%	ERC	3,502	60,415	63,917	2,664	838
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
13	636/736	Contractual Services - Other	5.48%	94.52%	100.00%	ERC	5,537	95,519	101,056	4,211	1,326
14	641	Rent Expense	5.48%	94.52%	100.00%	ERC	103	1,771	1,874	78	25
15	650/750	Transportation Expenses	5.48%	94.52%	100.00%	ERC	17	287	303	13	4
16	659/759	Insurance - General Liability	5.48%	94.52%	100.00%	ERC	10,134	174,826	184,960	7,708	2,426
17	659/759	Other Insurance	5.48%	94.52%	100.00%	ERC	3,501	60,404	63,905	2,663	838
18	670/770	Bad Debt Expense	5.48%	94.52%	100.00%	ERC	61	1,050	1,111	46	15
19	675/775	Miscellaneous Expenses	5.48%	94.52%	100.00%	ERC	7,332	126,478	133,809	5,576	1,755
20							<u>\$99,500</u>	<u>\$1,714,862</u>	<u>\$1,814,362</u>	<u>\$75,678</u>	<u>\$23,822</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	24.81%	75.19%	100.00%	ERC	\$6,515	\$19,747	\$26,261	\$4,955	\$1,560
25	408	Taxes Other than Income	23.29%	76.71%	100.00%	ERC	3,870	12,743	16,613	2,943	926
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
28	427	Interest Expense	23.19%	76.81%	100.00%	ERC	1	3	4	1	0
29	601/701/603/703	Salaries	23.54%	76.46%	100.00%	ERC	15,869	51,553	67,421	12,069	3,799
30	604/704	Employee Benefits	23.29%	76.71%	100.00%	ERC	723	2,380	3,103	550	173
31	620/720	Materials and Supplies	23.23%	76.77%	100.00%	ERC	182	600	782	138	43
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
35	636/736	Contractual Services - Other	23.23%	76.77%	100.00%	ERC	1,912	6,318	8,230	1,454	458
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
37	650/750	Transportation Expense	23.23%	76.77%	100.00%	ERC	5,687	18,792	24,479	4,325	1,362
38	667/767	Reg. Commission Exp. - Other	23.23%	76.77%	100.00%	ERC	79	261	340	60	19
39	675/775	Miscellaneous Expenses	23.31%	76.69%	100.00%	ERC	3,246	10,678	13,925	2,469	777
40							<u>\$38,083</u>	<u>\$123,075</u>	<u>\$161,158</u>	<u>\$28,965</u>	<u>\$9,118</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	\$0	\$0
45							<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim  Final

Historical  Projected

Schedule B-12

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Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

LUSI

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Allocation Percentage	
			Lake Utility Services	Other Companies/ Systems	Total		Lake Utility Services	Other Companies/ Systems	Total	76.04% Water	23.96% Sewer
Historical Month Ending August 31, 2015											
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	5.52%	94.48%	100.00%	ERC	\$18,495	\$316,607	\$335,102	\$14,065	\$4,431
3	408	Taxes Other than Income	5.49%	94.51%	100.00%	ERC	1,738	29,896	31,634	1,321	416
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
6	420	Interest During Construction	5.49%	94.51%	100.00%	ERC	(112)	(1,920)	(2,032)	(85)	(27)
7	427	Interest Expense	5.49%	94.51%	100.00%	ERC	(9)	(159)	(168)	(7)	(2)
8	601/701/603/703	Salaries	5.49%	94.51%	100.00%	ERC	18,993	326,780	345,772	14,443	4,550
9	604/704	Employee Benefits	5.49%	94.51%	100.00%	ERC	29,014	499,203	528,217	22,064	6,950
10	620/720	Materials and Supplies	5.49%	94.51%	100.00%	ERC	4,697	80,819	85,516	3,572	1,125
11	632/732	Contractual Services - Accounting	5.49%	94.51%	100.00%	ERC	3,511	60,406	63,917	2,670	841
12	633/733	Contractual Services - Legal	5.49%	94.51%	100.00%	ERC	(1,393)	(23,972)	(25,365)	(1,060)	(334)
13	636/736	Contractual Services - Other	5.49%	94.51%	100.00%	ERC	6,416	110,394	116,810	4,879	1,537
14	641	Rent Expense	5.49%	94.51%	100.00%	ERC	103	1,771	1,874	78	25
15	650/750	Transportation Expenses	5.49%	94.51%	100.00%	ERC	17	298	315	13	4
16	659/759	Insurance - General Liability	5.49%	94.51%	100.00%	ERC	10,165	174,896	185,061	7,730	2,435
17	659/759	Other Insurance	5.49%	94.51%	100.00%	ERC	799	13,743	14,541	607	191
18	670/770	Bad Debt Expense	5.49%	94.51%	100.00%	ERC	66	1,131	1,197	50	16
19	675/775	Miscellaneous Expenses	5.49%	94.51%	100.00%	ERC	6,882	118,417	125,300	5,234	1,649
20							<u>\$99,383</u>	<u>\$1,708,309</u>	<u>\$1,807,692</u>	<u>\$75,576</u>	<u>\$23,807</u>
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	24.95%	75.05%	100.00%	ERC	\$6,186	\$18,609	\$24,795	\$4,704	\$1,482
25	408	Taxes Other than Income	23.34%	76.66%	100.00%	ERC	4,902	16,105	21,007	3,728	1,174
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
28	427	Interest Expense	23.33%	76.67%	100.00%	ERC	1	4	5	1	0
29	601/701/603/703	Salaries	23.59%	76.41%	100.00%	ERC	15,756	51,022	66,778	11,982	3,774
30	604/704	Employee Benefits	23.29%	76.71%	100.00%	ERC	76	249	325	58	18
31	620/720	Materials and Supplies	24.60%	75.40%	100.00%	ERC	149	458	607	114	36
32	631/731	Contractual Services - Engineering	23.29%	76.71%	100.00%	ERC	679	2,237	2,916	517	163
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
35	636/736	Contractual Services - Other	23.29%	76.71%	100.00%	ERC	48	158	205	36	11
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
37	650/750	Transportation Expense	23.29%	76.71%	100.00%	ERC	5,339	17,586	22,925	4,060	1,279
38	667/767	Reg. Commission Exp. - Other	23.29%	76.71%	100.00%	ERC	75	249	324	57	18
39	675/775	Miscellaneous Expenses	22.78%	77.22%	100.00%	ERC	682	2,311	2,993	519	163
40							<u>\$33,894</u>	<u>\$108,987</u>	<u>\$142,881</u>	<u>\$25,775</u>	<u>\$8,119</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	\$0	\$0
45							<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim  Final

Historical  Projected

Schedule B-12

Page 9 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

LUSI

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Allocation Percentage	
			Lake Utility Services	Other Companies/ Systems	Total		Lake Utility Services	Other Companies/ Systems	Total	76.30% Water	23.70% Sewer
Historical Month Ending September 30, 2015											
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	5.48%	94.52%	100.00%	ERC	\$18,201	\$313,782	\$331,984	\$13,888	\$4,313
3	408	Taxes Other than Income	5.46%	94.54%	100.00%	ERC	1,697	29,415	31,113	1,295	402
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
6	420	Interest During Construction	5.46%	94.54%	100.00%	ERC	(139)	(2,413)	(2,552)	(106)	(33)
7	427	Interest Expense	-2906.73%	3006.73%	100.00%	ERC	4,394	(4,546)	(151)	3,353	1,041
8	601/701/603/703	Salaries	5.46%	94.54%	100.00%	ERC	20,532	355,846	376,378	15,667	4,865
9	604/704	Employee Benefits	5.46%	94.54%	100.00%	ERC	19,656	340,667	360,323	14,998	4,658
10	620/720	Materials and Supplies	5.46%	94.54%	100.00%	ERC	3,701	64,139	67,839	2,824	877
11	632/732	Contractual Services - Accounting	5.46%	94.54%	100.00%	ERC	3,487	60,430	63,917	2,661	826
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
13	636/736	Contractual Services - Other	5.46%	94.54%	100.00%	ERC	6,194	107,350	113,544	4,726	1,468
14	641	Rent Expense	5.46%	94.54%	100.00%	ERC	102	1,772	1,874	78	24
15	650/750	Transportation Expenses	5.45%	94.55%	100.00%	ERC	15	257	272	11	4
16	659/759	Insurance - General Liability	5.46%	94.54%	100.00%	ERC	10,090	174,870	184,960	7,699	2,391
17	659/759	Other Insurance	5.46%	94.54%	100.00%	ERC	2,855	49,478	52,333	2,178	676
18	670/770	Bad Debt Expense	5.46%	94.54%	100.00%	ERC	50	873	923	38	12
19	675/775	Miscellaneous Expenses	5.46%	94.54%	100.00%	ERC	6,696	116,045	122,741	5,109	1,587
20							<u>\$97,531</u>	<u>\$1,607,965</u>	<u>\$1,705,496</u>	<u>\$74,420</u>	<u>\$23,111</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	24.87%	75.13%	100.00%	ERC	\$6,626	\$20,016	\$26,642	\$5,056	\$1,570
25	408	Taxes Other than Income	23.37%	76.63%	100.00%	ERC	4,973	16,309	21,282	3,794	1,178
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
28	427	Interest Expense	23.28%	76.72%	100.00%	ERC	1	4	5	1	0
29	601/701/603/703	Salaries	23.63%	76.37%	100.00%	ERC	15,023	48,550	63,574	11,463	3,560
30	604/704	Employee Benefits	23.33%	76.67%	100.00%	ERC	128	422	550	98	30
31	620/720	Materials and Supplies	23.33%	76.67%	100.00%	ERC	45	148	192	34	11
32	631/731	Contractual Services - Engineering	23.33%	76.67%	100.00%	ERC	(680)	(2,236)	(2,916)	(519)	(161)
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
35	636/736	Contractual Services - Other	23.32%	76.68%	100.00%	ERC	9	29	37	7	2
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
37	650/750	Transportation Expense	23.33%	76.67%	100.00%	ERC	4,843	15,918	20,761	3,695	1,148
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
39	675/775	Miscellaneous Expenses	23.33%	76.67%	100.00%	ERC	2,234	7,344	9,579	1,705	529
40							<u>\$33,202</u>	<u>\$106,503</u>	<u>\$139,705</u>	<u>\$25,334</u>	<u>\$7,868</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	5.24%	94.76%	100.00%	Unallocated Rate Base	\$157,326	\$2,847,401	\$3,004,727	\$120,045	\$37,280
45							<u>\$157,326</u>	<u>\$2,847,401</u>	<u>\$3,004,727</u>	<u>\$120,045</u>	<u>\$37,280</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 - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim  Final

Historical  Projected

Schedule B-12

Page 10 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

LUSI

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Allocation Percentage	
			Lake Utility Services	Other Companies/ Systems	Total		Lake Utility Services	Other Companies/ Systems	Total	76.30% Water	23.70% Sewer
Historical Month Ending October 31, 2015											
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	5.49%	94.51%	100.00%	ERC	\$18,223	\$313,963	\$332,186	\$13,903	\$4,319
3	408	Taxes Other than Income	5.46%	94.54%	100.00%	ERC	1,677	29,046	30,723	1,279	397
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
6	420	Interest During Construction	5.46%	94.54%	100.00%	ERC	(157)	(2,721)	(2,878)	(120)	(37)
7	427	Interest Expense	5.46%	94.54%	100.00%	ERC	(13)	(225)	(238)	(10)	(3)
8	601/701/603/703	Salaries	5.46%	94.54%	100.00%	ERC	20,286	351,368	371,654	15,477	4,809
9	604/704	Employee Benefits	5.46%	94.54%	100.00%	ERC	28,332	490,747	519,079	21,616	6,716
10	620/720	Materials and Supplies	5.46%	94.54%	100.00%	ERC	3,917	67,847	71,764	2,988	928
11	632/732	Contractual Services - Accounting	5.46%	94.54%	100.00%	ERC	3,489	60,428	63,917	2,662	827
12	633/733	Contractual Services - Legal	5.46%	94.54%	100.00%	ERC	120	2,080	2,200	92	28
13	636/736	Contractual Services - Other	5.46%	94.54%	100.00%	ERC	7,888	136,625	144,513	6,018	1,870
14	641	Rent Expense	5.46%	94.54%	100.00%	ERC	102	1,772	1,874	78	24
15	650/750	Transportation Expenses	5.45%	94.55%	100.00%	ERC	21	357	378	16	5
16	659/759	Insurance - General Liability	5.46%	94.54%	100.00%	ERC	10,781	186,746	197,527	8,226	2,556
17	659/759	Other Insurance	5.46%	94.54%	100.00%	ERC	5,227	90,532	95,758	3,988	1,239
18	670/770	Bad Debt Expense	5.46%	94.54%	100.00%	ERC	76	1,312	1,388	58	18
19	675/775	Miscellaneous Expenses	5.46%	94.54%	100.00%	ERC	8,195	141,938	150,132	6,252	1,942
20							<u>\$108,162</u>	<u>\$1,871,815</u>	<u>\$1,979,977</u>	<u>\$82,523</u>	<u>\$25,639</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	24.80%	75.20%	100.00%	ERC	\$6,953	\$21,081	\$28,035	\$5,305	\$1,648
25	408	Taxes Other than Income	23.37%	76.63%	100.00%	ERC	5,044	16,535	21,579	3,848	1,196
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
28	427	Interest Expense	23.34%	76.66%	100.00%	ERC	60	196	255	45	14
29	601/701/603/703	Salaries	23.64%	76.36%	100.00%	ERC	14,815	47,858	62,673	11,303	3,512
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
31	620/720	Materials and Supplies	24.45%	75.55%	100.00%	ERC	179	552	731	136	42
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
35	636/736	Contractual Services - Other	23.33%	76.67%	100.00%	ERC	134	441	575	102	32
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
37	650/750	Transportation Expense	23.33%	76.67%	100.00%	ERC	5,807	19,079	24,885	4,430	1,376
38	667/767	Reg. Commission Exp. - Other	23.33%	76.67%	100.00%	ERC	904	2,970	3,873	690	214
39	675/775	Miscellaneous Expenses	23.40%	76.60%	100.00%	ERC	2,238	7,326	9,564	1,708	531
40							<u>\$36,133</u>	<u>\$116,037</u>	<u>\$152,170</u>	<u>\$27,568</u>	<u>\$8,565</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	\$0	\$0
45							<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim  Final

Historical  Projected

Schedule B-12

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Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

LUSI

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Allocation Percentage	
			Lake Utility Services	Other Companies/ Systems	Total		Lake Utility Services	Other Companies/ Systems	Total	76.34% Water	23.66% Sewer
Historical Month Ending November 30, 2015											
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	5.49%	94.51%	100.00%	ERC	\$18,255	\$314,102	\$332,357	\$13,935	\$4,320
3	408	Taxes Other than Income	5.47%	94.53%	100.00%	ERC	1,654	28,609	30,263	1,263	391
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
6	420	Interest During Construction	5.47%	94.53%	100.00%	ERC	(160)	(2,765)	(2,925)	(122)	(38)
7	427	Interest Expense	5.47%	94.53%	100.00%	ERC	(26)	(453)	(479)	(20)	(6)
8	601/701/603/703	Salaries	5.47%	94.53%	100.00%	ERC	25,120	434,526	459,646	19,176	5,945
9	604/704	Employee Benefits	5.47%	94.53%	100.00%	ERC	29,353	507,738	537,091	22,407	6,946
10	620/720	Materials and Supplies	5.47%	94.53%	100.00%	ERC	3,484	60,265	63,749	2,659	824
11	632/732	Contractual Services - Accounting	5.47%	94.53%	100.00%	ERC	4,147	71,733	75,880	3,166	981
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
13	636/736	Contractual Services - Other	5.47%	94.53%	100.00%	ERC	6,620	114,515	121,135	5,054	1,567
14	641	Rent Expense	5.46%	94.54%	100.00%	ERC	102	1,772	1,874	78	24
15	650/750	Transportation Expenses	5.47%	94.53%	100.00%	ERC	31	532	563	23	7
16	659/759	Insurance - General Liability	5.47%	94.53%	100.00%	ERC	10,548	182,449	192,997	8,052	2,496
17	659/759	Other Insurance	5.47%	94.53%	100.00%	ERC	8,949	154,792	163,741	6,831	2,118
18	670/770	Bad Debt Expense	5.47%	94.53%	100.00%	ERC	71	1,220	1,290	54	17
19	675/775	Miscellaneous Expenses	5.47%	94.53%	100.00%	ERC	7,753	134,112	141,865	5,918	1,835
20							<u>\$115,900</u>	<u>\$2,003,146</u>	<u>\$2,119,046</u>	<u>\$88,473</u>	<u>\$27,427</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	24.94%	75.06%	100.00%	ERC	\$6,468	\$19,463	\$25,932	\$4,938	\$1,531
25	408	Taxes Other than Income	23.39%	76.61%	100.00%	ERC	4,746	15,540	20,286	3,623	1,123
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
28	427	Interest Expense	23.28%	76.72%	100.00%	ERC	1	4	5	1	0
29	601/701/603/703	Salaries	23.66%	76.34%	100.00%	ERC	15,196	49,022	64,218	11,600	3,596
30	604/704	Employee Benefits	23.37%	76.63%	100.00%	ERC	(34)	(111)	(145)	(26)	(8)
31	620/720	Materials and Supplies	24.24%	75.76%	100.00%	ERC	165	517	683	126	39
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
35	636/736	Contractual Services - Other	23.36%	76.64%	100.00%	ERC	22	73	95	17	5
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
37	650/750	Transportation Expense	23.36%	76.64%	100.00%	ERC	5,164	16,944	22,108	3,942	1,222
38	667/767	Reg. Commission Exp. - Other	23.36%	76.64%	100.00%	ERC	25	83	108	19	6
39	675/775	Miscellaneous Expenses	23.27%	76.73%	100.00%	ERC	2,836	9,355	12,191	2,165	671
40							<u>\$34,591</u>	<u>\$110,890</u>	<u>\$145,481</u>	<u>\$26,405</u>	<u>\$8,186</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	\$0	\$0
45							<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.



Allocation of Expenses

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim  Final

Historical  Projected

Schedule B-12

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Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

LUSI

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Allocation Percentage	
			Lake Utility Services	Other Companies/ Systems	Total		Lake Utility Services	Other Companies/ Systems	Total	76.38% Water	23.62% Sewer
Historical Month Ending December 31, 2015											
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	5.50%	94.50%	100.00%	ERC	\$17,538	\$301,484	\$319,022	\$13,395	\$4,143
3	408	Taxes Other than Income	5.45%	94.55%	100.00%	ERC	(2)	(40)	(42)	(2)	(1)
4	409	Gains/Losses from Disposition of Utility	5.45%	94.55%	100.00%	ERC	5	95	100	4	1
5	410	Miscellaneous Non-Utility Expenses	5.47%	94.53%	100.00%	ERC	1,118	19,322	20,439	854	264
6	420	Interest During Construction	5.47%	94.53%	100.00%	ERC	(181)	(3,126)	(3,307)	(138)	(43)
7	427	Interest Expense	-25229.00%	25329.00%	100.00%	ERC	5,333	(5,355)	(21)	4,074	1,260
8	601/701/603/703	Salaries	5.47%	94.53%	100.00%	ERC	17,524	302,913	320,437	13,385	4,139
9	604/704	Employee Benefits	5.47%	94.53%	100.00%	ERC	37,886	654,891	692,778	28,937	8,949
10	620/720	Materials and Supplies	5.47%	94.53%	100.00%	ERC	4,285	74,061	78,345	3,273	1,012
11	632/732	Contractual Services - Accounting	5.47%	94.53%	100.00%	ERC	4,164	71,976	76,140	3,180	984
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
13	636/736	Contractual Services - Other	5.47%	94.53%	100.00%	ERC	6,456	111,593	118,049	4,931	1,525
14	641	Rent Expense	5.47%	94.53%	100.00%	ERC	205	3,543	3,748	157	48
15	650/750	Transportation Expenses	5.47%	94.53%	100.00%	ERC	16	281	297	12	4
16	659/759	Insurance - General Liability	5.47%	94.53%	100.00%	ERC	10,565	182,623	193,188	8,069	2,496
17	659/759	Other Insurance	5.47%	94.53%	100.00%	ERC	(1,455)	(25,155)	(26,610)	(1,111)	(344)
18	670/770	Bad Debt Expense	5.47%	94.53%	100.00%	ERC	62	1,072	1,134	47	15
19	675/775	Miscellaneous Expenses	5.47%	94.53%	100.00%	ERC	7,396	127,851	135,247	5,649	1,747
20							<u>\$110,916</u>	<u>\$1,818,028</u>	<u>\$1,928,944</u>	<u>\$84,716</u>	<u>\$26,200</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	24.79%	75.21%	100.00%	ERC	\$7,270	\$22,052	\$29,322	\$5,553	\$1,717
25	408	Taxes Other than Income	23.41%	76.59%	100.00%	ERC	5,195	16,994	22,189	3,968	1,227
26	410	Miscellaneous Non-Utility Expenses	23.69%	76.31%	100.00%	ERC	780	2,512	3,291	596	184
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
28	427	Interest Expense	23.37%	76.63%	100.00%	ERC	4	13	17	3	1
29	601/701/603/703	Salaries	23.69%	76.31%	100.00%	ERC	18,167	58,512	76,679	13,875	4,291
30	604/704	Employee Benefits	23.39%	76.61%	100.00%	ERC	(19)	(63)	(82)	(15)	(5)
31	620/720	Materials and Supplies	23.39%	76.61%	100.00%	ERC	137	449	586	105	32
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
33	633/733	Contractual Services - Legal	23.38%	76.62%	100.00%	ERC	438	1,433	1,871	334	103
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
35	636/736	Contractual Services - Other	23.39%	76.61%	100.00%	ERC	1,979	6,483	8,461	1,511	467
36	642/742	Rental of Equipment	23.38%	76.62%	100.00%	ERC	65	214	279	50	15
37	650/750	Transportation Expense	23.39%	76.61%	100.00%	ERC	4,831	15,826	20,657	3,690	1,141
38	667/767	Reg. Commission Exp. - Other	23.39%	76.61%	100.00%	ERC	794	2,601	3,395	606	188
39	675/775	Miscellaneous Expenses	23.40%	76.60%	100.00%	ERC	4,700	15,385	20,085	3,590	1,110
40							<u>\$44,339</u>	<u>\$142,411</u>	<u>\$186,751</u>	<u>\$33,866</u>	<u>\$10,474</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	5.20%	94.80%	100.00%	Unallocated Rate Base	\$165,388	\$3,013,832	\$3,179,219	\$126,320	\$39,067
45							<u>\$165,388</u>	<u>\$3,013,832</u>	<u>\$3,179,219</u>	<u>\$126,320</u>	<u>\$39,067</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 - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim  Final

Historical  Projected

Schedule B-12

Page 13 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

LUSI

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Allocation Percentage	
			Lake Utility Services	Other Companies/ Systems	Total		Lake Utility Services	Other Companies/ Systems	Total	76.38% Water	23.62% Sewer
Historical Year Ending December 31, 2015											
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	5.47%	94.53%	100.00%	ERC	\$212,549	\$3,672,847	\$3,885,396	\$162,341	\$50,207
3	408	Taxes Other than Income	5.43%	94.57%	100.00%	ERC	21,666	377,264	398,931	16,549	5,118
4	409	Gains/Losses from Disposition of Utility	5.45%	94.55%	100.00%	ERC	5	95	100	4	1
5	410	Miscellaneous Non-Utility Expenses	5.47%	94.53%	100.00%	ERC	1,118	19,322	20,439	854	264
6	420	Interest During Construction	5.47%	94.53%	100.00%	ERC	(1,012)	(17,501)	(18,513)	(773)	(239)
7	427	Interest Expense	-890.01%	990.01%	100.00%	ERC	19,078	(21,221)	(2,144)	14,571	4,506
8	601/701/603/703	Salaries	5.44%	94.56%	100.00%	ERC	241,751	4,199,754	4,441,505	184,645	57,105
9	604/704	Employee Benefits	5.44%	94.56%	100.00%	ERC	336,279	5,845,231	6,181,510	256,845	79,434
10	620/720	Materials and Supplies	5.44%	94.56%	100.00%	ERC	47,449	824,436	871,885	36,241	11,208
11	632/732	Contractual Services - Accounting	5.44%	94.56%	100.00%	ERC	40,087	696,173	736,260	30,618	9,469
12	633/733	Contractual Services - Legal	5.50%	94.50%	100.00%	ERC	(1,273)	(21,892)	(23,165)	(972)	(301)
13	636/736	Contractual Services - Other	5.45%	94.55%	100.00%	ERC	72,597	1,260,390	1,332,987	55,449	17,149
14	641	Rent Expense	5.45%	94.55%	100.00%	ERC	1,289	22,381	23,670	984	304
15	650/750	Transportation Expenses	5.44%	94.56%	100.00%	ERC	306	5,327	5,633	234	72
16	659/759	Insurance - General Liability	5.44%	94.56%	100.00%	ERC	121,510	2,110,838	2,232,348	92,808	28,703
17	659/759	Other Insurance	5.46%	94.54%	100.00%	ERC	26,762	463,440	490,202	20,440	6,322
18	670/770	Bad Debt Expense	5.46%	94.54%	100.00%	ERC	773	13,391	14,164	590	183
19	675/775	Miscellaneous Expenses	5.44%	94.56%	100.00%	ERC	91,768	1,594,745	1,686,512	70,091	21,677
20							<u>\$1,232,703</u>	<u>\$21,045,018</u>	<u>\$22,277,720</u>	<u>\$941,519</u>	<u>\$291,184</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	24.34%	75.66%	100.00%	ERC	\$98,981	\$307,649	\$406,630	\$75,600	\$23,381
25	408	Taxes Other than Income	23.17%	76.83%	100.00%	ERC	63,072	209,192	272,264	48,174	14,899
26	410	Miscellaneous Non-Utility Expenses	23.69%	76.31%	100.00%	ERC	780	2,512	3,291	596	184
27	414	Taxes Other than Income	23.10%	76.90%	100.00%	ERC	(1,040)	(3,460)	(4,500)	(794)	(246)
28	427	Interest Expense	23.30%	76.70%	100.00%	ERC	75	246	321	57	18
29	601/701/603/703	Salaries	23.48%	76.52%	100.00%	ERC	166,616	542,913	709,529	127,259	39,357
30	604/704	Employee Benefits	23.26%	76.74%	100.00%	ERC	1,105	3,646	4,751	844	261
31	620/720	Materials and Supplies	23.69%	76.31%	100.00%	ERC	1,836	5,916	7,752	1,403	434
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	(1)	1	-	(1)	(0)
33	633/733	Contractual Services - Legal	23.36%	76.64%	100.00%	ERC	470	1,541	2,011	359	111
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	(4)	4	-	(3)	(1)
35	636/736	Contractual Services - Other	23.22%	76.78%	100.00%	ERC	5,594	18,494	24,087	4,272	1,321
36	642/742	Rental of Equipment	23.16%	76.84%	100.00%	ERC	193	642	835	148	46
37	650/750	Transportation Expense	23.16%	76.84%	100.00%	ERC	63,535	210,750	274,285	48,527	15,008
38	667/767	Reg. Commission Exp. - Other	24.05%	75.95%	100.00%	ERC	1,143	3,609	4,752	873	270
39	675/775	Miscellaneous Expenses	23.20%	76.80%	100.00%	ERC	31,931	105,718	137,650	24,389	7,543
40							<u>\$434,287</u>	<u>\$1,409,371</u>	<u>\$1,843,658</u>	<u>\$331,702</u>	<u>\$102,585</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	5.56%	94.44%	100.00%	Unallocated Rate B:	\$673,205	\$11,436,673	\$12,109,878	\$514,183	\$159,021
45							<u>\$673,205</u>	<u>\$11,436,673</u>	<u>\$12,109,878</u>	<u>\$514,183</u>	<u>\$159,021</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.

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Historic [X] or Projected [ ]

Used and useful depreciation expense by primary account

Exhibit DDS-1

Page 544 of 1529

Preparer: Deborah Swain

Recap Schedules: B-1

Line No.	Account No. and Name	(1) Test Year Expense	(5) Adjustments						(9) Adjusted Balance	(10) Non-Used & Useful %	(11) Non-Used & Amount
			(3) Test Year B3 - (C)(1)	(4) Test Year B3 - (C)(2)	(3) Test Year B3 - (C)(3)	(4) COA B3 - (C)(4)	(7) Proforma B3 - (C)(5)	(8) Proforma B3 - (C)(6)			
1	<b>INTANGIBLE PLANT</b>										
2	301.1 Organization	1,085				(405)		680		-	
3	302.1 Franchises	568						568		-	
4	339.1 Other Plant & Misc. Equipment							-		-	
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>										
6	303.2 Land & Land Rights							-		-	
7	304.2 Structures & Improvements	4,400				(151)		4,249		-	
8	305.2 Collect. & Impound. Reservoirs							-		-	
9	306.2 Lake, River & Other Intakes							-		-	
10	307.2 Wells & Springs	85,950			46	(2,284)		83,713		-	
11	308.2 Infiltration Galleries & Tunnels							-		-	
12	309.2 Supply Mains	9,319			59	0		9,378		-	
13	310.2 Power Generation Equipment	6,632				15,529		22,161		-	
14	311.2 Pumping Equipment	634						634		-	
15	339.2 Other Plant & Misc. Equipment							-		-	
16	<b>WATER TREATMENT PLANT</b>										
17	303.3 Land & Land Rights							-		-	
18	304.3 Structures & Improvements	87,944			1,986	15,752		105,682		-	
19	311.3 Pumping Equipment - WTP	48,952			1,615	17,885		68,452		-	
20	320.3 Water Treatment Equipment	30,778			569	215,320	3,083	249,750		-	
21	339.3 Other Plant & Misc. Equipment	83						83		-	
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>										
23	303.4 Land & Land Rights							-		-	
24	304.4 Structures & Improvements	80						80		-	
25	311.4 Electric Pumping Equipment - T&D	1,537						1,537		-	
26	330.4 Distr. Reservoirs & Standpipes	87,284			156	30		87,470		-	
27	331.4 Transm. & Distribution Mains	391,682			1,480	1,846	28,840	(20,960)	402,888	-	
28	333.4 Services	60,011			1,063	6,423		67,497		-	
29	334.4 Meters & Meter Installations	59,375			2,876	29		62,280		-	
30	335.4 Hydrants	20,648			213			20,861		-	
31	336.4 Backflow Prevention Devices	4,326			505			4,831		-	
32	339.4 Other Plant & Misc. Equipment							-		-	
33	<b>GENERAL PLANT</b>										
34	303.5 Land & Land Rights							-		-	
35	304.5 Structures & Improvements	425,886				(412,103)		13,783		-	
36	340.5 Office Furniture & Equipment	212,677	(23,171)	(48,621)	2,471	(82)	19,190	162,464		-	
37	341.5 Transportation Equipment	81,761		(19,312)	7,386		23,811	(16,755)	76,891	-	
38	342.5 Stores Equipment	65			75			140		-	
39	343.5 Tools, Shop & Garage Equipment	10,556			385			10,940		-	
40	344.5 Laboratory Equipment	880			11			892		-	
41	345.5 Power Operated Equipment	974			376			1,349		-	
42	346.5 Communication Equipment	2,105			22			2,128		-	
43	347.5 Miscellaneous Equipment	40						40		-	
44	348.5 Other Tangible Plant	78,513				(75,262)	42,300	45,551		-	
45								-		-	
46	<b>SUB-TOTAL</b>	<b>1,714,745</b>	<b>(23,171)</b>	<b>(67,933)</b>	<b>21,293</b>	<b>(217,473)</b>	<b>117,224</b>	<b>(37,715)</b>	<b>1,506,971</b>	<b>N/A</b>	<b>N/A</b>
47											
48	<b>LESS: AMORTIZATION OF CIAC</b>	<b>(722,852)</b>				<b>184,027</b>		<b>(538,825)</b>			<b>-</b>
49											
50	<b>NET DEPRECIATION EXPENSE - WATER</b>	<b>991,893</b>	<b>(23,171)</b>	<b>(67,933)</b>	<b>21,293</b>	<b>(33,446)</b>	<b>117,224</b>	<b>(37,715)</b>	<b>968,146</b>	<b>N/A</b>	<b>N/A</b>

Company: Utilities, Inc. of Florida - Lake Utility Services  
Docket No.: 160101 - WS  
Test Year Ended: 12/31/2015  
Historic [X] or Projected [ ]

Exhibit DDS-1  
Schedule B-1  
Page 45 of 1529  
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	(6) Adjustments						(7) Adjusted Balance	(8) Non-Used & Useful %	(9) NU&U Amount
			Test Year			COA	Proforma				
			B3 - (C)(1)	B3 - (C)(2)	B3 - (C)(3)	B3 - (C)(4)	B3 - (C)(5)	B3 - (C)(6)			
1	<b>INTANGIBLE PLANT</b>										
2	351.1 Organization	133							133	-	
3	352.1 Franchises	-							-	-	
4	389.1 Other Plant & Misc. Equipment	6,978							6,978	-	
5	<b>COLLECTION PLANT</b>										
6	353.2 Land & Land Rights	-							-	-	
7	354.2 Structures & Improvements	-							-	-	
8	355.2 Power Generation Equipment - Collection Plt	-							-	-	
9	360.2 Collection Sewers - Force	54,532			29	(17,280)			37,281	-	
10	361.2 Collection Sewers - Gravity	83,172			508	8,523	11,630	(8,428)	95,404	-	
11	362.2 Special Collecting Structures	-							-	-	
12	363.2 Services to Customers	1,099			81	14,511			15,691	-	
13	364.2 Flow Measuring Devices	425							425	-	
14	365.2 Flow Measuring Installations	-							-	-	
15	389.2 Other Plant & Misc. Equipment	-							-	-	
16	<b>SYSTEM PUMPING PLANT</b>										
17	353.3 Land & Land Rights	-							-	-	
18	354.3 Structures & Improvements	87,256			204	17			87,477	-	
19	370.3 Receiving Wells	-							-	-	
20	371.3 Pumping Equipment	15,056			1,328				16,384	-	
21	389.3 Other Plant & Misc. Equipment	319							319	-	
22	<b>TREATMENT AND DISPOSAL PLANT</b>										
23	353.4 Land & Land Rights	-							-	41%	
24	354.4 Structures & Improvements	161				92,435			92,596	41%	
25	355.4 Power Generation Equipment - Treatment Plt	45							45	41%	
26	380.4 Treatment & Disposal Equipment	105,233			20,267	131,922			257,421	41%	
27	381.4 Plant Sewers	2,129			129				2,258	41%	
28	382.4 Outfall Sewer Lines	68							68	41%	
29	389.4 Other Plant & Misc. Equipment	-							-	41%	
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>										
31	353.5 Land & Land Rights	-							-	0%	
32	354.5 Structures & Improvements	46							46	0%	
33	355.5 Power Generation Equipment	-							-	0%	
34	371.5 Pumping Equipment	309							309	0%	
35	374.5 Reuse Distribution Reservoirs	701				(53)			648	0%	
36	380.5 Treatment & Disposal Equipment	-					18,278	(3,500)	14,778	0%	
37	381.5 Plant Sewers	21							21	0%	
38	389.5 Other Plant & Misc. Equipment	-							-	0%	
39	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>										
40	352.6 Franchises	-							-	0%	
41	353.6 Land & Land Rights	-							-	0%	
42	354.6 Structures & Improvements	-							-	0%	
43	355.6 Power Generation Equipment	-							-	0%	
44	366.6 Reuse Services	12,959			512	(2,192)			11,279	0%	
45	367.6 Reuse Meters & Meter Installations	3,545			513				4,058	0%	
46	371.6 Pumping Equipment	565							565	0%	
47	375.6 Reuse Transmission & Distribution System	62,746			141	11,884	4,781	(3,465)	76,087	0%	
48	380.5 Treat/ Disp Equip Reclaim	-				280,664			280,664	0%	
49	389.6 Other Plant & Miscellaneous Equipment	-							-	0%	
50	<b>GENERAL PLANT</b>										
51	353.7 Land & Land Rights	-							-	0%	
52	354.7 Structures & Improvements	83,399				(82,737)			662	0%	
53	390.7 Office Furniture & Equipment	68	(7,165)	48,621	244		5,935		47,702	0%	
54	391.7 Transportation Equipment	-		19,312	818		7,364	(5,182)	22,312	0%	
55	392.7 Stores Equipment	25			30				55	0%	
56	393.7 Tools, Shop & Garage Equipment	1,062			151				1,214	0%	
57	394.7 Laboratory Equipment	419			49				468	0%	
58	395.7 Power Operated Equipment	2,002			332				2,334	0%	
59	396.7 Communication Equipment	1,599							1,599	0%	
60	397.7 Miscellaneous Equipment	299				(851)			(552)	0%	
61	398.7 Other Tangible Plant	37,640				(41,327)	4,700		1,013	0%	
62											
63	<b>SUB-TOTAL</b>	<b>564,011</b>	<b>(7,165)</b>	<b>67,933</b>	<b>25,335</b>	<b>395,513</b>	<b>52,688</b>	<b>(20,575)</b>	<b>1,077,739</b>		
64											
65	<b>LESS: AMORTIZATION OF CIAC - WWTP</b>	<b>(52,376)</b>				<b>(69,308)</b>			<b>(121,684)</b>	<b>41%</b>	
66	<b>LESS: AMORTIZATION OF CIAC - All other</b>	<b>(295,455)</b>				<b>55,568</b>			<b>(239,887)</b>		
66											
67	<b>NET DEPRECIATION EXPENSE - SEWER</b>	<b>216,180</b>	<b>(7,165)</b>	<b>67,933</b>	<b>25,335</b>	<b>381,774</b>	<b>52,688</b>	<b>(20,575)</b>	<b>716,169</b>	<b>94,589</b>	

Taxes Other Than Income (Final Rates)

Company: Utilities, Inc. of Florida - Lake Utility Services  
 Docket No.: 160101 - WS  
 Schedule Year Ended: 12/31/2015  
 Historic  Projected   
 Interim  Final

Recap Schedules: B-1, B-2

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Regulatory Assessment Fees (RAFs)	Payroll Taxes	Real Estate & Personal Property	Other (Business Tax)	Total
1	<b>WATER</b>					
2	Test Year	243,642	61,146	323,320	599	628,707
3	Adjust Current Year			-		
4	Test Year Per Books	\$ 243,642	\$ 61,146	\$ 323,320	\$ 599	\$ 628,707
5						
6	Adjustments to Test Year (Explain):					
7	Restate allocations from WSC/Utilities Inc.					
8	Allocate ad valorem tax based on Net Plant			(3,198)		(3,198)
9	Increase in ad valorem tax per B-3			(61,964)		(61,964)
10	Payroll Tax for allocations/annualization/increase		5,394			5,394
11	Increase in RAFs associated with annualized water revenues per B-3	963		-	-	963
12	Total Test Year Adjustments	963	5,394	(65,162)	-	(58,805)
13						
14	Adjusted Test Year	244,605	66,540	258,158	599	569,901
15	Increase in ad valorem tax per B-3					
16	RAFs Assoc. with Revenue Increase	2,825	-	-	-	2,825
17	Total Adjustments for requested increases	\$ 2,825	\$ -	\$ -	\$ -	\$ 2,825
18						
19	Total Balance	\$ 247,430	\$ 66,540	\$ 258,158	\$ 599	\$ 572,726
20						
21	<b>WASTEWATER</b>					
22	Test Year	103,469	18,911	99,993	254	222,627
23	Adjust Current RAF			0		-
24	Test Year Per Books	\$ 103,469	\$ 18,911	\$ 99,993	\$ 254	\$ 222,627
25						
26	Adjustments to Test Year (Explain):					
27	Adjustment to RAF per B-3					-
28	Allocate ad valorem tax based on Net Plant			3,198		3,198
29	Restate allocations from WSC/Utilities Inc.					
30	Increase in ad valorem tax per B-3			114,672		114,672
31	Payroll Tax for allocations/annualization/increase		1,668			1,668
32	Increase in RAFs associated with annualized sewer revenues	(648)				(648)
33	Total Test Year Adjustments	(648)	1,668	117,870	-	118,890
34						
35	Adjusted Test Year	102,821	20,579	217,863	254	341,517
36	Increase in ad valorem tax per B-3					
37	RAFs Assoc. with Revenue Increase	21,709	-	-	-	21,709
38	Total Adjustments for requested increases	21,709	-	-	-	21,709
39						
40	Total Balance	\$ 124,530	\$ 20,579	\$ 217,863	\$ 254	\$ 363,226

**Reconciliation of Total Income Tax Provision**Florida Public Service Commission  
Schedule: C-1

Page 1 of 1

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

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	\$ 1,133,644	\$ (396,275)	\$ 737,369	\$ 476,844	\$ 260,528
2							
3	Deferred Income Tax Expense	C-5	463,995	(463,995)	-	-	-
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		\$ 1,597,639	\$ (860,270)	\$ 737,369	\$ 476,844	\$ 260,528

Supporting Schedules: C-2, C-5, C-7, C-8

Recap Schedules: B-1, B-2

**State and Federal Income Tax Calculation - Current Water**  
**Company: Utilities, Inc. of Florida - Lake Utility Services**  
**Docket No.: 160101 - WS**  
**Schedule Year Ended: 12/31/2015**  
**Interim [ ] Final [X]**  
**Historic [X] Projected [ ]**

Schedule: C-2

Page 1 of 2

Preparer: Deborah Swain

**Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.**

Line No.	Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Water
1	\$ 1,360,310	\$ (112,117)	\$ 1,248,193	\$ 37,392	\$ 1,285,586
2	379,671	74,613	454,284	22,560	476,845
3					
4	1,739,981	(37,504)	1,702,478	59,953	1,762,430
5	533,321	(38,083)	495,238		495,238
6					
7	1,206,661	579	1,207,239	59,953	1,267,192
8					
9	Schedule M Adjustments:				
10	(46,615)	46,615	-	-	-
11	1,009,425	(1,009,425)	-	-	-
12		-	-	-	-
13					
14	962,810	(962,810)	-	-	-
15					
16	2,169,471	(962,231)	1,207,239	59,953	1,267,192
17					-
18					
19	2,169,471	(962,231)	1,207,239	59,953	1,267,192
20	119,321	(52,923)	66,398	3,297	69,696
21	(119,321)	119,321	-	-	-
22					
23					
24	-	66,398	66,398	3,297	69,696
25					
26	2,169,471	(1,028,629)	1,140,841	56,656	1,197,497
27	0.34	0.34	0.34	0.34	0.34
28	737,620	(349,734)	387,886	19,263	407,149
29					
30	-	-	-	-	-
31					
32	737,620	(349,734)	387,886	19,263	407,149
33					
34	Summary:				
35	-	66,398	66,398	3,297	69,695
36	737,620	(349,734)	387,886	19,263	407,149
37					
38	\$ 737,620	\$ (283,336)	\$ 454,284	\$ 22,560	\$ 476,844
39					
40					

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8  
Recap Schedules: C-1

State and Federal Income Tax Calculation - Current Sewer  
 Company: Utilities, Inc. of Florida - Lake Utility Services  
 Docket No.: 160101 - WS  
 Schedule Year Ended: 12/31/2015  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

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	Net Utility Operating Income (Sch. B-2 )	\$ 930,166	\$ (515,718)	\$ 414,448	\$ 287,348	\$ 701,796
2	Add: Income Tax Expense Per Books (Sch. B-2)	191,404	(104,244)	87,160	173,368	260,528
3						
4	Subtotal	1,121,570	(619,963)	501,608	460,716	962,324
5	Less: Interest Charges (Sch. C-3)	164,940	105,044	269,984		269,984
6						
7	Taxable Income Per Books	956,629	(725,007)	231,622	460,716	692,338
8						
9	Schedule M Adjustments:					
10	Permanent Differences (From Sch. C-4)	(15,472)	15,472	-	-	-
11	Timing Differences (From Sch. C-5)	223,621	(223,621)	-	-	-
12	Other Adjustments		-	-	-	-
13						
14	Total Schedule M Adjustments	208,149	(208,149)	-	-	-
15						
16	Taxable Income Before State Taxes	1,164,778	(933,156)	231,622	460,716	692,338
17	Less: State Income Tax Exemption (\$5,000)					
18						
19	State Taxable Income	1,164,778	(933,156)	231,622	460,716	692,338
20	State Income Tax (5.5% of Line 19)	64,063	(51,324)	12,739	25,339	38,079
21	Limited by NOL	(64,063)	64,063	-	-	-
22	Credits					
23						
24	Current State Income Taxes	-	12,739	12,739	25,339	38,079
25						
26	Federal Taxable Income (Line 16 - Line 24)	1,164,778	(945,895)	218,883	435,377	654,260
27	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
28	Federal Income Taxes (Line 26 x Line 27)	396,024	(321,604)	74,420	148,027	222,449
29	Less: Investment Tax Credit Realized					
30	This Year (Sch. C-8)	-	-	-	-	-
31						
32	Current Federal Inc. Taxes (Line 28 - Line 30)	396,024	(321,604)	74,420	148,027	222,449
33						
34	Summary:					
35	Current State Income Taxes (Line 24)	-	12,739	12,739	25,339	38,079
36	Current Federal Income Taxes (Line 32)	396,024	(321,604)	74,420	148,027	222,449
37						
38	Total Current Income Tax Expense (To C-1)	\$ 396,024	\$ (308,865)	\$ 87,159	\$ 173,366	\$ 260,528
39						
40						

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8  
 Recap Schedules: C-1



**Schedule of Interest In Tax Expense Calculation**

Florida Public Service Commission

Schedule: C-3

Page 1 of 1

Preparer: Deborah Swain

Supporting Schedules: D-1, C-8

Recap Schedules: C-2

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

**Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax**

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt			\$ -		
2						
3	Amortization of Debt Premium,			-		
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	5,863	20,486	26,349	17,280	9,069
7						
8	Other Interest Expense - Intercompany	692,398	46,475	738,873	477,958	260,915
9						
10	AFUDC	(63,008)	63,008	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 635,253	\$ 129,969	\$ 765,222	\$ 495,238	\$ 269,984
16						
17	Calculation of ITC Interest Synchronization Adjustment					
18	ONLY for Option 2 companies (See Sch. C-8, pg. 4)					
19						
20						
21	<u>Balances From Schedule D-1</u>	<u>Amount</u>	<u>Ratio</u>	<u>Cost</u>	<u>Total Weighted Cost</u>	<u>Debt Only Weighted Cost</u>
22						
23	Long-Term Debt			Not applicable		
24						
25	Short-Term Debt					
26	Preferred Stock					
27						
28	Common Equity					
29						
30	Total					
31						
32	ITCs (from D-1, Line 7)					
33						
34	Weighted Debt Cost (From Line 12)					
35						
36	Interest Adjustment (To Line 6)					

**Book/Tax Differences - Permanent**

Florida Public Service Commission

Schedule: C-4

Page 1 of 1

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Lake Utility Services

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	Utiltiy Adjusted	Water	Sewer
1	Interest During Construction	\$ (63,008)	\$ -	\$ (63,008)	\$ (47,318)	\$ (15,690)
2	Meals & Entertainment (50%)	920	\$ -	\$ 920	\$ 703	\$ 217
3		\$ (62,088)	\$ -	\$ (62,088)	\$ (46,615)	\$ (15,472)

Supporting Schedules: None

Recap Schedules: C-2

## Deferred Income Tax Expense (Final) - Water

Florida Public Service Commission  
Schedule: C-5

Company: Utilities, Inc. of Florida - Lake Utility Services

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	Test Year Adjustments	Water
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 1,985,051	\$ -	\$ 1,985,051		\$ 1,985,051
3	Book Depreciation and Amortization	991,893	(67,933)	923,960		923,960
4						
5	Difference	993,158	67,933	1,061,091	-	1,061,091
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees	-		-		-
9	Deferred Maintenance - Amort	15,597		15,597		15,597
10	Deferred Rate Case Exp	-		-	-	-
11	Deferred Rate Case Additions	-		-	-	-
12	Organization Exp - Amort	-		-		-
13	Other - Bad Debt	671		671		671
14	Other <sup>1</sup>			-		-
15						
16	Total Timing Differences (To C-2)	1,009,425	67,933	1,077,358	-	1,077,358
17						
18	State Tax Rate	0.055	0.055	0.055	0.055	0.055
19	State Deferred Taxes ( Line 16 x Line 18)	55,518	3,736	59,254	-	59,254
20	(Limited by NOL)			-		-
21	Total State Tax Deferred	55,518	3,736	59,254	-	59,254
22						
23	Timing Differences For Federal Deferred Taxes					
24	(Line 16 - 21)	953,907	64,197	1,018,104	-	1,018,104
25	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
26						
27	Federal Deferred Taxes (Line 24 x Line 25)	324,329	21,827	346,156	-	346,156
28	Add: State Deferred Taxes (Line 21)	55,518	3,736	59,254	-	59,254
29						
30	Total Deferred Tax Expense (To C-1)	\$ 379,847	\$ 25,563	\$ 405,410	\$ -	\$ 405,410
31						
32						

<sup>1</sup> Adjustment needed due to the fact that the Company's tax schedule were done prior to the Company's books being closed

Supporting Schedules: None

Recap Schedules: C-2

## Deferred Income Tax Expense (Final) - Sewer

Florida Public Service Commission  
Schedule: C-5

Page 2 of 2

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

**Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.**

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Test Year Adjustments	Wastewater
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 432,636	\$ -	\$ 432,636		\$ 432,636
3	Book Depreciation and Amortization	216,180	93,268	309,448	52,688	362,136
4						
5	Difference	216,456	(93,268)	123,188	(52,688)	70,500
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees	-		-	-	-
9	Deferred Maintenance - Amort	5,171		5,171		5,171
10	Deferred Rate Case Exp	-		-	-	-
11	Deferred Rate Case Additions	-		-	-	-
12	Organization Exp - Amort	1,786		1,786		1,786
13	Other - Bad Debt	208		208		208
14	Other <sup>1</sup>	-		-		-
15						
16	Total Timing Differences (To C-2)	223,621	(93,268)	130,353	(52,688)	77,665
17						
18	State Tax Rate	0.055	0.055	0.055	0.055	0.055
19	State Deferred Taxes ( Line 16x Line 18)	12,299	(5,130)	7,169	(2,898)	4,272
20	(Limited by NOL)					
21	Total State Tax Deferred	12,299	(5,130)	7,169	(2,898)	4,272
22						
23	Timing Differences For Federal Deferred Taxes					
24	(Line 16 - 21)	211,322	(88,138)	123,184	(49,790)	73,394
25	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
26						
27	Federal Deferred Taxes (Line 24 x Line 25)	71,849	(29,967)	41,882	(16,928)	24,954
28	Add: State Deferred Taxes (Line 21)	12,299	(5,130)	7,169	(2,898)	4,272
29						
30	Total Deferred Tax Expense (To C-1)	\$ 84,148	\$ (35,097)	\$ 49,051	\$ (19,826)	\$ 29,226
31						
32						
33						

<sup>1</sup> 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 - Lake Utility Services  
Docket No.: 160101 - WS  
Schedule Year Ended: 12/31/2015  
Historic [X] Projected [ ]

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. 190.1011 / 2011			Account No. 190.1012 / 2012			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	JUN-10	5,442	(108,079)	(102,637)	340,411	1,988,618	2,329,029	150,185	(733,132)	(582,947)
2	2011	5,442	(108,079)	(102,637)	333,882	1,950,474	2,284,356	21,390	(1,574,465)	(1,553,075)
3	2012	5,442	(108,079)	(102,637)	333,882	1,950,474	2,284,356	(13,318)	(1,779,050)	(1,792,368)
4	2013	5,442	(108,079)	(102,637)	333,882	1,950,474	2,284,356	(55,162)	(2,259,238)	(2,314,400)
5	2014	5,442	(108,079)	(102,637)	333,882	1,950,474	2,284,356	(55,262)	(2,865,633)	(2,920,896)
6	2015	5,442	(108,079)	(102,637)	333,882	1,950,474	2,284,356	(118,212)	(3,307,661)	(3,425,873)
7										
8										
9										
10										
11	JUN-10	(19,078)	(111,461)	(130,539)	(1,264)	(7,270)	(8,534)			
12	2011	(23,972)	(140,053)	(164,025)	(12,359)	(72,079)	(84,438)			
13	2012	(12,627)	(73,775)	(86,402)	(7,048)	(41,636)	(48,684)			
14	2013	(5,263)	(30,759)	(36,022)	(3,769)	(22,480)	(26,249)			
15	2014	(5,263)	(30,759)	(36,022)	(3,849)	(22,480)	(26,328)			
16	2015	(5,263)	(30,759)	(36,022)	(2,613)	(15,643)	(18,256)			
17										
18										
19										
20										
21	JUN-10	(6,923)	(46,857)	(53,780)	909	5,305	6,214			
22	2011	(6,881)	(46,571)	(53,452)	671	3,915	4,586			
23	2012	(6,828)	(46,264)	(53,092)	582	3,394	3,976			
24	2013	(6,124)	(40,697)	(46,821)	516	3,110	3,626			
25	2014	(6,124)	(40,697)	(46,821)	516	3,010	3,526			
26	2015	(6,017)	(40,109)	(46,127)	568	3,299	3,868			
27										
28										
29										
30										
31	JUN-10	(169,312)	(2,453,388)	(2,622,700)	-	-	-			
32	2011	(275,393)	(3,162,072)	(3,437,465)	-	-	-			
33	2012	(326,721)	(3,463,164)	(3,789,885)	-	-	-			
34	2013	(389,590)	(3,551,487)	(3,941,077)	10,361	(459,320)	(448,959)			
35	2014	(389,610)	(4,157,790)	(4,547,400)	10,361	(459,313)	(448,952)			
36	2015	(453,906)	(4,612,979)	(5,066,885)	10,209	(458,260)	(448,051)			
37										
38										
39										
40										
41	JUN-10	-	-	-						
42	2011	-	-	-						
43	2012	-	-	-						
44	2013	(617)	-	(617)						
45	2014	(617)	-	(617)						
46	2015	(513)	4,395	3,882						

Supporting Schedules: C-6 Pg 2 & 3, C-7  
Recap Schedules: A-18, A-19, D-2

Accumulated Deferred Income Taxes - State  
Company: Utilities, Inc. of Florida - Lake Utility Services  
Docket No.: 160101 - WS  
Schedule Year Ended: 12/31/2015  
Historic [X] Projected [ ]

Schedule: C-6  
Page 2 of 3  
Preparer: Deborah Swain

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. 190.2011 Deferred Tax Debits- Tap Fees Pre 1987					Account No. 190.2012 Deferred Tax Debits- Tap Fees Post 2000				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	JUN-10					5,442					340,411
2	2011	5,442	-			5,442	340,411	(6,529)			333,882
3	2012	5,442	-			5,442	333,882	-			333,882
4	2013	5,442	-			5,442	333,882	-			333,882
5	2014	5,442	-	-	-	5,442	333,882	(0)			333,882
6	2015	5,442	-			5,442	333,882	-			333,882
7											
8											
9											
Line No.	Year	Account No. 190.2020 Deferred Tax Credits- Rate Case					Account No. 190.2021 Deferred Tax Credits- Maint Fee				
		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
13	JUN-10					(19,078)					(1,264)
14	2011	(19,078)	(4,894)			(23,972)	(1,264)	(11,095)			(12,359)
15	2012	(23,972)	11,345			(12,627)	(12,359)	5,311			(7,048)
16	2013	(12,627)	7,364			(5,263)	(7,048)	3,279			(3,769)
17	2014	(5,263)	(0)	-	-	(5,263)	(3,769)	(80)			(3,849)
18	2015	(5,263)	-			(5,263)	(3,849)	1,236			(2,613)
19											
20											
Line No.	Year	Account No. 190.2024 Deferred St Tax - Org					Account No. 190.2031 Deferred Tax Credits- Depreciation				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
24	JUN-10					(6,923)					(169,312)
25	2011	(6,923)	42			(6,881)	(169,312)	(106,081)			(275,393)
26	2012	(6,881)	53			(6,828)	(275,393)	(51,328)			(326,721)
27	2013	(6,828)	704			(6,124)	(326,721)	(62,869)			(389,590)
28	2014	(6,124)	0	-	-	(6,124)	(389,590)	(20)			(389,610)
29	2015	(6,124)	106			(6,017)	(389,610)	(64,296)			(453,906)
30											
Line No.	Year	Account No. 190.2026 Bad Debt Expense					Account No. 190.2 Accum Def Income Tax - State				
		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
35	JUN-10					909					-
36	2011	909	(238)			671	-	-			-
37	2012	671	(89)			582	-	-			-
38	2013	582	(66)			516	-	10,361			10,361
39	2014	516	-	-	-	516	10,361	(0)			10,361
40	2015	516	52			568	10,361	(152)			10,209
41											
42											
Line No.	Year	Accum Def State Tax (4417)									
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance					
46	JUN-10					-					
47	2011	-	-			-					
48	2012	-	-			-					
49	2013	-	(617)			(617)					
50	2014	(617)	-	-	-	(617)					
51	2015	(617)	104			(513)					

Supporting Schedules: None  
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal  
Company: Utilities, Inc. of Florida - Lake Utility Services  
Docket No.: 160101 - WS  
Schedule Year Ended: 12/31/2015  
Historic [X] Projected [ ]

Schedule: C-6  
Page 3 of 3  
Preparer: Deborah Swain

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	JUN-10					(108,079)					1,988,618
2	2011	(108,079)	-			(108,079)	1,988,618	(38,144)			1,950,474
3	2012	(108,079)	-			(108,079)	1,950,474	-			1,950,474
4	2013	(108,079)	-			(108,079)	1,950,474	-			1,950,474
5	2014	(108,079)	(0)	-	-	(108,079)	1,950,474	0			1,950,474
6	2015	(108,079)	-			(108,079)	1,950,474	-			1,950,474
7											
8											
9											
Line No.	Account No. 190.1020 Deferred Tax Credits- Rate Case					Account No. 190.1021 Deferred Tax Credits- Maint Fee					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
13	JUN-10					(111,461)					(7,270)
14	2011	(111,461)	(28,592)			(140,053)	(7,270)	(64,809)			(72,079)
15	2012	(140,053)	66,278			(73,775)	(72,079)	30,443			(41,636)
16	2013	(73,775)	43,016			(30,759)	(41,636)	19,156			(22,480)
17	2014	(30,759)	(0)			(30,759)	(30,759)	0			(22,480)
18	2015	(30,759)	-		-	(30,759)	(22,480)	6,836		-	(15,643)
19											
20											
Line No.	Account No. 190.1024 Deferred Tax Credits- Org. Exp.					Account No. 190.1031 Deferred Tax Credits- Depreciation					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
24	JUN-10					(46,857)					(2,453,388)
25	2011	(46,857)	286			(46,571)	(2,453,388)	(708,684)			(3,162,072)
26	2012	(46,571)	307			(46,264)	(3,162,072)	(301,092)			(3,463,164)
27	2013	(46,264)	5,567			(40,697)	(3,463,164)	(88,323)			(3,551,487)
28	2014	(40,697)	(0)			(40,697)	(3,551,487)	(606,303)			(4,157,790)
29	2015	(40,697)	588		-	(40,109)	(4,157,790)	(455,189)		-	(4,612,979)
30											
31											
Line No.	Account No. 190.1026 Bad Debt Expense					Account No. 190.1 Deferred Fed Tax - NOL					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
35	JUN-10					5,305					
36	2011	5,305	(1,390)			3,915					
37	2012	3,915	(521)			3,394					
38	2013	3,394	(284)			3,110					(459,320)
39	2014	3,110	(100)			3,010	(459,320)	7			(459,313)
40	2015	3,010	289		-	3,299	(459,313)	1,053		-	(458,260)
41											
42											
Line No.	Accum Def Fed Tax (4367)										
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance					
46	JUN-10										
47	2011										
48	2012										
49	2013										
50	2014	-	-			-					
51	2015	-	4,395		-	4,395					

Supporting Schedules: None  
Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services

Schedule: C-7

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: 12/31/2015

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.

1.5 % ITC											
Line No.	Year	Gross ITC	Acc. Amort. 12/31/2008	Net ITC 12/31/2008	2009	2010	2011	2012	2013	2014	2015
1	2014	9,521	-	-	-	-	-	-	-	(1,844)	-
2					-	-	-	-	-	(1,844)	-
3					-	-	-	-	-	(1,844)	(1,844)
4											
5			Per Books		-	-	-	-	-	(1,844)	(1,844)
6											
7			Difference		-	-	-	-	-	-	-
8											
9											
10											
11											
12											
13											
14											
15											
16	2008										-
17	2009	-									-
18	2010	-									-
19	2011	-									-
20	2012	-									-
21	2013	-									-
22	2014	-	(1,844)							(1,844)	
23	2015	(1,844)	-							(1,844)	
24											

  

Line No.	Year	Amount Realized			Amortization		Ending Balance
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	
16	2008						-
17	2009						-
18	2010						-
19	2011						-
20	2012						-
21	2013						-
22	2014						(1,844)
23	2015						(1,844)

Supporting Schedules: None

Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19



## Parent(s) Debt Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services

Schedule: C-8

Docket No.: 160101 - WS

Page 1 of 1

Schedule Year Ended: 12/31/2015

Preparer: Deborah Swain

**Explanation:** Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Line No.	Description	Parent's Name: Utilities, Inc.		Weighted Cost
		Amount	% of Total	
1	A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including UIF -			
2	Lake Utility based on the capital structure of the consolidated group. This intercompany interest is shown on Schedule C-3, Line 8.			
3				

Supporting Schedules: None

Recap Schedules: C-3

**Income Tax Returns**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Lake Utility Services**

**Schedule: C-9**

**Docket No.: 160101 - WS**

**Page 1 of 1**

**Schedule Year Ended: 12/31/2015**

**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.**

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- 1 A copy of the Federal and Florida tax returns will be made available for inspection during the field audit.

**Miscellaneous Tax Information**

**Company: Utilities, Inc. of Florida - Lake Utility Services**

**Docket No.: 160101 - WS**

**Test Year Ended: 12/31/2015**

**Schedule: C-10**

**Page 1 of 1**

**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   |

Schedule of Requested Cost of Capital  
13 Month Average Balance

Company: Utilities, Inc. of Florida - Lake Utility Services  
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		Ratio	Cost Rate	Weighted Cost
		AYE	12/31/15			
1	Long Term Debt		\$11,034,654	41.75%	6.70%	2.80%
2	Short Term Debt		1,047,971	3.97%	2.32%	0.09%
3	Preferred Stock		-	0.00%	0.00%	0.00%
4	Common Equity		11,734,889	44.40%	10.40%	4.62%
5	Customer Deposits		100,776	0.38%	2.00%	0.01%
6	Tax Credits - Zero Cost		-	0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost		-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax		2,509,667	9.50%	0.00%	0.00%
9	Other (Explain)		-	0.00%	0.00%	0.00%
10						
11	Total		<u>\$26,427,957</u>	<u>100.00%</u>		<u>7.52%</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 - Lake Utility Services

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) Pro Forma Adjustments	(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	(168,965,346)	46.33%	11,034,654
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(16,052,029)	4.40%	1,047,971
3	Preferred Stock	-	-	-		-	-	0.00%	-
4	Common Equity	187,444,000	201,935,000	191,433,000		191,433,000	(179,698,111)	49.27%	11,734,889
5	Customer Deposits	100,150	101,454	100,776		100,776	0	n/a	100,776
6	Tax Credits - Zero Cost	-	-	-		-	-	n/a	-
7	Tax Credits - Weighted Cost	-	-	-		-	-	0.00%	-
8	Accumulated Deferred Income Taxes	2,460,966	2,960,116	2,500,279	9,388	2,509,667	(0)	n/a	2,509,667
9	Other (Explain)			-			-	0.00%	-
10									
11	Total	<u>372,305,116</u>	<u>401,996,570</u>	<u>391,134,055</u>	<u>9,388</u>	<u>391,143,443</u>	<u>(364,715,486)</u>	<u>100.00%</u>	<u>26,427,957</u>
12									
13	<b>Notes:</b>								
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

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Historical [x] 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	Description, Coupon		Call Provision, Special	Principal Amount	Principal Amount	Discount or Premium on Principal	Discount or Premium Associated with	Issuing Expense Associated with	Net Proceeds	Rate (Contract Rate	Dollar Dividend on Face Value	Effective Cost
No.	Rate, Years of Life	Issue Date	Restriction	Sold (Face Value)	Outstanding	Amount Sold	Column (5)	Column (4)	(5)-(9)+(7)	on Face Value)	(11)x(5)	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 - Lake Utility Services

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

Company: Utilities, Inc. of Florida - Lake Utility Services  
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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
				Thirteen Month Average	Amount	Unamortized Discount or Premium	Unamortized Issuing Expense	Annual Amortization of Discount or Premium	Annual Amortization of Issuing Expense on Principal	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	Associated with Column (4)	Associated with Column (4)	on Principal Outstanding	on Principal 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 installments	6/1/2007-	180,000,000	180,000,000	180,000,000	-	974,514	-	143,425	11,844,000	11,987,425	6.70%
2	beginning in 2017 through 2035	05/31/35										
3												
4	Total		<u>180,000,000</u>	<u>180,000,000</u>	<u>180,000,000</u>	<u>-</u>	<u>974,514</u>	<u>-</u>	<u>143,425</u>	<u>11,844,000</u>	<u>11,987,425</u>	<u>6.70%</u>
5												
6												
7	Note: Long term debt is actual for UIF's parent company, Utilities, Inc.											

Supporting Schedules: D-6  
Recap Schedules: A-19; D-2



Cost of Variable Rate Long Term Debt  
13 Month Average Balance

Company: Utilities, Inc. of Florida - Lake Utility Services  
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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				13 Month Average		Unamortized Discount or Premium	Unamortized Issuing Expense Associated with	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))
Line	Description, Coupon	Issue Date -	Principal Amount	Principal Amount	Amount Outstanding	Associated with Column (4)	Associated with Column (4)	Outstanding	Outstanding				
No.	Rate, Years of Life	Maturity Date	Sold (Face Value)	Outstanding	within One Year								
1	Not applicable												
2													
3	Note: Variable rate long term debt is actual for UIF's parent Utilities, Inc.												

Schedules: None  
chedules: D-2

**Schedule of Customer Deposits**

Company: Utilities, Inc. of Florida - Lake Utility Services

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			\$	100,150
2	Jan 15	100,150	266		100,415
3	Feb 15	100,415	984		101,399
4	Mar 15	101,399	439		101,838
5	Apr 15	101,838		(1,396)	100,442
6	May 15	100,442		(436)	100,006
7	Jun 15	100,006		(204)	99,802
8	Jul 15	99,802		(162)	99,640
9	Aug 15	99,640		(269)	99,371
10	Sep 15	99,371	1,069		100,440
11	Oct 15	100,440	2,550		102,990
12	Nov 15	102,990		(854)	102,137
13	Dec 15	102,137		(683)	101,454
14					
15				Thirteen Month Average	\$ 100,776

Recap Schedules: D-2

Rate Schedule - Water

Company: Utilities, Inc. of Florida - Lake Utility Services  
Docket No.: 160101 - WS  
Test Year Ended: 12/31/2015  
Water [ X ] or Sewer [ ]  
Interim [ ] Final [x]

Schedule: E-1 (Revised)  
Page 1 of 2  
Preparer: Jared Deason

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 Dec. 15, 2013	Test Year Rates Aug. 1, 2015	Test Year Rates Dec. 17, 2015	Present Rates June 24, 2016	Proposed Rates
1	<b>Residential and Multi-Residential</b>					
2	5/8" x 3/4"	\$9.58	\$9.69	\$9.57	\$9.61	\$9.68
3	3/4"	-	-	-	-	\$14.52
4	1"	23.94	24.22	23.92	24.02	\$24.20
5	1-1/2"	47.87	48.44	47.85	48.05	\$48.42
6	2"	76.59	77.50	76.55	76.87	\$77.45
7	3"	153.18	155.00	153.11	153.75	\$154.92
8	4"	239.35	242.20	239.25	240.25	\$242.08
9	6"	478.69	484.39	478.48	480.47	\$484.12
10	8"	861.62	871.87	861.24	864.83	\$871.40
11	10"	1,388.19	1,404.71	1,387.58	1,393.36	\$1,403.95
12	Gallonge Charge per 1,000 Gallons					
13	Residential (0-5,000 gallons)	\$2.35	\$2.38	\$2.35	\$2.36	\$2.38
14	Residential (5,001-10,000 gallons)	2.72	2.75	2.72	2.73	\$2.75
15	Residential (over 10,000 gallons)	4.06	4.11	4.06	4.08	\$4.11
16						
17	<b>General &amp; Bulk Service</b>					
18	5/8"	\$9.58	\$9.69	\$9.57	\$9.61	\$9.68
19	3/4"	-	-	-	-	\$14.52
20	1"	23.94	24.22	23.92	24.02	\$24.20
21	1-1/2"	47.87	48.44	47.85	48.05	\$48.42
22	2"	76.59	77.50	76.55	76.87	\$77.45
23	3"	153.18	155.00	153.11	153.75	\$154.92
24	4"	239.35	242.20	239.25	240.25	\$242.08
25	6"	478.69	484.39	478.48	480.47	\$484.12
26	8"	861.62	871.87	861.24	864.83	\$871.40
27	10"	1,388.19	1,404.71	1,387.58	1,393.36	\$1,403.95
28	Gallonge Charge per 1,000 Gallons	\$3.20	\$3.24	\$3.20	\$3.21	\$3.23
29						
30	<b>Private Fire Protection</b>					
31	1-1/2" Private Fire Line	n/a	n/a	n/a	n/a	n/a
32	2" Private Fire Line	n/a	n/a	n/a	n/a	n/a
33	4" Private Fire Line	\$239.25	\$239.25	\$239.25	\$239.25	\$239.25
34	6" Private Fire Line	478.48	478.48	478.48	478.48	478.48
35	8" Private Fire Line	861.24	861.24	861.24	861.24	861.24
36	10" Private Fire Line	1,387.58	1,387.58	1,387.58	1,387.58	1,387.58
37	12" Private Fire Line	2,057.64	2,057.64	2,057.64	2,057.64	2,057.64

Rate Schedule - Sewer

Company: Utilities, Inc. of Florida - Lake Utility Services  
Docket No.: 160101 - WS  
Test Year Ended: 12/31/2015  
Water [ ] or Sewer [X]  
Interim [ ] Final [x]

Schedule: E-1 (Revised)  
Page 2 of 2  
Preparer: Jared Deason

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 Dec. 15, 2013	Test Year Rates Aug. 1, 2015	Test Year Rates Dec. 17, 2015	Present Rates June 24, 2016	Proposed Rates
<b>1</b>	<b>Residential</b>					
2	5/8" x 3/4"	\$23.25	\$23.45	\$23.19	\$23.27	\$28.75
3	3/4"	23.25	23.45	23.19	23.27	\$28.75
4	1"	23.25	23.45	23.19	23.27	\$28.75
5	1-1/2"	23.25	23.45	23.19	23.27	\$28.75
6	2"	23.25	23.45	23.19	23.27	\$28.75
7	3"	23.25	23.45	23.19	23.27	\$28.75
8	4"	23.25	23.45	23.19	23.27	\$28.75
9	6"	23.25	23.45	23.19	23.27	\$28.75
10	8"	23.25	23.45	23.19	23.27	\$28.75
11	10"	23.25	23.45	23.19	23.27	\$28.75
12	Residential Wholesale (per unit)	n/a	n/a	n/a	n/a	n/a
13						
14	Residential (10,000 gallon Maximum)	\$4.23	\$4.27	\$4.22	\$4.23	\$5.23
15						
<b>16</b>	<b>General &amp; Bulk Service</b>					
17	5/8" x 3/4"	\$23.25	\$23.45	\$23.19	\$23.27	\$28.75
18	3/4"	-	-	-	-	\$43.13
19	1"	58.15	58.66	58.01	58.21	\$71.91
20	1-1/2"	116.29	117.30	116.00	116.40	\$143.79
21	2"	186.09	187.71	185.62	186.25	\$230.07
22	3"	372.16	375.40	371.23	372.50	\$460.15
23	4"	581.51	586.57	580.05	582.03	\$718.98
24	6"	1,163.04	1,173.16	1,160.12	1,164.08	\$1,437.99
25	8"	2,093.45	2,111.66	2,088.19	2,095.32	\$2,588.35
26	10"	3,372.81	3,402.15	3,364.34	3,373.83	\$4,167.69
27	General Service Wholesale (per unit)	n/a	n/a	n/a	n/a	n/a
28						
29	Gallonage Charge per 1,000 Gallons	\$5.10	\$5.14	\$5.08	\$5.10	\$6.30
30						
<b>31</b>	<b>Residential Reuse</b>					
32	Base Facility Charge	\$7.37	\$7.43	\$7.35	\$7.38	\$9.12
33	Gallonage Charge per 1,000 Gallons	\$1.10	\$1.11	\$1.10	\$1.10	\$1.36
34						
<b>35</b>	<b>General Service Reuse</b>					
36	Base Facility Charge	\$7.37	\$7.43	\$7.35	\$7.38	\$9.12
37	Gallonage Charge per 1,000 Gallons	\$1.10	\$1.11	\$1.10	\$1.10	\$1.36

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - W5

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Water [x] Sewer [ ]

Florida Public Service Commission

Schedule E-2 (Revised

Page 1 of 8

Preparer: Jared Deason

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(3) Total Billable Gallons (in 000's)		(4) Test Year Rates Effective		(5) Test Year Revenue		(6) Total Bills		(7) Total Billable Gallons (in 000's)		(8) Test Year Rates Effective		(9) Test Year Revenue		(10) Total Bills		(11) Total Billable Gallons (in 000's)		(12) Test Year Rates Effective		(13) Test Year Revenue		
		1/1-7/31	1/1-7/31	Dec 15, 2013	1/1-7/31	8/1-12/16	8/1-12/16	Aug. 1, 2015	8/1-12/16	12/17-12/31	12/17-12/31	Dec. 17, 2015	12/17-12/31											
1	<b>Residential - Base Charge</b>																							
2	5/8" Residential	69,224		\$9.58	\$663,166	44,947		\$9.69	\$435,536	5,031		\$9.57	\$48,147											
3	3/4" Residential			\$0.00	\$0			\$0.00	\$0			\$0.00	\$0											
4	1" Residential	345		\$23.94	\$8,259	224		\$24.22	\$5,425	26		\$23.92	\$622											
5	1.5" Residential	21		\$47.87	\$1,005	14		\$48.44	\$678	1		\$47.85	\$48											
6	2" Residential	7		\$76.59	\$536	4		\$77.50	\$271	1		\$76.55	\$77											
7	3" Residential	-		\$153.18	\$0			\$155.00	\$0			\$153.11	\$0											
8	4" Residential	-		\$239.35	\$0			\$242.20	\$0			\$239.25	\$0											
9	6" Residential	-		\$478.69	\$0			\$484.39	\$0			\$478.48	\$0											
10	8" Residential	-		\$861.62	\$0	-		\$871.87	\$0	-		\$861.24	\$0											
11	10" Residential			\$1,388.19	\$0			\$1,404.71	\$0			\$1,387.58	\$0											
12	Total Residential Service Base Charge	<u>69,597</u>			<u>\$672,967</u>	<u>45,189</u>			<u>\$441,911</u>	<u>5,059</u>			<u>\$48,893</u>											
13	<b>Consumption Charge (per 1,000 Gallons)</b>																							
14	Residential (0-5,000 gallons)		287,831	\$2.35	\$676,402		185,034	\$2.38	\$440,381		20,559	\$2.35	\$48,314											
15	Residential (5,001-10,000 gallons)		159,418	\$2.72	\$433,617		102,483	\$2.75	\$281,828		11,387	\$2.72	\$30,973											
16	Residential (over 10,000 gallons)		<u>275,846</u>	<u>\$4.06</u>	<u>\$1,119,933</u>		<u>177,329</u>	<u>\$4.11</u>	<u>\$728,823</u>		<u>19,703</u>	<u>\$4.06</u>	<u>\$79,995</u>											
17	Total Residential Service Consumption		<u>723,094</u>		<u>\$2,229,952</u>		<u>464,846</u>		<u>\$1,451,032</u>		<u>51,650</u>		<u>\$159,282</u>											
18	Total Residential Service	<u>69,597</u>	<u>723,094</u>		<u>\$2,902,918</u>	<u>45,189</u>	<u>464,846</u>		<u>\$1,892,944</u>	<u>5,059</u>	<u>51,650</u>		<u>\$208,175</u>											
19	Average Residential Bill				<u>\$41.71</u>				<u>\$41.89</u>				<u>\$41.15</u>											
20																								
21	<b>Multi Residential - Base Charge</b>																							
22	5/8" Multi Residential	64		\$9.58	\$613			\$9.69	\$0			\$9.57	\$0											
23	3/4" Multi Residential			\$0.00	\$0			\$0.00	\$0			\$0.00	\$0											
24	1" Multi Residential			\$23.94	\$0			\$24.22	\$0			\$23.92	\$0											
25	1.5" Multi Residential			\$47.87	\$0			\$48.44	\$0			\$47.85	\$0											
26	2" Multi Residential			\$76.59	\$0			\$77.50	\$0			\$76.55	\$0											
27	3" Multi Residential			\$153.18	\$0			\$155.00	\$0			\$153.11	\$0											
28	4" Multi Residential			\$239.35	\$0			\$242.20	\$0			\$239.25	\$0											
29	6" Multi Residential			\$478.69	\$0			\$484.39	\$0			\$478.48	\$0											
30	8" Multi Residential			\$861.62	\$0	44	(s/b GS)	\$871.87	\$38,362	2	(s/b GS)	\$861.24	\$1,722											
31	10" Multi Residential			\$1,388.19	\$0			\$1,404.71	\$0			\$1,387.58	\$0											
32	Total Residential Service Base Charge	<u>64</u>			<u>\$613</u>	<u>44</u>			<u>\$38,362</u>	<u>2</u>			<u>\$1,722</u>											
33	<b>Consumption Charge (per 1,000 Gallons)</b>																							
34	M-Res (0-5,000 gallons)		267	\$2.35	\$627		199	\$2.38	\$473		22	\$2.35	\$52											
35	M-Res (5,001-10,000 gallons)		150	\$2.72	\$408		186	\$2.75	\$512		21	\$2.72	\$56											
36	M-Res (over 10,000 gallons)		<u>108</u>	<u>\$4.06</u>	<u>\$438</u>		<u>3,059</u>	<u>\$4.11</u>	<u>\$12,573</u>		<u>340</u>	<u>\$4.06</u>	<u>\$1,380</u>											
37	Total Multi Residential Service Consumption		<u>525</u>		<u>\$1,474</u>		<u>3,444</u>		<u>\$13,559</u>		<u>383</u>		<u>\$1,488</u>											
38	Total Multi Residential Service	<u>64</u>	<u>525</u>		<u>\$2,087</u>	<u>44</u>	<u>3,444</u>		<u>\$51,921</u>	<u>2</u>	<u>383</u>		<u>\$3,211</u>											
39	Average Multi Residential Bill				<u>\$32.61</u>				<u>\$1,180.02</u>				<u>\$1,605.36</u>											

Revenue Schedule at Test Year Rates - Proof of Revenue  
Company: Utilities, Inc. of Florida - Lake Utility Services  
Docket No.: 160101 - WS  
Test Year Ended: 12/31/2015  
Interim [ ] Final [x]  
Water [x] Sewer [ ]

Florida Public Service Commission  
Schedule E-2 (Revised)  
Page 2 of 8  
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.	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			
		2015	Jan. - Dec. 2015	Jan. - Dec. 2015	Jan. - Dec. 2015	06/24/16	Revenues	Rates	Revenues at Proposed Rates								
1	<b>Residential - Base Charge</b>																
2	5/8" Residential	119,202				\$1,146,849	\$9.61	\$1,145,531	\$9.68	\$1,153,875							
3	3/4" Residential	0				\$0	\$0.00	\$0	\$14.52	\$0							
4	1" Residential	595				\$14,307	\$24.02	\$14,292	\$24.20	\$14,399							
5	1.5" Residential	36				\$1,731	\$48.05	\$1,730	\$48.42	\$1,743							
6	2" Residential	12				\$884	\$76.87	\$884	\$77.45	\$891							
7	3" Residential	0				\$0	\$153.75	\$0	\$154.92	\$0							
8	4" Residential	0				\$0	\$240.25	\$0	\$242.08	\$0							
9	6" Residential	0				\$0	\$480.47	\$0	\$484.12	\$0							
10	8" Residential	0				\$0	\$864.83	\$0	\$871.40	\$0							
11	10" Residential	0				\$0	\$1,393.36	\$0	\$1,403.95	\$0							
12	Total Residential Service Base Charge	<u>119,845</u>				<u>\$1,163,771</u>		<u>\$1,162,437</u>		<u>\$1,170,908</u>							
13	<b>Consumption Charge (per 1,000 Gallons)</b>																
14	Residential (0-5,000 gallons)			493,424		\$1,165,097	\$2.36	\$1,164,481	\$2.38	\$1,174,349							
15	Residential (5,001-10,000 gallons)			273,288		\$746,418	\$2.73	\$746,076	\$2.75	\$751,542							
16	Residential (over 10,000 gallons)			472,878		\$1,928,751	\$4.08	\$1,929,342	\$4.11	\$1,943,529							
17	Total Residential Service Consumption			<u>1,239,590</u>		<u>\$3,840,266</u>		<u>\$3,839,899</u>		<u>\$3,869,420</u>							
18	Total Residential Service	<u>119,845</u>	<u>1,239,590</u>	<u>\$5,004,037</u>		<u>\$5,002,336</u>		<u>\$5,002,336</u>		<u>\$5,040,328</u>							
19	Average Residential Bill					<u>\$41.75</u>		<u>\$41.74</u>		<u>\$42.06</u>							
20																	
21	<b>Multi Residential - Base Charge</b>																
22	5/8" Multi Residential	64		64		\$613	\$9.61	\$615	\$9.68	\$620							
23	3/4" Multi Residential	0		0		\$0	\$0.00	\$0	\$14.52	\$0							
24	1" Multi Residential	0		0		\$0	\$24.02	\$0	\$24.20	\$0							
25	1.5" Multi Residential	0		0		\$0	\$48.05	\$0	\$48.42	\$0							
26	2" Multi Residential	0		0		\$0	\$76.87	\$0	\$77.45	\$0							
27	3" Multi Residential	0		0		\$0	\$153.75	\$0	\$154.92	\$0							
28	4" Multi Residential	0		0		\$0	\$240.25	\$0	\$242.08	\$0							
29	6" Multi Residential	0		0		\$0	\$480.47	\$0	\$484.12	\$0							
30	8" Multi Residential	46		46		\$40,085	\$864.83	\$39,782	\$871.40	\$40,084							
31	10" Multi Residential	0		0		\$0	\$1,393.36	\$0	\$1,403.95	\$0							
32	Total Residential Service Base Charge	<u>110</u>		<u>\$40,698</u>		<u>\$40,397</u>		<u>\$40,397</u>		<u>\$40,704</u>							
33	<b>Consumption Charge (per 1,000 Gallons)</b>																
34	M-Res (0-5,000 gallons)			488		\$1,153	\$2.36	\$1,152	\$2.38	\$1,161							
35	M-Res (5,001-10,000 gallons)			357		\$977	\$2.73	\$975	\$2.75	\$982							
36	M-Res (over 10,000 gallons)			3,507		\$14,391	\$4.08	\$14,309	\$4.11	\$14,414							
37	Total Multi Residential Service Consumption			<u>4,352</u>		<u>\$16,521</u>		<u>\$16,435</u>		<u>\$16,557</u>							
38	Total Multi Residential Service	<u>110</u>	<u>4,352</u>	<u>\$57,219</u>		<u>\$56,832</u>		<u>\$56,832</u>		<u>\$57,261</u>							
39	Average Multi Residential Bill					<u>\$520.17</u>		<u>\$516.66</u>		<u>\$520.55</u>							

Revenue Schedule at Test Year Rates - Proof of Revenue  
 Company: Utilities, Inc. of Florida - Lake Utility Services  
 Docket No.: 160101 - WS  
 Test Year Ended: 12/31/2015  
 Interim [ ] Final [x]  
 Water [x] Sewer [ ]

Florida Public Service Commission  
 Schedule E-2 (Revised)  
 Page 3 of 8  
 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 1/1-7/31	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(14)	(15)	(16)	(17)
			Total Billable Gallons (in 000's) 1/1-7/31	Test Year Rates Effective Dec 15, 2013	Test Year Revenue 1/1-7/31	Total Bills 8/1-12/16	Total Billable Gallons (in 000's) 8/1-12/16	Test Year Rates Effective Aug. 1, 2015	Test Year Revenue 8/1-12/16	12/17-12/31	12/17-12/31	Dec. 17, 2015	Test Year Revenue 12/17-12/31
1	<b>General Service - Base Charge</b>												
2	5/8" General Service	570		\$9.58	\$5,461	367		\$9.69	\$3,556	41		\$9.57	\$392
3	3/4" General Service			\$0.00	\$0			\$0.00	\$0			\$0.00	\$0
4	1" General Service	360		\$23.94	\$8,618	234		\$24.22	\$5,667	26		\$23.92	\$622
5	1.5" General Service	311		\$47.87	\$14,888	68		\$48.44	\$3,294	7		\$47.85	\$335
6	2" General Service	118		\$76.59	\$9,038	73		\$77.50	\$5,658	8		\$76.55	\$612
7	3" General Service	7		\$153.18	\$1,072	4		\$155.00	\$620	1		\$153.11	\$153
8	4" General Service	21		\$239.35	\$5,026	14		\$242.20	\$3,391	1		\$239.25	\$239
9	6" General Service			\$478.69	\$0			\$484.39	\$0			\$478.48	\$0
10	8" General Service	14		\$861.62	\$12,063	13		\$871.87	\$11,334	1		\$861.24	\$861
11	10" General Service	7		\$1,388.19	\$9,717	4		\$1,404.71	\$5,619	1		\$1,387.58	\$1,388
12	Total General Service Base Facility Charges	1,408			\$65,883	777			\$39,139	86			\$4,603
13	<b>Consumption Charge (per 1,000 Gallons)</b>												
14	General Service		46,093	\$3.20	\$147,498		29,631	\$3.24	\$96,006	3,292	3,292	\$3.20	\$10,536
15	Total General Service Consumption				\$147,498				\$96,006				\$10,536
16	Total General Service	1,408	46,093		\$213,381	777	29,631		\$135,145	86	3,292		\$15,138
17	Average General Service Bill				\$151.55				\$173.93				\$176.03
18													
19	<b>Bulk Service - Base Charge</b>												
20	4" Bulk Service			\$239.35	\$0			\$242.20	\$0			\$239.25	\$0
21	8" Bulk Service			\$861.62	\$0			\$871.87	\$0			\$861.24	\$0
22	Total Bulk Service Base Facility Charges	0			\$0	0			\$0	0			\$0
23													
24	<b>Consumption Charge (per 1,000 Gallons)</b>												
25	4" Bulk Service			\$3.20	\$0			\$3.24	\$0			\$3.20	\$0
26	8" Bulk Service			\$3.20	\$0			\$3.24	\$0			\$3.20	\$0
27	Total Bulk Service Consumption	0			\$0	0	0		\$0	0	0		\$0
28	Total Bulk Service	0	0		\$0	0	0		\$0	0	0		\$0
29	Average Bulk Service Bill												
30													
31	<b>Private Fire Protection</b>												
32	1.5" Private Fire Line			n/a				n/a				n/a	
33	2" Private Fire Line			n/a				n/a				n/a	
34	4" Private Fire Line			\$239.25	\$0			\$239.25	\$0			\$239.25	\$0
35	6" Private Fire Line			\$478.48	\$0			\$478.48	\$0			\$478.48	\$0
36	8" Private Fire Line			\$861.24	\$0			\$861.24	\$0			\$861.24	\$0
37	10" Private Fire Line			\$1,387.58	\$0			\$1,387.58	\$0			\$1,387.58	\$0
38	12" Private Fire Line			\$2,057.64	\$0			\$2,057.64	\$0			\$2,057.64	\$0
39		0			\$0	0			\$0				\$0
40	Other Miscellaneous Revenues				\$57,499				\$36,963				\$4,107
41	Adjustment to reclass Miscellaneous Revenues												
42	Total Other Revenues				\$57,499				\$36,963				\$4,107
43	Adjusted Test Year/ Annualized / Proposed Revenues				\$3,175,885				\$2,116,973				\$230,631
44													
45	Total Per Books				3,198,841				2,040,175				224,192
46	Adjustments to miscellaneous revenues per B-3												
47	Adjustment to remove accrued revenues per B-3, B-4				(19,825)				(38,485)				8,843
48	Total Adjusted Books				\$3,179,016				\$2,001,690				\$233,035
49	Difference				(\$3,131)				\$115,282				(\$2,404)
50	Percentage				-0.10%				5.65%				-1.07%

Revenue Schedule at Test Year Rates - Proof of Revenue  
Company: Utilities, Inc. of Florida - Lake Utility Services  
Docket No.: 160101 - W5  
Test Year Ended: 12/31/2015  
Interim [ ] Final [x]  
Water [x] Sewer [ ]

Florida Public Service Commission  
Schedule E-2 (Revised)  
Page 4 of 8  
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.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Total Bills Jan. - Dec. 2015	Total Billable Gallons (in 000's) Jan. - Dec. 2015	Test Year Revenue Jan. - Dec. 2015	Present Rates Effective 06/24/16	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
1	<b>General Service - Base Charge</b>								
2	5/8" General Service	978		\$9,409	\$9.61	\$9,399	\$9.68	\$9,467	
3	3/4" General Service	0		\$0	\$0.00	\$0	\$14.52	\$0	
4	1" General Service	620		\$14,908	\$24.02	\$14,892	\$24.20	\$15,004	
5	1.5" General Service	386		\$18,516	\$48.05	\$18,547	\$48.42	\$18,690	
6	2" General Service	199		\$15,308	\$76.87	\$15,297	\$77.45	\$15,413	
7	3" General Service	12		\$1,845	\$153.75	\$1,845	\$154.92	\$1,859	
8	4" General Service	36		\$8,656	\$240.25	\$8,649	\$242.08	\$8,715	
9	6" General Service	0		\$0	\$480.47	\$0	\$484.12	\$0	
10	8" General Service	28		\$24,258	\$864.83	\$24,215	\$871.40	\$24,399	
11	10" General Service	12		\$16,724	\$1,393.36	\$16,720	\$1,403.95	\$16,847	
12	Total General Service Base Facility Charges	2,271		\$109,625		\$109,565		\$110,394	
13	<b>Consumption Charge (per 1,000 Gallons)</b>								
14	General Service		79,017	\$254,040	\$3.21	\$253,645	\$3.23	\$255,225	
15	Total General Service Consumption		79,017	\$254,040		\$253,645		\$255,225	
16	Total General Service	2,271	79,017	\$363,664		\$363,210		\$365,619	
17	Average General Service Bill			\$160.13		\$159.93		\$160.99	
18									
19	<b>Bulk Service - Base Charge</b>								
20	4" Bulk Service	0		\$0	\$240.25	\$0	\$242.08	\$0	
21	8" Bulk Service	0		\$0	\$864.83	\$0	\$871.40	\$0	
22	Total Bulk Service Base Facility Charges	0		\$0		\$0		\$0	
23									
24	<b>Consumption Charge (per 1,000 Gallons)</b>								
25	4" Bulk Service		0	\$0	\$3.21	\$0	\$3.23	\$0	
26	8" Bulk Service		0	\$0	\$3.21	\$0	\$3.23	\$0	
27	Total Bulk Service Consumption		0	\$0		\$0		\$0	
28	Total Bulk Service	0	0	\$0		\$0		\$0	
29	Average Bulk Service Bill			\$0.00		\$0.00		\$0.00	
30									
31	<b>Private Fire Protection</b>								
32	1.5" Private Fire Line	0		\$0	n/a	12	n/a	\$0	
33	2" Private Fire Line	0		\$0	n/a	12	n/a	\$0	
34	4" Private Fire Line	0		\$0	\$239.25	12	\$239.25	\$0	
35	6" Private Fire Line	0		\$0	\$478.48	12	\$478.48	\$0	
36	8" Private Fire Line	0		\$0	\$861.24	12	\$861.24	\$0	
37	10" Private Fire Line	0		\$0	\$1,387.58	12	\$1,387.58	\$0	
38	12" Private Fire Line	0		\$0	\$2,057.64	12	\$2,057.64	\$0	
39		0		\$0		\$0		\$0	
40	Other Miscellaneous Revenues			\$98,569		\$98,569		\$98,569	
41	Adjustment to reclass Miscellaneous Revenues			(36,335)		(36,335)		(36,335)	
42	Total Other Revenues			\$62,234		\$62,234		\$62,234	
43	Adjusted Test Year/ Annualized / Proposed Revenues			\$5,487,154		\$5,484,612		\$5,525,442	
44									
45	Total Per Books			\$5,463,208					
46	Adjustments to miscellaneous revenues per B-3			(36,320)					
47	Adjustment to remove accrued revenues per B-3, B-4			(49,467)					
48	Per Book Revenue, Net of Accrual			\$5,377,421			Required Revenues	5,526,342	
49	Difference			\$109,733			Difference	(\$900)	
50	Percentage			2.01%				-0.02%	



Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Water [ ] Sewer [x]

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line	(1) Class/Meter Size	(2) Total Bills 1/1-7/31	(3) Total Billable Gallons (in 000's) 1/1-7/31	(4) Test Year Rates Effective Dec 15, 2013	(5) Test Year Revenue 1/1-7/31	(6) Total Bills 8/1-12/16	(7) Total Billable Gallons (in 000's) 8/1-12/16	(8) Test Year Rates Effective Aug. 1, 2015	(9) Test Year Revenue 8/1-12/16	(10) Total Bills 12/17-12/31	(11) Total Billable Gallons (in 000's) 12/17-12/31	(12) Test Year Rates Effective Dec. 17, 2015	(13) Test Year Revenue 12/17-12/31
1	<b>Residential - Base Charge</b>												
2	5/8" Residential	22,525		\$23.25	\$523,706	14,722		\$23.45	\$345,231	1,664		\$23.19	\$38,588
3	3/4" Residential			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0
4	1" Residential			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0
5	1.5" Residential			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0
6	2" Residential			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0
7	3" Residential			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0
8	4" Residential			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0
9	6" Residential			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0
10	8" Residential			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0
11	10" Residential			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0
12	Residential Wholesale - Flat Meter (per unit)			n/a				n/a	\$0			n/a	\$0
13	Total Residential Service BFC	<u>22,525</u>			<u>\$523,706</u>	<u>14,722</u>			<u>\$345,231</u>	<u>1,664</u>			<u>\$38,588</u>
14	<b>Consumption Charge (per 1,000 Gallons)</b>												
15	Residential (Max 10k gallons)		139,353	\$4.23	\$589,464	89,584		\$4.27	\$382,524	9,954		\$4.22	\$42,005
16	Total Residential Service Billable Cons.		<u>139,353</u>		<u>\$589,464</u>	<u>89,584</u>			<u>\$382,524</u>	<u>9,954</u>			<u>\$42,005</u>
17	Total Residential Service	<u>22,525</u>	<u>139,353</u>		<u>\$1,113,170</u>	<u>14,722</u>	<u>89,584</u>		<u>\$727,755</u>	<u>1,664</u>	<u>9,954</u>		<u>\$80,593</u>
18	Average Residential Bill				<u>\$49.42</u>				<u>\$49.43</u>				<u>\$48.43</u>

Revenue Schedule at Test Year Rates - Proof of Revenue  
Company: Utilities, Inc. of Florida - Lake Utility Services  
Docket No.: 160101 - WS  
Test Year Ended: 12/31/2015  
Interim  Final   
Water  Sewer

Florida Public Service Commission  
Schedule E-2 (Revised)  
Page 6 of 8  
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.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Total Bills Jan. - Dec. 2015	Billable Gallons (in 000's) Jan. - Dec. 2015	Test Year Revenue Jan. - Dec. 2015	Present Rates Effective 06/24/16	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
1	<b>Residential - Base Charge</b>								
2	5/8" Residential	38,911	38,911	\$907,525	\$23.27	\$905,459	\$28.75	\$1,118,691	
3	3/4" Residential	0		\$0	\$23.27	\$0	\$28.75	\$0	
4	1" Residential	0		\$0	\$23.27	\$0	\$28.75	\$0	
5	1.5" Residential	0		\$0	\$23.27	\$0	\$28.75	\$0	
6	2" Residential	0		\$0	\$23.27	\$0	\$28.75	\$0	
7	3" Residential	0		\$0	\$23.27	\$0	\$28.75	\$0	
8	4" Residential	0		\$0	\$23.27	\$0	\$28.75	\$0	
9	6" Residential	0		\$0	\$23.27	\$0	\$28.75	\$0	
10	8" Residential	0		\$0	\$23.27	\$0	\$28.75	\$0	
11	10" Residential	0		\$0	\$23.27	\$0	\$28.75	\$0	
12	Residential Wholesale - Flat Meter (per unit)	0		\$0	n/a	\$0	n/a	\$0	
13	Total Residential Service BFC	<u>38,911</u>		<u>\$907,525</u>		<u>\$905,459</u>		<u>\$1,118,691</u>	
14	<b>Consumption Charge (per 1,000 Gallons)</b>								
15	Residential (Max 10k gallons)		238,891	\$1,013,993	\$4.23	\$1,010,509	\$5.23	\$1,249,400	
16	Total Residential Service Billable Consumption		<u>238,891</u>	<u>\$1,013,993</u>		<u>\$1,010,509</u>		<u>\$1,249,400</u>	
17	Total Residential Service	<u>38,911</u>	<u>238,891</u>	<u>\$1,921,518</u>		<u>\$1,915,968</u>		<u>\$2,368,091</u>	
18	Average Residential Bill			<u>\$49.38</u>		<u>\$49.24</u>		<u>\$60.86</u>	

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Water [ ] Sewer [x]

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	
		1/1-7/31	1/1-7/31	Dec 15, 2013	1/1-7/31	8/1-12/16	8/1-12/16	Aug. 1, 2015	8/1-12/16	12/17-12/31	12/17-12/31	Dec. 17, 2015	12/17-12/31	
1	<b>General Service - Base Charge</b>													
2	5/8" General Service	168		\$23.25	\$3,906	67		\$23.45	\$1,571	8		\$23.19	\$186	
3	3/4" General Service			\$0.00	\$0			\$0.00	\$0			\$0.00	\$0	
4	1" General Service	78		\$58.15	\$4,536	54		\$58.66	\$3,168	6		\$58.01	\$334	
5	1.5" General Service	14		\$116.29	\$1,628	8		\$117.30	\$938	2		\$116.00	\$232	
6	2" General Service	7		\$186.09	\$1,303	4		\$187.71	\$751	1		\$185.62	\$186	
7	3" General Service			\$372.16	\$0			\$375.40	\$0			\$371.23	\$0	
8	4" General Service			\$581.51	\$0			\$586.57	\$0			\$580.05	\$0	
9	6" General Service			\$1,163.04	\$0			\$1,173.16	\$0			\$1,160.12	\$0	
10	8" General Service	14		\$2,093.45	\$29,308	9		\$2,111.66	\$19,005	1		\$2,088.19	\$2,088	
11	10" General Service	7		\$3,372.81	\$23,610	4		\$3,402.15	\$13,609	1		\$3,364.34	\$3,364	
12	General Service Wholesale - Flat Meter (per unit)			n/a	\$0			n/a	\$0			n/a	\$0	
13	Total General Service Base Facility Charges	<u>288</u>			<u>\$64,290</u>	<u>146</u>			<u>\$39,042</u>	<u>19</u>			<u>\$6,389</u>	
14	<b>Consumption Charge (per 1,000 Gallons)</b>													
15	General Service		11,800	\$5.10	\$60,181	7,586		\$5.14	\$38,991	843		\$5.08	\$4,282	
16	Total General Service Consumption		<u>11,800</u>		<u>\$60,181</u>	<u>7,586</u>			<u>\$38,991</u>	<u>843</u>			<u>\$4,282</u>	
17	Total General Service	<u>288</u>	<u>11,800</u>		<u>\$124,472</u>	<u>146</u>	<u>7,586</u>		<u>\$78,033</u>	<u>19</u>	<u>843</u>		<u>\$10,671</u>	
18	Average General Service Bill				<u>\$432.19</u>				<u>\$534.47</u>				<u>\$569.12</u>	
19														
20	<b>Residential &amp; GS Reuse - Base Charge</b>													
21	All Meters	3,847		\$7.37	\$28,352	2,799		\$7.43	\$20,797	333		\$7.35	\$2,448	
22	Total Residential Reuse Service Base Facility Charges	<u>3,847</u>	<u>0</u>		<u>\$28,352</u>	<u>2,799</u>			<u>\$20,797</u>	<u>333</u>			<u>\$2,448</u>	
23														
24	<b>Consumption Charge (per 1,000 Gallons)</b>													
25	Consumption for all meter sizes		61,780	\$1.10	\$67,958	39,716		\$1.11	\$44,084	4,413		\$1.10	\$4,854	
26	Total Residential Reuse Service Consumption		<u>61,780</u>		<u>\$67,958</u>	<u>39,716</u>			<u>\$44,084</u>	<u>4,413</u>			<u>\$4,854</u>	
27														
28	Total Residential Reuse Service	<u>3,847</u>	<u>61,780</u>		<u>\$96,310</u>	<u>2,799</u>	<u>39,716</u>		<u>\$64,881</u>	<u>333</u>	<u>4,413</u>		<u>\$7,302</u>	
29														
30	Average Residential Reuse Service Bill				<u>\$25.04</u>				<u>\$23.18</u>				<u>\$21.93</u>	
31														
32	Other Miscellaneous Revenues				\$12,393				\$7,967				\$885	
33	Adjustment to reclass Miscellaneous Revenues								\$0				\$0	
34	Total Other Revenues				<u>\$12,393</u>				<u>\$7,967</u>				<u>\$885</u>	
35	Adjusted Test Year/ Annualized / Proposed Revenues				<u>\$1,346,344</u>				<u>\$878,636</u>				<u>\$99,451</u>	
36														
37	Total Per Books				\$1,346,623				\$873,039				\$100,435	
38	Adjustments to miscellaneous revenues per B-3													
39	Adjustment to remove accrued revenues per B-3, B-4													
40	<b>Total Adjusted Books</b>				<u>\$1,346,623</u>				<u>\$873,039</u>				<u>\$100,435</u>	
41	Difference				<u>(\$279)</u>				<u>\$5,597</u>				<u>(\$984)</u>	
42	Percentage				<u>-0.02%</u>				<u>0.64%</u>				<u>-0.98%</u>	

Revenue Schedule at Test Year Rates - Proof of Revenue  
Company: Utilities, Inc. of Florida - Lake Utility Services  
Docket No.: 160101 - WS  
Test Year Ended: 12/31/2015  
Interim [ ] Final [x]  
Water [ ] Sewer [x]

Florida Public Service Commission  
Schedule E-2 (Revised  
Page 8 of 8  
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.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Total Bills Jan. - Dec. 2015	Billable Gallons (in 000's) Jan. - Dec. 2015	Test Year Revenue Jan. - Dec. 2015	Present Rates Effective 06/24/16	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
1	<b>General Service - Base Charge</b>								
2	5/8" General Service	243		\$5,663	\$23.27	\$5,655	\$28.75	\$6,986	
3	3/4" General Service	0		\$0	\$0.00	\$0	\$43.13	\$0	
4	1" General Service	138		\$8,037	\$58.21	\$8,018	\$71.91	\$9,906	
5	1.5" General Service	24		\$2,798	\$116.40	\$2,794	\$143.79	\$3,451	
6	2" General Service	12		\$2,239	\$186.25	\$2,235	\$230.07	\$2,761	
7	3" General Service	0		\$0	\$372.50	\$0	\$460.15	\$0	
8	4" General Service	0		\$0	\$582.03	\$0	\$718.98	\$0	
9	6" General Service	0		\$0	\$1,164.08	\$0	\$1,437.99	\$0	
10	8" General Service	24		\$50,401	\$2,095.32	\$50,288	\$2,588.35	\$62,120	
11	10" General Service	12		\$40,583	\$3,373.83	\$40,486	\$4,167.69	\$50,012	
12	General Service Wholesale - Flat Meter (per unit)	0		\$0	n/a	\$0	n/a	\$0	
13	Total General Service Base Facility Charges	<u>453</u>		<u>\$109,721</u>		<u>\$109,475</u>		<u>\$135,236</u>	
14	<b>Consumption Charge (per 1,000 Gallons)</b>								
15	General Service		20,229	\$103,454	\$5.10	\$103,168	\$6.30	\$127,443	
16	Total General Service Consumption		<u>20,229</u>	<u>\$103,454</u>		<u>\$103,168</u>		<u>\$127,443</u>	
17	Total General Service	<u>453</u>	<u>20,229</u>	<u>\$213,176</u>		<u>\$212,643</u>		<u>\$262,679</u>	
18	Average General Service Bill			<u>\$470.85</u>		<u>\$469.67</u>		<u>\$580.19</u>	
19									
20	<b>Residential &amp; GS Reuse - Base Charge</b>								
21	All Meters	6,979		\$51,597	\$7.38	\$51,505	\$9.12	\$63,648	
22	Total Residential Reuse Service Base Facility Charges	<u>6,979</u>		<u>\$51,597</u>		<u>\$51,505</u>		<u>\$63,648</u>	
23									
24	<b>Consumption Charge (per 1,000 Gallons)</b>								
25	Consumption for all meter sizes		105,908	\$116,896	\$1.10	\$116,499	\$1.36	\$144,035	
26	Total Residential Reuse Service Consumption		<u>105,908</u>	<u>\$116,896</u>		<u>\$116,499</u>		<u>\$144,035</u>	
27									
28	Total Residential Reuse Service	<u>6,979</u>	<u>105,908</u>	<u>\$168,492</u>		<u>\$168,004</u>		<u>\$207,683</u>	
29									
30	Average Residential Reuse Service Bill			<u>\$24.14</u>		<u>\$24.07</u>		<u>\$29.76</u>	
31									
32	Other Miscellaneous Revenues			\$21,245		\$21,245		\$21,245	
33	Adjustment to reclass Miscellaneous Revenues			(12,171)		(12,171)		(12,171)	
34				<u>\$9,074</u>		<u>\$9,074</u>		<u>\$9,074</u>	
35	Adjusted Test Year/ Annualized / Proposed Revenues			<u>\$2,312,260</u>		<u>\$2,305,689</u>		<u>\$2,847,528</u>	
36									
37	Total Per Books			\$2,320,097					
38	Adjustments to miscellaneous revenues per B-3			(12,171)					
39	Adjustment to remove accrued revenues per B-3, B-4			(10,524)					
40	<b>Total Adjusted Books</b>			<u>\$2,297,402</u>			Required Revenues	2,848,232	
41	Difference			<u>\$14,858</u>			Difference	<u>(\$705)</u>	
42	Percentage			0.64%				-0.02%	

Rate Schedule - Water

Company: Utilities, Inc. of Florida - Lake Utility Services  
Docket No.: 160101 - WS  
Test Year Ended: 12/31/2015  
Water [ X ] or Sewer [ ]  
Interim [ ] Final [x]

Schedule: E-1  
Page 1 of 2  
Preparer: Jared Deason

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 Dec. 15, 2013	Test Year Rates Aug. 1, 2015	Test Year Rates Dec. 17, 2015	Present Rates June 24, 2016	Proposed Rates
1	<b>Residential and Multi-Residential</b>					
2	5/8" x 3/4"	\$9.58	\$9.69	\$9.57	\$9.61	\$9.72
3	3/4"	9.58	9.69	9.57	9.61	\$9.72
4	1"	23.94	24.22	23.92	24.02	\$24.29
5	1-1/2"	47.87	48.44	47.85	48.05	\$48.60
6	2"	76.59	77.50	76.55	76.87	\$77.75
7	3"	153.18	155.00	153.11	153.75	\$155.50
8	4"	239.35	242.20	239.25	240.25	\$242.99
9	6"	478.69	484.39	478.48	480.47	\$485.95
10	8"	861.62	871.87	861.24	864.83	\$874.69
11	10"	1,388.19	1,404.71	1,387.58	1,393.36	\$1,409.24
12	Gallonge Charge per 1,000 Gallons					
13	Residential (0-5,000 gallons)	\$2.35	\$2.38	\$2.35	\$2.36	\$2.39
14	Residential (5,001-10,000 gallons)	2.72	2.75	2.72	2.73	\$2.76
15	Residential (over 10,000 gallons)	4.06	4.11	4.06	4.08	\$4.13
16						
17	<b>General &amp; Bulk Service</b>					
18	5/8"	\$9.58	\$9.69	\$9.57	\$9.61	\$9.72
19	3/4"	9.58	9.69	9.57	9.61	\$9.72
20	1"	23.94	24.22	23.92	24.02	\$24.29
21	1-1/2"	47.87	48.44	47.85	48.05	\$48.60
22	2"	76.59	77.50	76.55	76.87	\$77.75
23	3"	153.18	155.00	153.11	153.75	\$155.50
24	4"	239.35	242.20	239.25	240.25	\$242.99
25	6"	478.69	484.39	478.48	480.47	\$485.95
26	8"	861.62	871.87	861.24	864.83	\$874.69
27	10"	1,388.19	1,404.71	1,387.58	1,393.36	\$1,409.24
28	Gallonge Charge per 1,000 Gallons	\$3.20	\$3.24	\$3.20	\$3.21	\$3.25
29						
30	<b>Private Fire Protection</b>					
31	1-1/2" Private Fire Line	n/a	n/a	n/a	n/a	n/a
32	2" Private Fire Line	n/a	n/a	n/a	n/a	n/a
33	4" Private Fire Line	\$1,210.00	\$1,210.00	\$1,210.00	\$1,210.00	\$1,210.00
34	6" Private Fire Line	2,420.00	2,420.00	2,420.00	2,420.00	2,420.00
35	8" Private Fire Line	3,872.00	3,872.00	3,872.00	3,872.00	3,872.00
36	10" Private Fire Line	5,565.00	5,565.00	5,565.00	5,565.00	5,565.00
37	12" Private Fire Line	10,405.00	10,405.00	10,405.00	10,405.00	10,405.00

Rate Schedule - Sewer

Company: Utilities, Inc. of Florida - Lake Utility Services  
Docket No.: 160101 - WS  
Test Year Ended: 12/31/2015  
Water [ ] or Sewer [X]  
Interim [ ] Final [x]

Schedule: E-1  
Page 2 of 2  
Preparer: Jared Deason

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 Dec. 15, 2013	Test Year Rates Aug. 1, 2015	Test Year Rates Dec. 17, 2015	Present Rates June 24, 2016	Proposed Rates
<b>1</b>	<b>Residential</b>					
2	5/8" x 3/4"	\$23.25	\$23.45	\$23.19	\$23.27	\$28.14
3	3/4"	23.25	23.45	23.19	23.27	\$28.14
4	1"	23.25	23.45	23.19	23.27	\$28.14
5	1-1/2"	23.25	23.45	23.19	23.27	\$28.14
6	2"	23.25	23.45	23.19	23.27	\$28.14
7	3"	23.25	23.45	23.19	23.27	\$28.14
8	4"	23.25	23.45	23.19	23.27	\$28.14
9	6"	23.25	23.45	23.19	23.27	\$28.14
10	8"	23.25	23.45	23.19	23.27	\$28.14
11	10"	23.25	23.45	23.19	23.27	\$28.14
12	Residential Wholesale (per unit)	n/a	n/a	n/a	n/a	n/a
13						
14	Residential (10,000 gallon Maximum)	\$4.23	\$4.27	\$4.22	\$4.23	\$5.11
15						
<b>16</b>	<b>General &amp; Bulk Service</b>					
17	5/8" x 3/4"	\$23.25	\$23.45	\$23.19	\$23.27	\$28.14
18	3/4"	23.25	23.45	23.19	23.27	\$28.14
19	1"	58.15	58.66	58.01	58.21	\$70.39
20	1-1/2"	116.29	117.30	116.00	116.40	\$140.75
21	2"	186.09	187.71	185.62	186.25	\$225.21
22	3"	372.16	375.40	371.23	372.50	\$450.43
23	4"	581.51	586.57	580.05	582.03	\$703.79
24	6"	1,163.04	1,173.16	1,160.12	1,164.08	\$1,407.61
25	8"	2,093.45	2,111.66	2,088.19	2,095.32	\$2,533.66
26	10"	3,372.81	3,402.15	3,364.34	3,373.83	\$4,079.64
27	General Service Wholesale (per unit)	n/a	n/a	n/a	n/a	n/a
28						
29	Gallonage Charge per 1,000 Gallons	\$5.10	\$5.14	\$5.08	\$5.10	\$6.17
30						
<b>31</b>	<b>Residential Reuse</b>					
32	Base Facility Charge	\$7.37	\$7.43	\$7.35	\$7.38	\$8.92
33	Gallonage Charge per 1,000 Gallons	\$1.10	\$1.11	\$1.10	\$1.10	\$1.33
34						
<b>35</b>	<b>General Service Reuse</b>					
36	Base Facility Charge	\$7.37	\$7.43	\$7.35	\$7.38	\$8.92
37	Gallonage Charge per 1,000 Gallons	\$1.10	\$1.11	\$1.10	\$1.10	\$1.33

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - W5

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Water [x] Sewer [ ]

Florida Public Service Commission

Schedule E-2

Page 1 of 8

Preparer: Jared Deason

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(3) Total Billable Gallons (in 000's)		(4) Test Year Rates Effective		(5) Test Year Revenue		(6) Total Bills		(7) Total Billable Gallons (in 000's)		(8) Test Year Rates Effective		(9) Test Year Revenue		(10) Total Bills		(11) Total Billable Gallons (in 000's)		(12) Test Year Rates Effective		(13) Test Year Revenue		
		1/1-7/31	1/1-7/31	Dec 15, 2013	1/1-7/31	8/1-12/16	8/1-12/16	Aug. 1, 2015	8/1-12/16	12/17-12/31	12/17-12/31	Dec. 17, 2015	12/17-12/31											
1	<b>Residential - Base Charge</b>																							
2	5/8" Residential	69,224		\$9.58	\$663,166	44,947		\$9.69	\$435,536	5,031		\$9.57	\$48,147											
3	3/4" Residential			\$9.58	\$0			\$9.69	\$0			\$9.57	\$0											
4	1" Residential	345		\$23.94	\$8,259	224		\$24.22	\$5,425	26		\$23.92	\$622											
5	1.5" Residential	21		\$47.87	\$1,005	14		\$48.44	\$678	1		\$47.85	\$48											
6	2" Residential	7		\$76.59	\$536	4		\$77.50	\$271	1		\$76.55	\$77											
7	3" Residential	-		\$153.18	\$0			\$155.00	\$0			\$153.11	\$0											
8	4" Residential	-		\$239.35	\$0			\$242.20	\$0			\$239.25	\$0											
9	6" Residential	-		\$478.69	\$0			\$484.39	\$0			\$478.48	\$0											
10	8" Residential	-		\$861.62	\$0	-		\$871.87	\$0	-		\$861.24	\$0											
11	10" Residential			\$1,388.19	\$0			\$1,404.71	\$0			\$1,387.58	\$0											
12	Total Residential Service Base Charge	<u>69,597</u>			<u>\$672,967</u>	<u>45,189</u>			<u>\$441,911</u>	<u>5,059</u>			<u>\$48,893</u>											
13	<b>Consumption Charge (per 1,000 Gallons)</b>																							
14	Residential (0-5,000 gallons)		287,831	\$2.35	\$676,402		185,034	\$2.38	\$440,381		20,559	\$2.35	\$48,314											
15	Residential (5,001-10,000 gallons)		159,418	\$2.72	\$433,617		102,483	\$2.75	\$281,828		11,387	\$2.72	\$30,973											
16	Residential (over 10,000 gallons)		<u>275,846</u>	<u>\$4.06</u>	<u>\$1,119,933</u>		<u>177,329</u>	<u>\$4.11</u>	<u>\$728,823</u>		<u>19,703</u>	<u>\$4.06</u>	<u>\$79,995</u>											
17	Total Residential Service Consumption		<u>723,094</u>		<u>\$2,229,952</u>		<u>464,846</u>		<u>\$1,451,032</u>		<u>51,650</u>		<u>\$159,282</u>											
18	Total Residential Service	<u>69,597</u>	<u>723,094</u>		<u>\$2,902,918</u>	<u>45,189</u>	<u>464,846</u>		<u>\$1,892,944</u>	<u>5,059</u>	<u>51,650</u>		<u>\$208,175</u>											
19	Average Residential Bill				<u>\$41.71</u>				<u>\$41.89</u>				<u>\$41.15</u>											
20																								
21	<b>Multi Residential - Base Charge</b>																							
22	5/8" Multi Residential	64		\$9.58	\$613			\$9.69	\$0			\$9.57	\$0											
23	3/4" Multi Residential			\$9.58	\$0			\$9.69	\$0			\$9.57	\$0											
24	1" Multi Residential			\$23.94	\$0			\$24.22	\$0			\$23.92	\$0											
25	1.5" Multi Residential			\$47.87	\$0			\$48.44	\$0			\$47.85	\$0											
26	2" Multi Residential			\$76.59	\$0			\$77.50	\$0			\$76.55	\$0											
27	3" Multi Residential			\$153.18	\$0			\$155.00	\$0			\$153.11	\$0											
28	4" Multi Residential			\$239.35	\$0			\$242.20	\$0			\$239.25	\$0											
29	6" Multi Residential			\$478.69	\$0			\$484.39	\$0			\$478.48	\$0											
30	8" Multi Residential			\$861.62	\$0	44	(s/b GS)	\$871.87	\$38,362	2	(s/b GS)	\$861.24	\$1,722											
31	10" Multi Residential			\$1,388.19	\$0			\$1,404.71	\$0			\$1,387.58	\$0											
32	Total Residential Service Base Charge	<u>64</u>			<u>\$613</u>	<u>44</u>			<u>\$38,362</u>	<u>2</u>			<u>\$1,722</u>											
33	<b>Consumption Charge (per 1,000 Gallons)</b>																							
34	M-Res (0-5,000 gallons)		267	\$2.35	\$627		199	\$2.38	\$473		22	\$2.35	\$52											
35	M-Res (5,001-10,000 gallons)		150	\$2.72	\$408		186	\$2.75	\$512		21	\$2.72	\$56											
36	M-Res (over 10,000 gallons)		<u>108</u>	<u>\$4.06</u>	<u>\$438</u>		<u>3,059</u>	<u>\$4.11</u>	<u>\$12,573</u>		<u>340</u>	<u>\$4.06</u>	<u>\$1,380</u>											
37	Total Multi Residential Service Consumption		<u>525</u>		<u>\$1,474</u>		<u>3,444</u>		<u>\$13,559</u>		<u>383</u>		<u>\$1,488</u>											
38	Total Multi Residential Service	<u>64</u>	<u>525</u>		<u>\$2,087</u>	<u>44</u>	<u>3,444</u>		<u>\$51,921</u>	<u>2</u>	<u>383</u>		<u>\$3,211</u>											
39	Average Multi Residential Bill				<u>\$32.61</u>				<u>\$1,180.02</u>				<u>\$1,605.36</u>											

Revenue Schedule at Test Year Rates - Proof of Revenue  
Company: Utilities, Inc. of Florida - Lake Utility Services  
Docket No.: 160101 - WS  
Test Year Ended: 12/31/2015  
Interim [ ] Final [x]  
Water [x] Sewer [ ]

Florida Public Service Commission  
Schedule E-2  
Page 2 of 8  
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.	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			
		2015	Jan. - Dec. 2015	Jan. - Dec. 2015	Jan. - Dec. 2015	06/24/16	Revenues	Rates	Revenues at Proposed Rates								
1	<b>Residential - Base Charge</b>																
2	5/8" Residential	119,202				\$1,146,849	\$9.61	\$1,145,531	\$9.72	\$1,158,643							
3	3/4" Residential	0				\$0	\$9.61	\$0	\$9.72	\$0							
4	1" Residential	595				\$14,307	\$24.02	\$14,292	\$24.29	\$14,453							
5	1.5" Residential	36				\$1,731	\$48.05	\$1,730	\$48.60	\$1,750							
6	2" Residential	12				\$884	\$76.87	\$884	\$77.75	\$894							
7	3" Residential	0				\$0	\$153.75	\$0	\$155.50	\$0							
8	4" Residential	0				\$0	\$240.25	\$0	\$242.99	\$0							
9	6" Residential	0				\$0	\$480.47	\$0	\$485.95	\$0							
10	8" Residential	0				\$0	\$864.83	\$0	\$874.69	\$0							
11	10" Residential	0				\$0	\$1,393.36	\$0	\$1,409.24	\$0							
12	Total Residential Service Base Charge	<u>119,845</u>				<u>\$1,163,771</u>		<u>\$1,162,437</u>		<u>\$1,175,740</u>							
13	<b>Consumption Charge (per 1,000 Gallons)</b>																
14	Residential (0-5,000 gallons)			493,424		\$1,165,097	\$2.36	\$1,164,481	\$2.39	\$1,179,283							
15	Residential (5,001-10,000 gallons)			273,288		\$746,418	\$2.73	\$746,076	\$2.76	\$754,275							
16	Residential (over 10,000 gallons)			472,878		\$1,928,751	\$4.08	\$1,929,342	\$4.13	\$1,952,986							
17	Total Residential Service Consumption			<u>1,239,590</u>		<u>\$3,840,266</u>		<u>\$3,839,899</u>		<u>\$3,886,544</u>							
18	Total Residential Service	<u>119,845</u>	<u>1,239,590</u>	<u>\$5,004,037</u>		<u>\$5,002,336</u>		<u>\$5,002,336</u>		<u>\$5,062,284</u>							
19	Average Residential Bill					<u>\$41.75</u>		<u>\$41.74</u>		<u>\$42.24</u>							
20																	
21	<b>Multi Residential - Base Charge</b>																
22	5/8" Multi Residential	64		64		\$613	\$9.61	\$615	\$9.72	\$622							
23	3/4" Multi Residential	0		0		\$0	\$9.61	\$0	\$9.72	\$0							
24	1" Multi Residential	0		0		\$0	\$24.02	\$0	\$24.29	\$0							
25	1.5" Multi Residential	0		0		\$0	\$48.05	\$0	\$48.60	\$0							
26	2" Multi Residential	0		0		\$0	\$76.87	\$0	\$77.75	\$0							
27	3" Multi Residential	0		0		\$0	\$153.75	\$0	\$155.50	\$0							
28	4" Multi Residential	0		0		\$0	\$240.25	\$0	\$242.99	\$0							
29	6" Multi Residential	0		0		\$0	\$480.47	\$0	\$485.95	\$0							
30	8" Multi Residential	46		46		\$40,085	\$864.83	\$39,782	\$874.69	\$40,236							
31	10" Multi Residential	0		0		\$0	\$1,393.36	\$0	\$1,409.24	\$0							
32	Total Residential Service Base Charge	<u>110</u>		<u>\$40,698</u>		<u>\$40,397</u>		<u>\$40,397</u>		<u>\$40,858</u>							
33	<b>Consumption Charge (per 1,000 Gallons)</b>																
34	M-Res (0-5,000 gallons)			488		\$1,153	\$2.36	\$1,152	\$2.39	\$1,166							
35	M-Res (5,001-10,000 gallons)			357		\$977	\$2.73	\$975	\$2.76	\$985							
36	M-Res (over 10,000 gallons)			3,507		\$14,391	\$4.08	\$14,309	\$4.13	\$14,484							
37	Total Multi Residential Service Consumption			<u>4,352</u>		<u>\$16,521</u>		<u>\$16,435</u>		<u>\$16,636</u>							
38	Total Multi Residential Service	<u>110</u>	<u>4,352</u>	<u>\$57,219</u>		<u>\$56,832</u>		<u>\$56,832</u>		<u>\$57,493</u>							
39	Average Multi Residential Bill					<u>\$520.17</u>		<u>\$516.66</u>		<u>\$522.67</u>							



Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Water [x] Sewer [ ]

Florida Public Service Commission

Schedule E-2

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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 1/1-7/31	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(14)	(15)	(16)	(17)
			Total Billable Gallons (in 000's) 1/1-7/31	Test Year Rates Effective Dec 15, 2013	Test Year Revenue 1/1-7/31	Total Bills 8/1-12/16	Total Billable Gallons (in 000's) 8/1-12/16	Test Year Rates Effective Aug. 1, 2015	Test Year Revenue 8/1-12/16	12/17-12/31	12/17-12/31	Dec. 17, 2015	12/17-12/31
1	<b>General Service - Base Charge</b>												
2	5/8" General Service	570		\$9.58	\$5,461	367		\$9.69	\$3,556	41		\$9.57	\$392
3	3/4" General Service			\$9.58	\$0			\$9.69	\$0			\$9.57	\$0
4	1" General Service	360		\$23.94	\$8,618	234		\$24.22	\$5,667	26		\$23.92	\$622
5	1.5" General Service	311		\$47.87	\$14,888	68		\$48.44	\$3,294	7		\$47.85	\$335
6	2" General Service	118		\$76.59	\$9,038	73		\$77.50	\$5,658	8		\$76.55	\$612
7	3" General Service	7		\$153.18	\$1,072	4		\$155.00	\$620	1		\$153.11	\$153
8	4" General Service	21		\$239.35	\$5,026	14		\$242.20	\$3,391	1		\$239.25	\$239
9	6" General Service			\$478.69	\$0			\$484.39	\$0			\$478.48	\$0
10	8" General Service	14		\$861.62	\$12,063	13		\$871.87	\$11,334	1		\$861.24	\$861
11	10" General Service	7		\$1,388.19	\$9,717	4		\$1,404.71	\$5,619	1		\$1,387.58	\$1,388
12	Total General Service Base Facility Charges	1,408			\$65,883	777			\$39,139	86			\$4,603
13	<b>Consumption Charge (per 1,000 Gallons)</b>												
14	General Service		46,093	\$3.20	\$147,498		29,631	\$3.24	\$96,006	3,292	3,292	\$3.20	\$10,536
15	Total General Service Consumption				\$147,498				\$96,006				\$10,536
16	Total General Service	1,408	46,093		\$213,381	777	29,631		\$135,145	86	3,292		\$15,138
17	Average General Service Bill				\$151.55				\$173.93				\$176.03
18													
19	<b>Bulk Service - Base Charge</b>												
20	4" Bulk Service			\$239.35	\$0			\$242.20	\$0			\$239.25	\$0
21	8" Bulk Service			\$861.62	\$0			\$871.87	\$0			\$861.24	\$0
22	Total Bulk Service Base Facility Charges	0			\$0	0			\$0	0			\$0
23													
24	<b>Consumption Charge (per 1,000 Gallons)</b>												
25	4" Bulk Service			\$3.20	\$0			\$3.24	\$0			\$3.20	\$0
26	8" Bulk Service			\$3.20	\$0			\$3.24	\$0			\$3.20	\$0
27	Total Bulk Service Consumption		0		\$0		0		\$0		0		\$0
28	Total Bulk Service	0	0		\$0	0	0		\$0	0	0		\$0
29	Average Bulk Service Bill												
30													
31	<b>Private Fire Protection</b>												
32	1.5" Private Fire Line			n/a				n/a				n/a	
33	2" Private Fire Line			n/a				n/a				n/a	
34	4" Private Fire Line			\$1,210.00	\$0			\$1,210.00	\$0			\$1,210.00	\$0
35	6" Private Fire Line			\$2,420.00	\$0			\$2,420.00	\$0			\$2,420.00	\$0
36	8" Private Fire Line			\$3,872.00	\$0			\$3,872.00	\$0			\$3,872.00	\$0
37	10" Private Fire Line			\$5,565.00	\$0			\$5,565.00	\$0			\$5,565.00	\$0
38	12" Private Fire Line			\$10,405.00	\$0			\$10,405.00	\$0			\$10,405.00	\$0
39		0			\$0	0			\$0				\$0
40	Other Miscellaneous Revenues				\$57,499				\$36,963				\$4,107
41	Adjustment to reclass Miscellaneous Revenues												
42	Total Other Revenues				\$57,499				\$36,963				\$4,107
43	Adjusted Test Year/ Annualized / Proposed Revenues				\$3,175,885				\$2,116,973				\$230,631
44													
45	Total Per Books				3,198,841				2,040,175				224,192
46	Adjustments to miscellaneous revenues per B-3												
47	Adjustment to remove accrued revenues per B-3, B-4				(19,825)				(38,485)				8,843
48	Total Adjusted Books				\$3,179,016				\$2,001,690				\$233,035
49	Difference				(\$3,131)				\$115,282				(\$2,404)
50	Percentage				-0.10%				5.65%				-1.07%

Revenue Schedule at Test Year Rates - Proof of Revenue  
Company: Utilities, Inc. of Florida - Lake Utility Services  
Docket No.: 160101 - W5  
Test Year Ended: 12/31/2015  
Interim [ ] Final [x]  
Water [x] Sewer [ ]

Florida Public Service Commission  
Schedule E-2  
Page 4 of 8  
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.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Total Bills Jan. - Dec. 2015	Total Billable Gallons (in 000's) Jan. - Dec. 2015	Test Year Revenue Jan. - Dec. 2015	Present Rates Effective 06/24/16	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
1	<b>General Service - Base Charge</b>								
2	5/8" General Service	978		\$9,409	\$9.61	\$9,399	\$9.72	\$9,506	
3	3/4" General Service	0		\$0	\$9.61	\$0	\$9.72	\$0	
4	1" General Service	620		\$14,908	\$24.02	\$14,892	\$24.29	\$15,060	
5	1.5" General Service	386		\$18,516	\$48.05	\$18,547	\$48.60	\$18,760	
6	2" General Service	199		\$15,308	\$76.87	\$15,297	\$77.75	\$15,472	
7	3" General Service	12		\$1,845	\$153.75	\$1,845	\$155.50	\$1,866	
8	4" General Service	36		\$8,656	\$240.25	\$8,649	\$242.99	\$8,748	
9	6" General Service	0		\$0	\$480.47	\$0	\$485.95	\$0	
10	8" General Service	28		\$24,258	\$864.83	\$24,215	\$874.69	\$24,491	
11	10" General Service	12		\$16,724	\$1,393.36	\$16,720	\$1,409.24	\$16,911	
12	Total General Service Base Facility Charges	2,271		\$109,625		\$109,565		\$110,814	
13	<b>Consumption Charge (per 1,000 Gallons)</b>								
14	General Service		79,017	\$254,040	\$3.21	\$253,645	\$3.25	\$256,805	
15	Total General Service Consumption		79,017	\$254,040		\$253,645		\$256,805	
16	Total General Service	2,271	79,017	\$363,664		\$363,210		\$367,619	
17	Average General Service Bill			\$160.13		\$159.93		\$161.88	
18									
19	<b>Bulk Service - Base Charge</b>								
20	4" Bulk Service	0		\$0	\$240.25	\$0	\$242.99	\$0	
21	8" Bulk Service	0		\$0	\$864.83	\$0	\$874.69	\$0	
22	Total Bulk Service Base Facility Charges	0		\$0		\$0		\$0	
23									
24	<b>Consumption Charge (per 1,000 Gallons)</b>								
25	4" Bulk Service		0	\$0	\$3.21	\$0	\$3.25	\$0	
26	8" Bulk Service		0	\$0	\$3.21	\$0	\$3.25	\$0	
27	Total Bulk Service Consumption		0	\$0		\$0		\$0	
28	Total Bulk Service	0	0	\$0		\$0		\$0	
29	Average Bulk Service Bill			\$0.00		\$0.00		\$0.00	
30									
31	<b>Private Fire Protection</b>								
32	1.5" Private Fire Line	0		\$0	n/a 12		n/a		
33	2" Private Fire Line	0		\$0	n/a 12		n/a		
34	4" Private Fire Line	0		\$0	\$1,210.00 12	\$0	\$1,210.00	\$0	
35	6" Private Fire Line	0		\$0	\$2,420.00 12	\$0	\$2,420.00	\$0	
36	8" Private Fire Line	0		\$0	\$3,872.00 12	\$0	\$3,872.00	\$0	
37	10" Private Fire Line	0		\$0	\$5,565.00 12	\$0	\$5,565.00	\$0	
38	12" Private Fire Line	0		\$0	\$10,405.00 12	\$0	\$10,405.00	\$0	
39		0		\$0		\$0		\$0	
40	Other Miscellaneous Revenues			\$98,569		\$98,569		\$98,569	
41	Adjustment to reclass Miscellaneous Revenues			(36,335)		(36,335)		(36,335)	
42	Total Other Revenues			\$62,234		\$62,234		\$62,234	
43	Adjusted Test Year/ Annualized / Proposed Revenues			\$5,487,154		\$5,484,612		\$5,549,630	
44									
45	Total Per Books			\$5,463,208					
46	Adjustments to miscellaneous revenues per B-3			(36,320)					
47	Adjustment to remove accrued revenues per B-3, B-4			(49,467)					
48	Per Book Revenue, Net of Accrual			\$5,377,421			Required Revenues	5,547,389	
49	Difference			\$109,733			Difference	\$2,241	
50	Percentage			2.01%				0.04%	

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Water [ ] Sewer [x]

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line	(1) Class/Meter Size	(2) Total Bills 1/1-7/31	(3) Total Billable Gallons (in 000's) 1/1-7/31	(4) Test Year Rates Effective Dec 15, 2013	(5) Test Year Revenue 1/1-7/31	(6) Total Bills 8/1-12/16	(7) Total Billable Gallons (in 000's) 8/1-12/16	(8) Test Year Rates Effective Aug. 1, 2015	(9) Test Year Revenue 8/1-12/16	(10) Total Bills 12/17-12/31	(11) Total Billable Gallons (in 000's) 12/17-12/31	(12) Test Year Rates Effective Dec. 17, 2015	(13) Test Year Revenue 12/17-12/31
1	<b>Residential - Base Charge</b>												
2	5/8" Residential	22,525		\$23.25	\$523,706	14,722		\$23.45	\$345,231	1,664		\$23.19	\$38,588
3	3/4" Residential			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0
4	1" Residential			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0
5	1.5" Residential			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0
6	2" Residential			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0
7	3" Residential			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0
8	4" Residential			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0
9	6" Residential			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0
10	8" Residential			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0
11	10" Residential			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0
12	Residential Wholesale - Flat Meter (per unit)			n/a				n/a	\$0			n/a	\$0
13	Total Residential Service BFC	<u>22,525</u>			<u>\$523,706</u>	<u>14,722</u>			<u>\$345,231</u>	<u>1,664</u>			<u>\$38,588</u>
14	<b>Consumption Charge (per 1,000 Gallons)</b>												
15	Residential (Max 10k gallons)		139,353	\$4.23	\$589,464	89,584		\$4.27	\$382,524	9,954		\$4.22	\$42,005
16	Total Residential Service Billable Cons.		<u>139,353</u>		<u>\$589,464</u>	<u>89,584</u>			<u>\$382,524</u>	<u>9,954</u>			<u>\$42,005</u>
17	Total Residential Service	<u>22,525</u>	<u>139,353</u>		<u>\$1,113,170</u>	<u>14,722</u>	<u>89,584</u>		<u>\$727,755</u>	<u>1,664</u>	<u>9,954</u>		<u>\$80,593</u>
18	Average Residential Bill				<u>\$49.42</u>				<u>\$49.43</u>				<u>\$48.43</u>

Revenue Schedule at Test Year Rates - Proof of Revenue  
Company: Utilities, Inc. of Florida - Lake Utility Services  
Docket No.: 160101 - WS  
Test Year Ended: 12/31/2015  
Interim  Final   
Water  Sewer

Florida Public Service Commission  
Schedule E-2  
Page 6 of 8  
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.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Total Bills Jan. - Dec. 2015	Billable Gallons (in 000's) Jan. - Dec. 2015	Test Year Revenue Jan. - Dec. 2015	Present Rates Effective 06/24/16	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
1	<b>Residential - Base Charge</b>								
2	5/8" Residential	38,911	38,911	\$907,525	\$23.27	\$905,459	\$28.14	\$1,094,956	
3	3/4" Residential	0		\$0	\$23.27	\$0	\$28.14	\$0	
4	1" Residential	0		\$0	\$23.27	\$0	\$28.14	\$0	
5	1.5" Residential	0		\$0	\$23.27	\$0	\$28.14	\$0	
6	2" Residential	0		\$0	\$23.27	\$0	\$28.14	\$0	
7	3" Residential	0		\$0	\$23.27	\$0	\$28.14	\$0	
8	4" Residential	0		\$0	\$23.27	\$0	\$28.14	\$0	
9	6" Residential	0		\$0	\$23.27	\$0	\$28.14	\$0	
10	8" Residential	0		\$0	\$23.27	\$0	\$28.14	\$0	
11	10" Residential	0		\$0	\$23.27	\$0	\$28.14	\$0	
12	Residential Wholesale - Flat Meter (per unit)	0		\$0	n/a	\$0	n/a	\$0	
13	Total Residential Service BFC	<u>38,911</u>		<u>\$907,525</u>		<u>\$905,459</u>		<u>\$1,094,956</u>	
14	<b>Consumption Charge (per 1,000 Gallons)</b>								
15	Residential (Max 10k gallons)		238,891	\$1,013,993	\$4.23	\$1,010,509	\$5.11	\$1,220,733	
16	Total Residential Service Billable Consumption		<u>238,891</u>	<u>\$1,013,993</u>		<u>\$1,010,509</u>		<u>\$1,220,733</u>	
17	Total Residential Service	<u>38,911</u>	<u>238,891</u>	<u>\$1,921,518</u>		<u>\$1,915,968</u>		<u>\$2,315,689</u>	
18	Average Residential Bill			<u>\$49.38</u>		<u>\$49.24</u>		<u>\$59.51</u>	

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Water [ ] Sewer [x]

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	
		1/1-7/31	1/1-7/31	Dec 15, 2013	1/1-7/31	8/1-12/16	8/1-12/16	Aug. 1, 2015	8/1-12/16	12/17-12/31	12/17-12/31	Dec. 17, 2015	12/17-12/31	
1	<b>General Service - Base Charge</b>													
2	5/8" General Service	168		\$23.25	\$3,906	67		\$23.45	\$1,571	8		\$23.19	\$186	
3	3/4" General Service			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0	
4	1" General Service	78		\$58.15	\$4,536	54		\$58.66	\$3,168	6		\$58.01	\$334	
5	1.5" General Service	14		\$116.29	\$1,628	8		\$117.30	\$938	2		\$116.00	\$232	
6	2" General Service	7		\$186.09	\$1,303	4		\$187.71	\$751	1		\$185.62	\$186	
7	3" General Service			\$372.16	\$0			\$375.40	\$0			\$371.23	\$0	
8	4" General Service			\$581.51	\$0			\$586.57	\$0			\$580.05	\$0	
9	6" General Service			\$1,163.04	\$0			\$1,173.16	\$0			\$1,160.12	\$0	
10	8" General Service	14		\$2,093.45	\$29,308	9		\$2,111.66	\$19,005	1		\$2,088.19	\$2,088	
11	10" General Service	7		\$3,372.81	\$23,610	4		\$3,402.15	\$13,609	1		\$3,364.34	\$3,364	
12	General Service Wholesale - Flat Meter (per unit)			n/a	\$0			n/a	\$0			n/a	\$0	
13	Total General Service Base Facility Charges	<u>288</u>			<u>\$64,290</u>	<u>146</u>			<u>\$39,042</u>	<u>19</u>			<u>\$6,389</u>	
14	<b>Consumption Charge (per 1,000 Gallons)</b>													
15	General Service		11,800	\$5.10	\$60,181	7,586		\$5.14	\$38,991	843		\$5.08	\$4,282	
16	Total General Service Consumption		<u>11,800</u>		<u>\$60,181</u>	<u>7,586</u>			<u>\$38,991</u>	<u>843</u>			<u>\$4,282</u>	
17	Total General Service	<u>288</u>	<u>11,800</u>		<u>\$124,472</u>	<u>146</u>	<u>7,586</u>		<u>\$78,033</u>	<u>19</u>	<u>843</u>		<u>\$10,671</u>	
18	Average General Service Bill				<u>\$432.19</u>				<u>\$534.47</u>				<u>\$569.12</u>	
19														
20	<b>Residential &amp; GS Reuse - Base Charge</b>													
21	All Meters	3,847		\$7.37	\$28,352	2,799		\$7.43	\$20,797	333		\$7.35	\$2,448	
22	Total Residential Reuse Service Base Facility Charges	<u>3,847</u>	<u>0</u>		<u>\$28,352</u>	<u>2,799</u>			<u>\$20,797</u>	<u>333</u>			<u>\$2,448</u>	
23														
24	<b>Consumption Charge (per 1,000 Gallons)</b>													
25	Consumption for all meter sizes		61,780	\$1.10	\$67,958	39,716		\$1.11	\$44,084	4,413		\$1.10	\$4,854	
26	Total Residential Reuse Service Consumption		<u>61,780</u>		<u>\$67,958</u>	<u>39,716</u>			<u>\$44,084</u>	<u>4,413</u>			<u>\$4,854</u>	
27														
28	Total Residential Reuse Service	<u>3,847</u>	<u>61,780</u>		<u>\$96,310</u>	<u>2,799</u>	<u>39,716</u>		<u>\$64,881</u>	<u>333</u>	<u>4,413</u>		<u>\$7,302</u>	
29														
30	Average Residential Reuse Service Bill				<u>\$25.04</u>				<u>\$23.18</u>				<u>\$21.93</u>	
31														
32	Other Miscellaneous Revenues				\$12,393				\$7,967				\$885	
33	Adjustment to reclass Miscellaneous Revenues								\$0				\$0	
34	Total Other Revenues				<u>\$12,393</u>				<u>\$7,967</u>				<u>\$885</u>	
35	Adjusted Test Year/ Annualized / Proposed Revenues				<u>\$1,346,344</u>				<u>\$878,636</u>				<u>\$99,451</u>	
36														
37	Total Per Books				\$1,346,623				\$873,039				\$100,435	
38	Adjustments to miscellaneous revenues per B-3													
39	Adjustment to remove accrued revenues per B-3, B-4													
40	<b>Total Adjusted Books</b>				<u>\$1,346,623</u>				<u>\$873,039</u>				<u>\$100,435</u>	
41	Difference				<u>(\$279)</u>				<u>\$5,597</u>				<u>(\$984)</u>	
42	Percentage				<u>-0.02%</u>				<u>0.64%</u>				<u>-0.98%</u>	

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services

Schedule E-2

Docket No.: 160101 - WS

Page 8 of 8

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Interim  Final

Water  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 Jan. - Dec. 2015	Billable Gallons (in 000's) Jan. - Dec. 2015	Test Year Revenue Jan. - Dec. 2015	Present Rates Effective 06/24/16	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
1	<b>General Service - Base Charge</b>								
2	5/8" General Service	243		\$5,663	\$23.27	\$5,655	\$28.14	\$6,838	
3	3/4" General Service	0		\$0	\$23.27	\$0	\$28.14	\$0	
4	1" General Service	138		\$8,037	\$58.21	\$8,018	\$70.39	\$9,696	
5	1.5" General Service	24		\$2,798	\$116.40	\$2,794	\$140.75	\$3,378	
6	2" General Service	12		\$2,239	\$186.25	\$2,235	\$225.21	\$2,703	
7	3" General Service	0		\$0	\$372.50	\$0	\$450.43	\$0	
8	4" General Service	0		\$0	\$582.03	\$0	\$703.79	\$0	
9	6" General Service	0		\$0	\$1,164.08	\$0	\$1,407.61	\$0	
10	8" General Service	24		\$50,401	\$2,095.32	\$50,288	\$2,533.66	\$60,808	
11	10" General Service	12		\$40,583	\$3,373.83	\$40,486	\$4,079.64	\$48,956	
12	General Service Wholesale - Flat Meter (per unit)	0		\$0	n/a	\$0	n/a	\$0	
13	Total General Service Base Facility Charges	<u>453</u>		<u>\$109,721</u>		<u>\$109,475</u>		<u>\$132,378</u>	
14	<b>Consumption Charge (per 1,000 Gallons)</b>								
15	General Service		20,229	\$103,454	\$5.10	\$103,168	\$6.17	\$124,813	
16	Total General Service Consumption		<u>20,229</u>	<u>\$103,454</u>		<u>\$103,168</u>		<u>\$124,813</u>	
17	Total General Service	<u>453</u>	<u>20,229</u>	<u>\$213,176</u>		<u>\$212,643</u>		<u>\$257,191</u>	
18	Average General Service Bill			<u>\$470.85</u>		<u>\$469.67</u>		<u>\$568.06</u>	
19									
20	<b>Residential &amp; GS Reuse - Base Charge</b>								
21	All Meters	6,979		\$51,597	\$7.38	\$51,505	\$8.92	\$62,253	
22	Total Residential Reuse Service Base Facility Charges	<u>6,979</u>		<u>\$51,597</u>		<u>\$51,505</u>		<u>\$62,253</u>	
23									
24	<b>Consumption Charge (per 1,000 Gallons)</b>								
25	Consumption for all meter sizes		105,908	\$116,896	\$1.10	\$116,499	\$1.33	\$140,858	
26	Total Residential Reuse Service Consumption		<u>105,908</u>	<u>\$116,896</u>		<u>\$116,499</u>		<u>\$140,858</u>	
27									
28	Total Residential Reuse Service	<u>6,979</u>	<u>105,908</u>	<u>\$168,492</u>		<u>\$168,004</u>		<u>\$203,110</u>	
29									
30	Average Residential Reuse Service Bill			<u>\$24.14</u>		<u>\$24.07</u>		<u>\$29.10</u>	
31									
32	Other Miscellaneous Revenues			\$21,245		\$21,245		\$21,245	
33	Adjustment to reclass Miscellaneous Revenues			<u>(12,171)</u>		<u>(12,171)</u>		<u>(12,171)</u>	
34				<u>\$9,074</u>		<u>\$9,074</u>		<u>\$9,074</u>	
35	Adjusted Test Year/ Annualized / Proposed Revenues			<u>\$2,312,260</u>		<u>\$2,305,689</u>		<u>\$2,785,064</u>	
36									
37	Total Per Books			\$2,320,097					
38	Adjustments to miscellaneous revenues per B-3			<u>(12,171)</u>					
39	Adjustment to remove accrued revenues per B-3, B-4			<u>(10,524)</u>					
40	<b>Total Adjusted Books</b>			<u>\$2,297,402</u>			Required Revenues	2,788,114	
41	Difference			<u>\$14,858</u>			Difference	<u>(\$3,050)</u>	
42	Percentage			0.64%				-0.11%	

## Customer Monthly Billing Schedule

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Water [x] or Sewer [x]

Explanation: Provide a schedule of monthly customers billed or served by class.

Florida Public Service Commission

Schedule E-3

Page 1 of 1

Preparer: Jared Deason

WATER	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month/Year	Residential	Multi-Residential	General Service	Private Fire Protection	Other	Total
1	January	9,824	9	163	-	-	9,996
2	February	9,881	9	157	-	-	10,047
3	March	9,901	9	169	-	-	10,079
4	April	9,963	9	167	-	-	10,139
5	May	9,962	10	398	-	-	10,370
6	June	10,031	9	172	-	-	10,212
7	July	10,035	9	175	-	-	10,219
8	August	10,036	-	173	-	-	10,209
9	September	10,042	34	177	-	-	10,253
10	October	10,052	4	173	-	-	10,229
11	November	10,000	4	171	-	-	10,175
12	December	10,118	4	176	-	-	10,298
13							
14	Total	119,845	110	2,271	-	-	122,226

WASTEWATER	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month/Year	Residential	Multi-Residential	General Service	Reuse Residential	Reuse General Service	Total
1	January	3,165		41	485	1	3,692
2	February	3,191		41	521	1	3,754
3	March	3,202		41	524	4	3,771
4	April	3,229		41	554	4	3,828
5	May	3,229		42	562	4	3,837
6	June	3,253		41	584	4	3,882
7	July	3,256		41	595	4	3,896
8	August	3,264		33	601	5	3,903
9	September	3,281		33	607	5	3,926
10	October	3,284		33	620	5	3,942
11	November	3,230		32	620	4	3,886
12	December	3,327		34	659	6	4,026
13							
14	Total	38,911	-	453	6,932	47	46,343

Miscellaneous Service Charges

Company: Utilities, Inc. of Florida - Lake Utility Services

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	\$ 42.00	\$ 36.71	\$ 45.03
2	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
3	Violation Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
4	Premises Visit Fee (in lieu of disconnection)	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
5	Premises Visit Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
6	Late Payment Charge	\$ 5.25	N/A	\$ 8.84	N/A
7	NSF	*	N/A	*	N/A
8	* Pursuant to Florida Statute 68.065				



**Miscellaneous Service Charges**

**Company: Utilities, Inc. of Florida - Lake Utility Services**  
**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	\$ 42.00	\$ 36.71	\$ 45.03
2	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
3	Violation Reconnection Fee	Actual Cost	Actual Cost	Actual Cost	Actual Cost
4	Premises Visit Fee (in lieu of disconnection)	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
5	Premises Visit Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
6	Late Payment Charge	\$ 5.25	N/A	\$ 8.84	N/A
7	NSF	*	N/A	*	N/A
8	* Pursuant to Florida Statute 68.065				

**Miscellaneous Service Charge Revenues**

**Company: Utilities, Inc. of Florida - Lake Utility Services**  
**Docket No.: 160101 - WS**  
**Test Year Ended: 12/31/2015**  
**Interim [ ] Final [x]**  
**Historical [x] Projected [ ]**  
**Water [X ] Sewer [ ]**

**Schedule E-5**  
**Page 1 of 2**

**Preparer: Jared Deason**

**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	\$ 35,833	\$ 22,596	\$ -	\$ -	\$ 40,140	\$ 98,569
2						
3	Other Charges as follows:					
4					36,320	
5					2,735	
6					170	
7					900	
8					15	
9					<u>40,140</u>	
10						
11	(a) Actual Cost is equal to the total cost incurred for services.					

**Miscellaneous Service Charge Revenues****Company: Utilities, Inc. of Florida - Lake Utility Services****Docket No.: 160101 - WS****Test Year Ended: 12/31/2015****Interim [ ] Final [x]****Historical [x] Projected [ ]****Water [ ] Sewer [ X ]****Schedule E-5****Page 2 of 2****Preparer: Jared Deason**

**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	\$ 8,956	\$ 42	\$ -	\$ -	\$ 12,246	\$ 21,244
2						
3	Other Charges as follows:					
4					12,171	
5					75	
6					-	
7						
8					<u>12,246</u>	
9						
10	(a) Actual Cost is equal to the total cost incurred for services.					

## Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services

Schedule E-6

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

	(1)	(2)	(3)	(4)
Line No.	Size	Make	Type	Quantity
1	5.25	American Darling	B 84 B5	89
2	6.00	American Darling	B 84 B5	1
3	5.25	American Darling	B-84-B	240
4	6.00	American Darling	B-84-B	10
5	5.25	Clow	Medallion	29
6	5.25	Kennedy	K-10	4
7	5.25	Kennedy	K-81-A	1
8	5.25	MH	454310	1
9	4.50	Mueller	Super Centurion	2
10	5.25	Mueller	Super Centurion	207
11	5.25	US Pipe	Metropolitan	6
12				
13				
				590

**Private Fire Protection Service**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Lake Utility Services**

**Schedule E-7**

**Docket No.: 160101 - WS**

**Page 1 of 1**

**Test Year Ended: 12/31/2015**

**Preparer: Jared Deason**

**Interim [ ] Final [x]**

**Historical [x] Projected [ ]**

**Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.**

<b>Line No.</b>	<b>(1) Size</b>	<b>(2) Type</b>	<b>(3) Quantity</b>
1			
2			
3			
4			
5			
6			
7			
8			
9			
10		Total	-

**Contracts and Agreements Schedule****Florida Public Service Commission****Company: Utilities, Inc. of Florida - Lake Utility Services****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		This Utility does not have any agreements or contracts that have rates or conditions that differ from those on the approved tariffs, therefore this schedule is not applicable.
2		

## Tax or Franchise Fee Schedule

Company: Utilities, Inc. of Florida - Lake Utility Services

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	This Utility does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not applicable.				
2					

**Service Availability Charges Schedule**

**Company: Utilities, Inc. of Florida - Lake Utility Services**

**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.	Type Charge	(1)	(2)	(3)	(4)	(5)
		Present Charges	Water Present Charges	Proposed Charges	Sewer Present Charges	Proposed Charges
1						
2	This Utility is not proposing a change to its present service availability charges; therefore this schedule is not applicable.					



**Guaranteed Revenues Received**

**Company: Utilities, Inc. of Florida - Lake Utility Services**

**Docket No.: 160101 - WS**

**Test Year Ended: 12/31/2015**

**Water  or Sewer**

**Historic  or Projected**

**Schedule: E-11**

**Page 1 of 1**

**Preparer: Jared Deason**

**Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.**

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
----------	------------------------------	--------------------	---------------------------	--------------	--------------

1 This Utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.

**Class A Utility Cost of Service Study**

**Company: Utilities, Inc. of Florida - Lake Utility Services**

**Docket No.: 160101 - WS**

**Test Year Ended: 12/31/2015**

**Water [X] or Sewer [X]**

**Schedule: E-12**

**Page 1 of 1**

**Preparer: Jared Deason**

**Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity**

---

**Line No**

- 1 This Utility does not have any industrial customers whose utilization exceeds an average of 350,000 GPD; therefore this
- 2 schedule is not applicable

**Projected Test Year Revenue Calculation**

**Florida Public Service Commission**

Company: Utilities, Inc. of Florida - Lake Utility Services  
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		Historical	Proj.	Proj. Test	Test Year	Proj.	Project. TY	Present	Projected	Proposed	Proj. Rev.
No.	Class/Meter Size	Year Bills	Factor	Year Bills	Consumption	Factor	Consumption	Rates	TY Revenue	Rates	Requirement
					(000)		(000)				

1 This Utility is not utilizing a projected test year; therefore this schedule is not applicable.

**Billing Analysis Schedules**

**Company: Utilities, Inc. of Florida - Lake Utility Services**  
**Docket No.: 160101 - WS**  
**Test Year Ended: 12/31/2015**  
**Water [x] or Sewer [x]**

**Schedule: E-14**  
**Page 1 of 1**  
**Preparer: Jared Deason**

**Customer Class:**

**Meter Size: all**

**Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Gallons			Consolidated	
Line No.	Consumption Level	Number of Bills	Cumulative Bills	Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Factor [(1)x(6)]+(5)	Percentage of Total

The billing analysis is contained in Volume II

**CLASS A and B  
WATER AND/OR WASTEWATER UTILITIES**

**FINANCIAL, RATE  
AND ENGINEERING  
MINIMUM FILING  
REQUIREMENTS**

OF

**Utilities, Inc. of Florida - Mid County**

**Docket No.: 160101-WS**

**VOLUME I**



**FOR THE**

**Test Year Ended: December 31, 2015**

**CLASS A AND B WATER AND/OR SEWER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS**

**INDEX**

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A-2	1	Schedule of Rate Base - Sewer
A-3	2-3	Adjustments to Rate Base - Final
A-4	4	Annual Plant Additions and Balances
A-5	-	Water Plant in Service by Primary Account
A-6	5-6	Sewer Plant in Service by Primary Account
A-7	7	Summary of Non-Used & Useful Plant
A-8	8	Annual Accumulated Depreciation Additions and Balances
A-9	-	Water Accumulated Depreciation by Primary Account
A-10	9-10	Sewer Accumulated Depreciation by Primary Account
A-11	11	Annual CIAC Additions and Balances
A-12	12-13	CIAC by Classification
A-13	14	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	15-16	Accumulated Amortization of CIAC by Classification
A-15	17	Schedule of AFUDC Rates Used
A-16	18	Annual Advances for Construction Additions and Balances
A-17	19	Calculation of Working Capital Allowance
A-18	20-21	Comparative Balance Sheet - Assets
A-19	22-23	Comparative Balance Sheet - Liabilities & Owners' Equity
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B-1	-	Schedule of Water Operating Statement - Final
B-2	24	Schedule of Sewer Operating Statement - Final
B-3	25-26	Adjustments to Operating Income - Final
B-4	27	Test Year Operating Revenues
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B-7	-	Comparative Operation and Maintenance Expenses - Water
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B-10	31	Analysis of Rate Case Expense
B-11	32	Analysis of Major Maintenance Projects - Water and Sewer
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B-13	-	Depreciation Expense - Water
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B-15	47	Schedule of Taxes Other than Income
<b><u>INCOME TAX</u></b>		
C-1	48	Reconciliation of Total Income Tax Provision - Final
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C-4	51	Book/Tax Differences - Permanent
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C-7	56	Investment Tax Credits
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**CLASS A AND B WATER AND/OR SEWER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS**

**INDEX**

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D-3	62	Preferred Stock Outstanding
D-4	63	Short-Term Debt
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D-6	65	Variable Rate Long-Term Debt
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Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: A-2  
Preparer: Frank Seidman

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 8,181,294	\$ 1,308,809 (A)	\$ 9,490,103	A-3, A-6
2					
3	Utility Land & Land Rights	19,567	- (A)	19,567	A-3, A-6
4					
5	Less: Non-Used & Useful Plant	-	- (B)	-	A-7
6					
7	Construction Work in Progress	181,658	(181,658) (C)	-	A-3
8					
9	Less: Accumulated Depreciation	(4,046,684)	789,104 (D)	(3,257,580)	A-3, A-10
10					
11	Less: CIAC	(3,144,687)	(E)	(3,144,687)	A-3, A-12
12					
13	Accumulated Amortization of CIAC	2,359,047	(E)	2,359,047	A-3, A-14
14					
15	Acquisition Adjustments		(F)		-
16					
17	Accum. Amort. of Acq. Adjustments		(F)		-
18					
19	Working Capital Allowance		184,875 (G)	184,875	A-3, A-17
20					
21	Total Rate Base	\$ 3,550,195	\$ 2,101,132	\$ 5,651,326	



Schedule of Adjustments to Rate Base  
Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Florida Public Service Commission  
Schedule: A-3  
Page 1 of 2  
Preparer: Frank Seidman

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	<b>(A) Utility Plant in Service</b>		
2	(1) Pro Forma Plant Additions		
3	341.5/391.7 Major Truck Upgrade - allocated portion	\$	3,523
4	341.5/391.7 Vehicle Replacement Program - allocated portion		53,592
5	340.5/390.7 GIS Mapping Service - allocated portion		55,138
6	380.4 Generator Replacement		341,000
7	360.2 US 19 FM Relocation		155,000
8	361.2 US 19 GM Relocation		76,000
9	361.2 I&I Deficiencies Corrections		500,000
10	364.2 Flow Monitoring & Analysis		81,000
11	380.4 Electrical Improvements		371,500
12	371.3 Replace Methanol Pumps, add NO2 Analyzer		100,000
13	380.4 South Plant Blower Replacement		400,000
14	354.7 Field Office Replacement		65,000
15	Total Pro Forma Plant Additions	\$	<u>2,201,753</u>
16	(2) Plant retired related to Pro Forma		
17	341.5/391.7 Vehicle Replacement Program - allocated portion		(40,194)
18	380.4 Generator Replacement		(255,750)
19	360.2 US 19 FM Relocation		(116,250)
20	361.2 US 19 GM Relocation		(57,000)
21	371.3 Replace Methanol Pumps, add NO2 Analyzer		(75,000)
22	380.4 South Plant Blower Replacement		(300,000)
23	354.7 Field Office Replacement		(48,750)
24	Total Pro Forma Plant Retirements		<u>(892,944)</u>
25	<b>Total Adjustments to Utility Plant in Service</b>	\$	<u><b>1,308,809</b></u>
26			
27	<b>(B) Adjustments for Used and Useful</b>	\$	-
28			
29	<b>(C) Construction Work in Progress</b>		
30	To remove from rate base average construction work in progress	\$	<u><b>(181,658)</b></u>
31			

Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: A-3  
Page 2 of 2  
Preparer: Frank Seidman

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	<b>(D) Accumulated Depreciation</b>		
2	(1) Correct depreciation of Project Phoenix (10 yr)		(40,682)
3			
4	(2) Additions related to Pro Forma		
5	341.5/391.7 Major Truck Upgrade - allocated portion		(352)
6	341.5/391.7 Vehicle Replacement Program - allocated portion		(5,359)
7	340.5/390.7 GIS Mapping Service - allocated portion		(4,595)
8	380.4 Generator Replacement		(8,525)
9	360.2 US 19 FM Relocation		(2,583)
10	361.2 US 19 gM Relocation		(844)
11	361.2 I&I Deficiencies Corrections		(5,556)
12	364.2 Flow Monitoring & Analysis		(8,100)
13	380.4 Electrical Improvements		(10,319)
14	371.3 Replace Methanol Pumps, add NO2 Analyzer		(2,778)
15	380.4 South Plant Blower Replacement		(13,333)
16	354.7 Field Office Replacement		(813)
17	Adjustments to Accumulated Depreciation- Pro Forma Additions	\$	<u>(63,158)</u>
18			
19	(4) Plant retired related to Pro Forma		
20	341.5/391.7 Vehicle Replacement Program - allocated portion		40,194
21	380.4 Generator Replacement		255,750
22	360.2 US 19 FM Relocation		116,250
23	361.2 US 19 GM Relocation		57,000
24	371.3 Replace Methanol Pumps, add NO2 Analyzer		75,000
25	380.4 South Plant Blower Replacement		300,000
26	354.7 Field Office Replacement		48,750
27	Adjustments to Accumulated Depreciation- Plant Retired		<u>892,944</u>
28	<b>Adjustments to Accumulated Depreciation - Proforma</b>	\$	<u><b>789,104</b></u>
29			
30	<b>(E) Contribution in Aid of Construction</b>		
31			
32	<b>(F) Working Capital per Schedule A-17, Book - Interim</b>		
33	Balance sheet Method (limited to zero), Schedule A-17	\$	<u><b>184,875</b></u>
34			
35	<b>(G) Working Capital per Schedule A-17, Final</b>		
36	Balance sheet Method (limited to zero), Schedule A-17	\$	<u><b>184,875</b></u>
37	Per 1/8th method	\$	<u><b>135,097</b></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 - Mid County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015**

**Schedule: A-4  
Page 1 of 1  
Preparer: Frank Seidman**

**Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established 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 12/31/2007 Per books	\$	6,397,191
2	Additions		497,565
3	Retirements		
4	Adjustment - Rounding		
5	Balance 12/31/2008	\$	6,894,756
6	Additions		156,425
7	Retirements		
8	Adjustment - Rounding		
9	Balance 12/31/2009	\$	7,051,181
10	Additions		178,675
11	Retirements		(4,551)
12	Adjustment - Rounding		(1)
13	Balance 12/31/2010	\$	7,225,304
14	Additions		88,573
15	Retirements		(27,174)
16	Adjustment - Rounding		
17	Balance 12/31/2011	\$	7,286,703
18	Additions		210,521
19	Retirements		(60,425)
20	Adjustment - Rounding		
21	Balance 12/31/2012	\$	7,436,799
22	Additions		593,992
23	Retirements		(74,867)
24	Adjustment - Rounding		(150,096)
25	Balance 12/31/2013	\$	7,805,828
26	Additions		147,637
27	Retirements		(29,299)
28	Adjustment - Rounding		(1)
29	Balance 12/31/2014	\$	7,924,165
30	Additions		570,086
31	Retirements		(123,014)
32	Adjustment - Rounding		
33	Balance 12/31/2015	\$	8,371,237

Schedule of Wastewater Plant in Service By Primary Account  
Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected [ ]

Schedule: A-6

Page 1 of 2

Preparer: Frank Seidman

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Prior Year 12/31/14	Test Year 12/31/15	13 Month Average Balance	Adjustments*	Adjusted Average	Non-Used & Useful %	Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>							
2	351.1 Organization	\$ 2,350	\$ 2,350	\$ 2,350		\$ 2,350		
3	352.1 Franchises	104	103	103		103		
4	389.1 Other Plant & Misc. Equipment	-	-	-		-		
5	<b>COLLECTION PLANT</b>							
6	353.2 Land & Land Rights	-	-	-		-		
7	354.2 Structures & Improvements	-	-	-		-		
8	355.2 Power Gen Equipment	-	-	-		-		
9	360.2 Collection Sewers - Force	244,275	248,969	245,191	38,750	283,941		
10	361.2 Collection Sewers - Gravity	2,550,471	2,567,155	2,557,606	519,000	3,076,606		
11	362.2 Special Collecting Structures	-	-	-		-		
12	363.2 Services to Customers	131,590	135,175	131,866		131,866		
13	364.2 Flow Measuring Devices	1,029	5,716	4,015	81,000	85,015		
14	365.2 Flow Measuring Installations	-	-	-		-		
15	389.2 Other Plant & Misc. Equipment	1,431	1,431	1,431		1,431		
16	<b>SYSTEM PUMPING PLANT</b>							
17	353.3 Land & Land Rights	-	-	-		-		
18	354.3 Structures & Improvements	295,114	598,892	517,111		517,111		
19	370.3 Receiving Wells	-	-	-		-		
20	371.3 Pumping Equipment	243,029	247,690	247,125	25,000	272,125		
21	389.3 Other Plant & Misc. Equipment	8,717	8,717	8,717		8,717		
22	<b>TREATMENT AND DISPOSAL PLANT</b>							
23	353.4 Land & Land Rights	18,403	18,403	18,403		18,403		
24	354.4 Structures & Improvements	137,954	167,756	149,985		149,985		
25	355.4 Power Gen Equip	349	953	476		476		
26	380.4 Treatment & Disposal Equipment	993,502	1,018,739	1,006,137	556,750	1,562,887		
27	381.4 Plant Sewers	63,710	67,204	67,280		67,280		
28	382.4 Outfall Sewer Lines	222	222	222		222		
29	389.4 Other Plant & Misc. Equipment	6,329	6,369	6,347		6,347		
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>							
31	353.5 Land & Land Rights	-	-	-		-		
32	354.3 Structure & Improvements	193	193	193		193		
33	371.5 Pumping Equipment WTP	-	-	-		-		
34	371.6 Pumping Equipment Dist	-	-	-		-		
35	374.5 Reuse Distribution Reservoirs	-	-	-		-		
36	375.6 Reuse Transmission & Distribution	8,874	9,861	9,666		9,666		
37	380.6 Treat/Disp Equip RCL WTP	2,347	2,347	2,347		2,347		
38	389.5 Other Plant & Misc Equipment	-	-	-		-		
39	366.6 Reuse Services	-	-	-		-		
40	367.6 Reuse Mtr Installations	-	-	-		-		
41	<b>GENERAL PLANT</b>							
42	353.7 Land & Land Rights	1,180	1,151	1,164		1,164		
43	354.7 Structures & Improvements	2,503,589	2,549,435	2,510,389	16,250	2,526,639		
44	390.7 Office Furniture & Equipment	429,205	426,571	427,165	14,944	442,109		
45	391.7 Transportation Equipment	152,092	156,433	156,394	57,115	213,509		
46	392.7 Stores Equipment	-	-	-		-		
47	393.7 Tools, Shop & Garage Equipment	48,223	48,274	48,297		48,297		
48	394.7 Laboratory Equipment	23,308	23,508	23,370		23,370		
49	395.7 Power Operated Equipment	1,716	2,870	2,711		2,711		
50	396.7 Communication Equipment	4,957	4,848	4,899		4,899		
51	397.7 Miscellaneous Equipment	1,369	1,369	1,369		1,369		
52	398.7 Other Plant - Allocations	48,532	48,532	48,532		48,532		
53	Total	\$ 7,924,165	\$ 8,371,236	\$ 8,200,861	\$ 1,308,809	\$ 9,509,670		

Schedule of Wastewater Plant in Service By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Mid County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-6

Page 2 of 2

Preparer: Frank Seidman

Recap Schedules: A-2, A-4

Line No.	Account No. and Name	(1) Dec-14	(2) Jan-15	(3) Feb-15	(4) Mar-15	(5) Apr-15	(6) May-15	(7) Jun-15	(8) Jul-15	(9) Aug-15	(10) Sep-15	(11) Oct-15	(12) Nov-15	(13) Dec-15	(14) Dec-15	(15) 13- Month Average
1	<b>INTANGIBLE PLANT</b>															
2	351.1 Organization	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	2,350
3	352.1 Franchises	104	104	104	104	104	104	103	103	103	103	103	103	103	103	103
4	389.1 Other Plant & Misc. Equipment															-
5	<b>COLLECTION PLANT</b>															
6	353.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	355.2 Power Gen Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	360.2 Collection Sewers - Force	244,275	244,275	244,275	244,355	244,355	244,429	244,429	244,429	244,879	244,879	244,969	248,969	248,969	248,969	245,191
10	361.2 Collection Sewers - Gravity	2,550,471	2,550,806	2,554,176	2,555,451	2,555,451	2,555,581	2,555,671	2,555,913	2,556,697	2,562,058	2,564,516	2,564,938	2,567,155	2,567,155	2,557,606
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	131,590	131,590	131,590	131,590	131,590	131,590	131,590	131,590	131,590	131,590	131,590	131,590	131,590	135,175	131,866
13	364.2 Flow Measuring Devices	1,029	3,779	3,779	3,779	3,779	3,779	3,779	3,779	3,779	3,779	5,716	5,716	5,716	5,716	4,015
14	365.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	389.2 Other Plant & Misc. Equipment	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431
16	<b>SYSTEM PUMPING PLANT</b>															
17	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	354.3 Structures & Improvements	295,114	295,114	296,864	296,864	309,948	305,108	818,282	854,792	854,792	598,892	598,892	598,892	598,892	598,892	517,111
19	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	371.3 Pumping Equipment	243,029	243,029	245,167	245,467	256,386	247,340	247,420	247,420	247,420	247,420	247,420	247,420	247,420	247,690	247,125
21	389.3 Other Plant & Misc. Equipment	8,717	8,717	8,717	8,717	8,717	8,717	8,717	8,717	8,717	8,717	8,717	8,717	8,717	8,717	8,717
22	<b>TREATMENT AND DISPOSAL PLANT</b>															
23	353.4 Land & Land Rights	18,403	18,403	18,403	18,403	18,403	18,403	18,403	18,403	18,403	18,403	18,403	18,403	18,403	18,403	18,403
24	354.4 Structures & Improvements	137,954	137,954	137,954	137,954	138,315	138,315	138,330	157,723	158,732	164,139	166,924	167,756	167,756	167,756	149,985
25	355.4 Power Gen Equip	349	349	349	349	349	349	349	349	470	470	550	953	953	953	476
26	380.4 Treatment & Disposal Equipment	993,502	993,595	995,048	999,428	1,001,008	1,005,811	1,006,091	1,007,854	1,012,196	1,013,901	1,015,917	1,016,688	1,018,739	1,018,739	1,006,137
27	381.4 Plant Sewers	63,710	65,737	65,737	68,698	68,899	68,899	68,899	68,907	66,803	66,803	67,144	67,204	67,204	67,204	67,280
28	382.4 Outfall Sewer Lines	222	222	222	222	222	222	222	222	222	222	222	222	222	222	222
29	389.4 Other Plant & Misc. Equipment	6,329	6,329	6,329	6,329	6,329	6,329	6,329	6,369	6,369	6,369	6,369	6,369	6,369	6,369	6,347
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>															
31	353.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	354.3 Structure & Improvements	193	193	193	193	193	193	193	193	193	193	193	193	193	193	193
33	371.5 Pumping Equipment WTP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	371.6 Pumping Equipment Dist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	374.6 Reuse Distribution Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	375.6 Reuse Transmission & Distribution	8,874	9,479	9,479	9,479	9,660	9,660	9,861	9,861	9,861	9,861	9,861	9,861	9,861	9,861	9,666
37	380.6 Treat/Disp Equip RCL WTP	2,347	2,347	2,347	2,347	2,347	2,347	2,347	2,347	2,347	2,347	2,347	2,347	2,347	2,347	2,347
38	389.5 Other Plant & Misc Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	366.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	367.6 Reuse Mtr Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	<b>GENERAL PLANT</b>															
42	353.7 Land & Land Rights	1,180	1,180	1,168	1,166	1,169	1,168	1,168	1,166	1,164	1,154	1,153	1,152	1,151	1,151	1,164
43	354.7 Structures & Improvements	2,503,589	2,503,530	2,503,244	2,503,127	2,503,191	2,503,273	2,503,398	2,503,650	2,503,559	2,503,241	2,503,208	2,548,614	2,549,435	2,549,435	2,510,389
44	390.7 Office Furniture & Equipment	429,205	428,769	425,249	425,068	426,432	426,258	428,121	428,633	429,627	426,612	426,554	426,052	426,571	426,571	427,165
45	391.7 Transportation Equipment	152,092	151,973	151,738	161,380	159,794	159,547	159,842	155,419	154,905	156,783	156,710	156,502	156,433	156,433	156,394
46	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	393.7 Tools, Shop & Garage Equipment	48,223	48,213	48,193	48,375	48,366	48,347	48,338	48,332	48,315	48,303	48,297	48,280	48,274	48,274	48,297
48	394.7 Laboratory Equipment	23,308	23,308	23,308	23,308	23,308	23,308	23,308	23,308	23,308	23,308	23,308	23,308	23,308	23,308	23,370
49	395.7 Power Operated Equipment	1,716	1,716	3,117	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,711
50	396.7 Communication Equipment	4,957	4,955	4,911	4,903	4,916	4,910	4,911	4,905	4,899	4,858	4,857	4,852	4,848	4,848	4,899
51	397.7 Miscellaneous Equipment	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369
52	398.7 Other Plant - Allocations	48,532	48,532	48,532	48,532	48,532	48,532	48,532	48,532	48,532	48,532	48,532	48,532	48,532	48,532	48,532
53	Total	\$ 7,924,165	\$ 7,923,348	\$ 7,935,343	\$ 7,953,607	\$ 7,979,782	\$ 7,970,538	\$ 8,486,655	\$ 8,540,938	\$ 8,545,904	\$ 8,301,157	\$ 8,310,694	\$ 8,361,853	\$ 8,371,236	\$ 8,371,236	\$ 8,200,861

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Schedule: A-7  
Preparer: Frank Seidman

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
1	<b>WATER</b>			
2				
3	Plant in Service		\$	-
4				
5	Land			-
6				
7	Accumulated Depreciation			-
8				
9	Other (Explain)			
10				
11				
12	Total	\$ -	\$ -	N/A
13	<b>WASTEWATER</b>			
14				
15	Plant in Service		\$	-
16				
17	Land			-
18				
19	Accumulated Depreciation			-
20				
21	Other (Explain)			
22				
23				
24	Total	\$ -	\$ -	N/A

**Schedule of Water and Wastewater Accumulated Depreciation  
Annual Balances Subsequent to Last Established Rate Base**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015**

**Schedule: A-8  
Page 1 of 1  
Preparer: Frank Seidman**

**Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established 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 12/31/2007 per books		\$ 2,154,030
2	Additions		205,845
3	Retirements		
4	Adjustment - Allocations		101,000
5	Balance 12/31/2008	\$ -	\$ 2,460,875
6	Additions		302,075
7	Retirements		
8	Adjustment - Allocations		(11,079)
9	Balance 12/31/2009	-	2,751,871
10	Additions		281,206
11	Retirements		(4,551)
12	Adjustment - Allocations		12,070
13	Balance 12/31/2010	\$ -	\$ 3,040,596
14	Additions		290,782
15	Retirements		(27,174)
16	Adjustment - Allocations		(9,160)
17	Balance 12/31/2011	-	3,295,044
18	Additions		334,728
19	Retirements		(60,425)
20	Adjustment - Rounding		(39,379)
21	Balance 12/31/2012	\$ -	\$ 3,529,968
22	Additions		277,763
23	Retirements		(74,867)
24	Adjustment - Allocations / Rounding		(2,782)
25	Balance 12/31/2013	-	3,730,082
26	Additions		287,641
27	Retirements		(29,299)
28	Adjustment - Allocations / Rounding		(13,896)
29	Balance 12/31/2014	\$ -	\$ 3,974,528
30	Additions		310,060
31	Retirements		(123,014)
32	Adjustment - Allocations / Rounding		(23,376)
33	Balance 12/31/2015	-	4,138,198

## Schedule of Wastewater Accumulated Depreciation By Primary Account

Beginning and End of Year Average

Company: Utilities, Inc. of Florida - Mid County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10

Page 1 of 2

Preparer: Frank Seidman

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Avg Balance	(5) Adjustments*	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>							
2	351.1 Organization	\$ (41,162)	\$ (41,127)	\$ (41,149)		\$ (41,149)		
3	352.1 Franchises	18	21	20		20		
4	389.1 Other Plant & Misc. Equipment	-	-	-		-		
5	<b>COLLECTION PLANT</b>							
6	353.2 Land & Land Rights	-	-	-		-		
7	354.2 Structures & Improvements	-	-	-		-		
8	355.2 Power Gen Equipment	-	-	-		-		
9	360.2 Collection Sewers - Force	158,184	166,360	162,261	(112,822)	49,439		
10	361.2 Collection Sewers - Gravity	710,673	761,107	736,661	(51,444)	685,217		
11	362.2 Special Collecting Structures	-	-	-		-		
12	363.2 Services to Customers	9,707	11,685	10,694		10,694		
13	364.2 Flow Measuring Devices	161	(4,706)	(3,812)	8,100	4,288		
14	365.2 Flow Measuring Installations	-	-	-		-		
15	389.2 Other Plant & Misc. Equipment	(3,767)	(3,688)	(3,728)		(3,728)		
16	<b>SYSTEM PUMPING PLANT</b>							
17	353.3 Land & Land Rights	-	-	-		-		
18	354.3 Structures & Improvements	62,724	16,758	35,322		35,322		
19	370.3 Receiving Wells	-	-	-		-		
20	371.3 Pumping Equipment	(22,604)	(18,150)	(21,505)	(72,222)	(93,727)		
21	389.3 Other Plant & Misc. Equipment	2,183	2,667	2,425		2,425		
22	<b>TREATMENT AND DISPOSAL PLANT</b>							
23	353.4 Land & Land Rights	-	-	-		-		
24	354.4 Structures & Improvements	2,938	5,934	4,555		4,555		
25	355.4 Gen Equipment	77	101	87		87		
26	380.4 Treatment & Disposal Equipment	969,822	1,002,429	984,361	(523,572)	460,789		
27	381.4 Plant Sewers	(31,480)	(37,541)	(36,176)		(36,176)		
28	382.4 Outfall Sewer Lines	(481)	(474)	(478)		(478)		
29	389.4 Other Plant & Misc. Equipment	1,387	1,739	1,563		1,563		
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>							
31	354.3 Structure & Improvements	20	26	23		23		
32	371.5 Pumping Equipment WTP	-	-	-		-		
33	371.6 Pumping Equipment Dist	-	-	-		-		
34	374.5 Reuse Distribution Reservoirs	-	-	-		-		
35	375.6 Reuse Transmission & Dist	804	1,031	917		917		
36	380.6 Treat/Disp Equip RCL WTP	568	698	633		633		
37	389.5 Other Plant & Misc Equipment	-	-	-		-		
38	366.6 Reuse Services	-	-	-		-		
39	367.6 Reuse Mtr Installations	-	-	-		-		
40	<b>GENERAL PLANT</b>							
41	353.7 Land & Land Rights	-	-	-		-		
42	354.7 Structures & Improvements	1,623,178	1,699,974	1,661,467	(47,938)	1,613,530		
43	390.7 Office Furniture & Equipment	350,531	389,298	369,598	5,083	374,681		
44	391.7 Transportation Equipment	122,305	123,097	124,102	5,712	129,814		
45	393.7 Tools, Shop & Garage Equipment	42,991	45,806	44,385		44,385		
46	394.7 Laboratory Equipment	12,575	14,133	13,353		13,353		
47	395.7 Power Operated Equipment	1,595	(1,072)	(726)		(726)		
48	396.7 Communication Equipment	2,790	3,208	2,994		2,994		
49	397.7 Miscellaneous Equipment	171	262	216		216		
50	398.7 Other Plant - Allocations	(1,379)	(1,379)	(1,379)		(1,379)		
51	Total	\$ 3,974,528	\$ 4,138,197	\$ 4,046,684	\$ (789,104)	\$ 3,257,580		



Schedule of Wastewater Accumulated Depreciation By Primary Account

Beginning and End of Year Average

Company: Utilities, Inc. of Florida - Mid County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-10

Page 2 of 2

Preparer: Frank Seidman

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-2, 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- Average	
<b>1 INTANGIBLE PLANT</b>															
2 351.1 Organization	\$ (41,162)	\$ (41,162)	\$ (41,162)	\$ (41,162)	\$ (41,158)	\$ (41,154)	\$ (41,151)	\$ (41,147)	\$ (41,143)	\$ (41,139)	\$ (41,135)	\$ (41,131)	\$ (41,127)	\$ (41,149)	
3 352.1 Franchises	18	19	19	19	19	19	20	20	20	20	20	21	21	20	
4 389.1 Other Plant & Misc. Equipment														-	
<b>5 COLLECTION PLANT</b>															
6 353.2 Land & Land Rights															
7 354.2 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8 355.2 Power Gen Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9 360.2 Collection Sewers - Force	158,184	158,863	159,542	160,220	160,899	161,578	162,257	162,936	163,616	164,296	164,977	165,668	166,360	162,261	
10 361.2 Collection Sewers - Gravity	710,673	715,408	718,647	722,755	727,503	732,251	737,000	741,748	746,498	751,259	753,486	758,252	761,107	736,661	
11 362.2 Special Collecting Structures														-	
12 363.2 Services to Customers	9,707	9,871	10,036	10,200	10,365	10,529	10,694	10,858	11,023	11,187	11,352	11,516	11,685	10,694	
13 364.2 Flow Measuring Devices	161	(4,175)	(4,112)	(4,049)	(3,986)	(3,923)	(3,860)	(3,797)	(3,734)	(3,671)	(4,897)	(4,802)	(4,706)	(10,684)	
14 365.2 Flow Measuring Installations														-	
15 389.2 Other Plant & Misc. Equipment	(3,767)	(3,761)	(3,754)	(3,748)	(3,741)	(3,734)	(3,728)	(3,721)	(3,714)	(3,708)	(3,701)	(3,695)	(3,688)	(3,728)	
<b>16 SYSTEM PUMPING PLANT</b>															
17 353.3 Land & Land Rights															
18 354.3 Structures & Improvements	62,724	63,707	64,697	65,686	66,719	62,832	3,074	5,923	8,772	10,769	12,765	14,761	16,758	35,322	
19 370.3 Receiving Wells														-	
20 371.3 Pumping Equipment	(22,604)	(21,479)	(20,554)	(19,417)	(18,230)	(26,170)	(25,024)	(23,879)	(22,733)	(21,588)	(20,442)	(19,297)	(18,150)	(21,505)	
21 389.3 Other Plant & Misc. Equipment	2,183	2,223	2,263	2,304	2,344	2,384	2,425	2,465	2,505	2,546	2,586	2,626	2,667	2,425	
<b>22 TREATMENT AND DISPOSAL PLANT</b>															
23 353.4 Land & Land Rights															
24 354.4 Structures & Improvements	2,938	3,298	3,659	4,019	4,380	4,741	4,612	5,023	5,438	4,622	5,058	5,496	5,934	4,555	
25 355.4 Power Gen Equipment	77	78.52	79.97	81.42	82.87	84.32	85.77	87.22	89.18	91.14	93.43	97.40	101.37	87	
26 371.4 Pumping Equipment														-	
27 380.4 Treatment & Disposal Equipment	969,822	972,206	975,800	976,623	976,691	980,876	985,534	984,907	989,370	989,599	994,302	998,529	1,002,429	984,361	
28 381.4 Plant Sewers	(31,480)	(33,411)	(33,254)	(36,896)	(36,732)	(36,568)	(36,404)	(36,240)	(38,180)	(38,021)	(37,861)	(37,701)	(37,541)	(36,176)	
29 382.4 Outfall Sewer Lines	(481)	(481)	(480)	(480)	(479)	(478)	(478)	(477)	(477)	(476)	(475)	(475)	(474)	(478)	
30 389.4 Other Plant & Misc. Equipment	1,387	1,416	1,445	1,475	1,504	1,533	1,562	1,592	1,621	1,651	1,680	1,710	1,739	1,563	
<b>31 RECLAIMED WATER DISTRIBUTION PLANT</b>															
32 354.3 Structure & Improvements	20	21	21	22	22	23	23	24	24	25	25	26	26	23	
32 371.5 Pumping Equipment WTP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
33 371.6 Pumping Equipment Dist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34 374.6 Reuse Distribution Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35 375.6 Reuse Transmission & Distribution	804	822	841	859	878	897	916	935	954	973	993	1,012	1,031	917	
36 380.6 Treat/Disp Equip RCL WTP	568	579	590	600	611	622	633	644	655	666	677	687	698	633	
37 389.5 Other Plant & Misc Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
38 366.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
39 367.6 Reuse Mtr Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>40 GENERAL PLANT</b>															
41 353.7 Land & Land Rights															
42 354.7 Structures & Improvements	1,623,178	1,629,600	1,635,827	1,642,171	1,648,654	1,655,048	1,661,482	1,667,893	1,674,285	1,680,538	1,686,969	1,693,457	1,699,974	1,661,467	
43 390.7 Office Furniture & Equipment	350,531	354,207	354,842	358,030	363,197	366,649	370,341	373,881	377,456	378,318	382,248	385,773	389,298	369,598	
44 391.7 Transportation Equipment	122,305	123,877	124,538	129,844	129,315	130,164	131,107	117,822	118,708	119,758	120,926	121,860	123,097	124,102	
45 393.7 Tools, Shop & Garage Equipment	42,991	43,231	43,459	43,662	43,902	44,133	44,374	44,618	44,850	45,087	45,331	45,562	45,806	44,385	
46 394.7 Laboratory Equipment	12,575	12,705	12,834	12,964	13,093	13,223	13,352	13,482	13,611	13,742	13,872	14,003	14,133	13,353	
47 395.7 Power Operated Equipment	1,595	1,607	(1,025)	(1,251)	(1,231)	(1,211)	(1,191)	(1,171)	(1,152)	(1,132)	(1,112)	(1,092)	(1,072)	(726)	
48 396.7 Communication Equipment	2,790	2,826	2,840	2,873	2,920	2,958	2,999	3,037	3,074	3,092	3,132	3,170	3,208	2,994	
49 397.7 Miscellaneous Equipment	171	178	186	194	201	209	216	224	232	239	247	254	262	216	
50 348.7 Other Plant - Allocations	(1,379)	(1,379)	(1,379)	(1,379)	(1,379)	(1,379)	(1,379)	(1,379)	(1,379)	(1,379)	(1,379)	(1,379)	(1,379)	(1,379)	
51 Total	\$ 3,974,528	\$ 3,990,896	\$ 4,006,445	\$ 4,026,220	\$ 4,046,366	\$ 4,056,138	\$ 4,019,491	\$ 4,026,308	\$ 4,050,293	\$ 4,067,364	\$ 4,089,739	\$ 4,114,910	\$ 4,138,198	\$ 4,046,684	

**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 - Mid County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015**

**Schedule: A-11  
Page 1 of 1  
Preparer: Frank Seidman**

**Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established 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 12/31/2007 per books		\$ 3,027,089
2	Additions		12,662
3	Retirements		
4	Adjustment - Rounding		
5	Balance 12/31/2008	\$ -	\$ 3,039,751
6	Additions		-
7	Retirements		
8	Adjustment - Rounding		
9	Balance 12/31/2009	-	3,039,751
10	Additions		3,266
11	Retirements		
12	Adjustment - Rounding		1
13	Balance 12/31/2010	\$ -	\$ 3,043,018
14	Additions		6,674
15	Retirements		
16	Adjustment - Rounding		
17	Balance 12/31/2011	-	3,049,692
18	Additions		5,010
19	Retirements		
20	Adjustment - Docket No 120076-SU		(1,646)
19	Adjustment - Rounding		(1)
21	Balance 12/31/2012	\$ -	\$ 3,053,055
22	Additions		36,426
23	Retirements		
24	Adjustment - Rounding		
25	Balance 12/31/2013	-	3,089,481
26	Additions		1,235
27	Retirements		
28	Adjustment - Rounding		
29	Balance 12/31/2014	\$ -	\$ 3,090,716
30	Additions		63,756
31	Retirements		
32	Adjustment - Rounding		21
33	Balance 12/31/2015	-	3,154,493

Schedule of Contributions in Aid of Construction By Classification  
Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Schedule: A-12  
Page 1 of 2  
Preparer: Frank Seidman

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Prior Year 12/31/14	(3) Test year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	<b>WATER</b>							
2								
3	Plant Capacity Fees	\$ -	\$ -	\$ -		\$ -		-
4								
5	Line/Main Extension Fees	-	-	-		-		-
6								
7	Meters & Meter Installation Fees	-	-	-		-		-
8								
9	Contributed Property	-	-	-		-		-
10								
11	Other - Tap Fees	-	-	-		-		-
12								
13	Total	\$ -	\$ -	\$ -	\$ -	\$ -		
14								
15								
16	<b>WASTEWATER</b>							
17								
18	Plant Capacity Fees	\$ 62,788	126,544	\$ 116,736		\$ 116,736		-
19								
20	Line/Main Extension Fees	693,559	693,559	693,559		693,559		-
21								
22	Contributed Property	1,914,424	1,914,424	1,914,424		1,914,424		-
23								
24	Other - Tap Fees	419,945	419,966	419,968		419,968		-
25								
26								
27	Total	\$ 3,090,716	\$ 3,154,493	\$ 3,144,687	\$ -	\$ 3,144,687		

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 - Mid County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Schedule: A-12  
Page 2 of 2  
Preparer: Frank Seidman

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	<b>WATER</b>														
2															
3	Plant Capacity Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4															
5	Line/Main Extension Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6															
7	Meters & Meter Installation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
9	Contributed Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10															
11	Other - Tap Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12															
13	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14															
15															
16	<b>WASTEWATER</b>														
17															
18	Plant Capacity Fees	\$ 62,788	\$ 62,788	\$ 126,544	\$ 126,544	\$ 126,544	\$ 126,544	\$ 126,544	\$ 126,544	\$ 126,544	\$ 126,544	\$ 126,544	\$ 126,544	\$ 126,544	116,736
19															
20	Line/Main Extension Fees	693,559	693,559	693,559	693,559	693,559	693,559	693,559	693,559	693,559	693,559	693,559	693,559	693,559	693,559
21															
22	Contributed Property	1,914,424	1,914,424	1,914,424	1,914,424	1,914,424	1,914,424	1,914,424	1,914,424	1,914,424	1,914,424	1,914,424	1,914,424	1,914,424	1,914,424
23															
24	Other - Tap Fees	419,945	419,945	419,945	419,945	419,945	419,987	419,987	419,987	419,987	419,987	419,987	419,966	419,966	419,968
25															
26															
27	Total	\$ 3,090,716	\$ 3,090,716	\$ 3,154,472	\$ 3,154,472	\$ 3,154,472	\$ 3,154,514	\$ 3,154,514	\$ 3,154,514	\$ 3,154,514	\$ 3,154,514	\$ 3,154,514	\$ 3,154,493	\$ 3,154,493	\$ 3,144,687

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 - Mid County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

Schedule: A-13  
Page 1 of 1  
Preparer: Frank Seidman

**Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.**

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/2007 per books		\$ 1,662,665
2	Additions		80,221
3	Retirements		
4	Adjustment - Rounding		(1)
5	Balance 12/31/2008	\$ -	\$ 1,742,885
6	Additions		89,568
7	Retirements		
8	Adjustment - Rounding		
9	Balance 12/31/2009	-	1,832,453
10	Additions		94,549
11	Retirements		
12	Adjustment - Rounding		
13	Balance 12/31/2010	\$ -	\$ 1,927,002
14	Additions		94,676
15	Retirements		
16	Adjustment - Rounding		
17	Balance 12/31/2011	-	2,021,678
18	Additions		103,966
19	Retirements		
20	Adjustment - Docket No 120076-SU		(6,317)
21	Balance 12/31/2012	\$ -	\$ 2,119,327
22	Additions		95,407
23	Retirements		
24	Adjustment - Rounding		(1)
25	Balance 12/31/2013	-	2,214,733
26	Additions		95,763
27	Retirements		
28	Adjustment - Rounding		
29	Balance 12/31/2014	\$ -	\$ 2,310,496
30	Additions		97,217
31	Retirements		
32	Adjustment - Rounding		(1)
33	Balance 12/31/2015	-	2,407,712

Schedule of Accumulated Amortization of CIAC  
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015  
 Historic [X] Projected [ ]

Schedule: A-14  
 Page 1 of 2  
 Preparer: Frank Seidman

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average projected year.

Line No.	(1) Description	(2) Prior Year 12/31/14	(3) Test year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	<b>WATER</b>							
2								
3	Plant Capacity Fees	-	-	-		-		
4								
5	Line/Main Extension Fees	-	-	-		-		
6								
7	Meters & Meter Installation Fees	-	-	-		-		
8								
9	Contributed Property	-	-	-		-		
10								
11	Other - Tap Fees	-	-	-		-		
12								
13								
14	Total	\$ -	\$ -	\$ -	\$ -	\$ -		
15								
16								
17	<b>WASTEWATER</b>							
18								
19	Plant Capacity Fees	\$ 5,432	8,463	6,891		6,891		
20								
21	Line/Main Extension Fees	181,254	198,140	189,697		189,697		
22								
23	Contributed Property	2,004,833	2,071,633	2,038,233		2,038,233		
24								
25	Other - Tap Fees	118,976	129,476	124,226		124,226		
26								
27								
28	Total	\$ 2,310,496	\$ 2,407,712	\$ 2,359,047	\$ -	\$ 2,359,047		

Schedule of Accumulated Amortization of CIAC  
Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Schedule: A-14  
Page 2 of 2  
Preparer: Frank Seidman

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average projected year.

Line No.	(1) Description	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	<b>WATER</b>														
2															
3	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4															
5	Line/Main Extension Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6															
7	Meters & Meter Installation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
9	Contributed Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10															
11	Other - Tap Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12															
13															
14	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15															
16															
17	<b>WASTEWATER</b>														
18															
19	Plant Capacity Fees	\$ 5,432	\$ 5,563	\$ 5,827	\$ 6,090	\$ 6,354	\$ 6,617	\$ 6,881	\$ 7,145	\$ 7,408	\$ 7,672	\$ 7,936	\$ 8,199	\$ 8,463	6,891
20															
21	Line/Main Extension Fees	181,254	182,661	184,069	185,476	186,883	188,290	189,697	191,105	192,512	193,919	195,326	196,733	198,140	189,697
22															
23	Contributed Property	2,004,833	2,010,400	2,015,966	2,021,533	2,027,100	2,032,666	2,038,233	2,043,800	2,049,367	2,054,933	2,060,500	2,066,067	2,071,633	2,038,233
24															
25	Other - Tap Fees	118,976	119,851	120,726	121,601	122,476	123,351	124,226	125,101	125,976	126,851	127,726	128,601	129,476	124,226
26															
27															
28	Total	\$ 2,310,496	\$ 2,318,475	\$ 2,326,588	\$ 2,334,700	\$ 2,342,812	\$ 2,350,925	\$ 2,359,037	\$ 2,367,150	\$ 2,375,262	\$ 2,383,375	\$ 2,391,487	\$ 2,399,600	\$ 2,407,712	2,359,047

Recap Schedules: A-1, A-2, A-13

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

Schedule: A-15  
Page 1 of 1  
Preparer: Frank Seidman

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

---

	(1)	(2)
Line No.	Description	Approved Rate
1	The AFUDC rate since the last rate case is:	9.03%
2	The utility uses the AFUDC practices described and approved in	
3	Order No. PSC-04-0262-PAA-WS.	



Schedule of Water and Wastewater Advances For Construction  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Schedule: A-16  
Page 1 of 1  
Preparer: Frank Seidman

Explanation: Provide the annual balance of Advances For Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Average Test Year Balance	
		Water	Wastewater
1	NONE		

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Schedule: A-17  
Page 1 of 1  
Preparer: Frank Seidman  
Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the Balance Sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts shall be explained.

Line No		Water	Sewer
1	<u>Final Rates</u>		
2	Current & Accrued Assets (13 Month Average)		
3	Cash	\$	-
4	Accounts Rec less Accum. Provision for Uncoll Accts		326,544
5	Materials & Supplies		33,875
6	Misc. Current & Accrued Assets		60
7	Deferred Taxes (debit balance)		95,909
8	Deferred Taxes - proforma		(1,683)
9	Current & Accrued Liabilities(13 Month Average)		
10	Accounts Payable	\$	(181,184)
11	Customer Deposits		-
12	Accrued Taxes		(88,645)
13	Accrued Interest		-
14	Misc. Current & Accrued Liabilities		-
15			
16	Working Capital (Balance Sheet Method)	\$	\$ 184,875
17			
18			
19	<u>Interim Rates</u>		
20	Current & Accrued Assets (13 Month Average)		
21	Cash	\$	-
22	Accounts Rec less Accum. Provision for Uncoll Accts		326,544
23	Materials & Supplies		33,875
24	Misc. Current & Accrued Assets		60
25	Deferred Taxes (debit balance)		95,909
26			
27	Current & Accrued Liabilities(13 Month Average)		
28	Accounts Payable	\$	(181,184)
29	Customer Deposits		-
30	Accrued Taxes		(88,645)
31	Accrued Interest		-
32	Misc. Current & Accrued Liabilities		-
33			
34	Working Capital (Balance Sheet Method)	\$	\$ 186,558
35	Working Capital (1/8th O&M Method) - Interim		\$ 135,097

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Schedule: A-18  
Page 1 of 2  
Preparer: Frank Seidman

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1) ASSETS	(2) Prior Year Ended 12/31/14	(3) Adjustments	(4) Adjusted Prior Year Ended 12/31/14	(5) Test Year Ended 12/31/15	(6) 13 Month Average	(7) Adjustments	(8) Adjusted Average
1	Utility Plant in Service	\$ 7,924,165	\$ -	\$ 7,924,165	\$ 8,371,236	\$ 8,200,863		\$ 8,200,863
2	Construction Work in Progress	115,588	-	115,588	97,864	197,566		197,566
3	Other Utility Plant Adjustments	45,880	-	45,880	45,880	45,880		45,880
4								
5	GROSS UTILITY PLANT	8,085,633	-	8,085,633	8,514,979	8,444,309	-	8,444,309
6	Less: Accumulated Depreciation	(3,974,528)	-	(3,974,528)	(4,138,198)	(4,046,684)		(4,046,684)
7								
8	NET UTILITY PLANT	4,111,105	-	4,111,105	4,376,781	4,397,625	-	4,397,625
9								
10	Cash	-	-	-	-	-		-
11	Accounts Rec'b - trade	261,620	-	261,620	395,526	327,047		327,047
12	Notes Receivable	-	-	-	-	-		-
13	Accts. Rec'b - Assoc. Cos.	1,838,444	-	1,838,444	1,871,200	1,844,145		1,844,145
14	Notes Rec'b - Assoc. Cos.	-	-	-	-	-		-
15	Accts. Rec'b - Other	-	-	-	-	-		-
16	Accrued Interest Rec'b	-	-	-	-	-		-
17	Allowance for Bad Debts	(63)	-	(63)	(34)	(503)		(503)
18	Materials & Supplies	33,974	-	33,974	32,691	33,875		33,875
19	Miscellaneous Current & Accrued Assets	60	-	60	60	60		60
20								
21	TOTAL CURRENT ASSETS	2,134,034	-	2,134,034	2,299,443	2,204,624	-	2,204,624
22								
23	Net Nonutility Property	-	-	-	-	-		-
24	Unamortized Debt Discount & Exp.	-	-	-	-	-		-
25	Prelim. Survey & Investigation Charges	-	-	-	-	-		-
26	Clearing Accounts	-	-	-	-	-		-
27	Deferred Rate Case Expense	6,945	-	6,945	6,945	6,945		6,945
28	Other Miscellaneous Deferred Debits	1,223	-	1,223	29,137	9,593		9,593
29	Accum. Deferred Income Taxes	-	-	-	-	-		-
30	TOTAL OTHER ASSETS	8,168	-	8,168	36,082	16,538	-	16,538
31								
32	TOTAL ASSETS	\$ 6,253,307	\$ -	\$ 6,253,307	\$ 6,712,306	\$ 6,618,787	\$ -	\$ 6,618,787

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Schedule: A-18  
Page 2 of 2  
Preparer: Frank Seidman

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1) ASSETS	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) 13- Month Average
		Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	
1	Utility Plant in Service	\$ 7,924,165	\$ 7,929,348	\$ 7,935,343	\$ 7,953,607	\$ 7,979,782	\$ 7,970,538	\$ 8,486,655	\$ 8,540,938	\$ 8,545,904	\$ 8,301,157	\$ 8,310,694	\$ 8,361,853	\$ 8,371,236	8,200,863
2	Construction Work in Progress	115,588	375,650	443,790	513,207	519,425	328,750	15,897	15,897	15,897	17,936	53,887	54,576	97,864	197,566
3	Other Utility Plant Adjustments	45,880	45,880	45,880	45,880	45,880	45,880	45,880	45,880	45,880	45,880	45,880	45,880	45,880	45,880
4															
5	GROSS UTILITY PLANT	8,085,633	8,350,878	8,425,012	8,512,693	8,545,087	8,345,168	8,548,431	8,602,714	8,607,680	8,364,973	8,410,461	8,462,309	8,514,979	8,444,309
6	Less: Accumulated Depreciation	(3,974,528)	(3,990,896)	(4,006,445)	(4,026,220)	(4,046,366)	(4,056,138)	(4,019,491)	(4,026,308)	(4,050,293)	(4,067,364)	(4,089,739)	(4,114,910)	(4,138,198)	(4,046,684)
7															
8	NET UTILITY PLANT	4,111,105	4,359,983	4,418,567	4,486,473	4,498,721	4,289,030	4,528,940	4,576,406	4,557,387	4,297,609	4,320,722	4,347,399	4,376,781	4,397,625
9															
10	Cash														-
11	Accounts Rec'b - trade	261,620	237,369	286,556	299,343	294,184	362,327	303,508	278,529	324,441	402,611	366,022	439,577	395,526	327,047
12	Notes Receivable														-
13	Accts. Rec'b - Assoc. Cos.	1,838,444	1,858,529	1,864,271	1,794,587	1,856,995	1,787,109	1,878,900	1,832,394	1,859,720	1,802,759	1,891,742	1,837,239	1,871,200	1,844,145
14	Notes Rec'b - Assoc. Cos.														-
15	Accts. Rec'b - Other														-
16	Accrued Interest Rec'b														-
17	Allowance for Bad Debts	(63)	(32)	(50)	(75)	(1,193)	(1,577)	(384)	(254)	(901)	(863)	(686)	(432)	(34)	(503)
18	Materials & Supplies	33,974	33,974	33,974	33,974	33,974	33,974	33,974	33,974	33,974	33,974	33,974	33,974	32,691	33,875
19	Miscellaneous Current & Accrued Assets	60	60	60	60	60	60	60	60	60	60	60	60	60	60
20															
21	TOTAL CURRENT ASSETS	2,134,034	2,129,900	2,184,811	2,127,889	2,184,020	2,181,893	2,216,058	2,144,703	2,217,294	2,238,541	2,291,112	2,310,418	2,299,443	2,204,624
22															
23	Net Nonutility Property														-
24	Unamortized Debt Discount & Exp.														-
25	Prelim. Survey & Investigation Charges														-
26	Clearing Accounts														-
27	Deferred Rate Case Expense	6,945	6,945	6,945	6,945	6,945	6,945	6,945	6,945	6,945	6,945	6,945	6,945	6,945	6,945
28	Other Miscellaneous Deferred Debits	1,223	1,048	873	699	524	349	175	-	-	30,770	30,226	29,681	29,137	9,593
29	Accum. Deferred Income Taxes														-
30	TOTAL OTHER ASSETS	8,168	7,993	7,818	7,644	7,469	7,294	7,120	6,945	6,945	37,715	37,171	36,626	36,082	16,538
31															
32	TOTAL ASSETS	\$ 6,253,307	\$ 6,497,876	\$ 6,611,197	\$ 6,622,006	\$ 6,690,210	\$ 6,478,218	\$ 6,752,118	\$ 6,728,054	\$ 6,781,626	\$ 6,573,865	\$ 6,649,004	\$ 6,694,443	\$ 6,712,306	\$ 6,618,787

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Schedule: A-19  
Page 1 of 2  
Preparer: Frank Seidman

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/31/14	(3) Adjustments	(4) Adjusted Prior Yr Ended 12/31/14	(5) Test Year Ended 12/31/15	(6) Adjustments	(7) Adjusted Test Yr Ended 12/31/15	(8) 13 Month Average	(9) Adjustments	(10) Adjusted Average
1	Common Stock Issued	\$ 500	\$ -	\$ 500	\$ 500		\$ 500	\$ 500		\$ 500
2	Preferred Stock Issued	-	-	-	-		-	-		-
3	Additional Paid in Capital	4,910,301	-	4,910,301	4,910,301		4,910,301	4,910,301		4,910,301
4	Retained Earnings	89,946	126,311	216,257	399,635	136,581	536,216	322,169	127,102	449,271
5	Other Equity Capital	-	-	-	-		-	-		-
6										
7	TOTAL EQUITY CAPITAL	5,000,747	126,311	5,127,058	5,310,436	136,581	5,447,017	5,232,970	127,102	5,360,072
8										
9	Bonds	-	-	-	-		-	-		-
10	Reacquired Bonds	-	-	-	-		-	-		-
11	Advances From Associated Companies	477,239	-	477,239	477,239		477,239	477,239		477,239
12	Other Long-Term Debt	-	-	-	-		-	-		-
13										
14	TOTAL LONG-TERM DEBT	477,239	-	477,239	477,239		477,239	477,239	-	477,239
15										
16	Accounts Payable	50,783	-	50,783	109,913		109,913	181,184		181,184
17	Notes Payable	-	-	-	-		-	-		-
18	Notes & Accounts Payable - Assoc. Cos.	(178,082)	-	(178,082)	(178,082)		(178,082)	(178,082)		(178,082)
19	Customer Deposits	-	-	-	-		-	-		-
20	Accrued Taxes	100,009	-	100,009	108,345		108,345	88,645		88,645
21	Current Portion Long Term Debt	-	-	-	-		-	-		-
22	Accrued Interest	-	-	-	1		1	-		-
23	Accrued Dividends	-	-	-	-		-	-		-
24	Misc. Current and Accrued Liabilities	-	-	-	-		-	-		-
25										
26	TOTAL CURRENT & ACCRUED LIABILITIES	(27,291)	-	(27,291)	40,176		40,176	91,747	-	91,747
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	3,090,716	-	3,090,716	3,154,493		3,154,493	3,144,686		3,144,686
36	Less: Accum. Amortization of CIAC	(2,310,496)	-	(2,310,496)	(2,407,712)		(2,407,712)	(2,359,048)		(2,359,048)
37										
38	Accumulated Deferred Income Taxes	22,391	(126,311)	(103,920)	137,674	(136,581)	1,092	31,193	(127,102)	(95,909)
39										
40	Total Equity Capital and Liabilities	\$ 6,253,307	\$ -	\$ 6,253,307	\$ 6,712,306	\$ -	\$ 6,712,306	\$ 6,618,787	\$ -	\$ 6,618,787
41										
42	<b>Note: To adjust deferred taxes</b>									
43	ADIT - NOLS		(126,311)			(136,581)			(127,102)	
44			<u>(126,311)</u>			<u>(136,581)</u>			<u>(127,102)</u>	

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Schedule: A-19  
Page 2 of 2  
Preparer: Frank Seidman

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	EQUITY CAPITAL & LIABILITIES	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	Common Stock Issued	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
2	Preferred Stock Issued														
3	Additional Paid in Capital	4,910,301	4,910,301	4,910,301	4,910,301	4,910,301	4,910,301	4,910,301	4,910,301	4,910,301	4,910,301	4,910,301	4,910,301	4,910,301	4,910,301
4	Retained Earnings	89,946	152,423	199,088	204,620	267,257	324,441	329,502	351,569	381,905	447,379	496,568	543,864	399,635	322,169
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	5,000,747	5,063,224	5,109,889	5,115,421	5,178,058	5,235,242	5,240,303	5,262,370	5,292,706	5,358,180	5,407,369	5,454,665	5,310,436	5,232,970
8															
9	Bonds														
10	Reacquired Bonds														
11	Advances From Associated Companies	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239
12	Other Long-Term Debt														
13															
14	TOTAL LONG-TERM DEBT	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239
15															
16	Accounts Payable	50,783	276,627	280,233	280,875	291,392	17,657	286,638	284,510	307,906	36,182	62,270	70,411	109,913	181,184
17	Notes Payable														
18	Notes & Accounts Payable - Assoc. Cos.	(178,082)	(178,082)	(178,082)	(178,082)	(178,082)	(178,082)	(178,082)	(178,082)	(178,082)	(178,082)	(178,082)	(178,082)	(178,082)	(178,082)
19	Customer Deposits														
20	Accrued Taxes	100,009	64,236	71,704	84,461	87,607	100,244	108,214	72,332	80,292	86,946	94,924	93,066	108,345	88,645
21	Current Portion Long Term Debt														
22	Accrued Interest													1	
23	Accrued Dividends														
24	Misc. Current and Accrued Liabilities														
25															
26	TOTAL CURRENT & ACCRUED LIABILITIES	(27,291)	162,780	173,854	187,254	200,917	(60,181)	216,770	178,760	210,116	(54,953)	(20,889)	(14,606)	40,176	91,747
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	3,090,716	3,090,716	3,154,472	3,154,472	3,154,472	3,154,514	3,154,514	3,154,514	3,154,514	3,154,514	3,154,514	3,154,493	3,154,493	3,144,686
36	Less: Accum. Amortization of CIAC	(2,310,496)	(2,318,475)	(2,326,588)	(2,334,700)	(2,342,812)	(2,350,925)	(2,359,037)	(2,367,150)	(2,375,262)	(2,383,375)	(2,391,487)	(2,399,600)	(2,407,712)	(2,359,048)
37															
38	Accumulated Deferred Income Taxes	22,391	22,391	22,330	22,320	22,336	22,329	22,329	22,322	22,313	22,260	22,259	22,251	137,674	31,193
39															
40	TOTAL EQUITY CAPITAL & LIABILITIES	\$ 6,253,307	\$ 6,497,876	\$ 6,611,197	\$ 6,622,006	\$ 6,690,210	\$ 6,478,218	\$ 6,752,118	\$ 6,728,054	\$ 6,781,626	\$ 6,573,865	\$ 6,649,004	\$ 6,694,443	\$ 6,712,306	\$ 6,618,787

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
Schedule Year Ended: December 31, 2015  
Docket No.: 160101-WS  
Interim [ ] Final [X]  
Historic [X] or Projected [ ]

Schedule: B-2  
Page 1 of 1  
Preparer: Frank Seidman

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Test Year Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 1,933,426	\$ (143,406) (A)	\$ 1,790,020	\$ 472,792 (A)	\$ 2,262,812	B-4, B-3
2	Operation & Maintenance	1,083,855	86,153 (B)	1,170,008	(B)	1,170,008	B-6, B-3
3	Depreciation, net of CIAC Amort.	212,843	66,673 (C)	279,517	(C)	279,517	B-14, B-3
4	Amortization		- (D)	-	0 (D)	-	
5	Taxes Other Than Income	116,457	30,941 (E)	147,398	21,276 (E)	168,674	B-15, B-3
6	Provision for Income Taxes	119,898	(119,898) (F)	-	174,424 (F)	174,424	C-1, B-3
7	OPERATING EXPENSES	1,533,053	63,869	1,596,922	195,700	1,792,622	
8	NET OPERATING INCOME	\$ 400,373	\$ (207,275)	\$ 193,098	\$ 277,092	\$ 470,190	
9	RATE BASE, Average	\$ 3,550,195		\$ 5,651,326		\$ 5,651,326	
10	RATE OF RETURN	11.28 %		3.42 %		8.32%	

Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida - Mid County

Schedule Year Ended: December 31, 2015

Docket No.: 160101-WS

Interim [ ] Final [X]

Historic [X] or Projected [ ]

Schedule: B-3

Page 1 of 2

Preparer: Frank Seidman

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	<b>(A) Adjustments to Revenues - TY</b>		
2	Test Year water/sewer revenues per Schedule E-2		1,933,426
3	Adjustment to Remove accrued revenues		<u>(152,521)</u>
4	Adjusted test year revenues		1,780,905
5	Annualized water/sewer revenues per Schedule E-2		<u>1,790,020</u>
6	Annualization adjustment		<u>9,115</u>
7			
8	<b>(A) Adjustments to Revenues - FINAL</b>		
9	(1) Increase in revenue required by the Utility to realize a		472,792
10	8.32% % rate of return		<u>\$ 472,792</u>
11			
12	<b>(B) Adjustments to Operations &amp; Maintenance Expenses - TY</b>		
13	(1) 618/718 Adj. chemical exp. based on TY usage		(3,080)
14	(2) 601/701 Adjustment to annualize salaries		8,654
15	(3) 603/703 Adjustment to annualize salaries		398
16	(4) 604/704 Adjustment to annualize salaries		2,848
17	<b>Total Adjustment required to TY O&amp;M Expenses</b>		<u>\$ 8,820</u>
18	<b>(B) Adjustments to Operations &amp; Maintenance Expenses - FINAL</b>		
19	(5) 701 Proforma Adjustments for salaries		38,036
20	(6) 704 Proforma Adjustments for benefits		11,794
21	(7) 750 Proforma Adjustment reflecting increase in trucks		431
22	(8) Amortization of rate case expense per Schedule B-1C		27,072
23	<b>Total Adjustment required to Final O&amp;M Expenses</b>		<u>\$ 77,333</u>
24			
25	<b>(C) Adjustments to Depreciation Expense - TY</b>		
26	(1) Correct depreciation of Project Phoenix (10 yr)		<u>\$ (6,876)</u>
27			
28	<b>(C) Adjustments to Depreciation Expense - FINAL</b>		
29	(1) Depreciation expense related to Pro Forma plant additions:		
30	341.5/391.7 Major Truck Upgrade - allocated portion		705
31	340.5/390.7 GIS Mapping Service - allocated portion		9,190
32	380.4 Generator Replacement		17,050
33	360.2US 19 FM Relocation		5,167
34	360.2 US 19 FM - Eng		1,689
35	361.2 I&I Deficiencies Corrections		11,111
36	364.2 Flow Monitoring & Analysis		16,200
37	380.4 Electrical Improvements		20,639
38	371.3 US 19 Gravity Sewer Main Rehab		-
39	371.3 Replace Methanol Pumps, add NO2 Analyzer		5,556
40	380.4 South Plant Blower Replacement		26,667
41	354.7 Field Office Replacement		1,625
42	<b>Total Depr Expense - Pro Forma Plant additions</b>		<u>115,597</u>
43			
44	(2) Adjust depreciation expense for Pro Forma retirements		
45	380.4 Generator Replacement		(12,788)
46	360.2 US 19 FM Relocation		(3,875)
47	380.4 Electrical Improvements		-
48	371.3 Replace Methanol Pumps, add NO2 Analyzer		(4,167)
49	380.4 South Plant Blower Replacement		(20,000)
50	354.7 Field Office Replacement		(1,219)
51	<b>Total Adjustments for Pro Forma Retirements</b>		<u>\$ (42,048)</u>
52			
53	<b>Total Adjustment to Depreciation Exp, Net of Amortization - FINAL</b>		<u>\$ 73,549</u>



Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida - Mid County

Schedule Year Ended: December 31, 2015

Docket No.: 160101-WS

Interim [ ] Final [X]

Historic [X] or Projected [ ]

Schedule: B-3

Page 2 of 2

Preparer: Frank Seidman

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1			
2	(D) Adjustments for Acquisition Adj. Amortization		\$ -
3			
4	(E) Adjustments to Taxes Other Than Income - TY		
5	(1) Adjust RAF to reflect TY Revenues		(5,189)
6			
7	(2) To adjust test year RAF's for annualized revenues		9,115
8	RAF rate		0.045
9	RAF Adjustment Required for Annualized Revenues	\$	410
10			
11	(3) To adjust payroll tax for annualized salaries	\$	691
12	<b>Total Adjustment Taxes Other Than Income, TY</b>	\$	<b>(4,088)</b>
13			
14	(E) Adjustments to Taxes Other Than Income - FINAL		
15	(1) 701 Adjust Payroll Tax for Proforma Salary Adjustments		3,192
16			
17	(2) Ad Valorem Taxes		
18	(a) Adjust Intangible Tax for Additions to Net Plant		2,101,132
19	Total Net Plant Additions		0.0152
20	Millage rate 15.1521 mils		31,837
21	Total change in ad valorem taxes	\$	
22			
23	(3) To adjust RAF's for requested revenues		
24	Total Revenue Increase Requested		472,792
25	RAF rate		0.045
26	Total RAF Adjustments due to Requested Increase	\$	21,276
27			
28	<b>Total Adjustment Taxes Other Than Income - Proforma</b>	\$	<b>56,305</b>
29			
30	(F) Adjustments to Provision for Income Taxes - TY		
31	(1) Remove book income tax expense		(119,898)
32	Total Adjustments for Income Taxes - TY		
33			
34	(F) Adjustments to Provision for Income Taxes - FINAL		
35	(1) Adj. to Income taxes for increase per C-2		174,424
36	<b>Total Adjustment to Provision for income Taxes - FINAL</b>	\$	<b>174,424</b>

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015  
Historic [X] or Projected [ ]

Schedule: B-4  
Page 1 of 1  
Preparer: Frank Seidman  
Recap Schedules: B-1, B-2

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenues not accounted for by sub-account, then show the total amount under metered-or measured-commercial and provide an explanation.

No.	WATER SALES		SEWER SALES	
	Line	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460	Unmetered Water Revenue	521.1 Flat Rate - Residential	1,692,197
2	461.1	Metered - Residential	- 521.2 Flat Rate - Commercial	-
3	461.2	Metered - Commercial	521.3 Flat Rate - Industrial	-
4	461.3	Metered - Industrial	521.4 Flat Rate - Public Authorities	-
5	461.4	Metered - Public Authorities	521.5 Flat Rate - Multi-Family	381
6	461.5	Metered - Multi-Family	521.6 Flat Rate - Other	-
7	462.1	Public Fire Protection	522.1 Measured - Residential	-
8	462.2	Private Fire Protection	522.2 Measured - Commercial	86,202
9	464	Other Sales - Public Authorities	522.3 Measured - Industrial	-
10	465	Irrigation Customers	522.4 Measured - Public Authority	-
11	466	Sales for Resale	522.5 Measured - Multi-Family	-
12	467	Interdepartmental Sales	523 Other Sales - Public Authorities	
13			524 Revenues from Other Systems	
14		TOTAL WATER SALES	- 525 Interdepartmental Sales	
15			Accrued Revenues	152,521
16		OTHER WATER REVENUES	TOTAL SEWER SALES	1,931,301
17	470	Forfeited Discounts		
18	471	Misc. Service Revenues	OTHER SEWER REVENUES	
19	472	Rents From Water Property	531 Sale of Sludge	
20	473	Interdepartmental Rents	532 Forfeited Discounts	
21	474	Other Water Revenues	- 534 Rents From Sewer Property	
22			535 Interdepartmental Rents	
23			536 Other Sewer Revenues	2,125
24			541 Measured Re-Use Revenues	-
25				
26			TOTAL OTHER SEWER REVENUES	2,125
27				
28				
29				
30			TOTAL SEWER OPERATING REVENUES	\$ 1,933,426
31				

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Schedule Year Ended: December 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-6  
Page 1 of 1  
Preparer: Frank Seidman  
Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jan 2015	(3) Feb 2015	(4) March 2015	(5) April 2015	(6) May 2015	(7) June 2015	(8) July 2015	(9) August 2015	(10) Sept. 2015	(11) October 2015	(12) Nov 2015	(13) Dec 2015	(14) Total Annual	(15) Adjustments	(16) Adj. Total Annual
1	701 Salaries & Wages - Employees	18,602	16,172	19,504	19,683	19,674	20,139	19,232	20,494	18,662	19,342	18,090	21,179	\$ 230,774	\$ 46,690	\$ 277,464
2	703 Salaries & Wages - Officers, Etc.	842	860	827	860	845	847	1,084	650	825	843	2,055	72	10,610	398	11,008
3	704 Employee Pensions & Benefits	8,741	6,297	5,309	4,805	5,414	7,561	5,724	6,491	4,404	6,302	6,504	8,387	75,939	14,642	90,581
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	711 Sludge Removal Expense	11,231	11,570	21,400	15,600	13,200	10,800	16,800	13,200	14,400	15,030	8,400	20,400	172,031	-	172,031
6	715 Purchased Power	12,428	13,691	14,064	13,374	15,058	12,928	12,374	14,333	13,966	13,209	12,821	13,653	161,901	-	161,901
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	718 Chemicals	6,169	26,046	8,819	4,820	2,920	35,357	6,740	27,684	8,270	4,723	14,035	18,721	164,303	(3,080)	161,223
9	720 Materials & Supplies	6,949	3,422	9,896	2,967	7,237	4,364	36,355	7,698	(26,524)	11,366	6,550	6,675	76,955	-	76,955
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	152	(151)	-	2,380	4,426	6,806	-	6,806
11	732 Contractual Services - Acct.	669	676	710	663	663	663	785	783	776	776	920	922	9,007	-	9,007
12	733 Contractual Services - Legal	-	7	-	-	-	-	-	(311)	-	27	-	169	(108)	-	(108)
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	735 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	736 Contractual Services - Other	607	2,216	2,316	2,621	2,018	2,453	2,328	2,721	2,027	2,886	2,115	8,836	33,144	-	33,144
16	741 Rental of Building/Real Prop.	21	21	22	22	22	22	23	23	23	23	23	45	289	-	289
17	742 Rental of Equipment	-	-	29	-	-	-	-	-	-	-	-	14	44	-	44
18	750 Transportation Expenses	970	1,050	1,060	1,390	1,519	1,289	1,278	1,195	1,081	1,296	1,152	1,074	14,353	431	14,784
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	757 Insurance - General Liability	2,309	2,019	2,271	2,314	2,273	2,279	2,270	2,268	2,246	2,398	2,340	2,340	27,326	-	27,326
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	759 Insurance - Other	76	137	75	283	332	653	784	178	635	1,163	1,985	(322)	5,980	-	5,980
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	27,072	27,072
25	767 Reg. Comm. Exp. - Other	(289)	(6)	17	-	51	52	90	17	-	669	150	176	928	-	928
26	770 Bad Debt Expense	(18)	8	53	1,143	401	(1,177)	(116)	662	(27)	(160)	(238)	(384)	144	-	144
27	775 Miscellaneous Expenses	5,201	11,595	7,720	9,702	3,566	6,452	5,758	5,081	6,109	5,292	7,605	19,348	93,429	-	93,429
28	<b>TOTAL</b>	<b>\$ 74,508</b>	<b>\$ 95,781</b>	<b>\$ 94,092</b>	<b>\$ 80,247</b>	<b>\$ 75,193</b>	<b>\$ 104,680</b>	<b>\$ 111,510</b>	<b>\$ 103,319</b>	<b>\$ 46,723</b>	<b>\$ 85,183</b>	<b>\$ 86,887</b>	<b>\$ 125,730</b>	<b>\$ 1,083,855</b>	<b>\$ 86,153</b>	<b>\$ 1,170,008</b>

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Schedule: B-8 (Revised)  
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.

Revised: 10.26.2016

Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
No.	Account No. and Name	Prior TY 12/31/2007	Current TY 12/31/15	TY Adj.'s per B-3	Adjusted TY	\$ Difference	% Difference	Explanation
1	701 Salaries & Wages - Employees	\$ 278,451	\$ 230,774	\$ 46,690	\$ 277,464	\$ (987)	(0.35) %	Under benchmark
2	703 Salaries & Wages - Officers, Etc.	-	10,610	\$ 398	11,008	11,008	100.00 %	This expense included in Acct 701 in last case; combined 701 & 703 is under benchmark
3	704 Employee Pensions & Benefits	62,366	75,939	\$ 14,642	90,581	28,215	45.24 %	Reflects large increases in health care costs since the last TY.
4	710 Purchased Sewage Treatment	-	-	-	-	-	%	
5	711 Sludge Removal Expense	408,840	172,031	-	172,031	(236,809)	(57.92) %	Under benchmark
6	715 Purchased Power	159,559	161,901	-	161,901	2,342	1.47 %	Net increase in unit cost of power over 8 years netted against kilowatts used.
7	716 Fuel for Power Purchased	-	-	-	-	-	%	
8	718 Chemicals	167,737	164,303	(3,080)	161,223	(6,514)	(3.88) %	Under benchmark
9	720 Materials & Supplies	6,015	76,955	-	76,955	70,940	1,179.38 %	Reflects the removal of grit and sediment from the EQ tank in 2015 plus ongoing repairs
10	731 Contractual Services - Engr.	-	6,806	-	6,806	6,806	100.00 %	Engineering services required to support the renewal of the WWTP operating permit
11	732 Contractual Services - Acct.	4,954	9,007	-	9,007	4,053	81.81 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY
12	733 Contractual Services - Legal	1,282	(108)	-	(108)	(1,390)	(108.41) %	Under benchmark
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	
14	735 Contractual Services - Testing	-	-	-	-	-	%	
15	736 Contractual Services - Other	22,287	33,144	-	33,144	10,857	48.71 %	Reflects a 2007 TY negative adjustment and
16	741 Rental of Building/Real Prop.	-	289	-	289	289	100.00 %	De minimus amount.
17	742 Rental of Equipment	-	44	-	44	44	100.00 %	De minimus amount.
18	750 Transportation Expenses	15,781	14,353	431	14,784	(997)	(6.32) %	Under benchmark
19	756 Insurance - Vehicle	-	-	-	-	-	%	
20	757 Insurance - General Liability	-	27,326	-	27,326	27,326	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	70,257	5,980	-	5,980	(64,277)	(91.49) %	Under benchmark
23	760 Advertising Expense	-	-	-	-	-	%	
24	766 Reg. Comm. Exp. - Rate Case Amort.	44,369	-	27,072	27,072	n/a	n/a	
25	767 Reg. Comm. Exp. - Other	-	928	-	928	928	100.00 %	De minimus amount.
26	770 Bad Debt Expense	166	144	-	144	(22)	(13.04) %	Under benchmark
27	775 Miscellaneous Expenses	152,532	93,429	-	93,429	(59,103)	(38.75) %	Under benchmark
28								
29	TOTAL	\$ 1,394,596	\$ 1,083,855	\$ 86,153	\$ 1,170,008	\$ (207,292)	(14.86) %	
30	Less:							
31	766 Reg. Comm. Exp. - Rate Case Amort.*	\$ (44,369)	\$ -	\$ (27,072)	\$ (27,072)	n/a	n/a	Not subject to Index Benchmarking
32								
33	TOTAL	\$ 1,350,227	\$ 1,083,855	\$ 59,081	\$ 1,142,935	\$ (207,292)	(15.35) %	
34								
35	Total Customers (ERC's) reported last filing*	3,354.6						
36	Total Customers /Meter Equivalents per Annual Rep	2,963.0			3,097.0	134.00	4.52 %	
37								
38	Consumer Price Index - U	210.036			236.525	26.49	12.61 %	
39								
40	Benchmark Index:					1.0452		
41						1.1261		
42								
43	Mid-County and Tierra Verde are both provided water service by Pinellas County. In past cases, the number					1.1770		
44	of wastewater customers was provided by the county and that data was used in determining the change in							
45	customers from the prior test year to the current test year. The County no longer provides that breakdown, therefore							
46	the utility has had to turn to another means of tracking change, not only from the prior test year to the current							
47	test year, but also going forward, so that comparisons can be made in a consistent basis. For these two utilities,							
48	has concluded that meter equivalents, as reported on Sheet S-11 of the annual reports is a viable indicator of							
49	change for this schedule.							

## Contractual Services

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County

Schedule: B-9

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Frank Seidman

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Type of Service	(3) Consultants	(4) Amount	(5) Description of Work Performed
1	Engineering	Excel Engineering Consultants, Inc.	\$ 2,380	various engineering services
2	Other Outside Services	Sunshine State One Call of FL, Inc.	\$ 890	underground utility location notifications
3	Other Outside Services	CSC Corporation Service Company	\$ 180	corporation agent services
4	Engineering	Kimbley-Horn and Associates, Inc.	\$ 4,426	various engineering services
5	Other Outside Services	Pinellas Tree Service	\$ 5,875	Tree service
6	<b>Total</b>		<u>\$ 13,751</u>	

Analysis of Rate Case Expense

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

Schedule: B-10  
Page 1 of 1  
Preparer: Frank Seidman

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	Friedman & Friedman, P.A.	Martin Friedman	360.00	96.09	34,592	Legal Fees
2	Friedman & Friedman, P.A.	Bridget Friedman	360.00	32.03	11,531	Legal Fees
3	Milian, Swain & Associates	Deborah Swain	200.00	80.08	16,016	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Milian, Swain & Associates	Cynthia Yapp	150.00	100.10	15,015	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5	Milian, Swain & Associates	John Swain	130.00	4.80	624	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
6	M&R Consultants	Frank Seidman	150.00	48.05	7,208	U&UAnalysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7	Guastella Associates	John Guastella	245.00	32.03	7,847	Consolidated Rates
8	Guastella Associates	Gary White	200.00	24.02	4,804	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9	Public Service Commission				721	Filing Fee
10		Other staff			1,602	Assist w/MFRs, data requests, audit facilitation
11	Travel & Other					
12	Consultants Travel				1,081	Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp. / UIF				1,201	Travel, Hotel/Accommodation, Rental Care, Airfare
14	Water Service Corp. / UIF				6,006	Notices - postage, printing, publication
15						
16	Estimate Through				\$ 108,248	
17						
18						
19	[ ] PAA					
20	[x] Commission Hearing					
21						
22	Amortization Period 4 Years					
23	Explanation if different from Section 367.0816, Florida					
24						
25	Amortization of Rate Case Expense:					
26						
27						
28					Total	
29	Prior unamortized rate case expenses				\$ -	
30	Unamortized Generic Dkt Rate Case Expense				6,945	
31	Current rate case expense				108,248	
32	Total projected rate case expense				108,289	
33	Annual Amortization				\$ 27,072	
34						

**Analysis of Major Maintenance Projects - Water & Sewer  
For the Test Year and 2 Years Prior and 1 Year Subsequent**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015**

**Schedule: B-11  
Page 1 of 1  
Preparer: Frank Seidman**

**Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.**

<b>Line No.</b>	<b>Description</b>	<b>Period</b>	<b>Budget Amount</b>	<b>Term of Amort.</b>	<b>Test Year Amortization</b>
1	Mid-County Surge Tank Cleanout	Q2 2015	\$ 32,404	84 months	\$ 2,315
2	Mid-County 2016 Engineering and Permit Renewal	Q3 2016	\$ 8,967	60 months	\$ -
			\$ 41,371		\$ 2,315

Allocation of Expenses

Company: Utilities, Inc. of Florida - Mid County  
 Docket No.: 110257-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

UIF - Mid County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending January 31, 2015			Allocation Percentage	
			UIF - Mid County	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Mid County	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	1.21%	98.79%	100.00%	ERC	\$3,748	306,788	\$310,535	-	3,748
3	408	Taxes Other than Income	1.24%	98.76%	100.00%	ERC	\$614	48,836	\$49,450	-	614
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	1.24%	98.76%	100.00%	ERC	(\$52)	(4,104)	(\$4,155)	-	(52)
8	601/701/603/703	Salaries	1.24%	98.76%	100.00%	ERC	\$4,387	348,956	\$353,343	-	4,387
9	604/704	Employee Benefits	1.24%	98.76%	100.00%	ERC	\$8,741	695,206	\$703,946	-	8,741
10	620/720	Materials and Supplies	1.24%	98.76%	100.00%	ERC	\$1,106	87,933	\$89,038	-	1,106
11	632/732	Contractual Services - Accounting	1.24%	98.76%	100.00%	ERC	\$669	53,247	\$53,917	-	669
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.24%	98.76%	100.00%	ERC	\$1,050	83,534	\$84,584	-	1,050
14	641	Rent Expense	1.24%	98.76%	100.00%	ERC	\$21	1,683	\$1,704	-	21
15	650/750	Transportation Expenses	1.24%	98.76%	100.00%	ERC	\$13	1,046	\$1,060	-	13
16	657	Insurance - General Liability	1.24%	98.76%	100.00%	ERC	\$2,309	183,651	\$185,960	-	2,309
17	659/759	Other Insurance	1.24%	98.76%	100.00%	ERC	\$76	6,025	\$6,101	-	76
18	670/770	Bad Debt Expense	1.24%	98.76%	100.00%	ERC	\$13	1,004	\$1,017	-	13
19	675/775	Miscellaneous Expenses	1.24%	98.76%	100.00%	ERC	\$1,435	114,142	\$115,577	-	1,435
20							<u>\$24,130</u>	<u>\$1,927,947</u>	<u>\$1,952,077</u>	<u>-</u>	<u>24,130</u>
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	4.62%	95.38%	100.00%	ERC	\$1,676	\$34,598	\$36,275	-	1,676
25	408	Taxes Other than Income	5.26%	94.74%	100.00%	ERC	\$1,851	\$33,322	\$35,173	-	1,851
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	5.29%	94.71%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	5.32%	94.68%	100.00%	ERC	\$2,441	\$43,439	\$45,880	-	2,441
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	5.25%	94.75%	100.00%	ERC	\$13	\$229	\$242	-	13
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	10.78%	89.22%	100.00%	ERC	\$323	\$2,677	\$3,000	-	323
35	636/736	Contractual Services - Other	10.63%	89.37%	100.00%	ERC	\$437	\$3,678	\$4,115	-	437
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	5.25%	94.75%	100.00%	ERC	\$97	\$17,265	\$18,222	-	97
38	667/767	Reg. Commission Exp. - Other	5.25%	94.75%	100.00%	ERC	(\$289)	(\$5,206)	(\$5,495)	-	(289)
39	675/775	Miscellaneous Expenses	5.25%	94.75%	100.00%	ERC	\$461	\$8,316	\$8,777	-	461
40							<u>\$ 7,871</u>	<u>\$ 138,322</u>	<u>\$146,193</u>	<u>-</u>	<u>7,871</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 - Mid County  
Docket No.: 110257-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending February 28, 2015			UIF - Mid County Allocation Percentage	
			UIF - Mid County	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Mid County	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	1.19%	98.81%	100.00%	ERC	\$3,751	310,119	\$313,870	-	3,751
3	408	Taxes Other than Income	1.23%	98.77%	100.00%	ERC	\$597	47,966	\$48,563	-	597
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	1.23%	98.77%	100.00%	ERC	\$28	2,271	\$2,300	-	28
8	601/701/603/703	Salaries	1.23%	98.77%	100.00%	ERC	\$4,190	336,720	\$340,910	-	4,190
9	604/704	Employee Benefits	1.23%	98.77%	100.00%	ERC	\$6,297	505,997	\$512,294	-	6,297
10	620/720	Materials and Supplies	1.23%	98.77%	100.00%	ERC	\$734	58,985	\$59,719	-	734
11	632/732	Contractual Services - Accounting	1.23%	98.77%	100.00%	ERC	\$676	54,351	\$55,028	-	676
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.23%	98.77%	100.00%	ERC	\$1,017	81,705	\$82,722	-	1,017
14	641	Rent Expense	1.23%	98.77%	100.00%	ERC	\$21	1,683	\$1,704	-	21
15	650/750	Transportation Expenses	1.23%	98.77%	100.00%	ERC	\$3	254	\$257	-	3
16	657	Insurance - General Liability	1.23%	98.77%	100.00%	ERC	\$2,019	162,247	\$164,266	-	2,019
17	659/759	Other Insurance	1.23%	98.77%	100.00%	ERC	\$137	11,015	\$11,152	-	137
18	670/770	Bad Debt Expense	1.23%	98.77%	100.00%	ERC	(\$10)	(842)	(\$852)	-	(10)
19	675/775	Miscellaneous Expenses	1.23%	98.77%	100.00%	ERC	\$1,663	133,644	\$135,308	-	1,663
20							<u>\$21,123</u>	<u>\$1,706,117</u>	<u>\$1,727,240</u>	<u>-</u>	<u>21,123</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	4.14%	95.86%	100.00%	ERC	\$856	\$19,829	\$20,685	-	856
25	408	Taxes Other than Income	5.26%	94.74%	100.00%	ERC	\$1,315	\$23,686	\$25,001	-	1,315
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	5.21%	94.79%	100.00%	ERC	\$0	\$4	\$5	-	0
29	601/701/603/703	Salaries	5.31%	94.69%	100.00%	ERC	\$2,524	\$44,987	\$47,511	-	2,524
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	5.24%	94.76%	100.00%	ERC	\$43	\$781	\$824	-	43
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	5.31%	94.69%	100.00%	ERC	\$7	\$133	\$140	-	7
34	635	Testing Expense	10.76%	89.24%	100.00%	ERC	(\$323)	(\$2,677)	(\$3,000)	-	(323)
35	636/736	Contractual Services - Other	11.10%	88.90%	100.00%	ERC	(\$418)	(\$3,351)	(\$3,770)	-	(418)
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	5.24%	94.76%	100.00%	ERC	\$1,046	\$18,908	\$19,954	-	1,046
38	667/767	Reg. Commission Exp. - Other	5.25%	94.75%	100.00%	ERC	(\$6)	(\$99)	(\$105)	-	(6)
39	675/775	Miscellaneous Expenses	5.13%	94.87%	100.00%	ERC	\$431	\$7,974	\$8,405	-	431
40							<u>\$ 5,477</u>	<u>\$ 110,174</u>	<u>\$115,651</u>	<u>-</u>	<u>5,477</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 - Mid County  
Docket No.: 110257-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending March 31, 2015			UIF - Mid County Allocation Percentage	
			UIF - Mid County	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Mid County	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	1.19%	98.81%	100.00%	ERC	\$3,767	311,976	\$315,743	-	3,767
3	408	Taxes Other than Income	1.23%	98.77%	100.00%	ERC	\$507	40,847	\$41,354	-	507
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	1.46%	98.54%	100.00%	ERC	(\$0)	(2)	(\$2)	-	(0)
7	427	Interest Expense	-3558.02%	3658.02%	100.00%	ERC	\$1,066	(1,096)	(\$30)	-	1,066
8	601/701/603/703	Salaries	1.23%	98.77%	100.00%	ERC	\$4,474	360,153	\$364,627	-	4,474
9	604/704	Employee Benefits	1.23%	98.77%	100.00%	ERC	\$5,301	426,712	\$432,013	-	5,301
10	620/720	Materials and Supplies	1.23%	98.77%	100.00%	ERC	\$890	71,643	\$72,533	-	890
11	632/732	Contractual Services - Accounting	1.23%	98.77%	100.00%	ERC	\$710	57,168	\$57,879	-	710
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.23%	98.77%	100.00%	ERC	\$1,495	120,344	\$121,839	-	1,495
14	641	Rent Expense	1.23%	98.77%	100.00%	ERC	\$22	1,733	\$1,755	-	22
15	650/750	Transportation Expenses	1.22%	98.78%	100.00%	ERC	\$3	206	\$208	-	3
16	657	Insurance - General Liability	1.23%	98.77%	100.00%	ERC	\$2,271	182,789	\$185,059	-	2,271
17	659/759	Other Insurance	1.23%	98.77%	100.00%	ERC	\$75	6,034	\$6,109	-	75
18	670/770	Bad Debt Expense	1.23%	98.77%	100.00%	ERC	\$28	2,256	\$2,284	-	28
19	675/775	Miscellaneous Expenses	1.23%	98.77%	100.00%	ERC	\$2,573	207,148	\$209,722	-	2,573
20							<u>\$23,182</u>	<u>\$1,787,911</u>	<u>\$1,811,093</u>	<u>-</u>	<u>23,182</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	5.03%	94.97%	100.00%	ERC	\$5,785	\$109,313	\$115,099	-	5,785
25	408	Taxes Other than Income	5.24%	94.76%	100.00%	ERC	\$1,185	\$21,441	\$22,626	-	1,185
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	5.29%	94.71%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	5.29%	94.71%	100.00%	ERC	\$2,746	\$49,160	\$51,907	-	2,746
30	604/704	Employee Benefits	5.22%	94.78%	100.00%	ERC	\$9	\$156	\$165	-	9
31	620/720	Materials and Supplies	5.22%	94.78%	100.00%	ERC	\$22	\$396	\$418	-	22
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	5.22%	94.78%	100.00%	ERC	\$164	\$2,976	\$3,140	-	164
36	642/742	Rental of Equipment	5.22%	94.78%	100.00%	ERC	\$29	\$527	\$556	-	29
37	650/750	Transportation Expense	5.22%	94.78%	100.00%	ERC	\$1,057	\$19,184	\$20,241	-	1,057
38	667/767	Reg. Commission Exp. - Other	5.23%	94.77%	100.00%	ERC	\$17	\$313	\$331	-	17
39	675/775	Miscellaneous Expenses	5.22%	94.78%	100.00%	ERC	\$487	\$8,843	\$9,331	-	487
40							<u>\$ 11,502</u>	<u>\$ 212,315</u>	<u>\$223,818</u>	<u>-</u>	<u>11,502</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.96%	99.04%	100.00%	Unallocated Rate Base	\$28,096	\$2,911,781	\$2,939,877	-	28,096
45							<u>\$ 28,096</u>	<u>\$ 2,911,781</u>	<u>\$2,939,877</u>	<u>-</u>	<u>28,096</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 - Mid County  
Docket No.: 110257-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending April 30, 2015			UIF - Mid County Allocation Percentage	
			UIF - Mid County	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Mid County	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	1.20%	98.80%	100.00%	ERC	\$4,199	345,820	\$350,020	-	4,199
3	408	Taxes Other than Income	1.23%	98.77%	100.00%	ERC	\$449	36,051	\$36,500	-	449
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	1.23%	98.77%	100.00%	ERC	(\$10)	(781)	(\$791)	-	(10)
7	427	Interest Expense	1.23%	98.77%	100.00%	ERC	\$17	1,357	\$1,374	-	17
8	601/701/603/703	Salaries	1.23%	98.77%	100.00%	ERC	\$4,880	391,685	\$396,564	-	4,880
9	604/704	Employee Benefits	1.23%	98.77%	100.00%	ERC	\$4,789	384,393	\$389,182	-	4,789
10	620/720	Materials and Supplies	1.23%	98.77%	100.00%	ERC	\$916	73,507	\$74,423	-	916
11	632/732	Contractual Services - Accounting	1.23%	98.77%	100.00%	ERC	\$663	53,253	\$53,917	-	663
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.23%	98.77%	100.00%	ERC	\$1,388	111,384	\$112,772	-	1,388
14	641	Rent Expense	1.23%	98.77%	100.00%	ERC	\$22	1,733	\$1,755	-	22
15	650/750	Transportation Expenses	1.23%	98.77%	100.00%	ERC	\$4	316	\$320	-	4
16	657	Insurance - General Liability	1.23%	98.77%	100.00%	ERC	\$2,314	185,712	\$188,025	-	2,314
17	659/759	Other Insurance	1.23%	98.77%	100.00%	ERC	\$283	22,748	\$23,032	-	283
18	670/770	Bad Debt Expense	1.23%	98.77%	100.00%	ERC	\$25	1,982	\$2,006	-	25
19	675/775	Miscellaneous Expenses	1.23%	98.77%	100.00%	ERC	\$2,015	161,724	\$163,738	-	2,015
20							<u>\$21,953</u>	<u>\$1,770,884</u>	<u>\$1,792,837</u>	<u>-</u>	<u>21,953</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	4.29%	95.71%	100.00%	ERC	\$1,050	\$23,420	\$24,470	-	1,050
25	408	Taxes Other than Income	5.23%	94.77%	100.00%	ERC	\$1,224	\$22,162	\$23,386	-	1,224
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	5.22%	94.78%	100.00%	ERC	(\$235)	(\$4,265)	(\$4,500)	-	(235)
28	427	Interest Expense	5.32%	94.68%	100.00%	ERC	\$0	\$4	\$5	-	0
29	601/701/603/703	Salaries	5.29%	94.71%	100.00%	ERC	\$2,546	\$45,612	\$48,158	-	2,546
30	604/704	Employee Benefits	5.22%	94.78%	100.00%	ERC	\$16	\$289	\$305	-	16
31	620/720	Materials and Supplies	4.36%	95.64%	100.00%	ERC	\$21	\$464	\$486	-	21
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	5.22%	94.78%	100.00%	ERC	\$129	\$2,338	\$2,467	-	129
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	5.22%	94.78%	100.00%	ERC	\$1,386	\$25,162	\$26,547	-	1,386
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	5.24%	94.76%	100.00%	ERC	\$1,505	\$27,201	\$28,706	-	1,505
40							<u>\$ 7,641</u>	<u>\$ 142,388</u>	<u>\$150,029</u>	<u>-</u>	<u>7,641</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 - Mid County  
Docket No.: 110257-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

UIF - Mid County  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending May 31, 2015 Amounts Allocated			UIF - Mid County	
			UIF - Mid County	Other Companies/ Systems	Total		UIF - Mid County	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	1.20%	98.80%	100.00%	ERC	\$3,810	314,972	\$318,782	-	3,810
3	408	Taxes Other than Income	1.23%	98.77%	100.00%	ERC	\$399	32,107	\$32,506	-	399
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	1.23%	98.77%	100.00%	ERC	(\$10)	(792)	(\$802)	-	(10)
7	427	Interest Expense	1.23%	98.77%	100.00%	ERC	(\$2)	(122)	(\$124)	-	(2)
8	601/701/603/703	Salaries	1.23%	98.77%	100.00%	ERC	\$4,384	352,359	\$356,743	-	4,384
9	604/704	Employee Benefits	1.23%	98.77%	100.00%	ERC	\$5,386	432,885	\$438,272	-	5,386
10	620/720	Materials and Supplies	1.23%	98.77%	100.00%	ERC	\$804	64,608	\$65,412	-	804
11	632/732	Contractual Services - Accounting	1.23%	98.77%	100.00%	ERC	\$663	53,254	\$53,917	-	663
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.23%	98.77%	100.00%	ERC	\$1,336	107,370	\$108,706	-	1,336
14	641	Rent Expense	1.23%	98.77%	100.00%	ERC	\$22	1,795	\$1,817	-	22
15	650/750	Transportation Expenses	1.23%	98.77%	100.00%	ERC	\$9	727	\$736	-	9
16	657	Insurance - General Liability	1.23%	98.77%	100.00%	ERC	\$2,273	182,686	\$184,959	-	2,273
17	659/759	Other Insurance	1.23%	98.77%	100.00%	ERC	\$332	26,693	\$27,026	-	332
18	670/770	Bad Debt Expense	1.23%	98.77%	100.00%	ERC	\$17	1,379	\$1,396	-	17
19	675/775	Miscellaneous Expenses	1.23%	98.77%	100.00%	ERC	\$1,365	109,698	\$111,063	-	1,365
20							<u>\$20,789</u>	<u>\$1,679,620</u>	<u>\$1,700,410</u>	<u>-</u>	<u>20,789</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	4.29%	95.71%	100.00%	ERC	\$1,054	\$23,537	\$24,591	-	1,054
25	408	Taxes Other than Income	5.22%	94.78%	100.00%	ERC	\$1,070	\$19,430	\$20,499	-	1,070
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	5.29%	94.71%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	5.28%	94.72%	100.00%	ERC	\$2,734	\$49,061	\$51,795	-	2,734
30	604/704	Employee Benefits	5.21%	94.79%	100.00%	ERC	\$28	\$502	\$530	-	28
31	620/720	Materials and Supplies	4.28%	95.72%	100.00%	ERC	\$19	\$428	\$447	-	19
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	5.21%	94.79%	100.00%	ERC	\$12	\$218	\$230	-	12
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	5.21%	94.79%	100.00%	ERC	\$1,510	\$27,464	\$28,974	-	1,510
38	667/767	Reg. Commission Exp. - Other	5.21%	94.79%	100.00%	ERC	\$51	\$921	\$972	-	51
39	675/775	Miscellaneous Expenses	5.24%	94.76%	100.00%	ERC	\$408	\$7,376	\$7,784	-	408
40							<u>\$ 6,885</u>	<u>\$ 128,944</u>	<u>\$135,828</u>	<u>-</u>	<u>6,885</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>

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Allocation of Expenses

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 110257-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

UIF - Mid County  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending June 30, 2015 Amounts Allocated			UIF - Mid County	
			UIF - Mid County	Other Companies/ Systems	Total		UIF - Mid County	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	1.19%	98.81%	100.00%	ERC	\$3,572	295,833	\$299,405	-	3,572
3	408	Taxes Other than Income	1.23%	98.77%	100.00%	ERC	\$409	32,904	\$33,314	-	409
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	1.23%	98.77%	100.00%	ERC	(\$18)	(1,413)	(\$1,430)	-	(18)
7	427	Interest Expense	-745.72%	845.72%	100.00%	ERC	\$1,067	(1,210)	(\$143)	-	1,067
8	601/701/603/703	Salaries	1.23%	98.77%	100.00%	ERC	\$4,509	362,343	\$366,852	-	4,509
9	604/704	Employee Benefits	1.23%	98.77%	100.00%	ERC	\$7,561	607,587	\$615,148	-	7,561
10	620/720	Materials and Supplies	1.23%	98.77%	100.00%	ERC	\$980	78,729	\$79,709	-	980
11	632/732	Contractual Services - Accounting	1.23%	98.77%	100.00%	ERC	\$663	53,254	\$53,917	-	663
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.23%	98.77%	100.00%	ERC	\$1,318	105,938	\$107,256	-	1,318
14	641	Rent Expense	1.23%	98.77%	100.00%	ERC	\$22	1,795	\$1,817	-	22
15	650/750	Transportation Expenses	1.23%	98.77%	100.00%	ERC	\$11	911	\$923	-	11
16	657	Insurance - General Liability	1.23%	98.77%	100.00%	ERC	\$2,279	183,106	\$185,384	-	2,279
17	659/759	Other Insurance	1.23%	98.77%	100.00%	ERC	\$653	52,462	\$53,115	-	653
18	670/770	Bad Debt Expense	1.23%	98.77%	100.00%	ERC	\$16	1,254	\$1,270	-	16
19	675/775	Miscellaneous Expenses	1.23%	98.77%	100.00%	ERC	\$1,745	140,266	\$142,011	-	1,745
20							<u>\$24,787</u>	<u>\$1,913,761</u>	<u>\$1,938,548</u>	-	<u>24,787</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	4.28%	95.72%	100.00%	ERC	\$1,049	\$23,475	\$24,524	-	1,049
25	408	Taxes Other than Income	5.22%	94.78%	100.00%	ERC	\$1,180	\$21,443	\$22,623	-	1,180
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	5.26%	94.74%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	5.28%	94.72%	100.00%	ERC	\$3,320	\$59,615	\$62,936	-	3,320
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	5.25%	94.75%	100.00%	ERC	\$92	\$1,663	\$1,755	-	92
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	5.21%	94.79%	100.00%	ERC	\$16	\$284	\$300	-	16
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	5.21%	94.79%	100.00%	ERC	\$1,277	\$23,254	\$24,531	-	1,277
38	667/767	Reg. Commission Exp. - Other	5.21%	94.79%	100.00%	ERC	\$52	\$956	\$1,008	-	52
39	675/775	Miscellaneous Expenses	5.21%	94.79%	100.00%	ERC	\$329	\$5,982	\$6,311	-	329
40							<u>\$ 7,316</u>	<u>\$ 136,677</u>	<u>\$143,993</u>	-	<u>7,316</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.95%	99.05%	100.00%	Unallocated Rate Base	\$28,486	\$2,957,568	\$2,986,054	-	28,486
45							<u>\$ 28,486</u>	<u>\$ 2,957,568</u>	<u>\$2,986,054</u>	-	<u>28,486</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 - Mid County  
Docket No.: 110257-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

UIF - Mid County  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending July 31, 2015			UIF - Mid County Allocation Percentage	
			UIF - Mid County	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Mid County	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	1.19%	98.81%	100.00%	ERC	\$3,898	322,493	\$326,391	-	3,898
3	408	Taxes Other than Income	1.23%	98.77%	100.00%	ERC	\$412	33,141	\$33,553	-	412
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	1.23%	98.77%	100.00%	ERC	(\$22)	(1,771)	(\$1,793)	-	(22)
7	427	Interest Expense	1.23%	98.77%	100.00%	ERC	(\$4)	(304)	(\$308)	-	(4)
8	601/701/603/703	Salaries	1.23%	98.77%	100.00%	ERC	\$4,770	383,810	\$388,579	-	4,770
9	604/704	Employee Benefits	1.23%	98.77%	100.00%	ERC	\$5,562	447,606	\$453,169	-	5,562
10	620/720	Materials and Supplies	1.23%	98.77%	100.00%	ERC	\$784	63,053	\$63,837	-	784
11	632/732	Contractual Services - Accounting	1.23%	98.77%	100.00%	ERC	\$785	63,132	\$63,917	-	785
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.23%	98.77%	100.00%	ERC	\$1,240	99,815	\$101,056	-	1,240
14	641	Rent Expense	1.23%	98.77%	100.00%	ERC	\$23	1,851	\$1,874	-	23
15	650/750	Transportation Expenses	1.23%	98.77%	100.00%	ERC	\$4	300	\$303	-	4
16	657	Insurance - General Liability	1.23%	98.77%	100.00%	ERC	\$2,270	182,689	\$184,960	-	2,270
17	659/759	Other Insurance	1.23%	98.77%	100.00%	ERC	\$784	63,121	\$63,905	-	784
18	670/770	Bad Debt Expense	1.23%	98.77%	100.00%	ERC	\$14	1,098	\$1,111	-	14
19	675/775	Miscellaneous Expenses	1.23%	98.77%	100.00%	ERC	\$1,642	132,167	\$133,809	-	1,642
20							<u>\$22,162</u>	<u>\$1,792,200</u>	<u>\$1,814,362</u>	<u>-</u>	<u>22,162</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	4.34%	95.66%	100.00%	ERC	\$1,139	\$25,123	\$26,261	-	1,139
25	408	Taxes Other than Income	5.22%	94.78%	100.00%	ERC	\$867	\$15,746	\$16,613	-	867
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	5.31%	94.69%	100.00%	ERC	\$0	\$4	\$4	-	0
29	601/701/603/703	Salaries	5.27%	94.73%	100.00%	ERC	\$3,555	\$63,866	\$67,421	-	3,555
30	604/704	Employee Benefits	5.22%	94.78%	100.00%	ERC	\$162	\$2,941	\$3,103	-	162
31	620/720	Materials and Supplies	5.20%	94.80%	100.00%	ERC	\$41	\$741	\$782	-	41
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	5.20%	94.80%	100.00%	ERC	\$428	\$7,802	\$8,230	-	428
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	5.20%	94.80%	100.00%	ERC	\$1,274	\$23,205	\$24,479	-	1,274
38	667/767	Reg. Commission Exp. - Other	5.21%	94.79%	100.00%	ERC	\$18	\$322	\$340	-	18
39	675/775	Miscellaneous Expenses	5.22%	94.78%	100.00%	ERC	\$727	\$13,197	\$13,925	-	727
40							<u>\$ 8,211</u>	<u>\$ 152,948</u>	<u>\$161,158</u>	<u>-</u>	<u>8,211</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>

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UIF - Mid County  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending August 31, 2015			UIF - Mid County	
			UIF - Mid County	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Mid County	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	1.19%	98.81%	100.00%	ERC	\$3,999	331,103	\$335,102	-	3,999
3	408	Taxes Other than Income	1.23%	98.77%	100.00%	ERC	\$388	31,246	\$31,634	-	388
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	1.23%	98.77%	100.00%	ERC	(\$25)	(2,007)	(\$2,032)	-	(25)
7	427	Interest Expense	1.23%	98.77%	100.00%	ERC	(\$2)	(166)	(\$168)	-	(2)
8	601/701/603/703	Salaries	1.23%	98.77%	100.00%	ERC	\$4,238	341,534	\$345,772	-	4,238
9	604/704	Employee Benefits	1.23%	98.77%	100.00%	ERC	\$6,474	521,743	\$528,217	-	6,474
10	620/720	Materials and Supplies	1.23%	98.77%	100.00%	ERC	\$1,048	84,468	\$85,516	-	1,048
11	632/732	Contractual Services - Accounting	1.23%	98.77%	100.00%	ERC	\$783	63,133	\$63,917	-	783
12	633/733	Contractual Services - Legal	1.23%	98.77%	100.00%	ERC	(\$311)	(25,055)	(\$25,365)	-	(311)
13	636/736	Contractual Services - Other	1.23%	98.77%	100.00%	ERC	\$1,432	115,379	\$116,810	-	1,432
14	641	Rent Expense	1.23%	98.77%	100.00%	ERC	\$23	1,851	\$1,874	-	23
15	650/750	Transportation Expenses	1.22%	98.78%	100.00%	ERC	\$4	312	\$315	-	4
16	657	Insurance - General Liability	1.23%	98.77%	100.00%	ERC	\$2,268	182,793	\$185,061	-	2,268
17	659/759	Other Insurance	1.23%	98.77%	100.00%	ERC	\$178	14,363	\$14,541	-	178
18	670/770	Bad Debt Expense	1.23%	98.77%	100.00%	ERC	\$15	1,182	\$1,197	-	15
19	675/775	Miscellaneous Expenses	1.23%	98.77%	100.00%	ERC	\$1,536	123,764	\$125,300	-	1,536
20							<u>\$22,048</u>	<u>\$1,785,643</u>	<u>\$1,807,692</u>	<u>-</u>	<u>22,048</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	4.28%	95.72%	100.00%	ERC	\$1,061	\$23,734	\$24,795	-	1,061
25	408	Taxes Other than Income	5.21%	94.79%	100.00%	ERC	\$1,094	\$19,913	\$21,007	-	1,094
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	5.29%	94.71%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	5.26%	94.74%	100.00%	ERC	\$3,516	\$63,262	\$66,778	-	3,516
30	604/704	Employee Benefits	5.20%	94.80%	100.00%	ERC	\$17	\$308	\$325	-	17
31	620/720	Materials and Supplies	4.47%	95.53%	100.00%	ERC	\$27	\$580	\$607	-	27
32	631/731	Contractual Services - Engineering	5.20%	94.80%	100.00%	ERC	\$152	\$2,765	\$2,916	-	152
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	5.20%	94.80%	100.00%	ERC	\$11	\$195	\$205	-	11
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	5.20%	94.80%	100.00%	ERC	\$1,191	\$21,734	\$22,925	-	1,191
38	667/767	Reg. Commission Exp. - Other	5.20%	94.80%	100.00%	ERC	\$17	\$307	\$324	-	17
39	675/775	Miscellaneous Expenses	5.08%	94.92%	100.00%	ERC	\$152	\$2,841	\$2,993	-	152
40							<u>\$ 7,238</u>	<u>\$ 135,643</u>	<u>\$142,881</u>	<u>-</u>	<u>7,238</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>

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UIF - Mid County  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending September 30, 2015					
			UIF - Mid County	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer	
							UIF - Mid County	Other Companies/ Systems	Total			
1		<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	1.18%	98.82%	100.00%	ERC	\$3,924	328,060	\$331,984	-	3,924	
3	408	Taxes Other than Income	1.21%	98.79%	100.00%	ERC	\$378	30,735	\$31,113	-	378	
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	1.21%	98.79%	100.00%	ERC	(\$31)	(2,521)	(\$2,552)	-	(31)	
7	427	Interest Expense	-647.02%	747.02%	100.00%	ERC	\$978	(1,129)	(\$151)	-	978	
8	601/701/603/703	Salaries	1.21%	98.79%	100.00%	ERC	\$4,570	371,807	\$376,378	-	4,570	
9	604/704	Employee Benefits	1.21%	98.79%	100.00%	ERC	\$4,375	355,948	\$360,323	-	4,375	
10	620/720	Materials and Supplies	1.21%	98.79%	100.00%	ERC	\$824	67,016	\$67,839	-	824	
11	632/732	Contractual Services - Accounting	1.21%	98.79%	100.00%	ERC	\$776	63,141	\$63,917	-	776	
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
13	636/736	Contractual Services - Other	1.21%	98.79%	100.00%	ERC	\$1,379	112,165	\$113,544	-	1,379	
14	641	Rent Expense	1.21%	98.79%	100.00%	ERC	\$23	1,851	\$1,874	-	23	
15	650/750	Transportation Expenses	1.21%	98.79%	100.00%	ERC	\$3	269	\$272	-	3	
16	657	Insurance - General Liability	1.21%	98.79%	100.00%	ERC	\$2,246	182,714	\$184,960	-	2,246	
17	659/759	Other Insurance	1.21%	98.79%	100.00%	ERC	\$635	51,697	\$52,333	-	635	
18	670/770	Bad Debt Expense	1.21%	98.79%	100.00%	ERC	\$11	912	\$923	-	11	
19	675/775	Miscellaneous Expenses	1.21%	98.79%	100.00%	ERC	\$1,490	121,250	\$122,741	-	1,490	
20							<u>\$21,582</u>	<u>\$1,683,913</u>	<u>\$1,705,496</u>	<u>-</u>	<u>21,582</u>	
21												
22		<u>Water Service Corp. Allocated State Expenses</u>										
23												
24	403	Depreciation Expenses	4.34%	95.66%	100.00%	ERC	\$1,156	\$25,485	\$26,642	-	1,156	
25	408	Taxes Other than Income	5.20%	94.80%	100.00%	ERC	\$1,107	\$20,175	\$21,282	-	1,107	
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
28	427	Interest Expense	5.26%	94.74%	100.00%	ERC	\$0	\$5	\$5	-	0	
29	601/701/603/703	Salaries	5.26%	94.74%	100.00%	ERC	\$3,344	\$60,230	\$63,574	-	3,344	
30	604/704	Employee Benefits	5.19%	94.81%	100.00%	ERC	\$29	\$521	\$550	-	29	
31	620/720	Materials and Supplies	5.19%	94.81%	100.00%	ERC	\$10	\$182	\$192	-	10	
32	631/731	Contractual Services - Engineering	5.19%	94.81%	100.00%	ERC	(\$151)	(\$2,765)	(\$2,916)	-	(151)	
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	5.18%	94.82%	100.00%	ERC	\$2	\$36	\$37	-	2	
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
37	650/750	Transportation Expense	5.19%	94.81%	100.00%	ERC	\$1,078	\$19,683	\$20,761	-	1,078	
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
39	675/775	Miscellaneous Expenses	5.19%	94.81%	100.00%	ERC	\$497	\$9,081	\$9,579	-	497	
40							<u>\$ 7,072</u>	<u>\$ 132,633</u>	<u>\$139,705</u>	<u>-</u>	<u>7,072</u>	
41												
42		<u>Water Service Corp. Allocated UI Expenses</u>										
43												
44	427	Interest Expense	0.69%	99.31%	100.00%	Unallocated Rate Base	\$20,779	\$2,983,948	\$3,004,727	-	20,779	
45							<u>\$ 20,779</u>	<u>\$ 2,983,948</u>	<u>\$3,004,727</u>	<u>-</u>	<u>20,779</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 - Mid County  
Docket No.: 110257-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule B-12  
Page 10 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2015			UIF - Mid County Allocation Percentage	
			UIF - Mid County	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Mid County	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	1.18%	98.82%	100.00%	ERC	\$3,926	328,260	\$332,186	-	3,926
3	408	Taxes Other than Income	1.21%	98.79%	100.00%	ERC	\$373	30,350	\$30,723	-	373
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	1.21%	98.79%	100.00%	ERC	(\$35)	(2,843)	(\$2,878)	-	(35)
7	427	Interest Expense	1.22%	98.78%	100.00%	ERC	(\$3)	(235)	(\$238)	-	(3)
8	601/701/603/703	Salaries	1.21%	98.79%	100.00%	ERC	\$4,512	367,142	\$371,654	-	4,512
9	604/704	Employee Benefits	1.21%	98.79%	100.00%	ERC	\$6,302	512,777	\$519,079	-	6,302
10	620/720	Materials and Supplies	1.21%	98.79%	100.00%	ERC	\$871	70,893	\$71,764	-	871
11	632/732	Contractual Services - Accounting	1.21%	98.79%	100.00%	ERC	\$776	63,141	\$63,917	-	776
12	633/733	Contractual Services - Legal	1.21%	98.79%	100.00%	ERC	\$27	2,173	\$2,200	-	27
13	636/736	Contractual Services - Other	1.21%	98.79%	100.00%	ERC	\$1,754	142,759	\$144,513	-	1,754
14	641	Rent Expense	1.21%	98.79%	100.00%	ERC	\$23	1,851	\$1,874	-	23
15	650/750	Transportation Expenses	1.21%	98.79%	100.00%	ERC	\$5	373	\$378	-	5
16	657	Insurance - General Liability	1.21%	98.79%	100.00%	ERC	\$2,398	195,129	\$197,527	-	2,398
17	659/759	Other Insurance	1.21%	98.79%	100.00%	ERC	\$1,163	94,596	\$95,758	-	1,163
18	670/770	Bad Debt Expense	1.21%	98.79%	100.00%	ERC	\$17	1,371	\$1,388	-	17
19	675/775	Miscellaneous Expenses	1.21%	98.79%	100.00%	ERC	\$1,823	148,310	\$150,132	-	1,823
20							<u>\$23,930</u>	<u>\$1,956,047</u>	<u>\$1,979,977</u>	<u>-</u>	<u>23,930</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	4.38%	95.62%	100.00%	ERC	\$1,228	\$26,807	\$28,035	-	1,228
25	408	Taxes Other than Income	5.20%	94.80%	100.00%	ERC	\$1,122	\$20,457	\$21,579	-	1,122
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	5.19%	94.81%	100.00%	ERC	\$13	\$242	\$255	-	13
29	601/701/603/703	Salaries	5.26%	94.74%	100.00%	ERC	\$3,295	\$59,378	\$62,673	-	3,295
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	4.57%	95.43%	100.00%	ERC	\$33	\$697	\$731	-	33
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	5.19%	94.81%	100.00%	ERC	\$30	\$545	\$575	-	30
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	5.19%	94.81%	100.00%	ERC	\$1,291	\$23,594	\$24,885	-	1,291
38	667/767	Reg. Commission Exp. - Other	5.19%	94.81%	100.00%	ERC	\$201	\$3,672	\$3,873	-	201
39	675/775	Miscellaneous Expenses	5.16%	94.84%	100.00%	ERC	\$493	\$9,071	\$9,564	-	493
40							<u>\$ 7,707</u>	<u>\$ 144,463</u>	<u>\$152,170</u>	<u>-</u>	<u>7,707</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 - Mid County  
Docket No.: 110257-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

UIF - Mid County  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending November 30, 2015 Amounts Allocated			UIF - Mid County	
			UIF - Mid County	Other Companies/ Systems	Total		UIF - Mid County	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	1.18%	98.82%	100.00%	ERC	\$3,922	328,434	\$332,357	-	3,922
3	408	Taxes Other than Income	1.21%	98.79%	100.00%	ERC	\$367	29,896	\$30,263	-	367
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	1.21%	98.79%	100.00%	ERC	(\$35)	(2,890)	(\$2,925)	-	(35)
7	427	Interest Expense	1.21%	98.79%	100.00%	ERC	(\$6)	(473)	(\$479)	-	(6)
8	601/701/603/703	Salaries	1.21%	98.79%	100.00%	ERC	\$5,573	454,073	\$459,646	-	5,573
9	604/704	Employee Benefits	1.21%	98.79%	100.00%	ERC	\$6,512	530,579	\$537,091	-	6,512
10	620/720	Materials and Supplies	1.21%	98.79%	100.00%	ERC	\$773	62,976	\$63,749	-	773
11	632/732	Contractual Services - Accounting	1.21%	98.79%	100.00%	ERC	\$920	74,960	\$75,880	-	920
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.21%	98.79%	100.00%	ERC	\$1,469	119,667	\$121,135	-	1,469
14	641	Rent Expense	1.21%	98.79%	100.00%	ERC	\$23	1,851	\$1,874	-	23
15	650/750	Transportation Expenses	1.21%	98.79%	100.00%	ERC	\$7	556	\$563	-	7
16	657	Insurance - General Liability	1.21%	98.79%	100.00%	ERC	\$2,340	190,657	\$192,997	-	2,340
17	659/759	Other Insurance	1.21%	98.79%	100.00%	ERC	\$1,985	161,755	\$163,741	-	1,985
18	670/770	Bad Debt Expense	1.21%	98.79%	100.00%	ERC	\$16	1,275	\$1,290	-	16
19	675/775	Miscellaneous Expenses	1.21%	98.79%	100.00%	ERC	\$1,720	140,145	\$141,865	-	1,720
20							<u>\$25,584</u>	<u>\$2,093,462</u>	<u>\$2,119,046</u>	-	<u>25,584</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	4.31%	95.69%	100.00%	ERC	\$1,116	\$24,815	\$25,932	-	1,116
25	408	Taxes Other than Income	5.19%	94.81%	100.00%	ERC	\$1,053	\$19,233	\$20,286	-	1,053
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	5.26%	94.74%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	5.25%	94.75%	100.00%	ERC	\$3,371	\$60,847	\$64,218	-	3,371
30	604/704	Employee Benefits	5.18%	94.82%	100.00%	ERC	(\$8)	(\$137)	(\$145)	-	(8)
31	620/720	Materials and Supplies	4.70%	95.30%	100.00%	ERC	\$32	\$651	\$683	-	32
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	5.19%	94.81%	100.00%	ERC	\$5	\$90	\$95	-	5
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	5.18%	94.82%	100.00%	ERC	\$1,146	\$20,962	\$22,108	-	1,146
38	667/767	Reg. Commission Exp. - Other	5.19%	94.81%	100.00%	ERC	\$6	\$102	\$108	-	6
39	675/775	Miscellaneous Expenses	5.23%	94.77%	100.00%	ERC	\$638	\$11,553	\$12,191	-	638
40							<u>\$ 7,359</u>	<u>\$ 138,121</u>	<u>\$145,481</u>	-	<u>7,359</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	-	-

46 Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company

Allocation of Expenses

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 110257-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending December 31, 2015			UIF - Mid County Allocation Percentage	
			UIF - Mid County	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Mid County	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	1.18%	98.82%	100.00%	ERC	\$3,757	315,265	\$319,022	-	3,757
3	408	Taxes Other than Income	1.21%	98.79%	100.00%	ERC	(\$1)	(42)	(\$42)	-	(1)
4	409	Gains/Losses from Disposition of Utility	1.21%	98.79%	100.00%	ERC	\$21	99	\$100	-	1
5	410	Miscellaneous Non-Utility Expenses	1.21%	98.79%	100.00%	ERC	\$48	20,192	\$20,439	-	248
6	420	Interest During Construction	1.21%	98.79%	100.00%	ERC	(\$40)	(3,267)	(\$3,307)	-	(40)
7	427	Interest Expense	-5588.08%	5688.08%	100.00%	ERC	\$1,181	(1,202)	(\$21)	-	1,181
8	601/701/603/703	Salaries	1.21%	98.79%	100.00%	ERC	\$3,881	316,555	\$320,437	-	3,881
9	604/704	Employee Benefits	1.21%	98.79%	100.00%	ERC	\$8,392	684,386	\$692,778	-	8,392
10	620/720	Materials and Supplies	1.21%	98.79%	100.00%	ERC	\$949	77,396	\$78,345	-	949
11	632/732	Contractual Services - Accounting	1.21%	98.79%	100.00%	ERC	\$922	75,218	\$76,140	-	922
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.21%	98.79%	100.00%	ERC	\$1,430	116,619	\$118,049	-	1,430
14	641	Rent Expense	1.21%	98.79%	100.00%	ERC	\$45	3,703	\$3,748	-	45
15	650/750	Transportation Expenses	1.21%	98.79%	100.00%	ERC	\$4	294	\$298	-	4
16	657	Insurance - General Liability	1.21%	98.79%	100.00%	ERC	\$2,340	190,847	\$193,188	-	2,340
17	659/759	Other Insurance	1.21%	98.79%	100.00%	ERC	(\$322)	(26,288)	(\$26,610)	-	(322)
18	670/770	Bad Debt Expense	1.21%	98.79%	100.00%	ERC	\$14	1,120	\$1,134	-	14
19	675/775	Miscellaneous Expenses	1.21%	98.79%	100.00%	ERC	\$1,638	133,609	\$135,247	-	1,638
20							<u>\$24,440</u>	<u>\$1,904,504</u>	<u>\$1,928,944</u>	<u>-</u>	<u>24,440</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	4.40%	95.60%	100.00%	ERC	\$1,291	\$28,031	\$29,322	-	1,291
25	408	Taxes Other than Income	5.19%	94.81%	100.00%	ERC	\$1,151	\$21,039	\$22,189	-	1,151
26	410	Miscellaneous Non-Utility Expenses	5.25%	94.75%	100.00%	ERC	\$173	\$3,119	\$3,291	-	173
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	5.17%	94.83%	100.00%	ERC	\$1	\$16	\$17	-	1
29	601/701/603/703	Salaries	5.25%	94.75%	100.00%	ERC	\$4,024	\$72,655	\$76,679	-	4,024
30	604/704	Employee Benefits	5.18%	94.82%	100.00%	ERC	(\$4)	(\$78)	(\$82)	-	(4)
31	620/720	Materials and Supplies	5.18%	94.82%	100.00%	ERC	\$30	\$555	\$586	-	30
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	5.18%	94.82%	100.00%	ERC	\$97	\$1,774	\$1,871	-	97
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	5.18%	94.82%	100.00%	ERC	\$438	\$8,023	\$8,461	-	438
36	642/742	Rental of Equipment	5.18%	94.82%	100.00%	ERC	\$14	\$265	\$279	-	14
37	650/750	Transportation Expense	5.18%	94.82%	100.00%	ERC	\$1,070	\$19,587	\$20,657	-	1,070
38	667/767	Reg. Commission Exp. - Other	5.18%	94.82%	100.00%	ERC	\$176	\$3,220	\$3,395	-	176
39	675/775	Miscellaneous Expenses	5.18%	94.82%	100.00%	ERC	\$1,041	\$19,044	\$20,085	-	1,041
40							<u>\$ 9,501</u>	<u>\$ 177,249</u>	<u>\$186,751</u>	<u>-</u>	<u>9,501</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.93%	99.07%	100.00%	Unallocated Rate Base	\$29,552	\$3,149,667	\$3,179,219	-	29,552
45							<u>\$ 29,552</u>	<u>\$ 3,149,667</u>	<u>\$3,179,219</u>	<u>-</u>	<u>29,552</u>

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Allocation of Expenses

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 110257-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule B-12  
Page 13 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Year Ending December 31, 2015			UIF - Mid County Allocation Percentage	
			UIF - Mid County	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Mid County	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	1.19%	98.81%	100.00%	ERC	\$46,273	3,839,123	\$3,885,396	-	46,273
3	408	Taxes Other than Income	1.23%	98.77%	100.00%	ERC	\$4,893	394,038	\$398,931	-	4,893
4	409	Gains/Losses from Disposition of Utility	1.21%	98.79%	100.00%	ERC	\$21	99	\$100	-	1
5	410	Miscellaneous Non-Utility Expenses	1.21%	98.79%	100.00%	ERC	\$48	20,192	\$20,439	-	248
6	420	Interest During Construction	1.22%	98.78%	100.00%	ERC	(\$226)	(18,288)	(\$18,513)	-	(226)
7	427	Interest Expense	-199.20%	299.20%	100.00%	ERC	\$4,270	(6,413)	(\$2,144)	-	4,270
8	601/701/603/703	Salaries	1.22%	98.78%	100.00%	ERC	\$54,368	4,387,137	\$4,441,505	-	54,368
9	604/704	Employee Benefits	1.22%	98.78%	100.00%	ERC	\$75,691	6,105,820	\$6,181,510	-	75,691
10	620/720	Materials and Supplies	1.22%	98.78%	100.00%	ERC	\$10,677	861,208	\$871,885	-	10,677
11	632/732	Contractual Services - Accounting	1.22%	98.78%	100.00%	ERC	\$9,007	727,253	\$736,260	-	9,007
12	633/733	Contractual Services - Legal	1.23%	98.77%	100.00%	ERC	(\$284)	(22,881)	(\$23,165)	-	(284)
13	636/736	Contractual Services - Other	1.23%	98.78%	100.00%	ERC	\$16,308	1,316,679	\$1,332,987	-	16,308
14	641	Rent Expense	1.22%	98.78%	100.00%	ERC	\$289	23,381	\$23,670	-	289
15	650/750	Transportation Expenses	1.23%	98.77%	100.00%	ERC	\$69	5,564	\$5,633	-	69
16	657	Insurance - General Liability	1.22%	98.78%	100.00%	ERC	\$27,326	2,205,021	\$2,232,348	-	27,326
17	659/759	Other Insurance	1.22%	98.78%	100.00%	ERC	\$5,980	484,222	\$490,202	-	5,980
18	670/770	Bad Debt Expense	1.22%	98.78%	100.00%	ERC	\$173	13,990	\$14,164	-	173
19	675/775	Miscellaneous Expenses	1.22%	98.78%	100.00%	ERC	\$20,646	1,665,866	\$1,686,512	-	20,646
20							<u>\$275,711</u>	<u>\$22,002,010</u>	<u>#####</u>	-	<u>275,711</u>
21							-	-	-	-	-
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	4.54%	95.46%	100.00%	ERC	\$18,462	\$388,168	\$406,630	-	18,462
25	408	Taxes Other than Income	5.22%	94.78%	100.00%	ERC	\$14,217	\$258,047	\$272,264	-	14,217
26	410	Miscellaneous Non-Utility Expenses	5.25%	94.75%	100.00%	ERC	\$173	\$3,119	\$3,291	-	173
27	414	Taxes Other than Income	5.22%	94.78%	100.00%	ERC	(\$235)	(\$4,265)	(\$4,500)	-	(235)
28	427	Interest Expense	5.20%	94.80%	100.00%	ERC	\$17	\$304	\$321	-	17
29	601/701/603/703	Salaries	5.27%	94.73%	100.00%	ERC	\$37,415	\$672,114	\$709,529	-	37,415
30	604/704	Employee Benefits	5.21%	94.79%	100.00%	ERC	\$248	\$4,503	\$4,751	-	248
31	620/720	Materials and Supplies	4.95%	95.05%	100.00%	ERC	\$384	\$7,368	\$7,752	-	384
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	-	0
33	633/733	Contractual Services - Legal	5.19%	94.81%	100.00%	ERC	\$104	\$1,907	\$2,011	-	104
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$1	(\$1)	\$0	-	1
35	636/736	Contractual Services - Other	5.20%	94.80%	100.00%	ERC	\$1,253	\$22,834	\$24,087	-	1,253
36	642/742	Rental of Equipment	5.21%	94.79%	100.00%	ERC	\$44	\$792	\$835	-	44
37	650/750	Transportation Expense	5.21%	94.79%	100.00%	ERC	\$14,284	\$260,001	\$274,285	-	14,284
38	667/767	Reg. Commission Exp. - Other	5.12%	94.88%	100.00%	ERC	\$243	\$4,508	\$4,752	-	243
39	675/775	Miscellaneous Expenses	5.21%	94.79%	100.00%	ERC	\$7,169	\$130,480	\$137,650	-	7,169
40							<u>\$ 93,779</u>	<u>\$ 1,749,879</u>	<u>\$1,843,658</u>	-	<u>93,779</u>
41							0	0	0	-	0
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.88%	99.12%	100.00%	Unallocated Rate Base	\$106,914	\$12,002,964	#####	-	106,914
45							<u>\$ 106,914</u>	<u>\$ 12,002,964</u>	<u>#####</u>	-	<u>106,914</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					0	0	0	-	0

Net Depreciation Expense - Wastewater  
 Company: Utilities, Inc. of Florida - Mid County  
 Docket No.: 160101-WS

Florida Public Service Commission

Schedule: B-14

Page 1 of 1

Schedule Year Ended: December 31, 2015

Preparer: Frank Seidman

Historic  Projected

Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>					
2	351.1 Organization	35		35		
3	352.1 Franchises	-		-		
4	389.1 Other Plant & Misc. Equipment			-		
5	<b>COLLECTION PLANT</b>					
6	353.2 Land & Land Rights			-		
7	354.2 Structures & Improvements	-		-		
8	355.2 Power Generation Equipment	-		-		
9	360.2 Collection Sewers - Force	8,176	2,981	11,156		
10	361.2 Collection Sewers - Gravity	57,044	11,111	68,155		
11	362.2 Special Collecting Structures			-		
12	363.2 Services to Customers	1,978		1,978		
13	364.2 Flow Measuring Devices	950	16,200	17,150		
14	365.2 Flow Measuring Installations			-		
15	389.2 Other Plant & Misc. Equipment	79		79		
16	<b>SYSTEM PUMPING PLANT</b>					
17	353.3 Land & Land Rights			-		
18	354.3 Structures & Improvements	19,731		19,731		
19	370.3 Receiving Wells			-		
20	371.3 Pumping Equipment	13,791	1,389	15,180		
21	389.3 Other Plant & Misc. Equipment	484		484		
22	<b>TREATMENT AND DISPOSAL PLANT</b>					
23	353.4 Land & Land Rights			-		
24	354.4 Structures & Improvements	4,735		4,735		
25	355.4 Power Generation Equipment	24		24		
26	380.4 Treatment & Disposal Equipment	55,489	31,568	87,057		
27	381.4 Plant Sewers	1,950		1,950		
28	382.4 Outfall Sewer Lines	7		7		
29	389.4 Other Plant & Misc. Equipment	353		353		
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>					
31	354.6 Structures & Improvements	6		6		
32	366.6 Reuse Services	-		-		
33	367.6 Reuse Mtr/Installations	-		-		
34	374.5 Reuse Dist Reservoirs	-		-		
35	375.6 Reuse Trans. And Dist. System	227		227		
36	371.6 Pumping Equip RCLM Dist	-		-		
37	371.5 Pumping Equipment	-		-		
38	380.4 Treatment & Disposal Equipment	130		130		
39	389.5 Other Plant & Misc Equipment	-		-		
40	<b>GENERAL PLANT</b>					
41	353.7 Land & Land Rights			-		
42	354.7 Structures & Improvements	74,962	406	75,368		
43	390.7 Office Furniture & Equipment	47,236	2,314	49,550		
44	391.7 Transportation Equipment	18,433	705	19,138		
45	392.7 Stores Equipment			-		
46	393.7 Tools, Shop & Garage Equipment	2,294		2,294		
47	394.7 Laboratory Equipment	1,558		1,558		
48	395.7 Power Operated Equipment	253		253		
49	396.7 Communication Equipment	41		41		
50	397.7 Miscellaneous Equipment	91		91		
51	398.7 Other Tangible Plant			-		
52	TOTAL	310,060	66,673	376,733		N/A
53	LESS: AMORTIZATION OF CIAC	(97,217)		(97,217)		
54						
55	NET DEPRECIATION EXPENSE - SEWER	\$ 212,843	\$ 66,673	\$ 279,517		N/A

Taxes Other Than Income (Final Rates)

Florida Public Service Commission  
Schedule: B-15  
Page 1 of 1  
Preparer: Frank Seidman  
Recap Schedules: B-1, B-2

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015  
Historic  Projected   
Interim  Final

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	<b>WATER</b>					
2	Test Year					
3	Adjust Current RAF					
4	Test Year Per Books					
5						
6	Adjustments to Test Year (Explain):					
7	Adjustment to RAF per B-3					
8	Allocate ad valorem tax based on Net Plant					
9	Restate allocations from WSC/Utilities Inc.					
10	Increase in ad valorem tax per B-3					
11	Payroll Tax for allocations/annualization/increase					
12	Increase in RAFTs associated with annualized sewer					
13	Total Test Year Adjustments					
14						
15	Adjusted Test Year					
16	Increase in ad valorem tax per B-3					
17	RAFTs Assoc. with Revenue Increase					
18	Total Adjustments for requested increases					
19						
20	Total Balance					
21						
22	<b>WASTEWATER</b>					
23	Test Year	92,193	18,054	5,953	256	116,457
24	Adjust Current Year			-		
25	Test Year Per Books	\$ 92,193	\$ 18,054	\$ 5,953	\$ 256	\$ 116,457
26						
27	Adjustments to Test Year (Explain):					
28	Adjust test year RAFTs for actual revenues	(5,189)				(5,189)
29	Reclass Sales Tax Expense to O & M Expenses					-
30	Increase in ad valorem tax per B-3					-
31	Payroll Tax for allocations/annualization/increase Increase in RAFTs associated with annualized water		691			691
32	revenues per B-3	410				410
33	Total Test Year Adjustments	(4,779)	691	-	-	(4,088)
34						
35	Adjusted Test Year	87,414	18,745	5,953	256	112,369
	Increase associated with Proforma salaries		3,192			3,192
36	Increase in ad valorem tax per B-3			\$ 31,837		31,837
37	RAFTs Assoc. with Revenue Increase	21,276	-	-	-	21,276
38	Total Adjustments for requested increases	\$ 21,276	\$ 3,192	\$ 31,837	\$ -	\$ 56,305
39						
40	Total Balance	\$ 108,690	\$ 21,937	\$ 37,790	\$ 256	\$ 168,674
41						

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County

Schedule: C-1

Docket No.: 160101-WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

Preparer: Frank Seidman

Interim [ ] Final [X]

Historic [X] Projected [ ]

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ 274,513	\$ (100,089)	\$ 174,424		\$ 174,424
2							
3	Deferred Income Tax Expense	C-5	105,406	(105,406)	-		-
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		\$ 379,919	\$ (205,495)	\$ 174,424	\$ -	\$ 174,424

Supporting Schedules: C-2, C-5, C-7, C-8

Recap Schedules: B-1, B-2

## State and Federal Income Tax Calculation - Current Sewer

Company: Utilities, Inc. of Florida - Mid County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: C-2

Page 1 of 1

Preparer: Frank Seidman

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Sewer
1	\$ 400,373	\$ (207,275)	\$ 193,097	\$ 277,092	\$ 470,190
2	119,898	(119,898)	-	174,424	174,424
3					
4	520,271	(327,174)	193,097	451,516	644,614
5	91,182	89,909	181,091		181,091
6					
7	429,089	(417,081)	12,007	451,516	463,523
8					
9	Schedule M Adjustments:				
10	20,305	(20,305)	-		
11	280,111	(280,111)	-		
12		-	-		-
13					
14	300,416	(300,416)	-	-	-
15					
16	729,505	(717,498)	12,007	451,516	463,523
17				-	-
18					
19	729,505	(717,498)	12,007	451,516	463,523
20	40,123	(39,462)	661	24,833	25,494
21				-	-
22					
23					
24	40,123	(39,462)	661	24,833	25,494
25					
26	689,382	(678,036)	11,346	426,683	438,029
27	0.34	0.34	0.34	0.34	0.34
28	234,390	(230,532)	3,858	145,072	148,930
29					
30	-	-	-	-	-
31					
32	234,390	(230,532)	3,858	145,072	148,930
33					
34	Summary:				
35	40,123	(39,462)	661	24,833	25,494
36	234,390	(230,532)	3,858	145,072	148,930
37					
38	\$ 274,513	\$ (269,994)	\$ 4,519	\$ 169,905	\$ 174,424
39					

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**

**Company: Utilities, Inc. of Florida - Mid County**  
**Docket No.: 160101-WS**  
**Schedule Year Ended: December 31, 2015**  
**Interim [ ] Final [X]**  
**Historic [X] Projected [ ]**

**Schedule: C-3**  
**Page 1 of 1**  
**Preparer: Frank Seidman**  
**Supporting Schedules: D-1, C-8**  
**Recap Schedules: C-2**

**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	790	4,984	5,774	-	5,774
7						
8	Other Interest Expense - Intercompany	111,210	64,106	175,317		175,317
9						
10	AFUDC	(20,818)	20,818	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	<b>Total Used For Tax Calculation</b>	<b>\$ 91,182</b>	<b>\$ 89,909</b>	<b>\$ 181,091</b>	<b>\$ -</b>	<b>\$ 181,091</b>

16  
17 Calculation of ITC Interest Synchronization Adjustment  
18 ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
19					
20					
21	<u>Balances From Schedule D-1</u>				
22					
23	Long-Term Debt				
24					
25	Short-Term Debt				
26	Preferred Stock				
27					
28	Common Equity				
29					
30	Total				
31					
32	ITCs (from D-1, Line 7)				
33					
34	Weighted Debt Cost (From Line 12)				
35					
36	Interest Adjustment (To Line 6)				

Book/Tax Differences - Permanent

Florida Public Service Commission  
Schedule: C-4  
Page 1 of 1  
Preparer: Frank Seidman

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015  
Historic  Projected

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

Line No.	Description	Total Per Books	Adjustments	Adjusted Balance	Water	Sewer
1	AFUDC	(20,818)	-	(20,818)		(20,818)
2	Meals & Entertainment (50%)	497	16	513		513
3		\$ (20,321)	\$ 16	\$ (20,305)	\$	(20,305)

Supporting Schedules: None  
Recap Schedules: C-2

Deferred Income Tax Expense (Final) - Sewer

Florida Public Service Commission

Schedule: C-5

Company: Utilities, Inc. of Florida - Mid County

Page 1 of 1

Docket No.: 160101-WS

Preparer: Frank Seidman

Schedule Year Ended: December 31, 2015

Historic [X] Projected [ ]

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Test Year Adjustments	Wastewater
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 433,613	\$ -	\$ 433,613		\$ 433,613
3	Book Depreciation and Amortization	212,843	66,673	279,517		279,517
4						
5	Difference	220,770	(66,673)	154,096	-	154,096
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees	-	-	-	-	-
9	Deferred Maintenance - Amort	4,489	-	4,489		4,489
10	Deferred Rate Case Exp	-	-	-	-	-
11	Deferred Rate Case Additions	32,404	-	32,404	-	32,404
12	Organization Exp - Amort	35		35		35
13	Other - Bad Debt	(29)		(29)		(29)
14	Gain on Sale / PAA Amort	24,510		24,510		24,510
15	Other <sup>1</sup>	(2,067)		(2,067)		(2,067)
16						
17	Total Timing Differences (To C-2)	280,111	(66,673)	213,438	-	213,438
18						
19	State Tax Rate	0.055	0.055	0.055	0.055	0.055
20	State Deferred Taxes ( Line 16x Line 18)	15,406	(3,667)	11,739	-	11,739
21	(Limited by NOL)			-		-
22	Total State Tax Deferred	15,406	(3,667)	11,739	-	11,739
23						
24	Timing Differences For Federal Deferred Taxes (Line 16 - 21)	264,705	(63,006)	201,699	-	201,699
25						
26	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
27						
28	Federal Deferred Taxes (Line 24 x Line 25)	90,000	(21,422)	68,578	-	68,578
29	Add: State Deferred Taxes (Line 21)	15,406	(3,667)	11,739	-	11,739
30						
31	Total Deferred Tax Expense (To C-1)	\$ 105,406	\$ (25,089)	\$ 80,317	\$ -	\$ 80,317
32						

33 <sup>1</sup> 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 - Mid County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected [ ]

Schedule: C-6

Page 1 of 3

Preparer: Frank Seidman

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. 190.1011 / 2011			Account No. 190.1012 / 2012			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	2007	10,327	60,354	70,681	21,099	123,259	144,358	20,665	(153,804)	(133,139)
2	2008	10,327	60,354	70,681	21,795	127,327	149,122	24,048	(133,003)	(108,955)
3	2009	10,327	60,354	70,681	21,795	127,327	149,122	29,305	(102,542)	(73,237)
4	2010	10,327	60,354	70,681	21,975	128,376	150,351	37,244	(46,297)	(9,053)
5	2011	10,327	60,354	70,681	21,795	127,326	149,122	43,374	(31,195)	12,179
6	2012	10,327	60,354	70,681	21,795	127,326	149,122	50,601	15,302	65,903
7	2013	10,327	60,354	70,681	21,795	127,326	149,122	42,953	91,256	134,209
8	2014	10,327	60,354	70,681	21,795	127,326	149,122	42,954	(65,344)	(22,390)
9	2015	10,327	60,354	70,681	21,795	127,326	149,122	25,199	(162,871)	(137,673)
10										
11										
Line No.	Year	Account No. 190.1020 / 2020			Account No. 190.1021 / 2021			Account No. 190.1024 / 2024		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
13	2007	(6,301)	(36,799)	(43,100)	-	-	-	(2,109)	-	(2,109)
14	2008	(7,106)	(41,499)	(48,605)	551	3,219	3,770	(2,109)	-	(2,109)
15	2009	(5,885)	(34,365)	(40,250)	(1,397)	(8,163)	(9,560)	(2,109)	-	(2,109)
16	2010	(3,338)	(19,489)	(22,827)	(1,094)	(6,392)	(7,486)	(2,109)	10,004	7,895
17	2011	(1,655)	(9,658)	(11,313)	(814)	(4,753)	(5,568)	(3,572)	1,455	(2,117)
18	2012	(434)	(2,524)	(2,958)	(834)	(4,865)	(5,700)	(4,337)	1,324	(3,013)
19	2013	71	427	498	(439)	(2,556)	(2,996)	(3,931)	1,213	(2,718)
20	2014	71	427	498	(439)	(2,556)	(2,996)	(3,931)	1,213	(2,718)
21	2015	71	427	498	(2,100)	(11,745)	(13,845)	(3,920)	1,215	(2,705)
22										
23										
24										
Line No.	Year	Account No. 190.1026/2026			Account No. 190.1031 / 2031			Account No. 190		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
26	2007	-	-	-	(2,351)	(300,618)	(302,969)	-	-	-
27	2008	-	-	-	590	(282,404)	(281,814)	-	-	-
28	2009	-	1	1	6,574	(247,696)	(241,122)	-	-	-
29	2010	-	1	1	11,483	(219,151)	(207,668)	-	-	-
30	2011	-	1	1	17,293	(205,920)	(188,627)	-	-	-
31	2012	-	-	-	24,085	(166,313)	(142,229)	-	-	-
32	2013	158	923	1,081	27,616	25,005	52,622	(7,769)	-	(7,769)
33	2014	158	923	1,081	27,617	(131,595)	(103,977)	(7,769)	-	(7,769)
34	2015	156	913	1,070	21,225	(216,315)	(195,091)	(7,803)	(3,018)	(10,822)
35										
36										
37										
Line No.	Year	Account No. 190.1/190.2								
		State	Federal	Total						
39	2007	-	-	-						
40	2008	-	-	-						
41	2009	-	-	-						
42	2010	-	-	-						
43	2011	-	-	-						
44	2012	-	-	-						
45	2013	(4,875)	(121,436)	(126,311)						
46	2014	(4,875)	(121,436)	(126,311)						
47	2015	(14,552)	(122,029)	(136,581)						

Supporting Schedules: C-6 Pg 2 & 3, C-7

Recap Schedules: A-18, A-19, D-2

Accumulated Deferred Income Taxes - State  
Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Schedule: C-6  
Page 2 of 3  
Preparer: Frank Seidman

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Account No. 190.2011 Deferred Tax Debits- Tap Fees Pre 1987						Account No. 190.2012 Deferred Tax Debits- Tap Fees Post 2000					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2007					10,327					21,099
2	2008	10,327		-	-	10,327	21,099	696	-	-	21,795
3	2009	10,327		-	-	10,327	21,795	-	-	-	21,795
4	2010	10,327		-	-	10,327	21,795	180	-	-	21,975
5	2011	10,327		-	-	10,327	21,975	(180)	-	-	21,795
6	2012	10,327		-	-	10,327	21,795	-	-	-	21,795
7	2013	10,327		-	-	10,327	21,795	-	-	-	21,795
8	2014	10,327		-	-	10,327	21,795	-	-	-	21,795
9	2015	10,327		-	-	10,327	21,795	-	-	-	21,795
10											
11											
Account No. 190.2020 Deferred Tax Credits- Rate Case						Account No. 190.2021 Deferred Tax Credits- Maint Fee					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
15	2007					(6,301)					-
16	2008	(6,301)	(805)		-	(7,106)	-	551			551
17	2009	(7,106)	1,221		-	(5,885)	551	(1,948)			(1,397)
18	2010	(5,885)	2,547		-	(3,338)	(1,397)	303			(1,094)
19	2011	(3,338)	1,683		-	(1,655)	(1,094)	280			(814)
20	2012	(1,655)	1,221		-	(434)	(814)	(20)			(834)
21	2013	(434)	505		-	71	(834)	395			(439)
22	2014	71	-		-	71	(439)	-			(439)
23	2015	71	-		-	71	(439)	(1,661)			(2,100)
24											
25											
Account No. 190.2024 Deferred St Tax - Org						Account No. 190.2026 Bad Debt Expense					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
29	2007					-					-
30	2008	-	-			-	-				-
31	2009	-	-			-	-				-
32	2010	-	10,004			10,004	-				-
33	2011	10,004	(8,549)			1,455	-				-
34	2012	1,455	(131)			1,324	-				-
35	2013	1,324	(111)			1,213	-	158			158
36	2014	1,213	-		-	1,213	158	-			158
37	2015	1,213	2		-	1,215	158	(2)			156
38											
39											
Account No. 190.2031 Deferred Tax Credits- Depreciation						Account No. 190.2 Accum Def Income Tax - State NOL					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
43	2007					(2,351)					-
44	2008	(2,351)	2,941			590	-				-
45	2009	590	5,984			6,574	-				-
46	2010	6,574	4,909			11,483	-				-
47	2011	11,483	5,810			17,293	-				-
48	2012	17,293	6,791			24,085	-				-
49	2013	24,085	3,532			27,616	-	(4,875)			(4,875)
50	2014	27,616	1			27,617	(4,875)	-			(4,875)
51	2015	27,617	(6,393)			21,225	(4,875)	(9,677)			(14,552)
52											
53											
Accumu Deferred Income Tax State											
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance					
57	2007					-					
58	2008	-				-					
59	2009	-				-					
60	2010	-				-					
61	2011	-				-					
62	2012	-				-					
63	2013	-	(7,769)			(7,769)					
64	2014	(7,769)	-			(7,769)					
65	2015	(7,769)	(34)			(7,803)					

Accumulated Deferred Income Taxes - Federal  
 Company: Utilities, Inc. of Florida - Mid County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015  
 Historic [X] Projected [ ]

Schedule: C-6  
 Page 3 of 3  
 Preparer: Frank Seidman

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Account No. 190.1011 Deferred Tax Debits- Tap Fees Pre 1987					Account No. 190.1012 Deferred Tax Debits- Tap Fees Post 2000					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2007					60,354					123,259
2	2008					60,354					127,327
3	2009					60,354					127,327
4	2010					60,354					128,376
5	2011					60,354					127,326
6	2012					60,354					127,326
7	2013					60,354					127,326
8	2014					60,354					127,326
9	2015					60,354					127,326
10											
11											
Line No.	Account No. 190.1020 Deferred Tax Credits- Rate Case					Account No. 190.1021 Deferred Tax Credits- Maint Fee					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
15	2007					(36,799)					-
16	2008					(36,799)					3,219
17	2009					(41,499)					(8,163)
18	2010					(34,365)					(6,392)
19	2011					(19,489)					(4,753)
20	2012					(19,489)					(4,865)
21	2013					(9,658)					(2,556)
22	2014					(9,658)					(11,745)
23	2015					(2,524)					
24						427					
25						427					
26						427					
27						427					
28						427					
29						427					
30						427					
31						427					
32						427					
33						427					
34						427					
35						427					
36						427					
37						427					
38						427					
39						427					
Line No.	Account No. 190.1024 Deferred Tax Credits- Org. Exp.					Account No. 190.1031 Deferred Tax Credits- Depreciation					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
29	2007					(2,109)					(300,618)
30	2008					(2,109)					(282,404)
31	2009					(2,109)					(247,696)
32	2010					(2,109)					(219,151)
33	2011					(2,109)					(205,920)
34	2012					(3,572)					(166,313)
35	2013					(3,572)					25,005
36	2014					(4,337)					(131,595)
37	2015					(4,337)					(216,315)
38						406					
39						406					
40						406					
41						406					
42						406					
43						406					
44						406					
45						406					
46						406					
47						406					
48						406					
49						406					
50						406					
51						406					
52						406					
53						406					
54						406					
55						406					
56						406					
57						406					
58						406					
59						406					
60						406					
61						406					
62						406					
63						406					
64						406					
65						406					
Line No.	Account No. 190.1026 Bad Debt Expense					Account No. 190.1 Deferred Fed Tax - NOL					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
43	2007					-					-
44	2008					-					-
45	2009					1					-
46	2010					1					-
47	2011					1					-
48	2012					1					-
49	2013					(1)					-
50	2014					923					(121,436)
51	2015					923					(121,436)
52						923					(122,029)
53						923					
54						923					
55						923					
56						923					
57						923					
58						923					
59						923					
60						923					
61						923					
62						923					
63						923					
64						923					
65						923					
Line No.	Accumu Deferred Income Tax Fed										
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance					
57	2007					-					
58	2008					-					
59	2009					-					
60	2010					-					
61	2011					-					
62	2012					-					
63	2013					-					
64	2014					-					
65	2015					(3,018)					

Investment Tax Credits - Analysis

Company: Utilities, Inc. of Florida - Mid County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule: C-7

Page 1 of 1

Preparer: Frank Seidman

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

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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 - Mid County

Schedule: C-8

Docket No.: 160101-WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

Preparer: Frank Seidman

**Explanation:** Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Line No.	Description	Parent's Name: Utilities, Inc.		Weighted Cost
		Amount	% of Total	
1	A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including UIF -			
2	Mid County 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 - Mid County**

**Schedule: C-9**

**Docket No.: 160101-WS**

**Page 1 of 1**

**Schedule Year Ended: December 31, 2015**

**Preparer: Frank Seidman**

**Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.**

---

**Line**

**No.**

1 A copy of the Federal and Florida tax returns will be made available for inspection during the field audit.

**Miscellaneous Tax Information**

Florida Public Service Commission

**Company: Utilities, Inc. of Florida - Mid County**

**Docket No.: 160101-WS**

**Test Year Ended: December 31, 2015**

**Schedule: C-10**

**Page 1 of 1**

**Preparer: Frank Seidman**

**Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.**

---

- |   |   |      |
|---|---|------|
| 1 | What tax years are currently open with the Internal Revenue Service?            | None |
| 2 |   |      |
| 3 | Is the treatment of customer deposits at issue with the IRS?                    | No   |
| 4 |   |      |
| 5 | Is the treatment of contributions in aid of construction at issue with the IRS? | No   |
| 6 |   |      |
| 7 | Is the treatment of unbilled revenues at issue with the IRS?                    | No   |

Schedule of Requested Cost of Capital  
13 Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  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		\$2,618,259	46.33%	6.70%	3.10%
2	Short Term Debt		248,658	4.40%	2.32%	0.10%
3	Preferred Stock		-	0.00%	0.00%	0.00%
4	Common Equity		2,784,408	49.27%	10.40%	5.12%
5	Customer Deposits		-	0.00%	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		-	0.00%	0.00%	0.00%
9	Other (Explain)		-	0.00%	0.00%	0.00%
10						
11	Total		<u>\$5,651,326</u>	<u>100.00%</u>		<u>8.32%</u>
12						

Note: The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-16-0254-PAA-WS

Note: Long term debt, short term debt, preferred stock, and common equity are actual for UIF's parent company, Utilities, Inc.

Supporting Schedules: D-2  
Recap Schedules: A-1, A-2

Florida Public Service Commission

Schedule D-2  
Page 1 of 1

Preparer: John Hoy

Reconciliation of Capital Structure to Requested Rate Base  
13 Month Average Balance  
Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
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)	(3)	Thirteen Month Average	ADIT Adjustments	(4)	(5) Reconciliation Adjustments		(6)	(7)
		Balance 12/31/2014	Balance 12/31/2015			Adjusted 13 Month Average	Pro Rata	Pro Rata Percentage	Reconciled to Requested Rate Base AYE 12/31/15	
1	Long Term Debt	180,000,000	180,000,000	180,000,000		180,000,000	(177,381,742)	46.33%	2,618,259	
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(16,851,342)	4.40%	248,658	
3	Preferred Stock	-	-	-		-	-	0.00%	-	
4	Common Equity	187,444,000	201,935,000	191,433,000		191,433,000	(188,648,592)	49.27%	2,784,408	
5	Customer Deposits	-	-	-		-	-	n/a	-	
6	Tax Credits - Zero Cost	-	-	-		-	-	n/a	-	
7	Tax Credits - Weighted Cost	-	-	-		-	-	0.00%	-	
8	Accumulated Deferred Income Taxes (see note)	(103,920)	1,092	(95,909)	1,683	(94,226)	94,226	n/a	-	
9	Other (Explain)						-	0.00%	-	
10										
11	Total	<u>369,640,080</u>	<u>398,936,092</u>	<u>388,437,091</u>	<u>1,683</u>	<u>388,438,774</u>	<u>(382,787,449)</u>	<u>100.00%</u>	<u>5,651,326</u>	

Notes:

- 15 Long term debt, short term debt, preferred stock, and common equity are actual for UIF's parent company, Utilities, Inc.
- 16 Supporting Schedules: A-19, C-7, C-8, D-3, D-4, D-5, D-7
- 17 Recap Schedules: D-1

Preferred Stock Outstanding  
13 Month Average

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Schedule D-3  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

<u>Line No.</u>	<u>(1) Description, Coupon Rate, Years of Life</u>	<u>(2) Issue Date</u>	<u>(3) Call Provision, Special Restriction</u>	<u>(4) Principal Amount Sold (Face Value)</u>	<u>(5) Principal Amount Outstanding</u>	<u>(6) Discount or Premium on Principal Amount Sold</u>	<u>(7) Discount or Premium Associated with Column (5)</u>	<u>(8) Issuing Expense Associated with Column (4)</u>	<u>(9) Net Proceeds (5)-(9)+(7)</u>	<u>(10) Rate (Contract Rate on Face Value)</u>	<u>(11) Dollar Dividend on Face Value (11)x(5)</u>	<u>(12) Effective Cost Rate (12)/(10)</u>
1	Not applicable.											
2	Note: Preferred stock is actual for Mid-County'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 - Mid County**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 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)
<b>Line No.</b>	<b>Lender</b>	<b>Total Interest Expense</b>	<b>Maturity Date</b>	<b>Thirteen Month Average Amount Outstanding at 12/31/15</b>	<b>Effective Cost Rate</b>
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

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule D-5  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the specified date on long term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level

(1) Line No.	(2) Description, Coupon Rate, Years of Life	(3) Issue Date - Maturity Date	(4) Principal Amount Sold (Face Value)	(5) Thirteen Month Average Principal Amount Outstanding	(6) Amount Outstanding within One Year	(7) Unamortized Discount or Premium Associated with Column (4)	(8) Unamortized Issuing Expense Associated with Column (4)	(9) Annual Amortization of Discount or Premium on Principal Outstanding	(10) Annual Amortization of Issuing Expense on Principal Outstanding	(11) Interest Cost (Coupon Rate x Column (4))	(12) Total Interest Cost ((8)+(9)+(10))	(13) Effective Cost Rate ((12)/((4)-(6)-(7)))
1	6.58%, \$9,000,000 due in annual	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>974,514</u>	<u>-</u>	<u>143,425</u>	<u>11,844,000</u>	<u>11,987,425</u>	<u>6.70%</u>	
5												
6												
7	Note: Long term debt is actual for UIF's parent company, Utilities, Inc.											

Supporting Schedules: D-6  
Recap Schedules: A-19; D-2

Cost of Variable Rate Long Term Debt  
13 Month Average Balance

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Explanation: Provide the specified data on variable cost long term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	13 Month Average Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Col. (4)	Unamortized Issuing Expense Associated with Col. (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Not applicable												
2	Note: Variable rate long term debt is actual for UIF's parent company, Utilities, Inc.												

Supporting Schedules: None  
Recap Schedules: D-2



Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Utility  or Parent   
Historic  or Projected

Schedule: D-7  
Page 1 of 1  
Preparer: John Hoy

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

	(1)	(2)	(3)	(4)	(5)
Line No.	For the Month Ended	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3-4)
1	Dec 14				
2	Jan 15	-			-
3	Feb 15	-			-
4	Mar 15	-			-
5	Apr 15	-			-
6	May 15	-			-
7	Jun 15	-			-
8	Jul 15	-			-
9	Aug 15	-			-
10	Sep 15	-			-
11	Oct 15	-			-
12	Nov 15	-			-
13	Dec 15	-			-
14					
15				Thirteen Month Average	\$ -

Recap Schedules: D-2

Rate Schedule - Sewer

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County

Schedule: E-1

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Jared Deason

Water [ ] or Sewer [X]

Interim [ ] Final [x]

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Line No	(1) Class/Meter Size	(2)	(3)	(4)
		Test Year Rates Effective 12.3.2013	Present Rates Effective 6.24.2016	Proposed Rates
1	<b><u>Residential (Bi-Monthly)</u></b>			
2	All Meter Sizes	\$32.27	\$32.48	\$41.06
3				
4	Gallorage Charge per 1,000 gallons			
5	20,000 gallon Maximum	\$3.31	\$3.33	\$4.21
6				
7	Multi-Residential (Unmetered)			
8	Flat Rate (bi-monthly)	\$63.43	\$63.84	\$80.70
9				
10	<b><u>General Service (Bi-Monthly)</u></b>			
11	5/8"	\$32.27	\$32.48	\$41.06
12	1"	\$82.78	\$83.32	\$105.32
13	1.5"	\$186.24	\$187.46	\$236.97
14	2"	\$331.09	\$333.25	\$421.26
15	3"	\$745.15	\$750.02	\$948.10
16	4"	\$1,324.37	\$1,333.02	\$1,685.07
17	6"	\$2,980.25	\$2,999.72	\$3,791.95
18				
19				
20	Gallorage Charge per 1,000 gallons	\$3.97	\$4.00	\$5.06

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Mid County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Water [ ] Sewer [x]

Florida Public Service Commission

Schedule E-2

Page 1 of 1

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.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(8)	(9)	(12)	(13)
		Bills Jan - Dec 2015	Total Billable Gallons (in 000's) Jan - Dec 2015	Test Year Rates Effective 12.3.2013	Test Year Revenue Jan - Dec 2015	Test Year Revenue 6.24.2016	Present Rates Effective Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
1	<b>Residential - Base Charge</b>									
2	All Meter Sizes	12,374			\$32.27	\$399,309	\$32.48	\$401,908	\$41.06	\$508,076
3	Total Residential Service BFC	<u>12,374</u>				<u>\$399,309</u>		<u>\$401,908</u>		<u>\$508,076</u>
4	<b>Consumption Charge (per 1,000 Gallons)</b>									
5	Gallorage Charge per 1,000 gallons									
6	20,000 gallon Maximum		110,241		\$3.31	\$364,898	\$3.33	\$367,103	\$4.21	\$464,115
7	Total Residential Service Billable Cons.		<u>110,241</u>			<u>\$364,898</u>		<u>\$367,103</u>		<u>\$464,115</u>
8	Total Residential Service	<u>12,374</u>	<u>110,241</u>			<u>\$764,207</u>		<u>\$769,010</u>		<u>\$972,191</u>
9	Average Residential Bill					<u>\$61.76</u>		<u>\$62.15</u>		<u>\$78.57</u>
10										
11	<b>Multi-Residential (Unmetered)</b>									
12	Flat Rate (bi-monthly)	11			\$63.43	\$698	\$63.84	\$702	\$80.70	\$888
13	Total Multi-Residential (unmetered) Service BFC	<u>11</u>				<u>698</u>		<u>702</u>		<u>888</u>
14	Average Residential Bill					<u>\$63.43</u>		<u>\$11.07</u>		<u>\$13.91</u>
15										
16	<b>General Service - Base Charge</b>									
17	5/8" General Service				\$32.27	\$0	\$32.48	\$0	\$41.06	\$0
18	1" General Service	920			\$82.78	\$76,158	\$83.32	\$76,654	\$105.32	\$96,894
19	1.5" General Service				\$186.24	\$0	\$187.46	\$0	\$236.97	\$0
20	2" General Service	211			\$331.09	\$69,860	\$333.25	\$70,316	\$421.26	\$88,886
21	3" General Service	6			\$745.15	\$4,471	\$750.02	\$4,500	\$948.10	\$5,689
22	4" General Service				\$1,324.37	\$0	\$1,333.02	\$0	\$1,685.07	\$0
23	6" General Service	42			\$2,980.25	\$125,171	\$2,999.72	\$125,988	\$3,791.95	\$159,262
24	Total General Service Base Facility Charges	<u>1,179</u>				<u>\$275,659</u>		<u>\$277,459</u>		<u>\$350,731</u>
25										
26	<b>Gallorage Charge (per 1,000 Gallons)</b>		185,181		\$3.97	\$735,169	\$4.00	\$740,724	\$5.06	\$937,016
27	Total General Service Consumption		<u>185,181</u>			<u>735,169</u>		<u>740,724</u>		<u>\$937,016</u>
28	Total General Service	<u>1,179</u>	<u>185,181</u>			<u>\$1,010,828</u>		<u>\$1,018,183</u>		<u>\$1,287,747</u>
29	Average General Service Bill					<u>\$857.36</u>		<u>\$863.60</u>		<u>\$1,092.24</u>
30										
31	Other Miscellaneous Revenues					\$2,125		\$2,125		\$2,125
32										
33	Total Other Revenues					<u>\$2,125</u>		<u>\$2,125</u>		<u>\$2,125</u>
34										
35	Adjusted Test Year/ Annualized / Proposed Revenues					<u>\$1,777,857</u>		<u>\$1,790,020</u>		<u>\$2,262,950</u>
36										
37	Total Per Books (*Required Revenue)							\$ 1,933,426	quired Revenues	\$2,262,812
38	Adjustment to remove accrued revenues per B-3, B-4							(152,521)		
39	<b>Total Adjusted Books</b>							<u>\$ 1,780,905</u>		
40	Difference							<u>\$ (9,115)</u>	Difference	<u>(\$1,986)</u>
41	Percentage							<u>-0.47%</u>		<u>-0.09%</u>

## Customer Monthly Billing Schedule

Company: Utilities, Inc. of Florida - Mid County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Water [x] or Sewer [x]

Explanation: Provide a schedule of monthly customers billed or served by class.

Florida Public Service Commission

Schedule E-3

Page 1 of 1

Preparer: Jared Deason

WATER	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month/Year	Residential	Multi-Residential	General Service	Private Fire Protection	Other	Total
1	January						-
2	February						-
3	March						-
4	April						-
5	May						-
6	June						-
7	July						-
8	August						-
9	September						-
10	October						-
11	November						-
12	December						-
13							-
14	Total	-	-	-	-	-	-

WASTEWATER	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month/Year	Residential	Multi-Residential	General Service	Private Fire Protection	Other	Total
1	January	-	-	-	-	-	-
2	February	2,062	1	196	-	-	2,259
3	March	-	-	-	-	-	-
4	April	2,062	2	196	-	-	2,260
5	May	-	-	-	-	-	-
6	June	2,062	2	196	-	-	2,260
7	July	-	-	-	-	-	-
8	August	2,062	2	197	-	-	2,261
9	September	-	-	-	-	-	-
10	October	2,063	2	197	-	-	2,262
11	November	-	-	-	-	-	-
12	December	2,063	2	197	-	-	2,262
13							
14	Total	12,374	11	1,179	-	-	13,564

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County

Schedule E-4

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Preparer: Jared Deason

Historical [x] Projected [ ]

Water [ ] Sewer [x]

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges.

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
2	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
3	Violation Reconnection Fee	Actual Cost	Actual Cost	Actual Cost	Actual Cost
4	Premises Visit Fee (in lieu of disconnection)	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
5	Premises Visit Fee			\$ 36.71	\$ 45.03
6	Late Payment Charge			\$ 8.84	N/A
7	NSF	*		*	N/A
8	* Pursuant to Florida Statute 68.065				

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County

Schedule E-5

Docket No.: 160101-WS

Page 1 of 1

#REF!

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	\$ 21	\$ -	\$ -		\$ 2,104	\$ 2,125
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charge					
6	Tampering Fee					
7	Cut-Off Charge					
8	Plan Review Fees					
9	Inspection Fees					
10	Administrative Fees					
11	Total Other Charges					
12						
13	(a) Actual Cost is equal to the total cost incurred for services.					

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

Schedule E-6  
Page 1 of 1  
Preparer: Jared Deason

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

Line No.	(1) Size	(2) Make	(3) Type	(4) Quantity
1				
2		not applicable		
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				0

Private Fire Protection Service

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule E-7  
Page 1 of 1  
Preparer: Jared Deason

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

Line No.	(1) Size	(2) Type	(3) Quantity
1		not applicable	
2			
3			
4			
5			
6			
7			
8			
9			
10		Total	-



**Contracts and Agreements Schedule**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Mid County**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**

**Schedule E-8**  
**Page 1 of 1**  
**Preparer: Jared Deason**

**Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.**

---

<b>Line No.</b>	<b>(1) Type</b>	<b>(2) Description</b>
1		UIF - Mid County does not have any outstanding contracts or agreements having rates or conditions different from those on
2		the approved tariffs; therefore this schedule is not applicable.

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

Schedule: E-9  
Page 1 of 1  
Preparer: Jared Deason

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How Collected From Customers	(5) Type Agreement
----------	------------------------	---------------------	---------------	-------------------------------------	-----------------------

1 UIF - Mid County does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not  
2 applicable.

**Service Availability Charges Schedule**  
**Company: Utilities, Inc. of Florida - Mid County**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**  
Interim  Final   
Historical  Projected   
Water  Sewer

**Florida Public Service Commission**  
**Schedule E-10**  
**Page 1 of 1**  
  
**Preparer: Jared Deason**

**Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.). If no change is proposed, then this schedule is not required.**

Line No.	(1) Type Charge	(2) Water		(3) Sewer	
		(4) Present Charges	(5) Proposed Charges	(6) Present Charges	(7) Proposed Charges
1	UIF - Mid County, is not proposing a change to its present service availability charges; therefore this schedule is not				
2	applicable.				

**Guaranteed Revenues Received**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Mid County**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**  
**Water [X] or Sewer [X]**  
**Historic [X] or Projected [ ]**

**Schedule: E-11**  
**Page 1 of 1**  
**Preparer: Jared Deason**

**Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.**

<b>Line No.</b>	<b>(1) For the Year Ended</b>	<b>(2) Residential</b>	<b>(3) General Service</b>	<b>(4) Other</b>	<b>(5) Total</b>
-----------------	---------------------------------------	----------------------------	------------------------------------	----------------------	----------------------

1    UIF - Mid County does not have any guaranteed revenue contracts; therefore this schedule is not applicable.

**Class A Utility Cost of Service Study**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Mid County**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**  
**Water [X] or Sewer [X]**

**Schedule: E-12**  
**Page 1 of 1**  
**Preparer: Jared Deason**

**Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity**

---

**Line No**

- 1 UIF - Mid County does not have any industrial customers whose utilization exceeds an average of 350,000 GPD; therefore this
- 2 schedule is not applicable

**Projected Test Year Revenue Calculation**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Mid County**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 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 UIF - Mid County 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 - Mid County  
**Docket No.:** 160101-WS  
**Test Year Ended:** December 31, 2015  
**Water [x] or Sewer [x]**

**Schedule:** E-14  
**Page 1 of 1**  
**Preparer:** Jared Deason

**Customer Class:**

**Meter Size:** all

**Explanation:** Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption	Number	Cumulative	Gallons	Cumulative	Reversed	Consolidated	Percentage
Line No.	Level	of Bills	Bills	Consumed (1)x(2)	Gallons	Bills	Factor [(1)x(6)]+(5)	of Total

The billing analysis is contained in Volume II

**CLASS A and B  
WATER AND/OR WASTEWATER UTILITIES**

**FINANCIAL, RATE  
AND ENGINEERING  
MINIMUM FILING  
REQUIREMENTS**

OF

**Utilities, Inc. of Florida - Pennbrooke**

**Docket No. 160101-WS**

**VOLUME I**



**FOR THE**

**Test Year Ended: 12/31/2015**



**CLASS A AND B WATER AND/OR SEWER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS**

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A-2	2	Schedule of Rate Base - Sewer
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**CLASS A AND B WATER AND/OR SEWER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS**

**INDEX**

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Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No. 160101-WS  
Schedule Year Ended: 12/31/2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: A-1  
Page 1 of 1  
Preparer: Frank Seidman

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 2,721,642	\$ (40,488) (A)	\$ 2,681,155	A-3, A-5
2					
3	Utility Land & Land Rights	22,058	- (A)	22,058	A-3, A-5
4					
5	Less: Non-Used & Useful Plant		(B)	-	A-7
6					
7	Construction Work in Progress	23	(23) (C)	-	A-3
8					
9	Less: Accumulated Depreciation	(1,733,945)	572,990 (D)	(1,160,955)	A-3, A-9
10					
11	Less: CIAC	(899,522)	(E)	(899,522)	A-3, A-12
12					
13	Accumulated Amortization of CIAC	481,003	(E)	481,003	A-3, A-14
14					
15	Acquisition Adjustments		(F)		-
16					
17	Accum. Amort. of Acq. Adjustments		(F)		-
18					
19	Working Capital Allowance	24,526	(G)	24,526	A-3, A-17
20					
21	Total Rate Base	\$ 615,786	\$ 532,479	\$ 1,148,265	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No. 160101-WS  
Schedule Year Ended: 12/31/2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: A-2  
Page 1 of 1  
Preparer: Frank Seidman

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 2,899,088	\$ 220,036 (A)	\$ 3,119,124	A-3, A-6
2					
3	Utility Land & Land Rights	57,035	- (A)	57,035	A-3, A-6
4					
5	Less: Non-Used & Useful Plant	-	- (B)	-	A-7
6					
7	Construction Work in Progress	-	- (C)	-	A-3
8					
9	Less: Accumulated Depreciation	(1,447,248)	(149,838) (D)	(1,597,086)	A-3, A-10
10					
11	Less: CIAC	(1,216,759)	(E)	(1,216,759)	A-3, A-12
12					
13	Accumulated Amortization of CIAC	934,536	(E)	934,536	A-3, A-14
14					
15	Acquisition Adjustments		(F)		-
16					
17	Accum. Amort. of Acq. Adjustments		(F)		-
18					
19	Working Capital Allowance	38,843	(G)	38,843	A-3, A-17
20					
21	Total Rate Base	\$ 1,265,495	\$ 70,198	\$ 1,335,692	

## Schedule of Adjustments to Rate Base

Company: Utilities, Inc. of Florida - Pennbrooke

Docket No. 160101-WS

Schedule Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-3

Page 1 of 2

Preparer: Frank Seidman

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	<b>(A) Utility Plant in Service</b>		
2	(1) Allocations of Common Plant between Systems		
3	340.5 / 390.7 Office Furn & Eqpt	(145,600)	145,600
4	341.5 / 391.7 Transportation Eqpt	(57,586)	57,586
5	345.5/395.7 Power Operated Equipment	1,471	(1,471)
6	Total Allocations of common Plant between systems	<u>(201,715)</u>	<u>201,715</u>
7			
8	(2) Pro Forma Plant Additions		
9	311.3 Electrical Improvements	520,000	
10	341.5/391.7 Major Truck Upgrade - allocated portion	933	777
11	341.5/391.7 Vehicle Replacement Program - allocated portion	14,158	11,798
12	340.5/390.7 GIS Mapping Service - allocated portion	26,755	14,594
13	Total Pro Forma Plant Additions	<u>\$ 561,846</u>	<u>\$ 27,169</u>
14			
15	(5) Plant retired related to Pro Forma		
16	311.3 Electrical Improvements	(390,000)	
17	341.5/391.7 Vehicle Replacement Program - allocated portion	(10,619)	(8,849)
18	Total Pro Forma Plant Retirements	<u>(400,619)</u>	<u>(8,849)</u>
19			
20	<b>Total Adjustments to Utility Plant in Service</b>	<u>\$ (40,488)</u>	<u>\$ 220,036</u>
21			
22	<b>(B) Adjustments for Used &amp; Useful</b>	\$ -	\$ -
23			
24	<b>(C) Construction Work in Progress</b>		
25	To remove from rate base average construction work in progress	(23)	-
26	<b>Total Construction Work in Progress</b>	<u>\$ (23)</u>	<u>\$ -</u>
27			
28	<b>(D) Accumulated Depreciation</b>		
29	(1) Reclassify Plant		
30	355.2 Power Gen Equipment		(91)
31	395.7 Power Operated Equipment		91
32	Total Adjustment to Rate Base allocations from Utilities Inc.	<u>-</u>	<u>-</u>
33			
34			
35	340.5 / 390.7 Office Furn & Eqpt	125,522	(125,522)
36	341.5 / 391.7 Transportation Eqpt	45,694	(45,694)
37	345.5/395.7 Power Operated Equipment	(50)	50
38	Total Adjustment to Rate Base allocations between systems	<u>171,166</u>	<u>(171,166)</u>
39			
40	(3) Correct depreciation of Project Phoenix (10 yr)	17,944	14,953
41			
42	<b>Adjustments to Test Year Accumulated Depreciation</b>	<u><b>189,110</b></u>	<u><b>(156,213)</b></u>
43			
44	(4) Additions related to Pro Forma		
45	311.3 Electrical Improvements	(13,000)	
46	341.5/391.7 Major Truck Upgrade - allocated portion	(93)	(78)
47	341.5/391.7 Vehicle Replacement Program - allocated portion	(1,416)	(1,180)
48	340.5/390.7 GIS Mapping Service - allocated portion	(2,230)	(1,216)
49	Total Adjustments Accumulated Depreciation- Pro Forma Additions	<u>\$ (16,739)</u>	<u>\$ (2,474)</u>
50			
51	(5) Plant retired related to Pro Forma		
52	311.3 Electrical Improvements	390,000	
53	341.5/391.7 Vehicle Replacement Program - allocated portion	10,619	8,849
54	Total Pro Forma Plant Retirements	<u>400,619</u>	<u>8,849</u>
55			
56	<b>Adjustments to Test Year Accumulated Depreciation - Proforma</b>	<u><b>\$ 572,990</b></u>	<u><b>\$ (149,838)</b></u>

## Schedule of Adjustments to Rate Base

Company: Utilities, Inc. of Florida - Pennbrooke

Docket No. 160101-WS

Schedule Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-3

Page 2 of 2

Preparer: Frank Seidman

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	(E) Contribution in Aid of Construction		
2			
3	(E) Adjustments for Acquisition Adj. Amortization	-	-
4			
5	(G) Working Capital per Schedule A-17, Book - Interim		
6	Balance sheet Method (limited to zero), Schedule A-17	\$ 24,526	\$ 38,843
7	Per 1/8th method	\$ 32,123	\$ 31,858
8			
9	(G) Working Capital per Schedule A-17, Final		
10	Balance sheet Method (limited to zero), Schedule A-17	\$ 24,526	\$ 38,843

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 - Pennbrooke  
Docket No. 160101-WS  
Test Year Ended: 12/31/2015

Schedule: A-4 (Revised)  
Page 1 of 1  
Preparer: Frank Seidman

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	<b>Balance 9/30/11</b>	2,319,276	3,034,567
2	Adjustments	59,737	46,738
3	<b>Balance 12/31/11</b>	2,379,013	3,081,305
4	Additions	31,135	24,606
5	Retirements	(16,483)	(10,256)
6	Adjustments - Rounding	1	1
7	<b>Balance 12/31/12</b>	2,393,666	3,095,656
8	Additions	90,767	36,528
9	Retirements	(4,452)	(21,733)
10	Adjustments - Rounding		81
11	<b>Balance 12/31/13</b>	2,479,981	3,110,532
12	Additions	47,249	47,822
13	Retirements	(11,617)	(23,053)
14	Adjustments		298
15	Adjustments - Rounding	2,515,613	3,135,599
16	<b>Balance 12/31/14</b>	59,297	57,066
17	Additions	(6,968)	(15,652)
18	Retirements		1,647
19	Adjustments	2,567,942	3,178,660
20	<b>Balance 12/31/15</b>		

Supporting Schedules: A-5, A-6  
Recap Schedules: A-18

Schedule of Water Plant in Service By Primary Account  
Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No. 160101-WS  
Schedule Year Ended: 12/31/2015  
Historic [X] Projected [ ]

Schedule: A-5  
Page 1 of 2  
Preparer: Frank Seidman

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments*	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>							
2	301.1 Organization	\$ 19,550	\$ 19,550	\$ 19,550	\$ -	\$ 19,550		
3	302.1 Franchises	84	84	84		84		
4	339.1 Other Plant & Misc. Equipment	-	-	-		-		
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>							
6	303.2 Land & Land Rights	-	-	-		-		
7	304.2 Structures & Improvements	161,856	162,356	162,317		162,317		
8	305.2 Collect. & Impound. Reservoirs	-	-	-		-		
9	306.2 Lake, River & Other Intakes	-	-	-		-		
10	307.2 Wells & Springs	119,981	119,981	119,981		119,981		
11	308.2 Infiltration Galleries & Tunnels	-	-	-		-		
12	309.2 Supply Mains	-	-	-		-		
13	310.2 Power Generation Equipment	-	-	-		-		
14	311.2 Pumping Equipment	-	-	-		-		
15	339.2 Other Plant & Misc. Equipment	-	-	-		-		
16	<b>WATER TREATMENT PLANT</b>							
17	303.3 Land & Land Rights	21,115	21,115	21,115		21,115		
18	304.3 Structures & Improvements	30,602	34,209	32,267		32,267		
19	311.3 Pumping Equipment	154,672	162,264	157,313	130,000	287,313		
20	320.3 Water Treatment Equipment	573,668	574,306	573,717		573,717		
21	339.3 Other Plant & Misc. Equipment	-	-	-		-		
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>							
23	303.4 Land & Land Rights	-	-	-		-		
24	304.4 Structures & Improvements	-	-	-		-		
25	311.4 Pumping Equipment	2,400	2,400	2,400		2,400		
26	330.4 Distr. Reservoirs & Standpipes	52,864	52,904	52,870		52,870		
27	331.4 Transm. & Distribution Mains	626,608	627,011	626,677		626,677		
28	333.4 Services	182,446	181,954	182,106		182,106		
29	334.4 Meters & Meter Installations	123,762	159,114	141,981		141,981		
30	335.4 Hydrants	57,770	57,770	57,770		57,770		
31	336.4 Backflow Prevention Devices	-	-	-		-		
32		-	-	-		-		
33	<b>GENERAL PLANT</b>							
34	303.5 Land & Land Rights	952	936	943		943		
35	304.5 Structures & Improvements	78,669	78,934	79,077		79,077		
36	340.5 Office Furniture & Equipment	344,752	345,280	344,488	(118,845)	225,643		
37	341.5 Transportation Equipment	122,716	127,198	126,698	(53,114)	73,585		
38	342.5 Stores Equipment	-	-	-		-		
39	343.5 Tools, Shop & Garage Equipment	33,925	33,857	33,882		33,882		
40	344.5 Laboratory Equipment	901	901	901		901		
41	345.5 Power Operated Equipment	-	-	-	1,471	1,471		
42	346.5 Communication Equipment	3,556	3,494	3,523		3,523		
43	347.5 Miscellaneous Equipment	-	-	-		-		
44	348.5 Other Plant - Allocations	4,040	4,040	4,040		4,040		
45	Total	\$ 2,716,889	\$ 2,769,658	\$ 2,743,700	\$ (40,488)	\$ 2,703,213		
	<b>Reconciliation to Annual Report</b>							
	Annual Allocation between Systems							
	304.5 Structures & Improvements							
	340.5 Office Furniture & Equipment	(145,738)	(145,930)	(145,600)				
	341.5 Transportation Equipment	(55,776)	(57,813)	(57,586)				
	343.5 Tools, Shop & Garage Equipment							
	344.5 Laboratory Equipment							
	345.5 Power Operated Equipment	233	2,022	1,471				
	346.5 Communication Equipment							
	347.5 Miscellaneous Equipment							
	348.5 Other Plant - Allocations							
	Rounding							
	Total per Annual Report	2,515,608	2,567,937	2,541,985				



Schedule of Water Plant in Service By Primary Account  
Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No. 160101-WS  
Schedule Year Ended: 12/31/2015  
Historic [X] Projected [ ]

Schedule: A-5  
Page 2 of 2  
Preparer: Frank Seidman

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	<b>INTANGIBLE PLANT</b>														
2	301.1 Organization	\$ 19,550	\$ 19,550	\$ 19,550	\$ 19,550	\$ 19,550	\$ 19,550	\$ 19,550	\$ 19,550	\$ 19,550	\$ 19,550	\$ 19,550	\$ 19,550	\$ 19,550	19,550
3	302.1 Franchises	84	84	84	84	84	84	84	84	84	84	84	84	84	84
4	339.1 Other Plant & Misc. Equipment														
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>														
6	303.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	161,856	162,356	162,356	162,356	162,356	162,356	162,356	162,356	162,356	162,356	162,356	162,356	162,356	162,317
8	305.2 Collect. & Impound. Reservoirs														
9	306.2 Lake, River & Other Intakes														
10	307.2 Wells & Springs	119,981	119,981	119,981	119,981	119,981	119,981	119,981	119,981	119,981	119,981	119,981	119,981	119,981	119,981
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	310.2 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	311.2 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	<b>WATER TREATMENT PLANT</b>														
17	303.3 Land & Land Rights	21,115	21,115	21,115	21,115	21,115	21,115	21,115	21,115	21,115	21,115	21,115	21,115	21,115	21,115
18	304.3 Structures & Improvements	30,602	30,602	30,602	30,602	30,602	30,602	30,602	34,209	34,209	34,209	34,209	34,209	34,209	32,267
19	311.3 Pumping Equipment	154,672	154,596	154,593	155,562	156,238	156,238	156,238	156,238	158,637	159,561	160,117	160,117	162,264	157,313
20	320.3 Water Treatment Equipment	573,668	573,668	573,668	573,668	573,668	573,668	573,668	573,668	573,668	573,668	573,668	573,668	574,306	573,717
21	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>														
23	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	311.4 Pumping Equipment	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
26	330.4 Distr. Reservoirs & Standpipes	52,864	52,864	52,864	52,864	52,864	52,864	52,864	52,864	52,864	52,864	52,864	52,904	52,904	52,870
27	331.4 Transm. & Distribution Mains	626,608	626,608	626,608	626,608	626,608	626,608	626,608	626,608	626,608	626,608	626,689	627,011	627,011	626,677
28	333.4 Services	182,446	182,446	182,446	182,446	181,954	181,954	181,954	181,954	181,954	181,954	181,954	181,954	181,954	182,106
29	334.4 Meters & Meter Installations	123,762	123,762	125,255	135,357	142,322	143,612	144,659	145,626	146,674	148,124	150,058	157,422	159,114	141,981
30	335.4 Hydrants	57,770	57,770	57,770	57,770	57,770	57,770	57,770	57,770	57,770	57,770	57,770	57,770	57,770	57,770
31	336.4 Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33															
34	303.5 Land & Land Rights	952	952	944	943	946	944	948	946	944	936	937	937	936	943
35	304.5 Structures & Improvements	78,669	78,621	78,389	78,321	78,398	78,249	85,105	78,788	78,714	78,456	78,532	78,825	78,934	79,077
36	340.5 Office Furniture & Equipment	344,752	344,400	342,190	342,170	343,399	343,006	345,906	346,068	346,874	344,429	344,887	344,985	345,280	344,488
37	341.5 Transportation Equipment	122,716	122,620	122,657	130,499	129,264	128,969	129,732	126,049	125,632	127,155	127,283	127,300	127,198	126,698
38	342.5 Stores Equipment														
39	343.5 Tools, Shop & Garage Equipment	33,925	33,917	33,918	33,886	33,882	33,860	33,891	33,879	33,865	33,855	33,865	33,864	33,857	33,882
40	344.5 Laboratory Equipment	901	901	901	901	901	901	901	901	901	901	901	901	901	901
41	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	346.5 Communication Equipment	3,556	3,554	3,525	3,520	3,532	3,525	3,539	3,532	3,527	3,494	3,498	3,499	3,494	3,523
43	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	348.5 Other Plant - Allocations	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040
45	Total	\$ 2,716,889	\$ 2,716,807	\$ 2,715,855	\$ 2,734,641	\$ 2,741,874	\$ 2,742,296	\$ 2,753,912	\$ 2,748,626	\$ 2,752,367	\$ 2,753,510	\$ 2,756,757	\$ 2,764,891	\$ 2,769,658	\$ 2,743,700

Schedule of Wastewater Plant in Service By Primary Account  
Test Year Average Balance

Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No. 160101-WS  
Schedule Year Ended: 12/31/2015  
Historic [X] Projected [ ]

Schedule: A-6  
Page 1 of 2  
Preparer: Frank Seidman  
Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments*	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>							
2	351.1 Organization	\$ 10,738	\$ 10,738	\$ 10,738		\$ 10,738		
3	352.1 Franchises	-	-	-		-		
4	389.1 Other Plant & Misc. Equipment	-	-	-		-		
5	<b>COLLECTION PLANT</b>							
6	353.2 Land & Land Rights	-	-	-		-		
7	354.2 Structures & Improvements	-	9,365	6,483		6,483		
8	355.2 Power Gen Equipment	-	-	-		-		
9	360.2 Collection Sewers - Force	196,066	196,072	196,070		196,070		
10	361.2 Collection Sewers - Gravity	913,689	919,675	916,783		916,783		
11	362.2 Special Collecting Structures	-	-	-		-		
12	363.2 Services to Customers	159,569	160,326	159,914		159,914		
13	364.2 Flow Measuring Devices	2,815	5,988	3,031		3,031		
14	365.2 Flow Measuring Installations	-	-	-		-		
15	389.2 Other Plant & Misc. Equipment	699	699	699		699		
16	<b>SYSTEM PUMPING PLANT</b>							
17	353.3 Land & Land Rights	-	-	-		-		
18	354.3 Structures & Improvements	71,396	71,396	71,396		71,396		
19	370.3 Receiving Wells	-	-	-		-		
20	371.3 Pumping Equipment	188,178	199,106	193,345		193,345		
21	389.3 Other Plant & Misc. Equipment	-	-	-		-		
22	<b>TREATMENT AND DISPOSAL PLANT</b>							
23	353.4 Land & Land Rights	-	-	-		-		
24	354.4 Structures & Improvements	813,728	813,849	813,784		813,784		
25	355.4 Power Gen Equip	-	-	-		-		
26	380.4 Treatment & Disposal Equipment	453,904	461,864	457,837		457,837		
27	381.4 Plant Sewers	590	590	590		590		
28	382.4 Outfall Sewer Lines	21,800	21,800	21,800		21,800		
29	389.4 Other Plant & Misc. Equipment	1,242	1,242	1,242		1,242		
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>							
31	353.5 Land & Land Rights	57,035	57,035	57,035		57,035		
32		-	-	-		-		
33	371.5 Pumping Equipment WTP	461	461	461		461		
34	371.6 Pumping Equipment Dist	-	-	-		-		
35	374.5 Reuse Distribution Reservoirs	3,300	3,300	3,300		3,300		
36	375.6 Reuse Transmission & Distribution	15,877	15,917	15,883		15,883		
37	389.5 Other Plant & Misc Equipment	-	-	-		-		
38	366.6 Reuse Services	16,631	16,631	16,631		16,631		
39	367.6 Reuse Mtr Installations	518	542	522		522		
40	<b>GENERAL PLANT</b>							
41	353.7 Land & Land Rights	-	-	-		-		
42	354.7 Structures & Improvements	-	-	-		-		
43	390.7 Office Furniture & Equipment	373	-	345	160,194	160,539		
44	391.7 Transportation Equipment	-	-	-	61,313	61,313		
45	392.7 Stores Equipment	-	-	-		-		
46	393.7 Tools, Shop & Garage Equipment	3,566	4,547	3,814		3,814		
47	394.7 Laboratory Equipment	1,722	1,722	1,722		1,722		
48	395.7 Power Operated Equipment	426	3,707	2,698	(1,471)	1,227		
49	396.7 Communication Equipment	-	-	-		-		
50	397.7 Miscellaneous Equipment	-	-	-		-		
51	398.7 Other Plant - Allocations	-	-	-		-		
52	Total	\$ 2,934,324	\$ 2,976,572	\$ 2,956,123	\$ 220,036	\$ 3,176,159		
	<u>Reconciliation to Annual Report</u>							
	Annual Allocation between Systems							
	304.5 Structures & Improvements							
	340.5 Office Furniture & Equipment	145,738	145,930	145,600				
	341.5 Transportation Equipment	55,776	57,813	57,586				
	343.5 Tools, Shop & Garage Equipment							
	344.5 Laboratory Equipment							
	345.5 Power Operated Equipment	(233)	(2,022)	(1,471)				
	346.5 Communication Equipment							
	347.5 Miscellaneous Equipment							
	348.5 Other Plant - Allocations							
	Rounding							
	Total per Annual Report	3,135,605	3,178,292	3,157,838				

Schedule of Wastewater Plant in Service By Primary Account  
Test Year Average Balance  
Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No. 160101-WS  
Schedule Year Ended: 12/31/2015  
Historic [X] Projected [ ]

Florida Public Service Commission  
Schedule: A-6  
Page 2 of 2  
Preparer: Frank Seidman

Recap Schedules: A-2, A-4

Line No.	Account No. and Name	(1) Dec-14	(2) Jan-15	(3) Feb-15	(4) Mar-15	(5) Apr-15	(6) May-15	(7) Jun-15	(8) Jul-15	(9) Aug-15	(10) Sep-15	(11) Oct-15	(12) Nov-15	(13) Dec-15	(14) Dec-15	(15) 13- Month Average
1	<b>INTANGIBLE PLANT</b>															
2	351.1 Organization	\$ 10,738	\$ 10,738	\$ 10,738	\$ 10,738	\$ 10,738	\$ 10,738	\$ 10,738	\$ 10,738	\$ 10,738	\$ 10,738	\$ 10,738	\$ 10,738	\$ 10,738	\$ 10,738	10,738
3	352.1 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>COLLECTION PLANT</b>															
6	353.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	-	-	-	-	9,365	9,365	9,365	9,365	9,365	9,365	9,365	9,365	9,365	9,365	6,483
8	355.2 Power Gen Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	360.2 Collection Sewers - Force	196,066	196,066	196,066	196,066	196,066	196,072	196,072	196,072	196,072	196,072	196,072	196,072	196,072	196,072	196,070
10	361.2 Collection Sewers - Gravity	913,689	913,689	913,689	913,689	917,716	916,633	916,633	916,633	917,116	919,675	919,675	919,675	919,675	919,675	916,783
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	159,569	159,569	159,569	159,569	159,569	159,569	160,055	160,055	160,055	160,326	160,326	160,326	160,326	160,326	159,914
13	364.2 Flow Measuring Devices	2,815	2,815	2,815	2,815	2,815	2,815	2,815	2,815	2,815	2,815	2,815	2,445	5,988	3,031	3,031
14	365.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	389.2 Other Plant & Misc. Equipment	699	699	699	699	699	699	699	699	699	699	699	699	699	699	699
16	<b>SYSTEM PUMPING PLANT</b>															
17	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	354.3 Structures & Improvements	71,396	71,396	71,396	71,396	71,396	71,396	71,396	71,396	71,396	71,396	71,396	71,396	71,396	71,396	71,396
19	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	371.3 Pumping Equipment	188,178	189,226	190,437	191,213	191,939	192,780	193,424	193,827	194,403	195,607	196,171	197,178	199,106	193,345	193,345
21	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	<b>TREATMENT AND DISPOSAL PLANT</b>															
23	353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	354.4 Structures & Improvements	813,728	813,728	813,728	813,728	813,728	813,808	813,808	813,808	813,808	813,808	813,808	813,849	813,849	813,849	813,784
25	355.4 Power Gen Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	380.4 Treatment & Disposal Equipment	453,904	453,904	453,904	457,212	457,388	457,478	457,478	457,890	458,602	458,602	462,832	460,828	461,864	457,837	457,837
27	381.4 Plant Sewers	590	590	590	590	590	590	590	590	590	590	590	590	590	590	590
28	382.4 Outfall Sewer Lines	21,800	21,800	21,800	21,800	21,800	21,800	21,800	21,800	21,800	21,800	21,800	21,800	21,800	21,800	21,800
29	389.4 Other Plant & Misc. Equipment	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>															
31	353.5 Land & Land Rights	57,035	57,035	57,035	57,035	57,035	57,035	57,035	57,035	57,035	57,035	57,035	57,035	57,035	57,035	57,035
32	354.3 Structure & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	371.5 Pumping Equipment WTP	461	461	461	461	461	461	461	461	461	461	461	461	461	461	461
34	371.6 Pumping Equipment Dist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	375.6 Reuse Transmission & Distribution	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300
36	389.5 Other Plant & Misc. Equipment	15,877	15,877	15,877	15,877	15,877	15,877	15,877	15,877	15,877	15,877	15,877	15,917	15,917	15,883	15,883
37	366.6 Reuse Services	16,631	16,631	16,631	16,631	16,631	16,631	16,631	16,631	16,631	16,631	16,631	16,631	16,631	16,631	16,631
38	367.6 Reuse Mtr Installations	518	518	518	518	518	518	518	518	518	518	518	518	518	518	518
39	<b>GENERAL PLANT</b>															
40	353.7 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	354.7 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	390.7 Office Furniture & Equipment	373	373	373	373	373	373	373	373	373	373	373	373	373	373	345
43	391.7 Transportation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	393.7 Tools, Shop & Garage Equipment	3,566	3,566	3,566	3,566	3,566	3,566	3,566	3,566	4,125	4,125	4,125	4,125	4,547	3,814	
46	394.7 Laboratory Equipment	1,722	1,722	1,722	1,722	1,722	1,722	1,722	1,722	1,722	1,722	1,722	1,722	1,722	1,722	1,722
47	395.7 Power Operated Equipment	426	426	426	426	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	2,698
48	396.7 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	398.7 Other Plant - Allocations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Total	\$ 2,934,324	\$ 2,935,372	\$ 2,936,583	\$ 2,940,667	\$ 2,958,241	\$ 2,958,175	\$ 2,959,306	\$ 2,960,121	\$ 2,962,451	\$ 2,966,484	\$ 2,971,279	\$ 2,970,016	\$ 2,976,572	\$ 2,956,123	\$ 2,956,123

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No. 160101-WS  
Schedule Year Ended: 12/31/2015

Schedule: A-7  
Page 1 of 1  
Preparer: Frank Seidman

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
1	<b>WATER</b>			
2				
3	Plant in Service		\$	-
4				
5	Land			-
6				
7	Accumulated Depreciation			-
8				
9	Other (Explain)			
10				
11				
12	Total	\$ -	\$ -	N/A
13	<b>WASTEWATER</b>			
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 - Pennbrooke  
Docket No. 160101-WS  
Test Year Ended: 12/31/2015

Schedule: A-8 (Revised)  
Page 1 of 1  
Preparer: Frank Seidman

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	<b>Balance 9/30/11</b>	1,124,081	1,238,793
2	Adjustments	116,400	75,903
3	<b>Balance 12/31/11</b>	1,240,481	1,314,696
4	Additions	99,704	117,811
5	Retirements	(16,483)	(10,256)
6	Other credits & adj.	(8,956)	(3,721)
7	<b>Balance 12/31/12</b>	1,314,746	1,418,530
8	Additions	124,650	79,972
9	Retirements	(4,452)	(21,733)
10	Adjustments - Rounding		
11	<b>Balance 12/31/13</b>	1,434,944	1,476,769
12	Additions	92,964	1,565,497
13	Retirements	(10,791)	(1,476,998)
14	Adjustments		
15	Adjustments - Rounding		
16	<b>Balance 12/31/14</b>	1,517,117	1,565,268
17	Additions	94,541	1,579,248
18	Retirements	(4,105)	(1,476,998)
19	Adjustments		
20	<b>Balance 12/31/15</b>	1,607,553	1,667,518

Supporting Schedules: A-9, A10  
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Pennbrooke

Docket No. 160101-WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9

Page 1 of 2

Preparer: Frank Seidman

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments*	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization	\$ 16,902	\$ 17,390	\$ 17,146		\$ 17,146		
3	302.1 Franchises	15	17	16		16		
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	78,336	83,540	80,951		80,951		
8	305.2 Collect. & Impound. Reservoirs	-	-	-		-		
9	306.2 Lake, River & Other Intakes	-	-	-		-		
10	307.2 Wells & Springs	66,430	70,430	68,430		68,430		
11	308.2 Infiltration Galleries & Tunnels	-	-	-		-		
12	309.2 Supply Mains	-	-	-		-		
13	310.2 Power Generation Equipment	-	-	-		-		
14	311.2 Pumping Equipment	-	-	-		-		
15	339.2 Other Plant & Misc. Equipment	-	-	-		-		
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-		-		
18	304.3 Structures & Improvements	(3,490)	(5,330)	(4,313)		(4,313)		
19	311.3 Pumping Equipment	58,815	63,214	61,178	(377,000)	(315,822)		
20	320.3 Water Treatment Equipment	433,892	459,968	446,930		446,930		
21	339.3 Other Plant & Misc. Equipment	-	-	-		-		
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	-	-	-		-		
24	304.4 Structures & Improvements	58	-	(4)		(4)		
25	311.4 Pumping Equipment	-	-	-		-		
26	330.4 Distr. Reservoirs & Standpipes	2,021	3,450	2,735		2,735		
27	331.4 Transm. & Distribution Mains	375,822	390,424	383,123		383,123		
28	333.4 Services	89,280	93,341	91,217		91,217		
29	334.4 Meters & Meter Installations	86,554	93,729	90,010		90,010		
30	335.4 Hydrants	34,358	35,640	34,999		34,999		
31	336.4 Backflow Prevention Devices	-	-	-		-		
32	339.4 Other Plant & Misc. Equipment	-	-	-		-		
33	GENERAL PLANT							
34	303.5 Land & Land Rights	-	-	-		-		
35	304.5 Structures & Improvements	31,533	32,818	32,152		32,152		
36	340.5 Office Furniture & Equipment	280,613	314,233	297,179	(141,236)	155,943		
37	341.5 Transportation Equipment	98,682	100,092	100,533	(54,803)	45,730		
38	342.5 Stores Equipment	-	-	-		-		
39	343.5 Tools, Shop & Garage Equipment	24,573	26,605	25,580		25,580		
40	344.5 Laboratory Equipment	345	391	363		363		
41	345.5 Power Operated Equipment	-	-	-	50	50		
42	346.5 Communication Equipment	1,723	2,043	1,883		1,883		
43	347.5 Miscellaneous Equipment	-	-	-		-		
44	348.5 Other Plant - Allocations	3,635	4,039	3,837		3,837		
45	Total	\$ 1,680,099	\$ 1,786,033	\$ 1,733,945	\$ (572,990)	\$ 1,160,955		
<u>Reconciliation to Annual Report</u>								
Annual Allocation between Systems								
	304.5 Structures & Improvements							
	340.5 Office Furniture & Equipment	(118,133)	(133,119)	(125,522)				
	341.5 Transportation Equipment	(44,852)	(45,493)	(45,694)				
	343.5 Tools, Shop & Garage Equipment							
	344.5 Laboratory Equipment							
	345.5 Power Operated Equipment	-	128	50				
	346.5 Communication Equipment							
	347.5 Miscellaneous Equipment							
	348.5 Other Plant - Allocations							
	Rounding							
	Total per Annual Report	1,517,113	1,607,549	1,562,779				

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Pennbrooke

Docket No. 160101-WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-9

Page 2 of 2

Preparer: Frank Seidman

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-1, A-8

Line No.	Account No. and Name	(1)	(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	<b>INTANGIBLE PLANT</b>															
2	301.1 Organization	16,902	16,942	16,983	17,024	17,064	17,105	17,146	17,187	17,227	17,268	17,309	17,350	17,390	17,430	17,146
3	302.1 Franchises	15	15	15	15	16	16	16	16	16	16	17	17	17	17	16
4	339.1 Other Plant & Misc. Equipment															
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>															
6	303.2 Land & Land Rights															
7	304.2 Structures & Improvements	78,336	78,760	79,184	79,608	80,032	80,572	80,996	81,420	81,844	82,268	82,692	83,116	83,540	83,964	80,951
8	305.2 Collect. & Impound. Reservoirs															
9	306.2 Lake, River & Other Intakes															
10	307.2 Wells & Springs	66,430	66,764	67,097	67,430	67,764	68,097	68,430	68,764	69,097	69,430	69,763	70,097	70,430	70,764	68,430
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	310.2 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	311.2 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	339.2 Other Plant & Misc. Equipment															
16	<b>WATER TREATMENT PLANT</b>															
17	303.3 Land & Land Rights															
18	304.3 Structures & Improvements	(3,490)	(3,410)	(3,330)	(3,250)	(3,170)	(3,090)	(3,010)	(2,930)	(2,850)	(2,770)	(2,690)	(2,610)	(2,530)	(2,450)	(2,370)
19	311.3 Pumping Equipment	58,815	58,668	59,322	59,980	61,073	61,734	62,395	63,056	63,717	64,378	65,039	65,700	66,361	67,022	61,178
20	320.3 Water Treatment Equipment	433,892	436,065	438,238	440,411	442,584	444,757	446,930	449,103	451,276	453,449	455,622	457,795	459,968	462,141	446,930
21	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>															
23	303.4 Land & Land Rights															
24	304.4 Structures & Improvements	58	58	58	58	58	(116)	(116)	(116)	-	-	-	-	-	-	(4)
25	311.4 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	330.4 Distr. Reservoirs & Standpipes	2,021	2,140	2,259	2,378	2,497	2,616	2,735	2,854	2,973	3,092	3,211	3,330	3,450	3,569	2,735
27	331.4 Transm. & Distribution Mains	375,822	377,039	378,255	379,472	380,689	381,906	383,122	384,339	385,556	386,772	387,989	389,207	390,424	391,641	383,123
28	333.4 Services	89,280	89,660	90,040	90,420	90,800	91,180	91,560	91,940	92,320	92,700	93,080	93,460	93,840	94,220	91,217
29	334.4 Meters & Meter Installations	86,554	87,069	87,584	88,099	88,614	89,129	89,644	90,159	90,674	91,189	91,704	92,219	92,734	93,249	90,010
30	335.4 Hydrants	34,358	34,465	34,572	34,679	34,786	34,892	34,999	35,106	35,213	35,319	35,426	35,533	35,640	35,747	34,999
31	336.4 Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	<b>GENERAL PLANT</b>															
34	303.5 Land & Land Rights															
35	304.5 Structures & Improvements	31,533	31,652	31,771	31,890	32,009	32,128	32,247	32,366	32,485	32,604	32,723	32,842	32,961	33,080	32,152
36	340.5 Office Furniture & Equipment	280,613	283,573	286,533	289,493	292,453	295,413	298,373	301,333	304,293	307,253	310,213	313,173	316,133	319,093	297,179
37	341.5 Transportation Equipment	98,682	99,951	101,220	102,489	103,758	105,027	106,296	107,565	108,834	110,103	111,372	112,641	113,910	115,179	100,533
38	342.5 Stores Equipment															
39	343.5 Tools, Shop & Garage Equipment	24,573	24,740	24,907	25,074	25,241	25,408	25,575	25,742	25,909	26,076	26,243	26,410	26,577	26,744	25,580
40	344.5 Laboratory Equipment	345	345	345	345	350	356	361	366	371	376	381	386	391	396	363
41	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	346.5 Communication Equipment	1,723	1,752	1,781	1,810	1,839	1,868	1,897	1,926	1,955	1,984	2,013	2,042	2,071	2,100	1,883
43	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	348.5 Other Plant - Allocations	3,635	3,669	3,703	3,736	3,770	3,804	3,837	3,871	3,905	3,938	3,972	4,006	4,039	4,073	3,837
45	Total	\$ 1,680,099	\$ 1,689,917	\$ 1,697,957	\$ 1,711,324	\$ 1,721,713	\$ 1,731,255	\$ 1,743,299	\$ 1,738,699	\$ 1,746,355	\$ 1,753,929	\$ 1,764,932	\$ 1,775,747	\$ 1,786,033	\$ 1,796,319	\$ 1,733,945

Schedule of Wastewater Accumulated Depreciation By Primary Account

Beginning and End of Year Average

Company: Utilities, Inc. of Florida - Pennbrooke

Docket No. 160101-WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10

Page 1 of 2

Preparer: Frank Seidman

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.			Recap Schedules: A-2, A-8		
		(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Avg Balance	(5) Adjustments*	(6) Adjusted Average	(7) Non-Used & Useful %
1	<b>INTANGIBLE PLANT</b>						
2	351.1 Organization	\$ 4,701	\$ 4,862	\$ 4,763		\$ 4,763	
3	352.1 Franchises	-	-	-	91	91	
4	389.1 Other Plant & Misc. Equipment	-	-	-		-	
5	<b>COLLECTION PLANT</b>						
6	353.2 Land & Land Rights	-	-	-		-	
7	354.2 Structures & Improvements	-	220	85		85	
8	355.2 Power Gen Equipment	-	235	91	(91)	-	
9	360.2 Collection Sewers - Force	106,458	112,994	109,726		109,726	
10	361.2 Collection Sewers - Gravity	440,692	460,004	450,207		450,207	
11	362.2 Special Collecting Structures	-	-	-		-	
12	363.2 Services to Customers	88,281	92,930	90,578		90,578	
13	364.2 Flow Measuring Devices	505	699	730		730	
14	365.2 Flow Measuring Installations	-	-	-		-	
15	389.2 Other Plant & Misc. Equipment	142	172	154		154	
16	<b>SYSTEM PUMPING PLANT</b>						
17	353.3 Land & Land Rights	-	-	-		-	
18	354.3 Structures & Improvements	8,112	10,968	9,540		9,540	
19	370.3 Receiving Wells	-	-	-		-	
20	371.3 Pumping Equipment	17,190	25,347	22,100		22,100	
21	389.3 Other Plant & Misc. Equipment	-	-	-		-	
22	<b>TREATMENT AND DISPOSAL PLANT</b>						
23	353.4 Land & Land Rights	-	-	-		-	
24	354.4 Structures & Improvements	493,983	519,480	506,731		506,731	
25	355.4 Gen Equipment	-	-	-		-	
26	380.4 Treatment & Disposal Equipment	226,572	243,813	235,929		235,929	
27	381.4 Plant Sewers	24	41	32		32	
28	382.4 Outfall Sewer Lines	12,599	13,326	12,962		12,962	
29	389.4 Other Plant & Misc. Equipment	499	568	533		533	
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>						
31	354.3 Structure & Improvements	-	-	-		-	
32	371.5 Pumping Equipment WTP	-	-	-		-	
33	371.6 Pumping Equipment Dist	-	-	-		-	
34	374.6 Reuse Dist Reservoirs	508	597	552		552	
35	375.6 Reuse Transmission & Dist	2,605	2,975	2,790		2,790	
36	389.5 Other Plant & Misc Equipment	-	-	-		-	
37	366.6 Reuse Services	3,535	3,951	3,743		3,743	
38	367.6 Reuse Mtr Installations	(419)	(817)	(471)		(471)	
39	<b>GENERAL PLANT</b>						
40	353.7 Land & Land Rights	-	-	-		-	
41	354.7 Structures & Improvements	(835)	(835)	(835)		(835)	
42	390.7 Office Furniture & Equipment	116	-	118	111,785	111,903	
43	391.7 Transportation Equipment	-	-	-	38,103	38,103	
44	393.7 Tools, Shop & Garage Equipment	1,596	1,833	1,711		1,711	
45	394.7 Laboratory Equipment	(4,578)	(4,463)	(4,521)		(4,521)	
46	395.7 Power Operated Equipment	-	-	-	(50)	(50)	
47	396.7 Communication Equipment	-	-	-		-	
48	397.7 Miscellaneous Equipment	-	-	-		-	
49	348.7 Other Plant - Allocations	-	-	-		-	
50	Total	\$ 1,402,287	\$ 1,488,897	\$ 1,447,248	\$ 149,838	\$ 1,597,086	

Reconciliation to Annual Report

Annual Allocation between Systems

304.5 Structures & Improvements			
340.5 Office Furniture & Equipment	118,133	133,119	125,522
341.5 Transportation Equipment	44,852	45,493	45,694
343.5 Tools, Shop & Garage Equipment			
344.5 Laboratory Equipment			
345.5 Power Operated Equipment	-	(128)	(50)
346.5 Communication Equipment			
347.5 Miscellaneous Equipment			
348.5 Other Plant - Allocations			
Rounding			
Total per Annual Report	1,565,272	1,667,381	1,618,414



Schedule of Wastewater Accumulated Depreciation By Primary Account

Beginning and End of Year Average

Company: Utilities, Inc. of Florida - Pennbrooke

Docket No. 160101-WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-10

Page 2 of 2

Preparer: Frank Seidman

Recap Schedules: A-2, A-8

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Line No.	(1)	(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	
<b>1 INTANGIBLE PLANT</b>															
2 351.1 Organization	\$ 4,701	\$ 4,701	\$ 4,701	\$ 4,701	\$ 4,719	\$ 4,737	\$ 4,755	\$ 4,773	\$ 4,791	\$ 4,809	\$ 4,827	\$ 4,844	\$ 4,862	\$ 4,763	
3 352.1 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4 389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>5 COLLECTION PLANT</b>															
6 353.2 Land & Land Rights	-	-	-	-	24	49	73	98	122	147	171	196	220	85	
7 354.2 Structures & Improvements	-	-	-	3	29	54	80	106	132	157	183	209	235	91	
8 355.2 Power Gen Equipment	106,458	107,003	107,547	108,092	108,637	109,181	109,726	110,271	110,815	111,360	111,905	112,449	112,994	109,726	
9 360.2 Collection Sewers - Force	440,692	442,368	444,043	445,719	447,402	448,120	449,814	451,509	453,204	454,904	456,604	458,304	460,004	450,207	
10 361.2 Collection Sewers - Gravity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11 362.2 Special Collecting Structures	88,281	88,724	89,167	89,611	90,054	90,497	90,264	90,708	91,152	91,596	92,041	92,485	92,930	90,578	
12 363.2 Services to Customers	505	552	599	646	693	740	787	834	881	928	975	1,022	1,069	730	
13 364.2 Flow Measuring Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14 365.2 Flow Measuring Installations	142	142	142	142	146	149	152	155	159	162	165	168	172	154	
15 389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>16 SYSTEM PUMPING PLANT</b>															
17 353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18 354.3 Structures & Improvements	8,112	8,350	8,588	8,826	9,064	9,302	9,540	9,778	10,016	10,254	10,492	10,730	10,968	9,540	
19 370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20 371.3 Pumping Equipment	17,190	18,068	18,952	19,840	20,730	21,386	22,284	23,183	23,715	24,623	25,533	26,448	25,347	22,100	
21 389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>22 TREATMENT AND DISPOSAL PLANT</b>															
23 353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24 354.4 Structures & Improvements	493,983	496,108	498,232	500,357	502,481	504,606	506,731	508,856	510,981	513,106	515,230	517,355	519,480	506,731	
25 355.4 Power Gen Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26 371.4 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27 380.4 Treatment & Disposal Equipment	226,572	228,674	230,775	229,580	231,697	233,815	235,933	237,641	239,764	241,888	243,392	243,529	243,813	235,929	
28 381.4 Plant Sewers	24	25	27	28	29	31	32	34	35	36	38	39	41	32	
29 382.4 Outfall Sewer Lines	12,599	12,660	12,720	12,781	12,841	12,902	12,962	13,023	13,083	13,144	13,204	13,265	13,326	12,962	
30 389.4 Other Plant & Misc. Equipment	499	504	510	516	522	527	533	539	545	550	556	562	568	533	
<b>31 RECLAIMED WATER DISTRIBUTION PLANT</b>															
32 354.3 Structure & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
33 371.5 Pumping Equipment WTP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34 371.6 Pumping Equipment Dist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35 374.6 Reuse Dist Reservoirs	508	515	522	530	537	545	552	560	567	574	582	589	597	552	
36 375.6 Reuse Transmission & Distribution	2,605	2,636	2,666	2,697	2,728	2,759	2,790	2,821	2,851	2,882	2,913	2,944	2,975	2,790	
37 389.5 Other Plant & Misc Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
38 366.6 Reuse Services	3,535	3,570	3,605	3,639	3,674	3,709	3,743	3,778	3,812	3,847	3,882	3,916	3,951	3,743	
39 367.6 Reuse Mtr Installations	(419)	(417)	(415)	(413)	(410)	(408)	(406)	(404)	(402)	(400)	(398)	(396)	(394)	(471)	
<b>40 GENERAL PLANT</b>															
41 353.7 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
42 354.7 Structures & Improvements	(835)	(835)	(835)	(835)	(835)	(835)	(835)	(835)	(835)	(835)	(835)	(835)	(835)	(835)	
43 390.7 Office Furniture & Equipment	116	118	120	122	124	126	129	131	133	135	137	139	141	118	
44 391.7 Transportation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
45 393.7 Tools, Shop & Garage Equipment	1,596	1,615	1,633	1,652	1,670	1,689	1,707	1,726	1,748	1,769	1,790	1,812	1,833	1,711	
46 394.7 Laboratory Equipment	(4,578)	(4,569)	(4,559)	(4,550)	(4,540)	(4,530)	(4,521)	(4,511)	(4,502)	(4,492)	(4,483)	(4,473)	(4,463)	(4,521)	
47 395.7 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
48 396.7 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
49 397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
50 348.7 Other Plant - Allocations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
51 Total	\$ 1,402,287	\$ 1,410,512	\$ 1,418,743	\$ 1,423,684	\$ 1,432,017	\$ 1,439,151	\$ 1,446,826	\$ 1,454,771	\$ 1,462,767	\$ 1,471,144	\$ 1,478,904	\$ 1,484,508	\$ 1,488,898	\$ 1,447,248	

**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 - Pennbrooke**  
**Docket No. 160101-WS**  
**Test Year Ended: 12/31/2015**

**Schedule: A-11 (Revised)**  
**Page 1 of 1**  
**Preparer: Frank Seidman**

**Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.**

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	<b>Balance 9/30/11</b>	897,063	1,216,760
2	Asset transfer booked in 2012 below, adjust to 2011 Annual Report balance	(842,505)	842,933
3	<b>Balance 12/31/11</b>	54,558	2,059,693
4	Additions	934	
5	Retirements		
6	Asset transferred between water & wastewater	842,934	(842,934)
7	<b>Balance 12/31/12</b>	898,427	1,216,759
8	Additions	1,093	
9	Retirements		
10	Adjustments - Rounding		
11	<b>Balance 12/31/13</b>	899,520	1,216,759
12	Additions		
13	Retirements		
14	Adjustments		
15	Adjustments - Rounding	899,520	1,216,759
16	<b>Balance 12/31/14</b>		
17	Additions		
18	Retirements		
19	Adjustments		
20	<b>Balance 12/31/15</b>	899,520	1,216,759

**Supporting Schedule: A-12**  
**Recap Schedules: A-19**

Schedule of Contributions in Aid of Construction By Classification  
Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No. 160101-WS  
Schedule Year Ended: 12/31/2015  
Historic [X] Projected [ ]

Schedule: A-12  
Page 1 of 2  
Preparer: Frank Seidman

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Prior Year 12/31/14	(3) Test year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	<b>WATER</b>							
2								
3	Plant Capacity Fees	\$ -	\$ -	\$ -		\$ -		-
4								
5	Line/Main Extension Fees	725,554	725,554	725,554		725,554		-
6								
7	Meters & Meter Installation Fees	55,792	55,792	55,792		55,792		-
8								
9	Contributed Property	849	849	849		849		-
10								
11	Other - Tap Fees	117,327	117,327	117,327		117,327		-
12								
13	Total	\$ 899,522	\$ 899,522	\$ 899,522	\$ -	\$ 899,522		
14								
15								
16	<b>WASTEWATER</b>							
17								
18	Plant Capacity Fees	\$ -	\$ -	\$ -		\$ -		-
19								
20	Line/Main Extension Fees	1,216,759	1,216,759	1,216,759		1,216,759		-
21								
22	Contributed Property	-	-	-		-		-
23								
24	Other - Tap Fees	-	-	-		-		-
25								
26								
27		\$ 1,216,759	\$ 1,216,759	\$ 1,216,759	\$ -	\$ 1,216,759		

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 - Pennbrooke  
Docket No. 160101-WS  
Schedule Year Ended: 12/31/2015  
Historic [X] Projected [ ]

Schedule: A-12  
Page 2 of 2  
Preparer: Frank Seidman

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	<b>WATER</b>														
2															
3	Plant Capacity Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4															
5	Line/Main Extension Fees	725,554	725,554	725,554	725,554	725,554	725,554	725,554	725,554	725,554	725,554	725,554	725,554	725,554	725,554
6															
7	Meters & Meter Installation Fees	55,792	55,792	55,792	55,792	55,792	55,792	55,792	55,792	55,792	55,792	55,792	55,792	55,792	55,792
8															
9	Contributed Property	849	849	849	849	849	849	849	849	849	849	849	849	849	849
10															
11	Other - Tap Fees	117,327	117,327	117,327	117,327	117,327	117,327	117,327	117,327	117,327	117,327	117,327	117,327	117,327	117,327
12															
13	Total	\$ 899,522	\$ 899,522	\$ 899,522	\$ 899,522	\$ 899,522	\$ 899,522	\$ 899,522	\$ 899,522	\$ 899,522	\$ 899,522	\$ 899,522	\$ 899,522	\$ 899,522	\$ 899,522
14															
15															
16	<b>WASTEWATER</b>														
17															
18	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19															
20	Line/Main Extension Fees	1,216,759	1,216,759	1,216,759	1,216,759	1,216,759	1,216,759	1,216,759	1,216,759	1,216,759	1,216,759	1,216,759	1,216,759	1,216,759	1,216,759
21															
22	Contributed Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23															
24	Other - Tap Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25															
26															
27	Total	\$ 1,216,759	\$ 1,216,759	\$ 1,216,759	\$ 1,216,759	\$ 1,216,759	\$ 1,216,759	\$ 1,216,759	\$ 1,216,759	\$ 1,216,759	\$ 1,216,759	\$ 1,216,759	\$ 1,216,759	\$ 1,216,759	\$ 1,216,759

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 - Pennbrooke  
Docket No. 160101-WS  
Test Year Ended: 12/31/2015**

**Schedule: A-13 (Revised)  
Page 1 of 1  
Preparer: Frank Seidman**

**Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.**

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	<b>Balance 9/30/11</b>	390,413	569,500
2	Asset transfer booked in 2012 below, adjust to 2011 Annual Report balance	(347,623)	610,464
3	<b>Balance 12/31/11</b>	42,790	1,179,964
4	Additions	2,130	131,928
5	Coding adj. & rounding.	(1)	(160)
6	Asset transferred between water & wastewater	320,500	(320,500)
7	<b>Balance 12/31/12</b>	384,591	991,232
8	Additions	64,608	(199,977)
9	Retirements		
10	Adjustments - Rounding		(160)
11	<b>Balance 12/31/13</b>	449,199	791,095
12	Additions	21,336	94,449
13	Retirements		
14	Adjustments	(200)	(160)
15	Adjustments - Rounding	1	(1)
16	<b>Balance 12/31/14</b>	470,336	885,383
17	Additions	21,336	97,570
18	Retirements		614
19	Adjustments - Rounding		
20	<b>Balance 12/31/15</b>	491,672	983,567

**Supporting Schedule: A-14  
Recap Schedules: A-19**

Schedule of Accumulated Amortization of CIAC  
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
 Docket No. 160101-WS  
 Schedule Year Ended: 12/31/2015  
 Historic [X] Projected [ ]

Schedule: A-14  
 Page 1 of 2  
 Preparer: Frank Seidman

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average projected year.

Line No.	(1) Description	(2) Prior Year 12/31/14	(3) Test year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	<b>WATER</b>							
2								
3	Plant Capacity Fees	-	-	-		-		
4								
5	Line/Main Extension Fees	387,718	404,862	396,290		396,290		
6								
7	Meters & Meter Installation Fees	28,023	29,260	28,641		28,641		
8								
9	Contributed Property	160	181	170		170		
10								
11	Other - Tap Fees	54,435	57,368	55,902		55,902		
12								
13								
14	Total	\$ 470,335	\$ 491,672	\$ 481,003	\$ -	\$ 481,003		
15								
16								
17	<b>WASTEWATER</b>							
18								
19	Plant Capacity Fees	\$ -	-	-		-		
20								
21	Line/Main Extension Fees	813,582	911,767	862,735		862,735		
22								
23	Contributed Property	71,800	71,800	71,800		71,800		
24								
25	Other - Tap Fees	2	-	1		1		
26								
27								
28		\$ 885,383	\$ 983,567	\$ 934,536	\$ -	\$ 934,536		

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 - Pennbrooke  
Docket No. 160101-WS  
Schedule Year Ended: 12/31/2015  
Historic [X] Projected [ ]

Schedule: A-14  
Page 2 of 2  
Preparer: Frank Seidman

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average projected year.

Line No.	(1) Description	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	<b>WATER</b>														
2															
3	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4															
5	Line/Main Extension Fees	387,718	389,147	390,575	392,004	393,433	394,861	396,290	397,719	399,148	400,576	402,005	403,434	404,862	396,290
6															
7	Meters & Meter Installation Fees	28,023	28,126	28,229	28,332	28,435	28,538	28,641	28,745	28,848	28,951	29,054	29,157	29,260	28,641
8															
9	Contributed Property	160	162	163	165	167	169	170	172	174	176	178	179	181	170
10															
11	Other - Tap Fees	54,435	54,679	54,924	55,168	55,413	55,657	55,902	56,146	56,390	56,635	56,879	57,124	57,368	55,902
12															
13															
14	Total	\$ 470,335	\$ 472,114	\$ 473,892	\$ 475,670	\$ 477,448	\$ 479,226	\$ 481,004	\$ 482,782	\$ 484,560	\$ 486,338	\$ 488,116	\$ 489,894	\$ 491,672	\$ 481,003
15															
16															
17	<b>WASTEWATER</b>														
18															
19	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20															
21	Line/Main Extension Fees	813,582	821,699	829,817	837,934	846,052	854,850	862,981	871,112	879,243	887,374	895,505	903,636	911,767	862,735
22															
23	Contributed Property	71,800	71,800	71,800	71,800	71,800	71,800	71,800	71,800	71,800	71,800	71,800	71,800	71,800	71,800
24															
25	Other - Tap Fees	2	2	2	2	-	-	-	-	-	-	-	-	-	1
26															
27															
28	Total	\$ 885,383	\$ 893,501	\$ 901,619	\$ 909,736	\$ 917,852	\$ 926,651	\$ 934,782	\$ 942,913	\$ 951,044	\$ 959,175	\$ 967,306	\$ 975,436	\$ 983,567	\$ 934,536

Recap Schedules: A-1,A-2,A-13

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No. 160101-WS  
Test Year Ended: 12/31/2015

Schedule: A-15  
Page 1 of 1  
Preparer: Frank Seidman

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

---

	(1)	(2)
Line No.	Description	Approved Rate
1	The AFUDC rate since the last rate case is:	9.03%
2	The utility uses the AFUDC practices described and approved in	
3	Order No. PSC-04-0262-PAA-WS.	



Schedule of Water and Wastewater Advances For Construction  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No. 160101-WS  
Test Year Ended: 12/31/2015

Schedule: A-16  
Page 1 of 1  
Preparer: Frank Seidman

Explanation: Provide the annual balance of Advances For Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Average Test Year Balance	
		Water	Wastewater
1	NONE		

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No. 160101-WS  
Test Year Ended: 12/31/2015

Schedule: A-17  
Page 1 of 1  
Preparer: Frank Seidman  
Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the Balance Sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts shall be explained.

Line No			Water	Sewer
1	<u>Final Rates</u>			
2	Current & Accrued Assets (13 Month Average)			
3	Cash	A	\$ -	\$ -
4	Accounts Rec less Accum. Provision for Uncoll Accts	A	35,080	47,513
5	Materials & Supplies	B	518	556
6	Misc. Current & Accrued Assets	C	1,827	1,523
7		C		
8				
9	Current & Accrued Liabilities(13 Month Average)			
10	Accounts Payable	C	\$ (9,618)	\$ (8,014)
11	Customer Deposits	C	(3,916)	(3,263)
12	Accrued Taxes	C	1,158	964
13	Accrued Interest	C	(523)	(435)
14	Misc. Current & Accrued Liabilities	C	0	0
15				
16	Working Capital (Balance Sheet Method)		<u>\$ 24,526</u>	<u>\$ 38,843</u>
17				
18				
19				
20	<u>Interim Rates</u>			
21	Current & Accrued Assets (13 Month Average)			
22	Cash	A	\$ -	\$ -
23	Accounts Rec less Accum. Provision for Uncoll Accts	A	35,080	47,513
24	Materials & Supplies	B	518	556
25	Misc. Current & Accrued Assets	C	1,827	1,523
26				
27	Current & Accrued Liabilities(13 Month Average)			
28	Accounts Payable	C	\$ (9,618)	\$ (8,014)
29	Customer Deposits	C	(3,916)	(3,263)
30	Accrued Taxes	C	1,158	964
31	Accrued Interest	C	(523)	(435)
32		C	0	0
33				
34	Working Capital (Balance Sheet Method)		<u>\$ 24,526</u>	<u>\$ 38,844</u>
	Working Capital (1/8th O&M Method) - Book		<u>32,123</u>	<u>31,858</u>

Notes:

- A - Allocated based on revenues
- B - Allocated based on gross plant
- C - Allocated based on ERC

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No. 160101-WS  
Test Year Ended: 12/31/2015

Schedule: A-18  
Page 1 of 2  
Preparer: Frank Seidman

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1) ASSETS	(2) Prior Year Ended 12/31/14	(3) Adjustments	(4) Adjusted Prior Year Ended 12/31/14	(5) Test Year Ended 12/31/15	(6) 13 Month Average	(7) Adjustments	(8) Adjusted Average
1	Utility Plant in Service	\$ 5,651,213	\$ -	\$ 5,651,213	\$ 5,746,602	\$ 5,699,850		\$ 5,699,850
2	Construction Work in Progress	31	-	31	14	23		23
3	Other Utility Plant Adjustments	476,560	-	476,560	476,560	476,560		476,560
4								
5	GROSS UTILITY PLANT	6,127,804	-	6,127,804	6,223,176	6,176,433	-	6,176,433
6	Less: Accumulated Depreciation	(3,082,386)	-	(3,082,386)	(3,275,071)	(3,181,201)		(3,181,201)
7								
8	NET UTILITY PLANT	3,045,418	-	3,045,418	2,948,105	2,995,232	-	2,995,232
9								
10	Cash	-	-	-	-	-		-
11	Accounts Rec'b - trade	77,110	-	77,110	87,660	82,872		82,872
12	Notes Receivable	-	-	-	-	-		-
13	Accts. Rec'b - Assoc. Cos.	(99,642)	-	(99,642)	1,043	(46,711)		(46,711)
14	Notes Rec'b - Assoc. Cos.	-	-	-	-	-		-
15	Accts. Rec'b - Other	-	-	-	-	-		-
16	Accrued Interest Rec'b	-	-	-	-	-		-
17	Allowance for Bad Debts	(242)	-	(242)	(249)	(279)		(279)
18	Materials & Supplies	1,074	-	1,074	1,076	1,074		1,074
19	Miscellaneous Current & Accrued Assets	3,350	-	3,350	3,350	3,350		3,350
20								
21	TOTAL CURRENT ASSETS	(18,350)	-	(18,350)	92,880	40,306	-	40,306
22								
23	Net Nonutility Property	-	-	-	-	-		-
24	Unamortized Debt Discount & Exp.	-	-	-	-	-		-
25	Prelim. Survey & Investigation Charges	-	-	-	-	-		-
26	Clearing Accounts	-	-	-	-	-		-
27	Deferred Rate Case Expense	30,564	-	30,564	18,077	25,349		25,349
28	Other Miscellaneous Deferred Debits	126,707	-	126,707	138,704	126,949		126,949
29	Accum. Deferred Income Taxes	-	-	-	-	-		-
30		157,272	-	157,272	156,781	152,298	-	152,298
31								
32	TOTAL ASSETS	\$ 3,184,340	\$ -	\$ 3,184,340	\$ 3,197,767	\$ 3,187,836	\$ -	\$ 3,187,836

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No. 160101-WS  
Test Year Ended: 12/31/2015

Schedule: A-18  
Page 2 of 2  
Preparer: Frank Seidman

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1) ASSETS	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	Utility Plant in Service	\$ 5,651,213	\$ 5,652,179	\$ 5,652,438	\$ 5,675,308	\$ 5,700,115	\$ 5,700,471	\$ 5,713,218	\$ 5,708,746	\$ 5,714,819	\$ 5,719,995	\$ 5,728,036	\$ 5,734,907	\$ 5,746,602	5,699,850
2	Construction Work in Progress	31	31	31	51	51	14	14	14	14	14	14	14	14	23
3	Other Utility Plant Adjustments	476,560	476,560	476,560	476,560	476,560	476,560	476,560	476,560	476,560	476,560	476,560	476,560	476,560	476,560
4															
5	GROSS UTILITY PLANT	6,127,804	6,128,769	6,129,029	6,151,920	6,176,726	6,177,045	6,189,792	6,185,320	6,191,392	6,196,568	6,204,610	6,211,481	6,223,176	6,176,433
6	Less: Accumulated Depreciation	(3,082,386)	(3,100,430)	(3,116,700)	(3,135,009)	(3,153,731)	(3,170,406)	(3,190,125)	(3,193,470)	(3,209,121)	(3,225,073)	(3,243,836)	(3,260,255)	(3,275,071)	(3,181,201)
7															
8	NET UTILITY PLANT	3,045,418	3,028,340	3,012,329	3,016,911	3,022,996	3,006,638	2,999,667	2,991,850	2,982,271	2,971,495	2,960,773	2,951,226	2,948,105	2,995,232
9															
10	Cash														-
11	Accounts Rec'b - trade	77,110	75,727	71,356	83,261	86,448	98,745	94,254	82,445	69,648	68,993	90,168	91,519	87,660	82,872
12	Notes Receivable														-
13	Accts. Rec'b - Assoc. Cos.	(99,642)	(90,778)	(66,564)	(82,919)	(88,043)	(70,080)	(43,721)	(45,925)	(12,448)	(14,152)	4,094	1,894	1,043	(46,711)
14	Notes Rec'b - Assoc. Cos.														-
15	Accts. Rec'b - Other														-
16	Accrued Interest Rec'b														-
17	Allowance for Bad Debts	(242)	(244)	(321)	(475)	(303)	(291)	(313)	(282)	(241)	(183)	(226)	(255)	(249)	(279)
18	Materials & Supplies	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,076	1,074
19	Miscellaneous Current & Accrued Assets	3,350	3,350	3,350	3,350	3,350	3,350	3,350	3,350	3,350	3,350	3,350	3,350	3,350	3,350
20															
21	TOTAL CURRENT ASSETS	(18,350)	(10,871)	8,896	4,291	2,526	32,799	54,644	40,662	61,383	59,082	98,459	97,582	92,880	40,306
22															
23	Net Nonutility Property														-
24	Unamortized Debt Discount & Exp.														-
25	Prelim. Survey & Investigation Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Clearing Accounts														-
27	Deferred Rate Case Expense	30,564	29,525	28,485	27,437	28,629	27,589	26,549	25,509	24,469	23,429	20,157	19,117	18,077	25,349
28	Other Miscellaneous Deferred Debits	126,707	123,785	120,864	117,942	125,300	122,321	119,374	116,427	113,480	143,376	141,799	140,252	138,704	126,949
29	Accum. Deferred Income Taxes														-
30	TOTAL OTHER ASSETS	157,272	153,310	149,348	145,379	153,929	149,909	145,923	141,936	137,949	166,805	161,956	159,368	156,781	152,298
31															
32	TOTAL ASSETS	\$ 3,184,340	\$ 3,170,779	\$ 3,170,573	\$ 3,166,581	\$ 3,179,450	\$ 3,189,346	\$ 3,200,233	\$ 3,174,448	\$ 3,181,602	\$ 3,197,383	\$ 3,221,189	\$ 3,208,176	\$ 3,197,767	\$ 3,187,836

Florida Public Service Commission

Schedule: A-19

Page 1 of 2

Preparer: Frank Seidman

## Comparative Balance Sheet - Equity Capital &amp; Liabilities

Company: Utilities, Inc. of Florida - Pennbrooke

Docket No. 160101-WS

Test Year Ended: 12/31/2015

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/31/14	(3) Adjustments	(4) Adjusted Prior Yr Ended 12/31/14	(5) Test Year Ended 12/31/15	(6) Adjustments	(7) Adjusted Test Yr Ended 12/31/15	(8) 13 Month Average	(9) Adjustments	(10) Adjusted Average
1	Common Stock Issued	\$ 1,000	\$ -	\$ 1,000	\$ 1,000			\$ 1,000		\$ 1,000
2	Preferred Stock Issued	-	-	-	-			-		-
3	Additional Paid in Capital	2,196,599	-	2,196,599	2,196,599		2,196,599	2,196,599		2,196,599
4	Retained Earnings	284,425	(34,322)	250,103	359,479	(28,603)	330,876	332,862	(33,881)	298,981
5	Other Equity Capital	-	-	-	-		-	-		-
6										
7	TOTAL EQUITY CAPITAL	2,482,024	(34,322)	2,447,702	2,557,078	(28,603)	2,527,475	2,530,461	(33,881)	2,496,580
8										
9	Bonds	-	-	-	-		-	-		-
10	Reacquired Bonds	-	-	-	-		-	-		-
11	Advances From Associated Companies	567,368	-	567,368	567,368		567,368	567,368		567,368
12	Other Long-Term Debt	-	-	-	-		-	-		-
13										
14	TOTAL LONG-TERM DEBT	567,368	-	567,368	567,368		567,368	567,368	-	567,368
15										
16	Accounts Payable	13,965	-	13,965	22,895		22,895	17,632		17,632
17	Notes Payable	-	-	-	-		-	-		-
18	Notes & Accounts Payable - Assoc. Cos.	(902,452)	-	(902,452)	(902,452)		(902,452)	(902,452)		(902,452)
19	Customer Deposits	5,787	-	5,787	8,883		8,883	7,179		7,179
20	Accrued Taxes	(8,426)	-	(8,426)	(7,233)		(7,233)	(2,122)		(2,122)
21	Current Portion Long Term Debt	-	-	-	-		-	-		-
22	Accrued Interest	817	-	817	1,132		1,132	958		958
23	Accrued Dividends	-	-	-	-		-	-		-
24	Misc. Current and Accrued Liabilities	-	-	-	-		-	-		-
25										
26	TOTAL CURRENT & ACCRUED LIABILITIES	(890,309)	-	(890,309)	(876,775)		(876,775)	(878,805)	-	(878,805)
27										
28	Advances for Construction	-	-	-	-		-	-		-
29	Prepaid Capacity Charges	-	-	-	-		-	-		-
30		9,521	-	9,521	7,200		7,200	9,342		9,342
31	Operating Reserves	-	-	-	-		-	-		-
32										
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	9,521	-	9,521	7,200		7,200	9,342	-	9,342
34										
35	Contributions in Aid of Construction	2,116,280	-	2,116,280	2,116,280		2,116,280	2,116,280		2,116,280
36	Less: Accum. Amortization of CIAC	(1,355,719)	-	(1,355,719)	(1,475,239)		(1,475,239)	(1,415,539)		(1,415,539)
37										
38	Accumulated Deferred Income Taxes	255,174	34,322	289,496	301,853	28,603	330,456	258,727	33,881	292,608
39										
40	Total Equity Capital and Liabilities	\$ 3,184,340	\$ -	\$ 3,184,340	\$ 3,197,767	\$ -	\$ 3,197,767	\$ 3,187,834	\$ -	\$ 3,187,834

**Note:**

To remove certain deferred taxes

ADIT - NOLs

34,32228,60333,881

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No. 160101-WS  
Test Year Ended: 12/31/2015

Schedule: A-19  
Page 2 of 2  
Preparer: Frank Seidman

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	EQUITY CAPITAL & LIABILITIES	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	Common Stock Issued	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
2	Preferred Stock Issued														-
3	Additional Paid in Capital	2,196,599	2,196,599	2,196,599	2,196,599	2,196,599	2,196,599	2,196,599	2,196,599	2,196,599	2,196,599	2,196,599	2,196,599	2,196,599	2,196,599
4	Retained Earnings	284,425	292,327	298,390	293,397	304,619	327,713	329,093	337,431	339,466	367,609	388,595	404,668	359,479	332,862
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	2,482,024	2,489,926	2,495,989	2,490,996	2,502,218	2,525,312	2,526,691	2,535,029	2,537,065	2,565,208	2,586,194	2,602,267	2,557,078	2,530,461
8															
9	Bonds														
10	Reacquired Bonds														-
11	Advances From Associated Companies	567,368	567,368	567,368	567,368	567,368	567,368	567,368	567,368	567,368	567,368	567,368	567,368	567,368	567,368
12	Other Long-Term Debt														-
13															
14	TOTAL LONG-TERM DEBT	567,368	567,368	567,368	567,368	567,368	567,368	567,368	567,368	567,368	567,368	567,368	567,368	567,368	567,368
15															
16	Accounts Payable	13,965	14,606	13,541	17,478	21,376	12,540	24,795	14,625	22,183	12,582	18,700	19,932	22,895	17,632
17	Notes Payable														-
18	Notes & Accounts Payable - Assoc. Cos.	(902,452)	(902,452)	(902,452)	(902,452)	(902,452)	(902,452)	(902,452)	(902,452)	(902,452)	(902,452)	(902,452)	(902,452)	(902,452)	(902,452)
19	Customer Deposits	5,787	5,792	5,880	6,110	6,998	6,633	7,025	7,149	7,871	8,321	8,223	8,660	8,883	7,179
20	Accrued Taxes	(8,426)	(20,660)	(16,033)	(9,322)	(2,604)	3,965	10,691	(3,495)	3,226	9,949	16,621	(4,260)	(7,233)	(2,122)
21	Current Portion Long Term Debt														-
22	Accrued Interest	817	839	855	880	904	923	947	974	1,008	1,026	1,056	1,090	1,132	958
23	Accrued Dividends														-
24	Misc. Current and Accrued Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25															
26	TOTAL CURRENT & ACCRUED LIABILITIES	(890,309)	(901,875)	(898,208)	(887,306)	(875,778)	(878,390)	(858,994)	(883,199)	(868,165)	(870,574)	(857,851)	(877,028)	(876,775)	(878,805)
27															
28	Advances for Construction														-
29	Prepaid Capacity Charges														-
30	Accum. Deferred ITC's	9,521	9,521	9,521	9,521	9,521	9,521	9,521	9,521	9,521	9,521	9,521	9,521	7,200	9,342
31	Operating Reserves														-
32															
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	9,521	9,521	9,521	9,521	9,521	9,521	9,521	9,521	9,521	9,521	9,521	9,521	7,200	9,342
34															
35	Contributions in Aid of Construction	2,116,280	2,116,280	2,116,280	2,116,280	2,116,280	2,116,280	2,116,280	2,116,280	2,116,280	2,116,280	2,116,280	2,116,280	2,116,280	2,116,280
36	Less: Accum. Amortization of CIAC	(1,355,719)	(1,365,615)	(1,375,510)	(1,385,406)	(1,395,300)	(1,405,876)	(1,415,785)	(1,425,694)	(1,435,603)	(1,445,512)	(1,455,421)	(1,465,330)	(1,475,239)	(1,415,539)
37															
38	Accumulated Deferred Income Taxes	255,174	255,174	255,133	255,127	255,141	255,132	255,152	255,142	255,135	255,092	255,098	255,098	301,853	258,727
39															
40	TOTAL EQUITY CAPITAL & LIABILITIES	\$ 3,184,340	\$ 3,170,779	\$ 3,170,573	\$ 3,166,581	\$ 3,179,450	\$ 3,189,346	\$ 3,200,233	\$ 3,174,448	\$ 3,181,602	\$ 3,197,383		\$ 3,208,176	\$ 3,197,767	\$ 3,187,834

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No. 160101-WS  
Test Year Ended: 12/31/2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: B-1  
Page 1 of 1  
Preparer: Frank Seidman

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 379,811	\$ 2,414 (A)	\$ 382,225	\$ 162,961 (A)	\$ 545,187	B-4, B-3
2							
3	Operation & Maintenance	256,981	8,971 (B)	265,951	(B)	265,951	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	110,417	(9,115) (C)	101,301	- (C)	101,301	B-13, B-3
6							
7	Amortization	-	(D)	-	(D)	-	
8							
9	Taxes Other Than Income	46,714	8,492 (E)	55,206	7,333 (E)	62,539	B-15, B-3
10							
11	Provision for Income Taxes	24,242	(24,242) (F)	-	31,227 (F)	31,227	C-1, B-3
12							
13	OPERATING EXPENSES	438,354	(15,895)	422,459	38,560	461,019	
14							
15	NET OPERATING INCOME	\$ (58,542)	\$ 18,309	\$ (40,233)	\$ 124,401	\$ 84,168	\$ 84,168
16							
17							
18	RATE BASE	\$ 615,786	\$ 532,479	\$ 1,148,265		\$ 1,148,265	
19							
20							
21	RATE OF RETURN	--	%	--	%	7.33%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No. 160101-WS  
Test Year Ended: 12/31/2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: B-2  
Page 1 of 1  
Preparer: Frank Seidman

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 514,411	\$ 3,710 (A)	\$ 518,122	\$ (33,600) (A)	\$ 484,522	B-4, B-3
2							
3	Operation & Maintenance	254,864	23,046 (B)	277,910	(B)	277,910	B-6, B-3
4	Depreciation, net of CIAC Amort.	2,573	30,283 (C)	32,856	- (C)	32,856	B-14, B-3
5							
6	Amortization		(D)	-	(D)	-	
7							
8	Taxes Other Than Income	38,923	2,114 (E)	41,037	(1,512) (E)	39,525	
9							
10	Provision for Income Taxes	20,199	(20,199) (F)	-	36,324 (F)	36,324	C-1, B-3
11							
12	OPERATING EXPENSES	316,560	35,244	351,803	34,812	386,615	
13							
14	NET OPERATING INCOME	\$ 197,852	\$ (31,534)	\$ 166,318	\$ (68,412)	\$ 97,906	
15							
16							
17	RATE BASE	\$ 1,265,495	\$ 70,198	\$ 1,335,692		\$ 1,335,692	
18							
19							
20							
21	RATE OF RETURN	15.63 %		12.45 %		7.33%	



Schedule of Adjustments to Operating Income  
Company: Utilities, Inc. of Florida - Pennbrooke  
Test Year Ended: 12/31/2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Florida Public Service Commission  
Schedule: B-3  
Page 1 of 2  
Docket No. 160101-WS  
Preparer: Frank Seidman

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	<b>(A) Adjustments to Revenues - TY</b>		
2	(1) Annualized Revenue		
3	Test Year water/sewer revenues per Schedule B-4	\$ 379,811	\$ 514,411
4	Less Accrued Revenue B-4	<b>(4,390)</b>	<b>(4,898)</b>
5	Adjusted Test Year Water/Sewer Revenues	\$375,421	\$509,513
6	Annualized water/sewer revenues per Schedule E-2	\$382,225	\$518,122
7	Adjustment required	<b>\$6,804</b>	<b>\$8,608</b>
8			
9	<b>(A) Adjustments to Revenues - FINAL</b>		
10	Increase in revenue required by the Utility to realize a		
11	7.33% % rate of return	162,961	(33,600)
12			
13	<b>Total Adjustments to Revenues - Final</b>	<b>\$ 169,765</b>	<b>\$ (24,992)</b>
14			
15	<b>(B) Adjustments to Operations &amp; Maintenance Expenses</b>		
16	(1) 618/718 Adj. chemical exp. based on Ty usage	(9,651)	7,529
17	(2) 601/701 Adjustment to annualize salaries	3,470	2,891
18	(3) 603/703 Adjustment to annualize salaries	176	147
19	(4) 604/704 Adjustment to annualize salaries	1,259	1,049
20	<b>Total Adjustment required to TY O&amp;M Expenses</b>	<b>(4,747)</b>	<b>11,615</b>
21			
22	<b>(B) Adjustments to Operations &amp; Maintenance Expenses</b>		
23	(1) 601/701 Proforma Adjustments for salaries	2,921	2,434
24	(2) 604/704 Proforma Adjustments for benefits	978	815
25	(3) 650/754 Proforma Adjustments reflecting increase in trucks	190	159
26	(4) Amortization of rate case expense per Schedule B-10	9,628	8,023
27	<b>Total Adjustment required to Final O&amp;M Expenses</b>	<b>\$ 13,717</b>	<b>\$ 11,431</b>
28			
29	<b>Total Adjustment to O&amp;M Expenses</b>	<b>8,971</b>	<b>23,046</b>
30			
31	<b>(C) Adjustments to Depreciation Expense - TY</b>		
32	(1) 340.5/390.7 Correct depreciation of Project Phoenix (10 yr)	(3,033)	(2,527)
33			
34	(2) Depreciation expense reallocated between Water & Wastewater		
35	340.5/390.7 Office Furn. & Equip.	(21,962)	21,962
36	341.5/397.7 Transportation Equipment.	(6,786)	6,786
37		<b>(31,781)</b>	<b>26,221</b>
38			
39	<b>(C) Adjustments to Depreciation Expense - FINAL</b>		
40	(1) Depreciation expense related to Pro Forma plant additions		
41	311.3 Electrical Improvements	26,000	
42	341.5/391.7 Major Truck Upgrade - allocated portion	187	155
43	341.5/391.7 Vehicle Replacement Program - allocated portion	2,832	2,360
44	340.5/390.7 GIS Mapping Service - allocated portion	4,459	2,432
45	<b>Total Depr Expense - Pro Forma Plant additions</b>	<b>\$ 33,477</b>	<b>\$ 4,947</b>
46			
47	(2) Adjust depreciation expense for Pro Forma retirements		
48	311.3 Electrical Improvements	(9,750)	
49	341.5/391.7 Vehicle Replacement Program - allocated portion	(1,062)	(885)
50	<b>Total Adjustments for Pro Forma Retirements</b>	<b>\$ (10,812)</b>	<b>\$ (885)</b>
51			
52	<b>Total Adjustment to Depreciation Exp, Net of Amortization - FINAL</b>	<b>\$ (9,115)</b>	<b>\$ 30,283</b>

Schedule of Adjustments to Operating Income  
Company: Utilities, Inc. of Florida - Pennbrooke  
Test Year Ended: 12/31/2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Florida Public Service Commission  
Schedule: B-3  
Page 2 of 2  
Docket No. 160101-WS  
Preparer: Frank Seidman

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	(D) Adjustments to Amort. Of Acquisition Adjustments	-	-
2			
3	(E) Adjustments to Taxes Other Than Income - TY		
4	(1) Adjust RAF to reflect TY W & WW Revenues	\$ (5,106)	\$ 4,653
5			
6	(2) To adjust test year RAF's for adjusted annualized revenues	\$ 2,414	\$ 3,710
7	RAF rate	0.045	0.045
8	RAF Adjustment Required for Annualized Revenues	\$ 109	\$ 167
9			
10	(3) Adjust Payroll Taxes for annualized salaries	\$ 278	\$ 232
11			
12	(4) Adjust Ad Valorem Taxes allocation based on Net Plant	\$ 4,347	\$ (4,347)
13			
14	<b>Total Adjustment Taxes Other Than Income - TY</b>	<b>(373)</b>	<b>705</b>
15			
16	(E) Adjustments to Taxes Other Than Income - FINAL		
17	(1) Adjust payroll taxes for proforma salaries	342	285
18			
19	(1) Ad Valorem Taxes		
20	(a) Adjust Intangible Tax for Additions to Net Plant		
21	(b) Total Net Plant Additions	\$ 532,479	\$ 70,198
22	Millage rate	0.0160	0.0160
23	Total change in ad valorem taxes	\$ 8,522	\$ 1,124
24			
25	(2) To adjust RAF's for requested revenues	\$ 162,961	\$ (33,600)
26	Total Revenue Increase Requested	0.045	0.045
27	R/ Total RAF Adjustments due to Requested Increase	\$ 7,333	\$ (1,512)
28			
29	<b>Total Adjustment Taxes Other Than Income - Proforma</b>	<b>\$ 16,197</b>	<b>\$ (103)</b>
30			
31	(F) Adjustments to Provision for Income Taxes - TY		
32	(1) remove book income tax expense	\$ (24,242)	\$ (20,199)
33	<b>Total Adjustment to Provision for income Taxes - TY</b>		
34			
35	(F) Adjustments to Provision for Income Taxes - FINAL		
36	(1) Adj. to Income taxes for increase per C-2	\$ 31,227	\$ 36,324
37			
38	<b>Total Adjustment to Provision for income Taxes - FINAL</b>	<b>\$ 31,227</b>	<b>\$ 36,324</b>

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No. 160101-WS  
Test Year Ended: 12/31/2015  
Historic [X] Projected [ ]

Schedule: B-4  
Page 1 of 1  
Preparer: Frank Seidman  
Recap Schedules: B-1,B-2

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenues is not accounted for by sub-account, then show the total amount under metered-or measured-commercial and provide an explanation.

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	-
2	461 Water Revenues Accruals	4,390	521 Sewer Revenue Accruals	4,898
3	461.1 Metered - Residential	327,699	521.2 Flat Rate - Commercial	0
4	461.2 Metered - Commercial	45,993	521.3 Flat Rate - Industrial	
5	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
6	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	0
7	461.5 Metered - Multi-Family	-	521.6 Flat Rate - Other	
8	461.6 Other Revenues		522.1 Measured - Residential	493,856
9	462.2 Private Fire Protection	-	522.2 Measured - Commercial	14,217
10	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
11	465 Irrigation Customers		522.4 Measured - Public Authority	
12	466 Sales for Resale		522.5 Measured - Multi-Family	0
13	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
14			524 Revenues from Other Systems	
15	TOTAL WATER SALES	<u>378,083</u>	525 Interdepartmental Sales	
16				
17	OTHER WATER REVENUES		TOTAL SEWER SALES	<u>512,971</u>
18	470 Forfeited Discounts			
19	471 Misc. Service Revenues	0	OTHER SEWER REVENUES	
20	472 Rents From Water Property		530 Guaranteed Revenues	
21	473 Interdepartmental Rents		531 Sale of Sludge	
22	474 Other Water Revenues	1,729	532 Forfeited Discounts	
23			534 Rents From Sewer Property	
24			535 Interdepartmental Rents	
25			571 Misc. Service Revenues	0
26			536 Other Sewer Revenues	1,440
27			540.1 Flat Rate Re-Use Residential	0
28	TOTAL OTHER WATER REVENUES	<u>1,729</u>	541 Measured Re-Use Revenues	0
29				
30			TOTAL OTHER	
31	TOTAL WATER OPERATING REVENUES	<u>\$ 379,811</u>	SEWER REVENUES	<u>1,440</u>
32				
33				
34			TOTAL SEWER	
35			OPERATING REVENUES	<u>\$ 514,411</u>

Detail of Operation & Maintenance Expenses By Month - Water

Company: Utilities, Inc. of Florida - Pennbrooke  
 Docket No. 160101-WS  
 Test Year Ended: 12/31/2015  
 Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-5  
 Page 1 of 1  
 Preparer: Frank Seidman  
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sept	(11) Oct	(12) Nov	(13) Dec	(14) Total Annual	(15) Adj.	(16) Adj. Total Annual
1	601 Salaries & Wages - Employees	\$ 7,665	\$ 6,112	\$ 6,336	\$ 7,809	\$ 7,526	\$ 8,073	\$ 8,897	\$ 8,199	\$ 7,152	\$ 7,610	\$ 7,978	\$ 9,175	\$ 92,532	\$ 6,391	\$ 98,923
2	603 Salaries & Wages - Officers, Etc.	371	379	365	380	373	375	480	287	365	374	912	32	4,691	176	4,867
3	604 Employee Pensions & Benefits	3,847	2,776	2,342	2,120	2,387	3,347	2,532	2,872	1,948	2,792	2,886	3,720	33,571	2,237	35,808
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
5	615 Purchased Power	1,678	1,625	2,408	241	5,572	3,859	3,880	3,188	1,195	1,850	258	3,429	29,183	-	29,183
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	825	2,014	596	2,175	1,025	1,627	710	1,597	729	2,090	610	2,707	16,704	(9,651)	7,053
8	620 Materials & Supplies	2,479	2,285	2,554	2,231	2,648	2,816	2,472	2,150	(14,303)	1,332	1,243	2,173	10,082	-	10,082
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	67	(67)	-	-	-	0	-	0
10	632 Contractual Services - Acct.	295	298	313	293	292	293	347	347	343	344	408	409	3,983	-	3,983
11	633 Contractual Services - Legal	-	3	-	-	-	-	-	(138)	-	1,229	-	43	1,138	-	1,138
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
13	635 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
14	636 Contractual Services - Other	466	454	738	673	594	593	861	687	611	791	654	829	7,950	-	7,950
15	641 Rental of Building/Real Prop.	9	9	10	10	10	10	10	10	10	10	10	20	128	-	128
16	642 Rental of Equipment	-	-	13	-	-	-	-	-	-	-	-	6	19	-	19
17	650 Transportation Expenses	427	463	468	613	670	571	565	529	478	574	511	476	6,345	190	6,535
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
19	657 Insurance - General Liability	1,016	890	1,002	1,021	1,002	1,009	1,004	1,003	994	1,062	1,038	1,038	12,080	-	12,080
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
21	659 Insurance - Other	33	60	33	125	146	289	347	79	281	515	881	(143)	2,647	-	2,647
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	0	9,628	9,628
23	666 Reg. Comm. Exp. - Rate Case Amort.	567	567	572	567	567	567	567	567	567	567	567	567	6,812	-	6,812
24	667 Reg. Comm. Exp. - Other	(127)	(2)	8	-	22	23	8	7	-	89	2	78	109	-	109
25	670 Bad Debt Expense	7	37	96	8	1	19	14	(16)	(13)	(28)	23	3	151	-	151
26	675 Miscellaneous Expenses	1,579	1,665	3,734	4,390	1,773	3,357	2,071	3,467	1,251	1,974	1,878	1,717	28,856	-	28,856
27																
28	TOTAL	\$ 21,137	\$ 19,637	\$ 21,586	\$ 22,656	\$ 24,609	\$ 26,828	\$ 24,766	\$ 24,904	\$ 1,542	\$ 23,175	\$ 19,860	\$ 26,280	\$ 256,981	\$ 8,971	\$ 265,951

Detail of Operation & Maintenance Expenses By Month - Wastewater

Company: Utilities, Inc. of Florida - Pennbrooke  
 Docket No. 160101-WS  
 Test Year Ended: 12/31/2015  
 Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-6  
 Page 1 of 1  
 Preparer: Frank Seidman  
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sept	(11) Oct	(12) Nov	(13) Dec	(14) Total Annual	(15) Adj.	(16) Adj. Total Annual
1	701 Salaries & Wages - Employees	\$ 6,387	\$ 5,093	\$ 5,279	\$ 6,507	\$ 6,271	\$ 6,726	\$ 7,413	\$ 6,832	\$ 5,959	\$ 6,341	\$ 6,647	\$ 7,645	\$ 77,100	\$ 5,325	\$ 82,425
2	703 Salaries & Wages - Officers, Etc.	309	316	304	316	311	312	400	240	304	311	760	27	3,909	147	4,055
3	704 Employee Pensions & Benefits	3,205	2,313	1,951	1,767	1,989	2,789	2,110	2,393	1,623	2,326	2,405	3,100	27,972	1,864	29,836
4	710 Purchased Sewage Treatment															\$ -
5	711 Sludge Removal Expense	783	(158)	2,244	1,250	-	625	-	-	625	625	1,625	1,250	8,869		8,869
6	715 Purchased Power	3,301	2,580	3,298	281	6,562	2,821	2,472	2,805	2,707	2,909	2,638	1,674	34,048		34,048
7	716 Fuel for Power Purchased															-
8	718 Chemicals	688	1,678	496	1,812	854	1,356	591	1,330	607	1,741	508	2,256	13,918	7,529	21,447
9	720 Materials & Supplies	2,687	2,018	5,616	5,002	2,344	2,034	2,137	1,866	(14,912)	2,106	1,529	3,720	16,146		16,146
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	56	(56)	-	-	-	0		0
11	732 Contractual Services - Acct.	246	248	261	244	243	244	289	289	286	286	340	341	3,318		3,318
12	733 Contractual Services - Legal	-	3	-	-	-	-	-	(115)	-	1,024	-	36	948		948
13	734 Contractual Services - Mgmt. Fees															-
14	735 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-		-
15	736 Contractual Services - Other	389	378	615	560	495	494	717	573	509	659	545	690	6,624		6,624
16	741 Rental of Building/Real Prop.	8	8	8	8	8	8	8	8	8	8	8	17	107		107
17	742 Rental of Equipment	-	-	11	-	-	-	-	-	-	-	-	5	16		16
18	750 Transportation Expenses	356	386	390	511	558	475	471	441	399	478	426	397	5,287	159	5,446
19	756 Insurance - Vehicle															-
20	757 Insurance - General Liability	847	742	835	851	835	841	837	836	828	885	865	865	10,066		10,066
21	758 Insurance - Workman's Comp.															-
22	759 Insurance - Other	28	50	28	104	122	241	289	66	234	429	734	(119)	2,206		2,206
23	760 Advertising Expense															-
24	766 Reg. Comm. Exp. - Rate Case Amort.	473	473	476	473	473	473	473	473	473	473	473	473	5,676	8,023	13,699
25	767 Reg. Comm. Exp. - Other	(106)	(2)	6	-	19	19	7	6	-	74	2	65	90		90
26	770 Bad Debt Expense	6	31	80	7	1	16	11	(13)	(11)	(24)	19	2	126		126
27	775 Miscellaneous Expenses	2,021	2,796	2,494	5,969	1,894	4,056	2,744	2,589	3,408	3,014	3,223	4,230	38,439		38,439
28																
29	TOTAL	\$ 21,625	\$ 18,953	\$ 24,392	\$ 25,661	\$ 22,978	\$ 23,530	\$ 20,970	\$ 20,675	\$ 2,992	\$ 23,668	\$ 22,748	\$ 26,673	\$ 254,864	\$ 23,046	\$ 277,910

Operation & Maintenance Expense Comparison - Water

Company: Utilities, Inc. of Florida - Pennbrooke

Docket No. 160101-WS

Test Year Ended: 12/31/2015

Schedule: B-7 (Revised)

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.

Revised: 10.26.2016

Line No.	(1) Account No. and Name	(2) Prior TY 9/30/2011	(3) Current TY 12/31/15	(4) TY Adj.'s per B-5	(5) Adjusted TY 12/31/15	(6) \$ Difference	(7) % Difference	(8) Explanation
1	601 Salaries & Wages - Employees	74,928	92,532	6,391	98,923	23,995	32.02 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.
2	603 Salaries & Wages - Officers, Etc.	6,817	4,691	176	4,867	(1,950)	(28.60) %	Under benchmark
3	604 Employee Pensions & Benefits	18,763	33,571	2,237	35,808	17,045	90.84 %	Reflects large increases in health care costs since the last TY.
4	610 Purchased Water	-	-	-	-	-	-	
5	615 Purchased Power	23,013	29,183	-	29,183	6,170	26.81 %	Increase in power use at treatment plant.
6	616 Fuel for Power Purchased	-	-	-	-	-	-	
7	618 Chemicals	20,208	16,704	(9,651)	7,053	(13,155)	(65.10) %	Under benchmark
8	620 Materials & Supplies	15,065	10,082	-	10,082	(4,983)	(33.07) %	Under benchmark
9	631 Contractual Services - Engr.	69	0	-	0	(69)	(99.93) %	Under benchmark
10	632 Contractual Services - Acct.	1,985	3,983	-	3,983	1,998	100.63 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
11	633 Contractual Services - Legal	394	1,138	-	1,138	744	188.86 %	Nominal variance from year to year for use of outside counsel
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	
13	635 Contractual Services - Testing	5	-	-	-	(5)	(100.00) %	Under benchmark
14	636 Contractual Services - Other	10,158	7,950	-	7,950	(2,208)	(21.74) %	Engineering services required to support the renewal of the WWTP operating permit in 2015.
15	641 Rental of Building/Real Prop.	123	128	-	128	5	4.07 %	Under benchmark
16	642 Rental of Equipment	11	19	-	19	8	74.80 %	De minimus amount
17	650 Transportation Expenses	13,510	6,345	190	6,535	(6,975)	(51.62) %	Under benchmark
18	656 Insurance - Vehicle	-	-	-	-	-	-	
19	657 Insurance - General Liability	-	12,080	-	12,080	12,080	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	11,548	2,647	-	2,647	(8,901)	(77.08) %	Under benchmark
22	660 Advertising Expense	-	-	-	-	-	-	
23	666 Reg. Comm. Exp. - Rate Case Amort.	71,252	6,812	9,628	16,440	n/a	n/a %	
24	667 Reg. Comm. Exp. - Other	1,051	109	-	109	(942)	(89.67) %	Under benchmark
25	670 Bad Debt Expense	400	151	-	151	(249)	(62.33) %	Under benchmark
26	675 Miscellaneous Expenses	20,695	28,856	-	28,856	8,161	39.43 %	Increases in training expense, bank service charges, licensing fees, or other misc. expenses.
27	<b>TOTAL</b>	<b>289,995</b>	<b>256,981</b>	<b>8,971</b>	<b>265,951</b>	<b>30,769</b>	<b>14.07 %</b>	
28								
29	Less: 666 Reg. Comm. Exp.	(71,252)	(6,812)	(9,628)	(16,440)	n/a	n/a	Not subject to Index Benchmarking
30								
31		<b>218,743</b>	<b>250,169</b>	<b>(657)</b>	<b>249,512</b>	<b>30,769</b>	<b>14.07 %</b>	
32								
33	Total Customers (ERC's)*	<b>1,482.0</b>			<b>1,488.0</b>	6	0.40 %	
34								
35	Consumer Price Index - U	<b>226.889</b>			<b>236.525</b>	9.636	4.25 %	
36								
37	Benchmark Index: Increase in Customer ERC's					1.0040		
38	Increase in CPI					1.0425		
39						<b>1.0467</b>		

Operation & Maintenance Expense Comparison - Wastewater

Company: Utilities, Inc. of Florida - Pennbrooke

Docket No. 160101-WS

Test Year Ended: 12/31/2015

Schedule: B-8 (Revised)

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.

Revised: 10.26.2016

Line No.	(1) Account No. and Name	(2) Prior TY 9/30/2011	(3) Current TY 12/31/15	(4) TY Adj.'s per B-6	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation	
1	701 Salaries & Wages - Employees	70,963	77,100	5,325	82,425	11,462	16.15 %	Annual average increase of 3% adjusted for impact of vacancies, if any, and less cap time in 2015	
2	703 Salaries & Wages - Officers, Etc.	5,690	3,909	147	4,055	(1,635)	(28.73) %	Under benchmark	
3	704 Employee Pensions & Benefits	17,594	27,972	1,864	29,836	12,242	69.58 %	Reflects large increases in health care costs since the last TY.	
4	710 Purchased Sewage Treatment	-	-	-	-	-	-		
5	711 Sludge Removal Expense	5,806	8,869	-	8,869	3,063	52.76 %	Increase in sludge volume processed and hauled off for disposal.	
6	715 Purchased Power	26,596	34,048	-	34,048	7,452	28.02 %	Increase in power consumption at the WWTP.	
7	716 Fuel for Power Purchased	-	-	-	-	-	-		
8	718 Chemicals	16,856	13,918	7,529	21,447	4,591	27.24 %	Increase in volume of chlorine used for disinfection.	
9	720 Materials & Supplies	19,040	16,146	-	16,146	(2,894)	(15.20) %	Under benchmark	
10	731 Contractual Services - Engr.	57	0	-	0	(57)	(99.93) %	Under benchmark	
11	732 Contractual Services - Acct.	1,656	3,318	-	3,318	1,662	100.38 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.	
12	733 Contractual Services - Legal	327	948	-	948	621	190.00 %	Nominal variance from year to year for use of outside counsel	
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-		
14	735 Contractual Services - Testing	4	-	-	-	(4)	(100.00) %	Under benchmark	
15	736 Contractual Services - Other	8,472	6,624	-	6,624	(1,848)	(21.81) %	Under benchmark	
16	741 Rental of Building/Real Prop.	103	107	-	107	4	3.55 %	Under benchmark	
17	742 Rental of Equipment	10	16	-	16	6	60.22 %	De minimus amount	
18	750 Transportation Expenses	11,276	5,287	159	5,446	(5,830)	(51.71) %	Under benchmark	
19	756 Insurance - Vehicle	-	-	-	-	-	-		
20	757 Insurance - General Liability	-	10,066	-	10,066	10,066	100.00 %	General liability insurance expense wasn't allocated in this line item in the previous TY. See line 22.	
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-		
22	759 Insurance - Other	9,633	2,206	-	2,206	(7,427)	(77.10) %	Under benchmark	
23	760 Advertising Expense	-	-	-	-	-	%		
24	766 Reg. Comm. Exp. - Rate Case Amort.	59,768	5,676	8,023	13,699	n/a	n/a %		
25	767 Reg. Comm. Exp. - Other	876	90	-	90	(786)	(89.67) %	Under benchmark	
26	770 Bad Debt Expense	339	126	-	126	(213)	(62.97) %	Under benchmark	
27	775 Miscellaneous Expenses	34,795	38,439	-	38,439	3,644	10.47 %	Increases in training expense, bank service charges, licensing fees, or other misc. expenses.	
28									
29	<b>TOTAL</b>	<b>\$ 289,861</b>	<b>\$ 254,864</b>	<b>\$ 23,046</b>	<b>\$ 277,910</b>	<b>\$ 34,118</b>	<b>14.83 %</b>		
30									
31	Less: 766 Reg. Comm. Exp.	<b>(59,768)</b>	<b>(5,676)</b>	<b>(8,023)</b>	<b>(13,699)</b>	n/a	n/a	Not subject to Index Benchmarking	
32									
33	<b>TOTAL</b>	<b>230,093</b>	<b>249,188</b>	<b>15,023</b>	<b>264,211</b>	<b>34,118</b>	<b>14.83 %</b>		
34									
35	Total Customers (ERC's)*	<b>1,237.0</b>			<b>1,240.0</b>	3	0.24 %		
36									
37	Consumer Price Index - U	<b>226.889</b>			<b>236.525</b>	9.636	4.25 %		
38									
39	Benchmark Index: Increase in Customer ERC's					1.0024			
40	Increase in CPI					1.0425			
41						<b>1.0450</b>			
42	*Prior TY 9/30/2011 Total Customer ERC's will not reconcile to Annual Report Year End ERC's.								

**Contractual Services**

**Florida Public Service Commission**

Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No. 160101-WS  
Test Year Ended: 12/31/2015

Schedule: B-9  
Page 1 of 1  
Preparer: Frank Seidman

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Line No.	(1) Type of Service	(2) Consultants	(3) Amount	(4) Description of Work Performed
1	Engineering	Knight Engineering Consultants	\$ 4,050	various engineering services
2	Other Outside Services	Sunshine State One Call of FL, Inc.	\$ 250	underground utility location notifications
3	Other Outside Services	CSC Corporation Service Company	\$ 90	corporation agent services
			\$ 4,390	



Analysis of Rate Case Expense

Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No. 160101-WS  
Test Year Ended: 12/31/2015

Schedule: B-10  
Page 1 of 1  
Preparer: Frank Seidman

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	Friedman & Friedman, P.A.	Martin Friedman	360.00	46.63	16,787	Legal Fees
2	Friedman & Friedman, P.A.	Bridget Friedman	360.00	15.54	5,594	Legal Fees
3	Milian, Swain & Associates	Deborah Swain	200.00	38.86	7,772	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Milian, Swain & Associates	Cynthia Yapp	150.00	48.57	7,286	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5	Milian, Swain & Associates	John Swain	130.00	2.33	303	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
6	M&R Consultants	Frank Seidman	150.00	23.31	3,497	U&UAnalysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7	Guastella Associates	John Guastella	245.00	15.54	3,807	Consolidated Rates
8	Guastella Associates	Gary White	200.00	11.66	2,332	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9	Public Service Commission				350	Filing Fee
10	Water Service Corp.	Other staff			777	Assist w/MFRs, data requests, audit facilitation
11	Travel & Other					Customer notices, postage
12	Consultants Travel				525	Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp. / UIF				583	Travel, Hotel/Accommodation, Rental Care, Airfare
14	Water Service Corp. / UIF				2,914	Notices - postage, printing, publication
15						
16	Estimate Through				\$ 52,527	
17						
18						
19	[ ] PAA					
20	[X] Commission Hearing					
21						
22	Amortization Period 4 Years					
23	Explanation if different from Section 367.0816, Florida					
24						
25	Amortization of Rate Case Expense:					
26						
27			(A)	(B)	(C)	
28			Water	Wastewater	Total	
29	Prior unamortized rate case expenses		\$ 6,807	\$ 5,673	\$ 12,480	
30	Unamortized Generic Dkt Rate Case expense		3,053	\$ 2,544	5,597	
31	Current rate case expense		28,651	23,876	52,527	
32			38,511	32,093	70,604	
33	Annual Amortization		\$ 9,628	\$ 8,023	\$ 17,651	
34						
35	Method of allocation between systems:					
36	Customers (based on ERC Counts 12/31/10)		1,488.00	1,240.00	2,728.00	
37	Percentage of average customers		54.55%	45.45%	100.00%	

**Analysis of Major Maintenance Projects - Water & Sewer  
For the Test Year and 2 Years Prior and 1 Year Subsequent**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No. 160101-WS  
Test Year Ended: 12/31/2015**

**Schedule: B-11  
Page 1 of 1  
Preparer: Frank Seidman**

**Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.**

<b>Line No.</b>	<b>Description</b>	<b>Period</b>	<b>Budget Amount</b>	<b>Term of Amort.</b>	<b>Test Year Amortization</b>
1	Water Treatment Plant Tank Rehabilitation	Q4 2013	\$ 160,795	60 months	\$ 32,159
2	Pennbrooke - Knight Engineering Consultants	Q2 2015	\$ 8,400	36 months	\$ 2,100
3	Pennbrooke - Knight Engineering Consultants	Q2 2015	\$ 1,950	60 months	\$ 293
			171,145		34,552

Allocation of Expenses

Company: Utilities, Inc. of Pennbrooke  
 Docket No.: 110257-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 1 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Pennbrooke  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			54.60% Water	45.40% Sewer
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Historical Month Ending January 31, 2015				
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	1.00%	99.00%	100.00%	ERC	\$3,102	307,434	\$310,535	1,693	1,408
3	408	Taxes Other than Income	1.00%	99.00%	100.00%	ERC	\$495	48,955	\$49,450	270	225
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	1.00%	99.00%	100.00%	ERC	(\$42)	(4,114)	(\$4,155)	(23)	(19)
8	601/701/603/703	Salaries	1.00%	99.00%	100.00%	ERC	\$3,540	349,803	\$353,343	1,933	1,607
9	604/704	Employee Benefits	1.00%	99.00%	100.00%	ERC	\$7,052	696,894	\$703,946	3,851	3,202
10	620/720	Materials and Supplies	1.00%	99.00%	100.00%	ERC	\$892	88,146	\$89,038	487	405
11	632/732	Contractual Services - Accounting	1.00%	99.00%	100.00%	ERC	\$540	53,377	\$53,917	295	245
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.00%	99.00%	100.00%	ERC	\$847	83,737	\$84,584	463	385
14	641	Rent Expense	1.00%	99.00%	100.00%	ERC	\$17	1,687	\$1,704	9	8
15	650/750	Transportation Expenses	1.00%	99.00%	100.00%	ERC	\$11	1,049	\$1,060	6	5
16	657	Insurance - General Liability	1.00%	99.00%	100.00%	ERC	\$1,863	184,097	\$185,960	1,017	846
17	659/759	Other Insurance	1.00%	99.00%	100.00%	ERC	\$61	6,040	\$6,101	33	28
18	670/770	Bad Debt Expense	1.00%	99.00%	100.00%	ERC	\$10	1,007	\$1,017	6	5
19	675/775	Miscellaneous Expenses	1.00%	99.00%	100.00%	ERC	\$1,158	114,419	\$115,577	632	526
20							\$19,547	\$1,932,530	\$1,952,077	10,673	8,875
21											
22											
23											
24	403	Depreciation Expenses	4.27%	95.73%	100.00%	ERC	\$1,549	\$34,725	\$36,275	846	703
25	408	Taxes Other than Income	4.24%	95.76%	100.00%	ERC	\$1,493	\$33,680	\$35,173	815	678
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	4.31%	95.69%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	4.29%	95.71%	100.00%	ERC	\$1,969	\$43,911	\$45,880	1,075	894
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	4.22%	95.78%	100.00%	ERC	\$10	\$232	\$242	6	5
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	3.95%	96.05%	100.00%	ERC	\$118	\$2,882	\$3,000	65	54
35	636/736	Contractual Services - Other	3.96%	96.04%	100.00%	ERC	\$163	\$3,952	\$4,115	89	74
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	4.24%	95.76%	100.00%	ERC	\$772	\$17,449	\$18,222	422	351
38	667/767	Reg. Commission Exp. - Other	4.24%	95.76%	100.00%	ERC	(\$233)	(\$5,262)	(\$5,495)	(127)	(106)
39	675/775	Miscellaneous Expenses	4.24%	95.76%	100.00%	ERC	\$372	\$8,405	\$8,777	203	169
40							\$ 6,214	\$ 139,979	\$146,193	3,393	2,821
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46											

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company

Allocation of Expenses

Company: Utilities, Inc. of Pennbrooke  
Docket No.: 110257-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule B-12  
Page 2 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Pennbrooke  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending February 28, 2015			54.59% Water	45.41% Sewer
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Amounts Allocated				
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.99%	99.01%	100.00%	ERC	\$3,110	310,760	\$313,870	1,698	1,412
3	408	Taxes Other than Income	0.99%	99.01%	100.00%	ERC	\$483	48,081	\$48,563	263	219
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.99%	99.01%	100.00%	ERC	\$23	2,277	\$2,300	12	10
8	601/701/603/703	Salaries	0.99%	99.01%	100.00%	ERC	\$3,387	337,523	\$340,910	1,849	1,538
9	604/704	Employee Benefits	0.99%	99.01%	100.00%	ERC	\$5,090	507,204	\$512,294	2,779	2,311
10	620/720	Materials and Supplies	0.99%	99.01%	100.00%	ERC	\$593	59,126	\$59,719	324	269
11	632/732	Contractual Services - Accounting	0.99%	99.01%	100.00%	ERC	\$547	54,481	\$55,028	298	248
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.99%	99.01%	100.00%	ERC	\$822	81,900	\$82,722	449	373
14	641	Rent Expense	0.99%	99.01%	100.00%	ERC	\$17	1,687	\$1,704	9	8
15	650/750	Transportation Expenses	0.99%	99.01%	100.00%	ERC	\$3	254	\$257	1	1
16	657	Insurance - General Liability	0.99%	99.01%	100.00%	ERC	\$1,632	162,634	\$164,266	891	741
17	659/759	Other Insurance	0.99%	99.01%	100.00%	ERC	\$111	11,041	\$11,152	60	50
18	670/770	Bad Debt Expense	0.99%	99.01%	100.00%	ERC	(\$8)	(844)	(\$852)	(5)	(4)
19	675/775	Miscellaneous Expenses	0.99%	99.01%	100.00%	ERC	\$1,344	133,963	\$135,308	734	610
20							\$17,152	\$1,710,087	\$1,727,240	9,363	7,789
21											
22											
23											
24	403	Depreciation Expenses	4.30%	95.70%	100.00%	ERC	\$889	\$19,796	\$20,685	485	404
25	408	Taxes Other than Income	4.25%	95.75%	100.00%	ERC	\$1,063	\$23,938	\$25,001	580	483
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	3.90%	96.10%	100.00%	ERC	\$0	\$4	\$5	0	0
29	601/701/603/703	Salaries	4.29%	95.71%	100.00%	ERC	\$2,040	\$45,471	\$47,511	1,114	926
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	4.24%	95.76%	100.00%	ERC	\$35	\$789	\$824	19	16
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	4.30%	95.70%	100.00%	ERC	\$6	\$134	\$140	3	3
34	635	Testing Expense	3.95%	96.05%	100.00%	ERC	(\$118)	(\$2,882)	(\$3,000)	(65)	(54)
35	636/736	Contractual Services - Other	3.93%	96.07%	100.00%	ERC	(\$148)	(\$3,622)	(\$3,770)	(81)	(67)
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	4.24%	95.76%	100.00%	ERC	\$846	\$19,108	\$19,954	462	384
38	667/767	Reg. Commission Exp. - Other	4.26%	95.74%	100.00%	ERC	(\$4)	(\$101)	(\$105)	(2)	(2)
39	675/775	Miscellaneous Expenses	4.25%	95.75%	100.00%	ERC	\$357	\$8,048	\$8,405	195	162
40							\$ 4,965	\$ 110,686	\$115,651	2,710	2,255
41											
42	<u>Water Service Corp. Allocated UI Expenses:</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46											

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company

Allocation of Expenses

Company: Utilities, Inc. of Pennbrooke  
 Docket No.: 110257-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 3 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Pennbrooke  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			54.57% Water	45.43% Sewer
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Historical Month Ending March 31, 2015				
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.99%	99.01%	100.00%	ERC	\$3,124	312,619	\$315,743	1,705	1,419
3	408	Taxes Other than Income	0.99%	99.01%	100.00%	ERC	\$410	40,944	\$41,354	224	186
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.97%	99.03%	100.00%	ERC	(\$0)	(2)	(\$2)	(0)	(0)
7	427	Interest Expense	-2877.18%	2977.18%	100.00%	ERC	\$862	(892)	(\$30)	471	392
8	601/701/603/703	Salaries	0.99%	99.01%	100.00%	ERC	\$3,618	361,009	\$364,627	1,974	1,644
9	604/704	Employee Benefits	0.99%	99.01%	100.00%	ERC	\$4,286	427,726	\$432,013	2,339	1,947
10	620/720	Materials and Supplies	0.99%	99.01%	100.00%	ERC	\$720	71,813	\$72,533	393	327
11	632/732	Contractual Services - Accounting	0.99%	99.01%	100.00%	ERC	\$574	57,304	\$57,879	313	261
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.99%	99.01%	100.00%	ERC	\$1,209	120,630	\$121,839	660	549
14	641	Rent Expense	0.99%	99.01%	100.00%	ERC	\$17	1,738	\$1,755	10	8
15	650/750	Transportation Expenses	0.99%	99.01%	100.00%	ERC	\$2	206	\$208	1	1
16	657	Insurance - General Liability	0.99%	99.01%	100.00%	ERC	\$1,836	183,223	\$185,059	1,002	834
17	659/759	Other Insurance	0.99%	99.01%	100.00%	ERC	\$61	6,048	\$6,109	33	28
18	670/770	Bad Debt Expense	0.99%	99.01%	100.00%	ERC	\$23	2,261	\$2,284	12	10
19	675/775	Miscellaneous Expenses	0.99%	99.01%	100.00%	ERC	\$2,081	207,641	\$209,722	1,136	945
20							\$18,824	\$1,792,269	\$1,811,093	10,272	8,552
21											
22											
23											
24	403	Depreciation Expenses	4.23%	95.77%	100.00%	ERC	\$4,874	\$110,225	\$115,099	2,659	2,214
25	408	Taxes Other than Income	4.23%	95.77%	100.00%	ERC	\$958	\$21,668	\$22,626	523	435
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	4.31%	95.69%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	4.28%	95.72%	100.00%	ERC	\$2,221	\$49,686	\$51,907	1,212	1,009
30	604/704	Employee Benefits	4.24%	95.76%	100.00%	ERC	\$158	\$158	\$165	4	3
31	620/720	Materials and Supplies	4.22%	95.78%	100.00%	ERC	\$18	\$400	\$418	10	8
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	4.22%	95.78%	100.00%	ERC	\$133	\$3,008	\$3,140	72	60
36	642/742	Rental of Equipment	4.23%	95.77%	100.00%	ERC	\$23	\$532	\$556	13	11
37	650/750	Transportation Expense	4.22%	95.78%	100.00%	ERC	\$855	\$19,386	\$20,241	467	388
38	667/767	Reg. Commission Exp. - Other	4.23%	95.77%	100.00%	ERC	\$14	\$317	\$331	8	6
39	675/775	Miscellaneous Expenses	4.22%	95.78%	100.00%	ERC	\$394	\$8,937	\$9,331	215	179
40							\$ 9,497	\$ 214,321	\$223,818	5,182	4,314
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.53%	99.47%	100.00%	Unallocated Rate Base	\$15,561	\$2,924,316	\$2,939,877	8,491	7,069
45							\$ 15,561	\$ 2,924,316	\$2,939,877	8,491	7,069
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 Pennbrooke  
 Docket No.: 110257-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 4 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Pennbrooke  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			54.57% Water	45.43% Sewer
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.99%	99.01%	100.00%	ERC	\$3,475	346,545	\$350,020	1,896	1,579
3	408	Taxes Other than Income	1.00%	99.00%	100.00%	ERC	\$363	36,136	\$36,500	198	165
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	1.00%	99.00%	100.00%	ERC	(\$8)	(783)	(\$791)	(4)	(4)
7	427	Interest Expense	1.00%	99.00%	100.00%	ERC	\$14	1,360	\$1,374	7	6
8	601/701/603/703	Salaries	1.00%	99.00%	100.00%	ERC	\$3,947	392,617	\$396,564	2,154	1,793
9	604/704	Employee Benefits	1.00%	99.00%	100.00%	ERC	\$3,874	385,308	\$389,182	2,114	1,760
10	620/720	Materials and Supplies	1.00%	99.00%	100.00%	ERC	\$741	73,682	\$74,423	404	337
11	632/732	Contractual Services - Accounting	1.00%	99.00%	100.00%	ERC	\$537	53,380	\$53,917	293	244
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.00%	99.00%	100.00%	ERC	\$1,123	111,649	\$112,772	613	510
14	641	Rent Expense	1.00%	99.00%	100.00%	ERC	\$17	1,738	\$1,755	10	8
15	650/750	Transportation Expenses	1.00%	99.00%	100.00%	ERC	\$3	317	\$320	2	1
16	657	Insurance - General Liability	1.00%	99.00%	100.00%	ERC	\$1,872	186,154	\$188,025	1,021	850
17	659/759	Other Insurance	1.00%	99.00%	100.00%	ERC	\$229	22,803	\$23,032	125	104
18	670/770	Bad Debt Expense	1.00%	99.00%	100.00%	ERC	\$20	1,986	\$2,006	11	9
19	675/775	Miscellaneous Expenses	1.00%	99.00%	100.00%	ERC	\$1,630	162,109	\$163,738	889	740
20							\$17,837	\$1,775,000	\$1,792,837	9,733	8,103
21											
22											
23											
24	403	Depreciation Expenses	4.27%	95.73%	100.00%	ERC	\$1,045	\$23,426	\$24,470	570	475
25	408	Taxes Other than Income	4.23%	95.77%	100.00%	ERC	\$990	\$22,396	\$23,386	540	450
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	4.22%	95.78%	100.00%	ERC	(\$190)	(\$4,310)	(\$4,500)	(104)	(86)
28	427	Interest Expense	3.40%	96.60%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	4.28%	95.72%	100.00%	ERC	\$2,059	\$46,099	\$48,158	1,124	936
30	604/704	Employee Benefits	4.23%	95.77%	100.00%	ERC	\$292	\$305	\$597	7	6
31	620/720	Materials and Supplies	4.26%	95.74%	100.00%	ERC	\$21	\$465	\$486	11	9
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	4.22%	95.78%	100.00%	ERC	\$104	\$2,363	\$2,467	57	47
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	4.22%	95.78%	100.00%	ERC	\$1,121	\$25,427	\$26,547	612	509
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	4.24%	95.76%	100.00%	ERC	\$1,217	\$27,488	\$28,706	664	553
40							\$6,380	\$143,649	\$150,029	3,481	2,898
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$-	\$-	\$0	-	-
46							\$-	\$-	\$0	-	-

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company

Allocation of Expenses

Company: Utilities, Inc. of Pennbrooke  
 Docket No.: 110257-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 5 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Pennbrooke  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			54.57% Water	45.43% Sewer
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Historical Month Ending May 31, 2015				
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.99%	99.01%	100.00%	ERC	\$3,158	315,624	\$318,782	1,723	1,435
3	408	Taxes Other than Income	0.99%	99.01%	100.00%	ERC	\$323	32,183	\$32,506	176	147
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	0.99%	99.01%	100.00%	ERC	(\$8)	(794)	(\$802)	(4)	(4)
7	427	Interest Expense	0.99%	99.01%	100.00%	ERC	(\$1)	(122)	(\$124)	(1)	(1)
8	601/701/603/703	Salaries	0.99%	99.01%	100.00%	ERC	\$3,544	353,199	\$356,743	1,934	1,610
9	604/704	Employee Benefits	0.99%	99.01%	100.00%	ERC	\$4,354	433,918	\$438,272	2,376	1,978
10	620/720	Materials and Supplies	0.99%	99.01%	100.00%	ERC	\$650	64,762	\$65,412	355	295
11	632/732	Contractual Services - Accounting	0.99%	99.01%	100.00%	ERC	\$536	53,381	\$53,917	292	243
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.99%	99.01%	100.00%	ERC	\$1,080	107,626	\$108,706	589	491
14	641	Rent Expense	0.99%	99.01%	100.00%	ERC	\$18	1,799	\$1,817	10	8
15	650/750	Transportation Expenses	0.99%	99.01%	100.00%	ERC	\$7	729	\$736	4	3
16	657	Insurance - General Liability	0.99%	99.01%	100.00%	ERC	\$1,837	183,122	\$184,959	1,003	835
17	659/759	Other Insurance	0.99%	99.01%	100.00%	ERC	\$268	26,757	\$27,026	147	122
18	670/770	Bad Debt Expense	0.99%	99.01%	100.00%	ERC	\$14	1,382	\$1,396	8	6
19	675/775	Miscellaneous Expenses	0.99%	99.01%	100.00%	ERC	\$1,103	109,960	\$111,063	602	501
20							\$16,883	\$1,683,527	\$1,700,410	9,213	7,670
21											
22											
23											
24	403	Depreciation Expenses	4.26%	95.74%	100.00%	ERC	\$1,047	\$23,544	\$24,591	571	476
25	408	Taxes Other than Income	4.22%	95.78%	100.00%	ERC	\$865	\$19,635	\$20,499	472	393
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	4.12%	95.88%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	4.27%	95.73%	100.00%	ERC	\$2,210	\$49,585	\$51,795	1,206	1,004
30	604/704	Employee Benefits	4.22%	95.78%	100.00%	ERC		\$508	\$530	12	10
31	620/720	Materials and Supplies	4.27%	95.73%	100.00%	ERC	\$19	\$428	\$447	10	9
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	4.21%	95.79%	100.00%	ERC	\$10	\$221	\$230	5	4
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	4.21%	95.79%	100.00%	ERC	\$1,221	\$27,754	\$28,974	666	555
38	667/767	Reg. Commission Exp. - Other	4.22%	95.78%	100.00%	ERC	\$41	\$931	\$972	22	19
39	675/775	Miscellaneous Expenses	4.21%	95.79%	100.00%	ERC	\$328	\$7,456	\$7,784	179	149
40							\$ 5,763	\$ 130,065	\$135,828	3,145	2,618
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46											

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company

Allocation of Expenses

Company: Utilities, Inc. of Pennbrooke  
 Docket No.: 110257-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 6 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Pennbrooke  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			54.57% Water	45.43% Sewer
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Historical Month Ending June 30, 2015				
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.99%	99.01%	100.00%	ERC	\$2,978	296,428	\$299,405	1,625	1,353
3	408	Taxes Other than Income	1.00%	99.00%	100.00%	ERC	\$332	32,981	\$33,314	181	151
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	1.00%	99.00%	100.00%	ERC	(\$14)	(1,416)	(\$1,430)	(8)	(6)
7	427	Interest Expense	-605.24%	705.24%	100.00%	ERC	\$866	(1,009)	(\$143)	472	393
8	601/701/603/703	Salaries	1.00%	99.00%	100.00%	ERC	\$3,660	363,192	\$366,852	1,997	1,662
9	604/704	Employee Benefits	1.00%	99.00%	100.00%	ERC	\$6,137	609,012	\$615,148	3,349	2,788
10	620/720	Materials and Supplies	1.00%	99.00%	100.00%	ERC	\$795	78,914	\$79,709	434	361
11	632/732	Contractual Services - Accounting	1.00%	99.00%	100.00%	ERC	\$538	53,379	\$53,917	294	244
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.00%	99.00%	100.00%	ERC	\$1,070	106,186	\$107,256	584	486
14	641	Rent Expense	1.00%	99.00%	100.00%	ERC	\$18	1,799	\$1,817	10	8
15	650/750	Transportation Expenses	1.00%	99.00%	100.00%	ERC	\$9	914	\$923	5	4
16	657	Insurance - General Liability	1.00%	99.00%	100.00%	ERC	\$1,849	183,535	\$185,384	1,009	840
17	659/759	Other Insurance	1.00%	99.00%	100.00%	ERC	\$530	52,585	\$53,115	289	241
18	670/770	Bad Debt Expense	1.00%	99.00%	100.00%	ERC	\$13	1,257	\$1,270	7	6
19	675/775	Miscellaneous Expenses	1.00%	99.00%	100.00%	ERC	\$1,417	140,595	\$142,011	773	644
20							<u>\$20,196</u>	<u>\$1,918,352</u>	<u>\$1,938,548</u>	<u>11,022</u>	<u>9,175</u>
21											
22											
23											
24	403	Depreciation Expenses	4.27%	95.73%	100.00%	ERC	\$1,048	\$23,476	\$24,524	572	476
25	408	Taxes Other than Income	4.23%	95.77%	100.00%	ERC	\$958	\$21,666	\$22,623	523	435
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	4.66%	95.34%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	4.28%	95.72%	100.00%	ERC	\$2,695	\$60,241	\$62,936	1,471	1,224
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	4.26%	95.74%	100.00%	ERC	\$75	\$1,680	\$1,755	41	34
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	4.22%	95.78%	100.00%	ERC	\$13	\$287	\$300	7	6
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	4.23%	95.77%	100.00%	ERC	\$1,037	\$23,495	\$24,531	566	471
38	667/767	Reg. Commission Exp. - Other	4.22%	95.78%	100.00%	ERC	\$43	\$965	\$1,008	23	19
39	675/775	Miscellaneous Expenses	4.23%	95.77%	100.00%	ERC	\$267	\$6,044	\$6,311	146	121
40							<u>\$ 6,134</u>	<u>\$ 137,859</u>	<u>\$143,993</u>	<u>3,348</u>	<u>2,787</u>
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.52%	99.48%	100.00%	Unallocated Rate Base	\$15,559	\$2,970,496	\$2,986,054	8,491	7,068
45							<u>\$ 15,559</u>	<u>\$ 2,970,496</u>	<u>\$2,986,054</u>	<u>8,491</u>	<u>7,068</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 Pennbrooke  
 Docket No.: 110257-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 7 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Pennbrooke  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			54.58% Water	45.42% Sewer
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Historical Month Ending July 31, 2015				
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.99%	99.01%	100.00%	ERC	\$3,240	323,151	\$326,391	1,768	1,472
3	408	Taxes Other than Income	1.00%	99.00%	100.00%	ERC	\$334	33,219	\$33,553	182	152
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	1.00%	99.00%	100.00%	ERC	(\$18)	(1,776)	(\$1,793)	(10)	(8)
7	427	Interest Expense	0.99%	99.01%	100.00%	ERC	(\$3)	(305)	(\$308)	(2)	(1)
8	601/701/603/703	Salaries	1.00%	99.00%	100.00%	ERC	\$3,868	384,711	\$388,579	2,111	1,757
9	604/704	Employee Benefits	1.00%	99.00%	100.00%	ERC	\$4,511	448,657	\$453,169	2,462	2,049
10	620/720	Materials and Supplies	1.00%	99.00%	100.00%	ERC	\$636	63,201	\$63,837	347	289
11	632/732	Contractual Services - Accounting	1.00%	99.00%	100.00%	ERC	\$636	63,280	\$63,917	347	289
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.00%	99.00%	100.00%	ERC	\$1,006	100,050	\$101,056	549	457
14	641	Rent Expense	1.00%	99.00%	100.00%	ERC	\$19	1,855	\$1,874	10	8
15	650/750	Transportation Expenses	1.00%	99.00%	100.00%	ERC	\$3	300	\$303	2	1
16	657	Insurance - General Liability	1.00%	99.00%	100.00%	ERC	\$1,841	183,118	\$184,960	1,005	836
17	659/759	Other Insurance	1.00%	99.00%	100.00%	ERC	\$636	63,269	\$63,905	347	289
18	670/770	Bad Debt Expense	1.00%	99.00%	100.00%	ERC	\$11	1,100	\$1,111	6	5
19	675/775	Miscellaneous Expenses	1.00%	99.00%	100.00%	ERC	\$1,332	132,477	\$133,809	727	605
20							\$18,053	\$1,796,310	\$1,814,362	9,852	8,200
21											
22											
23											
24	403	Depreciation Expenses	4.26%	95.74%	100.00%	ERC	\$1,120	\$25,142	\$26,261	611	509
25	408	Taxes Other than Income	4.23%	95.77%	100.00%	ERC	\$703	\$15,910	\$16,613	384	319
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	3.62%	96.38%	100.00%	ERC	\$0	\$4	\$4	0	0
29	601/701/603/703	Salaries	4.28%	95.72%	100.00%	ERC	\$2,883	\$64,538	\$67,421	1,573	1,310
30	604/704	Employee Benefits	4.23%	95.77%	100.00%	ERC		\$2,972	\$3,103	72	60
31	620/720	Materials and Supplies	4.22%	95.78%	100.00%	ERC	\$33	\$749	\$782	18	15
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	4.22%	95.78%	100.00%	ERC	\$347	\$7,883	\$8,230	190	158
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	4.22%	95.78%	100.00%	ERC	\$1,033	\$23,445	\$24,479	564	469
38	667/767	Reg. Commission Exp. - Other	4.22%	95.78%	100.00%	ERC	\$14	\$326	\$340	8	7
39	675/775	Miscellaneous Expenses	4.24%	95.76%	100.00%	ERC	\$590	\$13,335	\$13,925	322	268
40							\$ 6,855	\$ 154,303	\$161,158	3,741	3,114
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46											

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company

Allocation of Expenses

Company: Utilities, Inc. of Pennbrooke  
 Docket No.: 110257-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 8 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Pennbrooke  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			54.58% Water	45.42% Sewer
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.99%	99.01%	100.00%	ERC	\$3,322	331,780	\$335,102	1,813	1,509
3	408	Taxes Other than Income	0.99%	99.01%	100.00%	ERC	\$314	31,320	\$31,634	172	143
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	0.99%	99.01%	100.00%	ERC	(\$20)	(2,012)	(\$2,032)	(11)	(9)
7	427	Interest Expense	0.99%	99.01%	100.00%	ERC	(\$2)	(167)	(\$168)	(1)	(1)
8	601/701/603/703	Salaries	0.99%	99.01%	100.00%	ERC	\$3,437	342,335	\$345,772	1,876	1,561
9	604/704	Employee Benefits	0.99%	99.01%	100.00%	ERC	\$5,251	522,966	\$528,217	2,866	2,385
10	620/720	Materials and Supplies	0.99%	99.01%	100.00%	ERC	\$850	84,666	\$85,516	464	386
11	632/732	Contractual Services - Accounting	0.99%	99.01%	100.00%	ERC	\$635	63,281	\$63,917	347	289
12	633/733	Contractual Services - Legal	0.99%	99.01%	100.00%	ERC	(\$252)	(25,113)	(\$25,365)	(138)	(115)
13	636/736	Contractual Services - Other	0.99%	99.01%	100.00%	ERC	\$1,161	115,649	\$116,810	634	527
14	641	Rent Expense	0.99%	99.01%	100.00%	ERC	\$19	1,855	\$1,874	10	8
15	650/750	Transportation Expenses	0.99%	99.01%	100.00%	ERC	\$3	312	\$315	2	1
16	657	Insurance - General Liability	0.99%	99.01%	100.00%	ERC	\$1,840	183,222	\$185,061	1,004	836
17	659/759	Other Insurance	0.99%	99.01%	100.00%	ERC	\$145	14,397	\$14,541	79	66
18	670/770	Bad Debt Expense	0.99%	99.01%	100.00%	ERC	\$12	1,185	\$1,197	6	5
19	675/775	Miscellaneous Expenses	0.99%	99.01%	100.00%	ERC	\$1,246	124,054	\$125,300	680	566
20							\$17,960	\$1,789,731	\$1,807,692	9,802	8,158
21											
22											
23											
24	403	Depreciation Expenses	4.26%	95.74%	100.00%	ERC	\$1,057	\$23,738	\$24,795	577	480
25	408	Taxes Other than Income	4.22%	95.78%	100.00%	ERC	\$887	\$20,119	\$21,007	484	403
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	3.73%	96.27%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	4.27%	95.73%	100.00%	ERC	\$2,851	\$63,927	\$66,778	1,556	1,295
30	604/704	Employee Benefits	4.21%	95.79%	100.00%	ERC		\$311	\$325	7	6
31	620/720	Materials and Supplies	4.25%	95.75%	100.00%	ERC	\$26	\$582	\$607	14	12
32	631/731	Contractual Services - Engineering	4.22%	95.78%	100.00%	ERC	\$123	\$2,793	\$2,916	67	56
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	4.19%	95.81%	100.00%	ERC	\$9	\$197	\$205	5	4
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	4.21%	95.79%	100.00%	ERC	\$966	\$21,959	\$22,925	527	439
38	667/767	Reg. Commission Exp. - Other	4.21%	95.79%	100.00%	ERC	\$14	\$310	\$324	7	6
39	675/775	Miscellaneous Expenses	4.12%	95.88%	100.00%	ERC	\$123	\$2,870	\$2,993	67	56
40							\$ 6,070	\$ 136,811	\$142,881	3,313	2,757
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46							\$ -	\$ -	\$0	-	-

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company

Allocation of Expenses

Company: Utilities, Inc. of Pennbrooke  
 Docket No.: 110257-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 9 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Pennbrooke  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			54.58% Water	45.42% Sewer
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.98%	99.02%	100.00%	ERC	\$3,261	328,723	\$331,984	1,780	1,481
3	408	Taxes Other than Income	0.98%	99.02%	100.00%	ERC	\$306	30,806	\$31,113	167	139
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	0.98%	99.02%	100.00%	ERC	(\$25)	(2,527)	(\$2,552)	(14)	(11)
7	427	Interest Expense	-524.75%	624.75%	100.00%	ERC	\$793	(944)	(\$151)	433	360
8	601/701/603/703	Salaries	0.98%	99.02%	100.00%	ERC	\$3,707	372,671	\$376,378	2,023	1,684
9	604/704	Employee Benefits	0.98%	99.02%	100.00%	ERC	\$3,549	356,774	\$360,323	1,937	1,612
10	620/720	Materials and Supplies	0.98%	99.02%	100.00%	ERC	\$668	67,171	\$67,839	365	303
11	632/732	Contractual Services - Accounting	0.98%	99.02%	100.00%	ERC	\$629	63,287	\$63,917	344	286
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.98%	99.02%	100.00%	ERC	\$1,118	112,426	\$113,544	610	508
14	641	Rent Expense	0.98%	99.02%	100.00%	ERC	\$18	1,856	\$1,874	10	8
15	650/750	Transportation Expenses	0.98%	99.02%	100.00%	ERC	\$3	269	\$272	1	1
16	657	Insurance - General Liability	0.98%	99.02%	100.00%	ERC	\$1,822	183,138	\$184,960	994	827
17	659/759	Other Insurance	0.98%	99.02%	100.00%	ERC	\$515	51,818	\$52,333	281	234
18	670/770	Bad Debt Expense	0.98%	99.02%	100.00%	ERC	\$9	914	\$923	5	4
19	675/775	Miscellaneous Expenses	0.98%	99.02%	100.00%	ERC	\$1,209	121,532	\$122,741	660	549
20							\$17,582	\$1,687,914	\$1,705,496	9,596	7,987
21											
22											
23											
24	403	Depreciation Expenses	4.25%	95.75%	100.00%	ERC	\$1,133	\$25,508	\$26,642	619	515
25	408	Taxes Other than Income	4.22%	95.78%	100.00%	ERC	\$898	\$20,384	\$21,282	490	408
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	4.45%	95.55%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	4.27%	95.73%	100.00%	ERC	\$2,712	\$60,862	\$63,574	1,480	1,232
30	604/704	Employee Benefits	4.21%	95.79%	100.00%	ERC		\$527	\$550	13	11
31	620/720	Materials and Supplies	4.22%	95.78%	100.00%	ERC		\$184	\$192	4	4
32	631/731	Contractual Services - Engineering	4.21%	95.79%	100.00%	ERC	(\$123)	(\$2,793)	(\$2,916)	(67)	(56)
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	4.19%	95.81%	100.00%	ERC	\$2	\$36	\$37	1	1
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	4.21%	95.79%	100.00%	ERC	\$874	\$19,887	\$20,761	477	397
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	4.21%	95.79%	100.00%	ERC	\$403	\$9,175	\$9,579	220	183
40							\$ 5,931	\$ 133,774	\$139,705	3,237	2,694
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.47%	99.53%	100.00%	Unallocated Rate Base	\$13,991	\$2,990,736	\$3,004,727	7,636	6,355
45							\$ 13,991	\$ 2,990,736	\$3,004,727	7,636	6,355
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 Pennbrooke  
 Docket No.: 110257-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 10 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Pennbrooke  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			54.57% Water	45.43% Sewer
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Historical Month Ending October 31, 2015				
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.98%	99.02%	100.00%	ERC	\$3,267	328,919	\$332,186	1,783	1,484
3	408	Taxes Other than Income	0.99%	99.01%	100.00%	ERC	\$303	30,420	\$30,723	165	138
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	0.99%	99.01%	100.00%	ERC	(\$28)	(2,850)	(\$2,878)	(15)	(13)
7	427	Interest Expense	0.99%	99.01%	100.00%	ERC	(\$2)	(235)	(\$238)	(1)	(1)
8	601/701/603/703	Salaries	0.99%	99.01%	100.00%	ERC	\$3,665	367,989	\$371,654	2,000	1,665
9	604/704	Employee Benefits	0.99%	99.01%	100.00%	ERC	\$5,118	513,961	\$519,079	2,793	2,325
10	620/720	Materials and Supplies	0.99%	99.01%	100.00%	ERC	\$708	71,056	\$71,764	386	321
11	632/732	Contractual Services - Accounting	0.99%	99.01%	100.00%	ERC	\$630	63,286	\$63,917	344	286
12	633/733	Contractual Services - Legal	0.99%	99.01%	100.00%	ERC	\$22	2,178	\$2,200	12	10
13	636/736	Contractual Services - Other	0.99%	99.01%	100.00%	ERC	\$1,425	143,088	\$144,513	778	647
14	641	Rent Expense	0.99%	99.01%	100.00%	ERC	\$18	1,856	\$1,874	10	8
15	650/750	Transportation Expenses	0.99%	99.01%	100.00%	ERC	\$4	374	\$378	2	2
16	657	Insurance - General Liability	0.99%	99.01%	100.00%	ERC	\$1,948	195,580	\$197,527	1,063	885
17	659/759	Other Insurance	0.99%	99.01%	100.00%	ERC	\$944	94,814	\$95,758	515	429
18	670/770	Bad Debt Expense	0.99%	99.01%	100.00%	ERC	\$14	1,374	\$1,388	7	6
19	675/775	Miscellaneous Expenses	0.99%	99.01%	100.00%	ERC	\$1,480	148,652	\$150,132	808	673
20							\$19,515	\$1,960,462	\$1,979,977	10,649	8,866
21											
22											
23											
24	403	Depreciation Expenses	4.26%	95.74%	100.00%	ERC	\$1,193	\$26,842	\$28,035	651	542
25	408	Taxes Other than Income	4.22%	95.78%	100.00%	ERC	\$911	\$20,668	\$21,579	497	414
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	4.21%	95.79%	100.00%	ERC	\$11	\$244	\$255	6	5
29	601/701/603/703	Salaries	4.27%	95.73%	100.00%	ERC	\$2,676	\$59,996	\$62,673	1,460	1,216
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	4.25%	95.75%	100.00%	ERC	\$31	\$700	\$731	17	14
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	4.21%	95.79%	100.00%	ERC	\$24	\$551	\$575	13	11
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	4.22%	95.78%	100.00%	ERC	\$1,049	\$23,836	\$24,885	572	477
38	667/767	Reg. Commission Exp. - Other	4.22%	95.78%	100.00%	ERC	\$163	\$3,710	\$3,873	89	74
39	675/775	Miscellaneous Expenses	4.22%	95.78%	100.00%	ERC	\$403	\$9,161	\$9,564	220	183
40							\$ 6,463	\$ 145,708	\$152,170	3,527	2,936
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46							\$ -	\$ -	\$0	-	-

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company

Allocation of Expenses

Company: Utilities, Inc. of Pennbrooke  
 Docket No.: 110257-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 11 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Pennbrooke  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending November 30, 2015			54.56% Water	45.44% Sewer
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Amounts Allocated				
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.98%	99.02%	100.00%	ERC	\$3,269	329,088	\$332,357	1,784	1,485
3	408	Taxes Other than Income	0.99%	99.01%	100.00%	ERC	\$298	29,965	\$30,263	163	136
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	0.99%	99.01%	100.00%	ERC	(\$29)	(2,897)	(\$2,925)	(16)	(13)
7	427	Interest Expense	0.99%	99.01%	100.00%	ERC	(\$5)	(474)	(\$479)	(3)	(2)
8	601/701/603/703	Salaries	0.99%	99.01%	100.00%	ERC	\$4,533	455,113	\$459,646	2,473	2,060
9	604/704	Employee Benefits	0.99%	99.01%	100.00%	ERC	\$5,297	531,794	\$537,091	2,890	2,407
10	620/720	Materials and Supplies	0.99%	99.01%	100.00%	ERC	\$629	63,120	\$63,749	343	286
11	632/732	Contractual Services - Accounting	0.99%	99.01%	100.00%	ERC	\$748	75,132	\$75,880	408	340
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.99%	99.01%	100.00%	ERC	\$1,195	119,941	\$121,135	652	543
14	641	Rent Expense	0.99%	99.01%	100.00%	ERC	\$18	1,856	\$1,874	10	8
15	650/750	Transportation Expenses	0.99%	99.01%	100.00%	ERC	\$6	558	\$563	3	3
16	657	Insurance - General Liability	0.99%	99.01%	100.00%	ERC	\$1,903	191,094	\$192,997	1,038	865
17	659/759	Other Insurance	0.99%	99.01%	100.00%	ERC	\$1,615	162,126	\$163,741	881	734
18	670/770	Bad Debt Expense	0.99%	99.01%	100.00%	ERC	\$13	1,277	\$1,290	7	6
19	675/775	Miscellaneous Expenses	0.99%	99.01%	100.00%	ERC	\$1,399	140,466	\$141,865	763	636
20							\$20,889	\$2,098,157	\$2,119,046	11,398	9,492
21											
22											
23											
24	403	Depreciation Expenses	4.26%	95.74%	100.00%	ERC	\$1,104	\$24,827	\$25,932	603	502
25	408	Taxes Other than Income	4.22%	95.78%	100.00%	ERC	\$856	\$19,430	\$20,286	467	389
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	4.45%	95.55%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	4.27%	95.73%	100.00%	ERC	\$2,742	\$61,476	\$64,218	1,496	1,246
30	604/704	Employee Benefits	4.21%	95.79%	100.00%	ERC		(\$139)	(\$145)	(3)	(3)
31	620/720	Materials and Supplies	4.25%	95.75%	100.00%	ERC	\$29	\$654	\$683	16	13
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	4.25%	95.75%	100.00%	ERC	\$4	\$91	\$95	2	2
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	4.21%	95.79%	100.00%	ERC	\$932	\$21,176	\$22,108	508	423
38	667/767	Reg. Commission Exp. - Other	4.21%	95.79%	100.00%	ERC	\$5	\$103	\$108	2	2
39	675/775	Miscellaneous Expenses	4.21%	95.79%	100.00%	ERC	\$514	\$11,677	\$12,191	280	233
40							\$ 6,180	\$ 139,301	\$145,481	3,372	2,808
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46											

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company

Allocation of Expenses

Company: Utilities, Inc. of Pennbrooke  
 Docket No.: 110257-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 12 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Pennbrooke  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending December 31, 2015			54.55% Water	45.45% Sewer
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Amounts Allocated				
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.98%	99.02%	100.00%	ERC	\$3,133	315,888	\$319,022	1,709	1,424
3	408	Taxes Other than Income	1.04%	98.96%	100.00%	ERC	(\$0)	(42)	(\$42)	(0)	(0)
4	409	Gains/Losses from Disposition of Utility	0.99%	99.01%	100.00%	ERC	\$01	99	\$100	1	0
5	410	Miscellaneous Non-Utility Expenses	0.98%	99.02%	100.00%	ERC	\$20	20,238	\$20,439	110	92
6	420	Interest During Construction	0.98%	99.02%	100.00%	ERC	(\$33)	(3,274)	(\$3,307)	(18)	(15)
7	427	Interest Expense	-4543.71%	4643.71%	100.00%	ERC	\$961	(982)	(\$21)	524	437
8	601/701/603/703	Salaries	0.98%	99.02%	100.00%	ERC	\$3,156	317,281	\$320,437	1,721	1,435
9	604/704	Employee Benefits	0.98%	99.02%	100.00%	ERC	\$6,823	685,954	\$692,778	3,722	3,102
10	620/720	Materials and Supplies	0.98%	99.02%	100.00%	ERC	\$772	77,574	\$78,345	421	351
11	632/732	Contractual Services - Accounting	0.98%	99.02%	100.00%	ERC	\$750	75,390	\$76,140	409	341
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.98%	99.02%	100.00%	ERC	\$1,163	116,886	\$118,049	634	528
14	641	Rent Expense	0.99%	99.01%	100.00%	ERC	\$37	3,711	\$3,748	20	17
15	650/750	Transportation Expenses	0.99%	99.01%	100.00%	ERC	\$3	294	\$297	2	1
16	657	Insurance - General Liability	0.98%	99.02%	100.00%	ERC	\$1,903	191,285	\$193,188	1,038	865
17	659/759	Other Insurance	0.98%	99.02%	100.00%	ERC	(\$262)	(26,348)	(\$26,610)	(143)	(119)
18	670/770	Bad Debt Expense	0.99%	99.01%	100.00%	ERC	\$11	1,123	\$1,134	6	5
19	675/775	Miscellaneous Expenses	0.98%	99.02%	100.00%	ERC	\$1,332	133,915	\$135,247	727	605
20							\$19,951	\$1,908,993	\$1,928,944	10,882	9,068
21											
22											
23											
24	403	Depreciation Expenses	4.25%	95.75%	100.00%	ERC	\$1,246	\$28,076	\$29,322	680	566
25	408	Taxes Other than Income	4.22%	95.78%	100.00%	ERC	\$936	\$21,254	\$22,189	510	425
26	410	Miscellaneous Non-Utility Expenses	4.27%	95.73%	100.00%	ERC	\$140	\$3,151	\$3,291	77	64
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	4.19%	95.81%	100.00%	ERC	\$1	\$16	\$17	0	0
29	601/701/603/703	Salaries	4.27%	95.73%	100.00%	ERC	\$3,272	\$73,407	\$76,679	1,785	1,487
30	604/704	Employee Benefits	4.17%	95.83%	100.00%	ERC		(\$78)	(\$82)	(2)	(2)
31	620/720	Materials and Supplies	4.21%	95.79%	100.00%	ERC	\$25	\$561	\$586	13	11
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	4.21%	95.79%	100.00%	ERC	\$79	\$1,792	\$1,871	43	36
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	4.21%	95.79%	100.00%	ERC	\$356	\$8,105	\$8,461	194	162
36	642/742	Rental of Equipment	4.21%	95.79%	100.00%	ERC	\$12	\$268	\$279	6	5
37	650/750	Transportation Expense	4.21%	95.79%	100.00%	ERC	\$870	\$19,787	\$20,657	475	395
38	667/767	Reg. Commission Exp. - Other	4.21%	95.79%	100.00%	ERC	\$143	\$3,252	\$3,395	78	65
39	675/775	Miscellaneous Expenses	4.21%	95.79%	100.00%	ERC	\$846	\$19,238	\$20,085	462	385
40							\$ 7,922	\$ 178,828	\$186,751	4,321	3,601
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.49%	99.51%	100.00%	Unallocated Rate Base	\$15,596	\$3,163,623	\$3,179,219	8,507	7,089
45							\$ 15,596	\$ 3,163,623	\$3,179,219	8,507	7,089
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 Pennbrooke  
 Docket No.: 110257-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 13 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Pennbrooke  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Year Ending December 31, 2015			54.55% Water	45.45% Sewer
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Amounts Allocated				
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.99%	99.01%	100.00%	ERC	\$38,438	3,846,958	\$3,885,396	20,966	17,472
3	408	Taxes Other than Income	0.99%	99.01%	100.00%	ERC	\$3,963	394,968	\$398,931	2,161	1,801
4	409	Gains/Losses from Disposition of Utility	0.99%	99.01%	100.00%	ERC	\$0	99	\$100	1	0
5	410	Miscellaneous Non-Utility Expenses	0.98%	99.02%	100.00%	ERC	\$201	20,238	\$20,439	110	92
6	420	Interest During Construction	0.99%	99.01%	100.00%	ERC	(\$183)	(18,330)	(\$18,513)	(100)	(83)
7	427	Interest Expense	-161.59%	261.59%	100.00%	ERC	\$3,464	(5,607)	(\$2,144)	1,889	1,574
8	601/701/603/703	Salaries	0.99%	99.01%	100.00%	ERC	\$44,062	4,397,443	\$4,441,505	24,034	20,028
9	604/704	Employee Benefits	0.99%	99.01%	100.00%	ERC	\$61,342	6,120,168	\$6,181,510	33,459	27,883
10	620/720	Materials and Supplies	0.99%	99.01%	100.00%	ERC	\$8,652	863,233	\$871,885	4,719	3,933
11	632/732	Contractual Services - Accounting	0.99%	99.01%	100.00%	ERC	\$7,301	728,959	\$736,260	3,982	3,319
12	633/733	Contractual Services - Legal	0.99%	99.01%	100.00%	ERC	(\$230)	(22,935)	(\$23,165)	(126)	(105)
13	636/736	Contractual Services - Other	0.99%	99.01%	100.00%	ERC	\$13,218	1,319,769	\$1,332,987	7,210	6,008
14	641	Rent Expense	0.99%	99.01%	100.00%	ERC	\$235	23,435	\$23,670	128	107
15	650/750	Transportation Expenses	0.99%	99.01%	100.00%	ERC	\$56	5,577	\$5,633	31	25
16	657	Insurance - General Liability	0.99%	99.01%	100.00%	ERC	\$22,146	2,210,202	\$2,232,348	12,080	10,066
17	659/759	Other Insurance	0.99%	99.01%	100.00%	ERC	\$4,853	485,349	\$490,202	2,647	2,206
18	670/770	Bad Debt Expense	0.99%	99.01%	100.00%	ERC	\$141	14,023	\$14,164	77	64
19	675/775	Miscellaneous Expenses	0.99%	99.01%	100.00%	ERC	\$16,731	1,669,782	\$1,686,512	9,126	7,605
20							\$224,389	\$22,053,332	\$22,277,720	122,394	101,995
21							-	-	-	-	-
22											
23											
24	403	Depreciation Expenses	4.26%	95.74%	100.00%	ERC	\$17,305	\$389,324	\$406,630	9,439	7,866
25	408	Taxes Other than Income	4.23%	95.77%	100.00%	ERC	\$11,518	\$260,747	\$272,264	6,282	5,235
26	410	Miscellaneous Non-Utility Expenses	4.27%	95.73%	100.00%	ERC	\$140	\$3,151	\$3,291	77	64
27	414	Taxes Other than Income	4.22%	95.78%	100.00%	ERC	(\$190)	(\$4,310)	(\$4,500)	(104)	(86)
28	427	Interest Expense	4.19%	95.81%	100.00%	ERC	\$13	\$308	\$321	7	6
29	601/701/603/703	Salaries	4.27%	95.73%	100.00%	ERC	\$30,331	\$679,198	\$709,529	16,544	13,787
30	604/704	Employee Benefits	4.23%	95.77%	100.00%	ERC		\$4,550	\$4,751	110	91
31	620/720	Materials and Supplies	4.25%	95.75%	100.00%	ERC	\$329	\$7,423	\$7,752	180	150
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	0	0
33	633/733	Contractual Services - Legal	4.22%	95.78%	100.00%	ERC	\$85	\$1,926	\$2,011	46	39
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	0	0
35	636/736	Contractual Services - Other	4.22%	95.78%	100.00%	ERC	\$1,016	\$23,071	\$24,087	554	462
36	642/742	Rental of Equipment	4.22%	95.78%	100.00%	ERC	\$35	\$800	\$835	19	16
37	650/750	Transportation Expense	4.22%	95.78%	100.00%	ERC	\$11,576	\$262,709	\$274,285	6,314	5,262
38	667/767	Reg. Commission Exp. - Other	4.19%	95.81%	100.00%	ERC	\$199	\$4,553	\$4,752	109	90
39	675/775	Miscellaneous Expenses	4.22%	95.78%	100.00%	ERC	\$5,815	\$131,835	\$137,650	3,172	2,643
40							\$ 78,374	\$ 1,765,284	\$1,843,658	42,749	35,625
41							0	0	0	0	0
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.50%	99.50%	100.00%	Unallocated Rate Base	\$60,706	\$12,049,171	\$12,109,878	33,113	27,594
45							\$ 60,706	\$ 12,049,171	\$12,109,878	33,113	27,594
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

Company: Utilities, Inc. of Florida - Pennbrooke

Docket No. 160101-WS

Test Year Ended: 12/31/2015

Historic [X] Projected [ ]

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

Florida Public Service Commission

Schedule: B-13

Page 1 of 1

Preparer: Frank Seidman

Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>					
2	301.1 Organization	489		489		
3	302.1 Franchises	2		2		
4	339.1 Other Plant & Misc. Equipment			-		
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>					
6	303.2 Land & Land Rights			-		
7	304.2 Structures & Improvements	5,087		5,087		
8	305.2 Collect. & Impound. Reservoirs			-		
9	306.2 Lake, River & Other Intakes			-		
10	307.2 Wells & Springs	3,999		3,999		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	-		-		
13	310.2 Power Generation Equipment	-		-		
14	311.2 Pumping Equipment	-		-		
15	339.2 Other Plant & Misc. Equipment			-		
16	<b>WATER TREATMENT PLANT</b>					
17	303.3 Land & Land Rights			-		
18	304.3 Structures & Improvements	1,023		1,023		
19	311.3 Pumping Equipment	7,892	16,250	24,142		
20	320.3 Water Treatment Equipment	26,076		26,076		
21	339.3 Other Plant & Misc. Equipment	-		-		
22	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>					
23	303.4 Land & Land Rights			-		
24	304.4 Structures & Improvements	58		58		
25	311.4 Pumping Equipment	120		120		
26	330.4 Distr. Reservoirs & Standpipes	1,429		1,429		
27	331.4 Transm. & Distribution Mains	14,602		14,602		
28	333.4 Services	4,553		4,553		
29	334.4 Meters & Meter Installations	7,175		7,175		
30	335.4 Hydrants	1,281		1,281		
31	336.4 Backflow Prevention Device	-		-		
32	339.4 Other Plant & Misc. Equipment	-		-		
33						
34	303.5 Land & Land Rights			-		
35	304.5 Structures & Improvements	1,672		1,672		
36	340.5 Office Furniture & Equipment	38,458	(20,536)	17,922		
37	341.5 Transportation Equipment	14,929	(4,830)	10,100		8,313
38	342.5 Stores Equipment			-		
39	343.5 Tools, Shop & Garage Equipment	2,142		2,142		
40	344.5 Laboratory Equipment	45		45		
41	345.5 Power Operated Equipment	-		-		
42	346.5 Communication Equipment	316		316		
43	347.5 Miscellaneous Equipment	-		-		
44	348.5 Other Tangible Plant	404		404		
45						
46	TOTAL	\$ 131,753	\$ (9,115)	\$ 122,638		N/A
47	LESS: AMORTIZATION OF CIAC	(21,336)		(21,336)		
48						
49	NET DEPRECIATION EXPENSE - WATER	\$ 110,417	\$ (9,115)	\$ 101,301		N/A



Net Depreciation Expense - Wastewater  
 Company: Utilities, Inc. of Florida - Pennbrooke  
 Docket No. 160101-WS

Florida Public Service Commission

Schedule: B-14

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Frank Seidman

Historic [X] Projected [ ]

Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>					
2	351.1 Organization	161		161		
3	352.1 Franchises	-		-		
4	389.1 Other Plant & Misc. Equipment			-		
5	<b>COLLECTION PLANT</b>					
6	353.2 Land & Land Rights			-		
7	354.2 Structures & Improvements	220		220		
8	355.2 Power Generation Equipment	-		-		
9	360.2 Collection Sewers - Force	6,536		6,536		
10	361.2 Collection Sewers - Gravity	20,344		20,344		
11	362.2 Special Collecting Structures	5,308		5,308		
12	363.2 Services to Customers	20		20		
13	364.2 Flow Measuring Devices	564		564		
14	365.2 Flow Measuring Installations			-		
15	389.2 Other Plant & Misc. Equipment	29		29		
16	<b>SYSTEM PUMPING PLANT</b>					
17	353.3 Land & Land Rights			-		
18	354.3 Structures & Improvements	2,856		2,856		
19	370.3 Receiving Wells			-		
20	371.3 Pumping Equipment	10,763		10,763		
21	389.3 Other Plant & Misc. Equipment	-		-		
22	<b>TREATMENT AND DISPOSAL PLANT</b>					
23	353.4 Land & Land Rights			-		
24	354.4 Structures & Improvements	25,497		25,497		
25	355.4 Power Generation Equipment	-		-		
26	380.4 Treatment & Disposal Equipment	25,492		25,492		
27	381.4 Plant Sewers	17		17		
28	382.4 Outfall Sewer Lines	727		727		
29	389.4 Other Plant & Misc. Equipment	69		69		
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>					
31	354.3 Structures & Improvements	-		-		
32	366.6 Reuse Services	416		416		
33		28		28		
34	374.5 Reuse Dist Reservoirs	89		89		
35	375.6 Reuse Trans. And Dist. System	370		370		
36	371.6 Pumping Equip RCLM Dist	-		-		
37	371.5 Pumping Equipment	26		26		
38	389.5 Other Plant & Misc Equipment	-		-		
39	<b>GENERAL PLANT</b>					
40	353.7 Land & Land Rights			-		
41	354.7 Structures & Improvements	-		-		
42	390.7 Office Furniture & Equipment	25	21,867	21,892		
43	391.7 Transportation Equipment	-	8,416	8,416		
44	392.7 Stores Equipment			-		
45	393.7 Tools, Shop & Garage Equipment	237		237		
46	394.7 Laboratory Equipment	115		115		
47	395.7 Power Operated Equipment	235		235		
48	396.7 Communication Equipment	-		-		
49	397.7 Miscellaneous Equipment	-		-		
50	398.7 Other Tangible Plant			-		
51	TOTAL	100,143	30,283	130,426		N/A
52	LESS: AMORTIZATION OF CIAC	(97,570)		(97,570)		
53						
54	NET DEPRECIATION EXPENSE - SEWER	\$ 2,573	\$ 30,283	\$ 32,856		N/A

## Taxes Other Than Income (Final Rates)

Company: Utilities, Inc. of Florida - Pennbrooke

Docket No. 160101-WS

Schedule Year Ended: 12/31/2015

Historic  Projected Interim  Final 

Page 1 of 1

Preparer: Frank Seidman

Recap Schedules: B-1, B-2

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	<b>WATER</b>					
2	Test Year	22,198	7,978	16,400	138	46,714
3	Adjust Current Year					
4	Test Year Per Books	\$ 22,198	\$ 7,978	\$ 16,400	\$ 138	\$ 46,714
5						
6	Adjustments to Test Year (Explain):					
7	Adjustment to RAF per B-3	(5,106)				(5,106)
8	Allocate ad valorem tax based on Net Plant			4,347		4,347
9	Reclass Sales Tax Expense to O & M Expenses					-
10	Increase in ad valorem tax per B-3					-
11	Payroll Tax for allocations/annualization/increase		278			278
12	Increase in RAFs associated with annualized water revenues per B-3	109		-	-	109
13	Increase Payroll Tax for Proforma Salaries		342			342
14	Increase in ad valorem tax per B-3			8,522		8,522
15	Total Test Year Adjustments	(4,997)	620	12,869	-	8,492
16						
17	Adjusted Test Year	17,200	8,598	29,269	138	55,206
18	RAFs Assoc. with Revenue Increase	7,333	-	-	-	7,333
19	Total Adjustments for requested increases	\$ 19,536	\$ 9,560	\$ 50,660	\$ 138	\$ 79,895
20						
21	Total Balance	\$ 36,736	\$ 18,158	\$ 79,929	\$ 277	\$ 135,100
22						
23	<b>WASTEWATER</b>					
24	Test Year	18,496	6,647	13,665	115	38,923
25	Adjust Current RAF					-
26	Test Year Per Books	\$ 18,496	\$ 6,647	\$ 13,665	\$ 115	\$ 38,923
27						
28	Adjustments to Test Year (Explain):					
29	Adjustment to RAF per B-3	4,653				4,653
30				(4,347)		(4,347)
31	Reclass Sales Tax Expense to O & M Expenses					-
32	Increase in ad valorem tax per B-3					-
33	Payroll Tax for allocations/annualization/increase		232			232
34	Increase in RAFs associated with annualized sewer	167				167
35	Increase Payroll Tax for Proforma Salaries		285			285
36	Increase in ad valorem tax per B-3			1,124		1,124
37	Total Test Year Adjustments	4,820	517	(3,223)	-	2,114
38						
39	Adjusted Test Year	23,315	7,164	10,442	115	41,037
40	RAFs Assoc. with Revenue Increase	(1,512)	-	-	-	(1,512)
41	Total Adjustments for requested increases	26,623	7,966	8,342	115	43,047
42						
43	Total Balance	\$ 49,939	\$ 15,130	\$ 18,784	\$ 231	\$ 84,084

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No. 160101-WS  
Test Year Ended: 12/31/2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: C-1  
Page 1 of 1  
Preparer: Frank Seidman

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	\$ 34,132	\$ 33,419	\$ 67,551	\$ 31,227	\$ 36,324
2							
3	Deferred Income Tax Expense	C-5	50,747	(50,747)	-	-	-
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		\$ 84,879	\$ (17,328)	\$ 67,551	\$ 31,227	\$ 36,324

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current Water  
Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No. 160101-WS  
Schedule Year Ended: 12/31/2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Florida Public Service Commission  
Schedule: C-2  
Page 1 of 2  
Preparer: Frank Seidman

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.		Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Water
1	Net Utility Operating Income (Sch. B-1 )	\$ (58,542)	\$ 18,309	\$ (40,233)	\$ 124,401	\$ 84,168
2	Add: Income Tax Expense Per Books (Sch. B-1)	24,242	(24,242)	-	31,227	31,227
3						
4	Subtotal	(34,300)	(5,933)	(40,233)	155,628	115,394
5	Less: Interest Charges (Sch. C-3)	65,970	(33,559)	32,411		32,411
6						
7	Taxable Income Per Books	(100,270)	27,626	(72,644)	155,628	82,983
8						
9	Schedule M Adjustments:					
10	Permanent Differences (From Sch. C-4)	4	(4)	-		-
11	Timing Differences (From Sch. C-5)	(67,180)	67,180	-		-
12	Other Adjustments		-	-		-
13						
14	Total Schedule M Adjustments	(67,176)	67,176	-	-	-
15						
16	Taxable Income Before State Taxes	(167,446)	94,802	(72,644)	155,628	82,983
17	Less: State Income Tax Exemption (\$5,000)					-
18						
19	State Taxable Income	(167,446)	94,802	(72,644)	155,628	82,983
20	State Income Tax (5.5% of Line 19)	(9,210)	5,214	(3,995)	8,560	4,564
21	Limited by NOL			-		
22	Credits					
23						
24	Current State Income Taxes	(9,210)	5,214	(3,995)	8,560	4,564
25						
26	Federal Taxable Income (Line 16 - Line 24)	(158,236)	89,588	(68,649)	147,068	78,419
27	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
28	Federal Income Taxes (Line 26 x Line 27)	(53,800)	30,460	(23,341)	50,003	26,663
29	Less: Investment Tax Credit Realized					
30	This Year (Sch. C-8)	-	-	-	-	-
31						
32	Current Federal Inc. Taxes (Line 28 - Line 30)	(53,800)	30,460	(23,341)	50,003	26,663
33						
34	Summary:					
35	Current State Income Taxes (Line 24)	(9,210)	5,214	(3,995)	8,560	4,564
36	Current Federal Income Taxes (Line 32)	(53,800)	30,460	(23,341)	50,003	26,663
37						
38	Total Current Income Tax Expense (To C-1)	\$ (63,010)	\$ 35,674	\$ (27,336)	\$ 58,563	\$ 31,227

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8  
Recap Schedules: C-1

## State and Federal Income Tax Calculation - Current Sewer

Company: Utilities, Inc. of Florida - Pennbrooke

Docket No. 160101-WS

Schedule Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: C-2

Page 2 of 2

Preparer: Frank Seidman

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.		Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Sewer
1	Net Utility Operating Income (Sch. B-2)	\$ 197,852	\$ (31,534)	\$ 166,317	\$ (68,412)	\$ 97,906
2	Add: Income Tax Expense Per Books (Sch. B-2)	20,199	(20,199)	-	36,324	36,324
3						
4	Subtotal	218,051	(51,734)	166,317	(32,088)	134,230
5	Less: Interest Charges (Sch. C-3)	-	37,701	37,700		37,700
6						
7	Taxable Income Per Books	218,051	(89,434)	128,617	(32,088)	96,530
8						
9	Schedule M Adjustments:					
10	Permanent Differences (From Sch. C-4)	(19)	19	-		-
11	Timing Differences (From Sch. C-5)	67,678	(67,678)	-		-
12	Other Adjustments					-
13						
14	Total Schedule M Adjustments	67,659	(67,659)	-	-	
15						
16	Taxable Income Before State Taxes	285,711	(157,094)	128,617	(32,088)	96,530
17	Less: State Income Tax Exemption (\$5,000)					-
18						
19	State Taxable Income	285,711	(157,094)	128,617	(32,088)	96,530
20	State Income Tax (5.5% of Line 19)	15,714	(8,640)	7,074	(1,765)	5,309
21	Limited by NOL	(15,714)	15,714	-		-
22	Credits					
23						
24	Current State Income Taxes	-	7,074	7,074	(1,765)	5,309
25						
26	Federal Taxable Income (Line 16 - Line 24)	285,711	(164,168)	121,543	(30,323)	91,221
27	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
28	Federal Income Taxes (Line 26 x Line 27)	97,142	(55,817)	41,325	(10,310)	31,015
29	Less: Investment Tax Credit Realized					
30	This Year (Sch. C-8)	-	-	-	-	-
31						
32	Current Federal Inc. Taxes (Line 28 - Line 30)	97,142	(55,817)	41,325	(10,310)	31,015
33						
34	Summary:					
35	Current State Income Taxes (Line 24)	-	7,074	7,074	(1,765)	5,309
36	Current Federal Income Taxes (Line 32)	97,142	(55,817)	41,325	(10,310)	31,015
37						
38	Total Current Income Tax Expense (To C-1)	\$ 97,142	\$ (48,743)	\$ 48,399	\$ (12,075)	\$ 36,324

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8

Recap Schedules: C-1

**Schedule of Interest In Tax Expense Calculation**

**Florida Public Service Commission**  
**Schedule: C-3**  
**Page 1 of 1**  
**Preparer: Frank Seidman**  
**Supporting Schedules: D-1, C-8**  
**Recap Schedules: C-2**

**Company: Utilities, Inc. of Florida - Pennbrooke**  
**Docket No. 160101-WS**  
**Schedule Year Ended: 12/31/2015**  
**Interim [ ] Final [X]**  
**Historic [X] Projected [ ]**

**Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax**

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt			\$ -		
2						
3	Amortization of Debt Premium,			-		
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	437	(293)	144	66	77
7						
8	Other Interest Expense - Intercompany	64,192	5,777	69,969	32,345	37,624
9						
10	AFUDC	(183)	183	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 64,445	\$ 5,667	\$ 70,113	\$ 32,411	\$ 37,701
16						
17	Calculation of ITC Interest Synchronization Adjustment					
18	ONLY for Option 2 companies (See Sch. C-8, pg. 4)					
19						
20					<b>Total Weighted Cost</b>	<b>Debt Only Weighted Cost</b>
21	<u>Balances From Schedule D-1</u>	<u>Amount</u>	<u>Ratio</u>	<u>Cost</u>		
22						
23	Long-Term Debt					
24						
25	Short-Term Debt					
26	Preferred Stock					
27						
28						
29						
30	Total					
31						
32	ITCs (from D-1, Line 7)					
33						
34	Weighted Debt Cost (From Line 12)					
35						
36	Interest Adjustment (To Line 6)					

Book/Tax Differences - Permanent

Company: Utilities, Inc. of Florida - Pennbrooke  
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	Adjustments	Total Adjusted	Water	Sewer
1	AFUDC	(183)	-	(183)	(88)	(95)
2	Meals & Entertainment	310	(142)	168	92	76
3		\$ 127	\$ (142)	\$ (15)	\$ 4	\$ (19)

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 - Pennbrooke

Page 1 of 2

Docket No. 160101-WS

Preparer: Frank Seidman

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Test Year Adjustments	Water
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 157,667	\$ -	\$ 157,667		\$ 157,667
3	Book Depreciation and Amortization	110,417	(9,115)	101,301		101,301
4						
5	Difference	47,250	9,115	56,365	-	56,365
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees	-	-	-		-
9	Deferred Maintenance - Amort	652	-	652		652
10	Deferred Maintenance Additions	6,435	-	6,435		6,435
11	Deferred Rate Case Exp	6,812	-	6,812		6,812
12	Deferred Rate Case Additions	1,217	-	1,217		1,217
13	Organization Exp - Amort	491	-	491		491
14	Other - Bad Debt	4	-	4		4
15	Gain on Sale/ PAA Amort	5,151	-	5,151		5,151
16	Other <sup>1</sup>	(831)	-	(831)		(831)
17						
18	Total Timing Differences (To C-2)	67,180	9,115	76,295	-	76,295
19						
20	State Tax Rate	0.055	0.055	0.055	0.055	0.055
21	State Deferred Taxes ( Line 16 x Line 18)	3,695	501	4,196	-	4,196
22	(Limited by NOL)					
23	Total State Tax Deferred	3,695	501	4,196	-	4,196
24						
25	Timing Differences For Federal Deferred Taxes					
26	(Line 16 - 21)	63,485	8,614	72,099	-	72,099
27	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
28						
29	Federal Deferred Taxes (Line 24 x Line 25)	21,585	2,929	24,514	-	24,514
30	Add: State Deferred Taxes (Line 21)	3,695	501	4,196	-	4,196
31						
32		\$ 25,280	\$ 3,430	\$ 28,710	\$ -	\$ 28,710

<sup>1</sup> Adjustment needed due to the fact that the Company's tax schedule were done prior to the Company's books being closed

Supporting Schedules: None

Recap Schedules: C-2



Deferred Income Tax Expense (Final) - Sewer

Florida Public Service Commission

Schedule: C-5

Company: Utilities, Inc. of Florida - Pennbrooke

Page 2 of 2

Docket No. 160101-WS

Preparer: Frank Seidman

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Test Year Adjustments	Wastewater
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 51,138	\$ -	\$ 51,138		\$ 51,138
3	Book Depreciation and Amortization	2,573	30,283	32,856		32,856
4						
5	Difference	48,565	(30,283)	18,282	-	18,282
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees	-	-	-	-	-
9	Deferred Maintenance - Amort	701	-	701		701
	Deferred Maintenance Additions	6,915	-	6,915		6,915
10	Deferred Rate Case Exp	5,676	-	5,676		5,676
11	Deferred Rate Case Additions	1,015	-	1,015		1,015
12	Organization Exp - Amort	161	-	161		161
13	Other - Bad Debt	3	-	3		3
	Gain on Sale/ PAA Amort	5,535	-	5,535		5,535
14	Other <sup>1</sup>	(894)	-	(894)		(894)
15						
16	Total Timing Differences (To C-2)	67,678	(30,283)	37,395	-	37,395
17						
18	State Tax Rate	0.055	0.055	0.055	0.055	0.055
19	State Deferred Taxes ( Line 16x Line 18)	3,722	(1,666)	2,056	-	2,057
20	(Limited by NOL)			-		-
21	Total State Tax Deferred	3,722	(1,666)	2,056	-	2,057
22						
23	Timing Differences For Federal Deferred Taxes					
24	(Line 16 - 21)	63,956	(28,617)	35,339	-	35,338
25	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
26						
27	Federal Deferred Taxes (Line 24 x Line 25)	21,745	(9,730)	12,015	-	12,015
28	Add: State Deferred Taxes (Line 21)	3,722	(1,666)	2,056	-	2,057
29						
30		\$ 25,467	\$ (11,396)	\$ 14,071	\$ -	\$ 14,072

<sup>1</sup> 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 - Pennbrooke

Docket No. 160101-WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

Schedule: C-6

Page 1 of 3

Preparer: Frank Seidman

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. 190.1011 / 2011			Account No. 190.1012 / 2012			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	2007	-	-	-	-	-	-	-	-	-
2	2008	-	-	-	-	-	-	-	-	-
3	2009	-	-	-	-	-	-	-	-	-
4	2010	-	-	-	1,390	8,124	9,514	(30,684)	(122,231)	(152,915)
5	2011	-	-	-	1,286	7,516	8,802	(33,633)	(161,031)	(194,664)
6	2012	-	-	-	1,286	7,516	8,802	(46,930)	(237,946)	(284,876)
7	2013	-	-	-	1,286	7,516	8,802	(37,939)	(189,201)	(227,140)
8	2014	-	-	-	1,286	7,516	8,802	(37,938)	(217,236)	(255,174)
9	2015	-	-	-	1,286	7,516	8,802	(48,975)	(252,879)	(301,854)
10										
Line No.	Year	Account No. 190.1020 / 2020			Account No. 190.1021 / 2021			Account No. 190.1024 / 2024		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
13	2007	-	-	-	-	-	-	-	-	-
14	2008	-	-	-	-	-	-	-	-	-
15	2009	-	-	-	-	-	-	-	-	-
16	2010	(6,416)	(37,490)	(43,906)	(696)	(4,064)	(4,760)	(16,374)	(2,876)	(19,250)
17	2011	(4,237)	(24,765)	(29,002)	(529)	(3,089)	(3,618)	(16,515)	(2,906)	(19,421)
18	2012	(7,086)	(41,403)	(48,489)	(367)	(2,143)	(2,510)	(16,655)	(2,930)	(19,585)
19	2013	(4,553)	(26,603)	(31,156)	(8,890)	(51,932)	(60,822)	(14,413)	(2,598)	(17,011)
20	2014	(4,553)	(26,603)	(31,156)	(8,890)	(51,932)	(60,822)	(14,413)	(2,598)	(17,011)
21	2015	(3,943)	(23,227)	(27,170)	(9,604)	(55,881)	(65,485)	(14,198)	(2,559)	(16,757)
22										
23										
Line No.	Year	Account No. 190.1026/2026			Account No. 190.1031 / 2031			Account No. 190		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
26	2007	-	-	-	-	-	-	-	-	-
27	2008	-	-	-	-	-	-	-	-	-
28	2009	-	-	-	-	-	-	-	-	-
29	2010	24	135	159	(8,612)	(86,060)	(94,672)	-	-	-
30	2011	19	108	127	(13,656)	(137,896)	(151,552)	-	-	-
31	2012	19	110	129	(24,126)	(199,097)	(223,223)	-	-	-
32		19	113	132	(15,299)	(146,110)	(161,409)	2	-	2
33	2014	19	113	132	(15,298)	(174,145)	(189,443)	2	-	2
34	2015	19	115	134	(20,592)	(210,427)	(231,019)	(25)	1,064	1,039
35										
36										
Line No.	Year	Account No. 190.1/190.2								
		State	Federal	Total						
39	2007	-	-	-						
40	2008	-	-	-						
41	2009	-	-	-						
42	2010	-	-	-						
43	2011	-	-	-						
44	2012	-	-	-						
45	2013	3,910	30,412	34,322						
46	2014	3,910	30,412	34,322						
47	2015	(1,917)	30,520	28,603						

Supporting Schedules: C-6 Pg 2 & 3, C-7

Recap Schedules: A-18, A-19, D-2

Accumulated Deferred Income Taxes - State

Company: Utilities Inc. of Pennbrooke

Docket No. 160101-WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

Schedule: C-6

Page 2 of 3

Preparer: Frank Seidman

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Account No. 190.2011 Deferred Tax Debits- Tap Fees Pre 1987						Account No. 190.2012 Deferred Tax Debits- Tap Fees Post 2000					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2007					-					-
2	2008	-		-	-	-	-		-	-	-
3	2009	-		-	-	-	-		-	-	-
4	2010	-		-	-	-	-		-	-	1,390
5	2011	-		-	-	-	1,390	(105)	-	-	1,286
6	2012	-		-	-	-	1,286		-	-	1,286
7	2013	-		-	-	-	1,286		-	-	1,286
8	2014	-		-	-	-	1,286		-	-	1,286
9	2015	-		-	-	-	1,286		-	-	1,286
10											
11											
Account No. 190.2020 Deferred Tax Credits- Rate Case						Account No. 190.2021 Deferred Tax Credits- Maint Fee					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
15	2007					-					-
16	2008	-				-	-				-
17	2009	-				-	-				-
18	2010	-				(6,416)	-				(696)
19	2011	(6,416)	2,179			(4,237)	(696)	167			(529)
20	2012	(4,237)	(2,849)			(7,086)	(529)	162			(367)
21	2013	(7,086)	2,533			(4,553)	(367)	(8,523)			(8,890)
22	2014	(4,553)	-			(4,553)	(8,890)	-			(8,890)
23	2015	(4,553)	610			(3,943)	(8,890)	(714)			(9,604)
24											
25											
Account No. 190.2024 Deferred St Tax - Org						Account No. 190.2026 Bad Debt Expense					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
29	2007					-					-
30	2008	-				-	-				-
31	2009	-				-	-				-
32	2010	-				(2,876)	-				24
33	2011	(2,876)	(30)			(2,906)	24	(5)			19
34	2012	(2,906)	(24)			(2,930)	19	-			19
35	2013	(2,930)	332			(2,598)	19	-			19
36	2014	(2,598)	-			(2,598)	19	-			19
37	2015	(2,598)	39			(2,559)	19	-			19
38											
39											
Account No. 190.2031 Deferred Tax Credits- Depreciation						Account No. 190.2 Accum Def Income Tax - State NOL					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
43	2007					-					-
44	2008	-				-	-				-
45	2009	-				-	-				-
46	2010	-				(8,612)	-				-
47	2011	(8,612)	(5,044)			(13,656)	-				-
48	2012	(13,656)	(10,470)			(24,126)	-				-
49	2013	(24,126)	8,827			(15,299)	-	3,910			3,910
50	2014	(15,299)	1			(15,298)	3,910	-			3,910
51	2015	(15,298)	(5,294)			(20,592)	3,910	(5,827)			(1,917)
52											
53											
Accumu Deferred Income Tax State											
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance					
57	2007					-					
58	2008	-				-					
59	2009	-				-					
60	2010	-				-					
61	2011	-				-					
62	2012	-				-					
63	2013	-	2			2					
64	2014	2	-			2					
65	2015	2	(27)			(25)					

Supporting Schedules: None

Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Company: Utilities Inc. of Pennbrooke

Docket No. 160101-WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

Schedule: C-6

Page 3 of 3

Preparer: Frank Seidman

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Account No. 190.1011 Deferred Tax Debits- Tap Fees Pre 1987					Account No. 190.1012 Deferred Tax Debits- Tap Fees Post 2000					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2007					0					0
2	2008	-		-	-	-	-				-
3	2009	-		-	-	-	-				-
4	2010	-		-	-	-	-				8,124
5	2011	-		-	-	-	8,124	(608)			7,516
6	2012	-		-	-	-	7,516	-			7,516
7	2013	-		-	-	-	7,516	-			7,516
8	2014	-		-	-	-	7,516	-			7,516
9	2015	-		-	-	-	7,516	-			7,516
10											
11		Account No. 190.1020 Deferred Tax Credits- Rate Case					Account No. 190.1021 Deferred Tax Credits- Maint Fee				
12		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
13	Year										
14	2007					-					-
15	2008	-		-	-	-	-				-
16	2009	-		-	-	-	-				-
17	2010	-		-	-	(37,490)	-				(4,064)
18	2011	(37,490)	12,725			(24,765)	(4,064)	975			(3,089)
19	2012	(24,765)	(16,638)			(41,403)	(3,089)	946			(2,143)
20	2013	(41,403)	14,800			(26,603)	(2,143)	(49,789)			(51,932)
21	2014	(26,603)	-			(26,603)	(51,932)	-			(51,932)
22	2015	(26,603)	3,376			(23,227)	(51,932)	(3,949)			(55,881)
23											
24											
25		Account No. 190.1024 Deferred Tax Credits- Org. Exp.					Account No. 190.1031 Deferred Tax Credits- Depreciation				
26		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
27	Year										
28	2007					-					-
29	2008	-		-	-	-	-				-
30	2009	-		-	-	-	-				-
31	2010	-		-	-	(16,374)	-				(86,060)
32	2011	(16,374)	(141)			(16,515)	(86,060)	(51,836)			(137,896)
33	2012	(16,515)	(140)			(16,655)	(137,896)	(61,201)			(199,097)
34	2013	(16,655)	2,242			(14,413)	(199,097)	52,987			(146,110)
35	2014	(14,413)	-			(14,413)	(146,110)	(28,035)			(174,145)
36	2015	(14,413)	215			(14,198)	(174,145)	(36,282)			(210,427)
37											
38											
39		Account No. 190.1026 Bad Debt Expense					Account No. 190.1 Deferred Fed Tax - NOL				
40		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
41	Year										
42	2007					-					-
43	2008	-		-	-	-	-				-
44	2009	-		-	-	-	-				-
45	2010	-		-	-	135	-				-
46	2011	135	(27)			108	-				-
47	2012	108	2			110	-				-
48	2013	110	3			113	-	30,412			30,412
49	2014	113	-			113	30,412	-			30,412
50	2015	113	2			115	30,412	108			30,520
51											
52											
53		Accumu Deferred Income Tax Fed									
54		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance					
55	Year										
56	2007					-					
57	2008	-		-	-	-					
58	2009	-		-	-	-					
59	2010	-		-	-	-					
60	2011	-		-	-	-					
61	2012	-		-	-	-					
62	2013	-		-	-	-					
63	2014	-		-	-	-					
64	2015	-		-	-	1,064					

Supporting Schedules: None

Recap Schedules: C-6



**Parent(s) Debt Information**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Pennbrooke**  
**Docket No. 160101-WS**  
**Schedule Year Ended: 12/31/2015**

**Schedule: C-8**  
**Page 1 of 1**  
**Preparer: Frank Seidman**

**Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.**

Line No.	Description	Parent's Name:		Utilities, Inc.	
		Amount	% of Total	Cost Rate	Weighted Cost

1 A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company based on the capital structure of the consolidated group. This intercompany interest is shown on Schedule C-3, Line 8.

**Supporting Schedules: None**  
**Recap Schedules: C-3**

Income Tax Returns

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No. 160101-WS  
Schedule Year Ended: 12/31/2015

Schedule: C-9  
Page 1 of 1  
Preparer: Frank Seidman

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

---

Line  
No.

1 A copy of the Federal and Florida tax returns will be made available for inspection during the field audit.

Miscellaneous Tax Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No. 160101-WS  
Test Year Ended: 12/31/2015

Schedule: C-10  
Page 1 of 1  
Preparer: Frank Seidman

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

---

1	What tax years are currently open with the Internal Revenue Service?	None
2		
3	Is the treatment of customer deposits at issue with the IRS?	No
4		
5	Is the treatment of contributions in aid of construction at issue with the IRS?	No
6		
7	Is the treatment of unbilled revenues at issue with the IRS?	No



Schedule of Requested Cost of Capital  
13 Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No. 160101-WS  
Test Year Ended: 12/31/2015  
Interim  Final   
Historical  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		\$1,011,631	40.73%	6.70%	2.73%
2	Short Term Debt		96,075	3.87%	2.32%	0.09%
3	Preferred Stock		-	0.00%	0.00%	0.00%
4	Common Equity		1,075,827	43.31%	10.40%	4.50%
5	Customer Deposits		7,179	0.29%	2.00%	0.01%
6	Tax Credits - Zero Cost		-	0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost		-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax		293,244	11.81%	0.00%	0.00%
9	Other (Explain)		-	0.00%	0.00%	0.00%
10						
11	Total		<u>\$2,483,957</u>	<u>100.00%</u>		<u>7.33%</u>
12						

Note: The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-16-0254-PAA-WS

Note: Long term debt, short term debt, preferred stock, and common equity are actual for UIF's parent company, Utilities, Inc.

Supporting Schedules: D-2  
Recap Schedules: A-1, A-2

Florida Public Service Commission

Schedule D-2  
Page 1 of 1

Preparer: John Hoy

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

Company: Utilities, Inc. of Florida - Pennbrooke

Docket No. 160101-WS

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

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		(8) Pro Rata Percentage	(9) Reconciled to Requested Rate Base AYE 12/31/15
							Pro Rata	Pro Rata		
1	Long Term Debt	180,000,000	180,000,000	180,000,000		180,000,000	(178,988,370)	46.33%	1,011,631	
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(17,003,925)	4.40%	96,075	
3	Preferred Stock	-	-	-		-	-	0.00%	-	
4	Common Equity	187,444,000	201,935,000	191,433,000		191,433,000	(190,357,173)	49.27%	1,075,827	
5	Customer Deposits	-	8,883	7,179		7,179	-	n/a	7,179	
6	Deferred ITC	9,521	7,200	-		-	-	n/a	-	
7	Tax Credits - Weighted Cost	-	-	-		-	-	n/a	-	
8	Accumulated Deferred Income Taxes	289,496	330,456	292,608	636	293,244	-	n/a	293,244	
9	Other (Explain)						-	0.00%	-	
10										
11	Total	<u>370,043,017</u>	<u>399,281,540</u>	<u>388,832,787</u>	<u>636</u>	<u>388,833,423</u>	<u>(386,349,468)</u>	<u>100.00%</u>	<u>2,483,957</u>	
12										
13	Notes:									
14										
15	Long term debt, short term debt, preferred stock, and common equity are actual for UIF's parent company, Utilities, Inc.									

Supporting Schedules: A-19, C-7, C-8, D-3, D-4, D-5, D-7

Recap Schedules: D-1

Preferred Stock Outstanding  
13 Month Average

Company: Utilities, Inc. of Florida - Pennbrooke

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.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provision, Special Restriction	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) Discount or Premium on Principal Amount Sold	(7) Discount or Premium Associated with Column (5)	(8) Issuing Expense Associated with Column (4)	(9) Net Proceeds (5)-(9)+(7)	(10) Rate (Contract Rate on Face Value)	(11) Dollar Dividend on Face Value (11)x(5)	(12) Effective Cost Rate (12)/(10)
----------	---	-------------------	---	--	--	--	--	--	------------------------------------	---	---	--

1 Not applicable.

2

3 Note: Preferred stock is actual for UIF's parent company, Utilities, Inc.

Recap Schedules: A-19, D-2

**Schedule of Short Term Debt**  
**13 Month Average**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Pennbrooke**  
**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)
<b>Line No.</b>	<b>Lender</b>	<b>Total Interest Expense</b>	<b>Maturity Date</b>	<b>Thirteen Month Average Amount Outstanding at 12/31/15</b>	<b>Effective Cost Rate</b>
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 - Pennbrooke  
Docket No. 160101-WS  
Test Year Ended: 12/31/2015  
Interim  Final   
Historical  Projected

Schedule D-5  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the specified date on long term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Thirteen Month Average Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	6.58%, \$9,000,000 due in annual	06/01/2007-	180,000,000	180,000,000			974,514		143,425	11,844,000	11,987,425	6.70%
2	installments beginning	05/31/35										
3	in 2017 through 2035											
4	Total		180,000,000	180,000,000			974,514		143,425	11,844,000	11,987,425	6.70%
5												
6												
7	Note: Long term debt is actual for UIF's parent company, Utilities, Inc.											

Supporting Schedules: D-6  
Recap Schedules: A-19; D-2

Cost of Variable Rate Long Term Debt  
13 Month Average Balance

Company: Utilities, Inc. of Florida - Pennbrooke  
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 parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	13 Month Average Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate ((11)/((4)-(6)-(7)))
1	Not applicable												
2													
3	Note: Variable rate long term debt is actual for UIF's parent company, Utilities, Inc.												

Supporting Schedules: None  
Recap Schedules: D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
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				\$ 5,787
2	Jan 15	5,787	5		5,792
3	Feb 15	5,792	88		5,880
4	Mar 15	5,880	230		6,110
5	Apr 15	6,110	888		6,998
6	May 15	6,998		(365)	6,633
7	Jun 15	6,633	393		7,025
8	Jul 15	7,025	123		7,149
9	Aug 15	7,149	722		7,871
10	Sep 15	7,871	450		8,321
11	Oct 15	8,321		(98)	8,223
12	Nov 15	8,223	437		8,660
13	Dec 15	8,660	222		8,883
14					
15				Thirteen Month Average	\$ 7,179

Rate Schedule - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke

Schedule: E-1

Docket No. 160101-WS

Page 1 of 2

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Water [ X ] or Sewer [ ]

Interim [ ] Final [x]

Explanation: Provide a schedule of present and proposed rates. State residential water cap, if one exists.

Line No	(1) Class/Meter Size	(2)	(3)	(5)	(6)
		Test Year Rates 7.31.2014	Test Year Rates 8.1.2015	Present Rates 6.24.2016	Proposed Rates
1	<b>Residential</b>				
2	5/8" x 3/4"	4.98	5.05	5.09	\$7.26
3	3/4"	7.25	7.35	7.41	\$10.57
4	1"	11.93	12.10	12.19	\$17.39
5	1-1/2"	24.29	24.63	24.82	\$35.40
6	2"	38.14	38.68	38.98	\$55.60
7	3"	77.81	78.91	79.53	\$113.43
8	4"	119.21	120.19	121.84	\$173.78
9	6"	242.74	246.19	248.11	\$353.88
10					
11	Gallonge Charge per 1,000 Gallons				
12	0 - 3,000 gallons	\$1.84	\$1.87	\$1.88	\$2.68
13	3,001 - 6,000 gallons	\$1.93	\$1.96	\$1.98	\$2.82
14	6,001 - 12,000 gallons	\$2.38	\$2.41	\$2.43	\$3.47
15	Over 12,000 gallons	\$2.85	\$2.89	\$2.91	\$4.15
16					
17	<b>General Service</b>				
18	5/8"	4.98	5.05	5.09	\$7.26
19	3/4"	7.25	7.35	7.41	\$10.57
20	1"	11.93	12.10	12.19	\$17.39
21	1-1/2"	24.29	24.63	24.82	\$35.40
22	2"	38.14	38.68	38.98	\$55.60
23	3"	77.81	78.91	79.53	\$113.43
24	4"	119.21	120.19	121.84	\$173.78
25	6"	242.74	246.19	248.11	\$353.88
26					
27	Gallonge Charge per 1,000 Gallons	\$2.20	\$2.23	\$2.25	\$3.21



Rate Schedule - Sewer

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No. 160101-WS  
Test Year Ended: 12/31/2015  
Water [ ] or Sewer [X]  
Interim [ ] Final [x]

Schedule: E-1  
Page 2 of 2  
Preparer: Jared Deason

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Line No	(1) Class/Meter Size	(2)	(3)	(5)	(6)
		Test Year Rates Effective 7.31.2014	Test Year Rates Effective 8.1.2015	Present Rates Effective 6.24.2016	Proposed Rates
1	<b>Residential</b>				
2	All Meter Sizes	\$14.29	\$14.43	\$14.54	\$13.60
3					
4	Residential (6,000 gallon Maximum)	\$4.60	\$4.65	\$4.69	\$4.39
5					
6	<b>General Service</b>				
7	5/8" General Service	\$14.29	\$14.43	\$14.54	\$13.60
8	3/4" General Service	\$21.06	\$21.27	\$21.44	\$20.05
9	1" General Service	\$34.79	\$35.13	\$35.40	\$33.11
10	1.5" General Service	\$70.31	\$71.00	\$71.55	\$66.91
11	2" General Service	\$111.29	\$112.38	\$113.26	\$105.92
12	3" General Service	\$225.22	\$227.43	\$229.20	\$214.35
13	4" General Service	\$347.80	\$351.21	\$353.95	\$331.01
14	6" General Service	\$703.33	\$710.22	\$715.76	\$669.38
15					
16	Charge per 1,000 Gallons	\$5.54	\$5.59	\$5.63	\$5.27
17					
18	<b>Reuse</b>				
19	Charge per 1,000 Gallons	\$0.94	\$0.95	\$0.96	\$0.90

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Pennbrooke

Docket No. 160101-WS

Schedule Year Ended: 12/31/2015

Interim  Final

Water  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)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Bills 1.1.2015 to 8.1.2015	Total Billable Gallons (in 000's) 1.1.2015 to 8.1.2015	Test Year Rates Effective 7.31.2014	Test Year Revenue 1.1.2015 to 8.1.2015	Total Bills 8.2.2015 - 12.31.2015	Total Billable Gallons (in 000's) 8.2.2015 - 12.31.2015	Test Year Rates Effective 8.1.2015	Test Year Revenue 8.2.2015 - 12.31.2015	Total Bills Jan - Dec 2015	Total Billable Gallons (in 000's) Jan - Dec 2015	Test Year Revenue Jan - Dec 2015	Present Rates Effective 6.24.2016	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
1	<b>Residential - Base Charge</b>																
2	5/8" Residential	9,273		\$4.98	\$46,181	6,622		\$5.05	\$33,439	15,895		\$79,621	\$5.09	\$80,906	\$7.26	\$115,396	
3	Total Residential Service Base Charge	9,273			\$46,181	6,622			\$33,439	15,895		\$79,621		\$80,906		\$115,396	
4	<b>Consumption Charge (per 1,000 Gallons)</b>																
5	0 - 3,000 gallons		23,200	\$1.84	\$42,688		16,571	\$1.87	\$30,988		39,771	\$73,676	\$1.88	\$74,769	\$2.68	\$106,644	
6	3,001 - 6,000 gallons		15,770	\$1.93	\$30,437		11,265	\$1.96	\$22,079		27,035	\$52,515	\$1.98	\$53,529	\$2.82	\$76,349	
7	6,001 - 12,000 gallons		16,885	\$2.38	\$40,185		12,060	\$2.41	\$29,066		28,945	\$69,251	\$2.43	\$70,336	\$3.47	\$100,321	
8	Over 12,000 gallons		10,807	\$2.85	\$30,801		7,720	\$2.89	\$22,310		18,527	\$53,111	\$2.91	\$53,914	\$4.15	\$76,897	
9																	
10	Total Residential Service Consumption		23,200		\$144,111		16,571		\$104,442		114,278	\$248,553		\$252,549		\$360,210	
11	Total Residential Service	9,273	23,200		\$190,292	6,622	16,571		\$137,881	15,895	114,278	\$328,174		\$333,454		\$475,606	
12	Average Residential Bill				\$20.52				\$20.82			\$20.65		\$20.98		\$29.92	
13																	
14																	
15	<b>General Service - Base Charge</b>																
16	5/8" General Service	245		\$4.98	\$1,220	175		\$5.05	\$884	420		\$2,104	\$5.09	\$2,138	\$7.26	\$3,049	
17	3/4" General Service			\$7.25	\$0			\$7.35	\$0	0		\$0	\$7.41	\$0	\$10.57	\$0	
18	1" General Service			\$11.93	\$0			\$12.10	\$0	0		\$0	\$12.19	\$0	\$17.39	\$0	
19	1.5" General Service	7		\$24.29	\$170	5		\$24.63	\$123	12		\$293	\$24.82	\$298	\$35.40	\$425	
20	2" General Service	70		\$38.14	\$2,670	50		\$38.68	\$1,934	120		\$4,604	\$38.98	\$4,678	\$55.60	\$6,672	
21	3" General Service	21		\$77.81	\$1,634	15		\$78.91	\$1,184	36		\$2,818	\$79.53	\$2,863	\$113.43	\$4,084	
22	4" General Service	7		\$119.21	\$834	5		\$120.19	\$601	12		\$1,435	\$121.84	\$1,462	\$173.78	\$2,085	
23	6" General Service			\$242.74	\$0			\$246.19	\$0	0		\$0	\$248.11	\$0	\$353.88	\$0	
24	Total General Service Base Facility Charges	350			\$6,528	250			\$4,726	600		\$11,254		\$11,438		\$16,315	
25																	
26	<b>Consumption Charge (per 1,000 Gallons)</b>																
27	General Service		9,231	\$2.20	\$20,307		6,593	\$2.23	\$14,703		15,824	\$35,011	\$2.25	\$35,604	\$3.21	\$50,782	
28	Total General Service Consumption		9,231		\$20,307		6,593		\$14,703		15,824	\$35,011		\$35,604		\$50,782	
29	Total General Service	350	9,231		\$26,836	250	6,593		\$19,429	600	15,824	\$46,265		\$47,042		\$67,097	
30	Average General Service Bill				\$76.67				\$77.71			\$77.11		\$78.40		\$111.83	
31																	
32	Other Miscellaneous Revenues				\$1,008				\$720			\$1,729		\$1,729		\$1,729	
33																	
34	Adjusted Test Year/ Annualized / Proposed Revenues				\$218,136				\$158,030			\$376,167		\$382,225		\$544,431	
35	Total Per Books / (* Required Revenues)				\$221,557				\$158,255			\$379,811		\$375,421		\$545,187	
36	Less Accrued Revenues											(\$4,390)					
37	Adjusted Total Per Books				\$221,557				\$158,255			\$375,421		\$375,421		\$545,187	
38	Difference				\$3,420				\$224			(\$745)				\$756	
39	Percentage				1.54%				0.14%			-0.20%				0.14%	

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Pennbrooke

Docket No. 160101-WS

Schedule Year Ended: 12/31/2015

Interim [ ] Final [x]

Water [ ] Sewer [x]

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	Class/Meter Size	(1) 1.1.2015 to 8.1.2015	(2) Total Billable Bills 1.1.2015 to 8.1.2015	(3) Test Year Effective 7.31.2014	(4) Test Year Revenue 1.1.2015 to 8.1.2015	(5) Test Year Total Bills 8.2.2015 - 12.31.2015	(6) Test Year Revenue 8.2.2015 - 12.31.2015	(7) Test Year Effective 8.1.2015	(8) Test Year Revenue 8.2.2015 - 12.31.2015	(9) Test Year Total Bills Jan - Dec 2015	(10) Test Year Revenue Jan - Dec 2015	(11) Present Effective 6.24.2016	(12) Annualized Revenues	(13) Proposed Rates	(14) Revenues at Proposed	
1	<b>Residential - Base Charge</b>															
2	All meter sizes	8,592		\$14.29	\$122,780	6,135		\$14.43	\$88,528	14,727		\$211,308	\$14.54	\$214,131	\$13.60	\$200,255
3	Total Residential Service Base Charge	8,592			\$122,780	6,135			\$88,528	14,727		\$211,308		\$214,131		\$200,255
4	<b>Consumption Charge (per 1,000 Gallons)</b>															
5	Residential Service (6000 gls max)		35,839	\$4.60	\$164,859	25,599		\$4.65	\$119,036	61,438	\$283,895	\$4.69	\$288,144	\$4.39	\$269,472	
6	Total Residential Service Consumption		35,839		\$164,859	25,599			\$119,036	61,438	\$283,895		\$288,144		\$269,472	
7	Total Residential Service	8,592	35,839		\$287,638	6,135	25,599		\$207,564	14,727	61,438	\$495,202	\$502,275		\$469,727	
8	Average Residential Bill				\$33.48				\$33.83			\$33.63	\$34.11		\$31.90	
9																
10	<b>General Service - Base Charge</b>															
11	5/8" General Service	28		\$14.29	\$400	20		\$14.43	\$289	48	\$689	\$14.54	\$698	\$13.60	\$653	
12	3/4" General Service			\$21.06	\$0			\$21.27	\$0	0	\$0	\$21.44	\$0	\$20.05	\$0	
13	1" General Service			\$34.79	\$0			\$35.13	\$0	0	\$0	\$35.40	\$0	\$33.11	\$0	
14	1.5" General Service	7		\$70.31	\$492	5		\$71.00	\$355	12	\$847	\$71.55	\$859	\$66.91	\$803	
15	2" General Service	7		\$111.29	\$779	5		\$112.38	\$562	12	\$1,341	\$113.26	\$1,359	\$105.92	\$1,271	
16	3" General Service			\$225.22	\$0			\$227.43	\$0	0	\$0	\$229.20	\$0	\$214.35	\$0	
17	4" General Service			\$347.80	\$0			\$351.21	\$0	0	\$0	\$353.95	\$0	\$331.01	\$0	
18	6" General Service			\$703.33	\$0			\$710.22	\$0	0	\$0	\$715.76	\$0	\$669.38	\$0	
19	Total General Service Base Facility Charges	42			\$1,671	30			\$1,206	72	\$2,877		\$2,916		\$2,727	
20																
21	<b>Consumption Charge (per 1,000 Gallons)</b>															
22	General Service		1,191	\$5.54	\$6,596	850		\$5.59	\$4,754	2,041	\$11,350	\$5.63	\$11,491	\$5.27	\$10,746	
23	Total General Service Consumption		1,191		\$6,596	850			\$4,754	2,041	\$11,350		\$11,491		\$10,746	
24	Total General Service	42	1,191		\$8,267	30	850		\$5,959	72	\$14,226		\$14,406		\$13,473	
25	Average General Service Bill				\$196.84				\$198.64		\$197.59		\$200.09		\$187.12	
26																
27	<b>Reuse</b>															
28	<b>Consumption Charge (per 1,000 Gallons)</b>															
29	General Service		0	\$0.94	\$0	0		\$0.95	\$0	0	\$0	\$0.96	\$0	\$0.90	\$0	
30	Total General Service Consumption		0		\$0	0			\$0	0	\$0		\$0		\$0	
31	Total General Service	0	0		\$0	0	0		\$0	0	\$0		\$0		\$0	
32	Average General Service Bill				\$0.00				\$0.00		\$0.00		\$0.00		\$0.00	
33																
34	Other Miscellaneous Revenues				\$840				\$600		\$1,440		\$1,440		\$1,440	
35																
36	Adjusted Test Year/ Annualized / Proposed Revenues				\$296,746				\$214,124		\$510,869		\$518,122		\$484,641	
37	Total Per Books / (* Required Revenues)				\$300,073				\$214,338		\$514,411		\$518,122		\$484,522	
38	Less Accrued Revenues										(4,898)					
39	Adjusted Total Per Books				\$300,073				\$214,338		\$509,513				\$484,522	
40	Difference				\$3,327				\$214		\$509,513				(\$119)	
41	Percentage				1.11%				0.10%		0.00%				-0.02%	

## Customer Monthly Billing Schedule

Company: Utilities, Inc. of Florida - Pennbrooke

Docket No. 160101-WS

Schedule Year Ended: 12/31/2015

Water [x] or Sewer [x]

Explanation: Provide a schedule of monthly customers billed or served by class.

Florida Public Service Commission

Schedule E-3

Page 1 of 1

Preparer: Jared Deason

WATER	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month/Year	Residential	Multi-Residential	General Service	Private Fire Protection	Other Irrigation	Total
1	January	1,218	-	3	-	109	1,330
2	February	1,229	-	9	-	174	1,412
3	March	1,230	-	6	-	141	1,377
4	April	1,224	-	6	-	141	1,371
5	May	1,226	-	6	-	140	1,372
6	June	1,232	-	6	-	145	1,383
7	July	1,233	-	6	-	141	1,380
8	August	1,231	-	6	-	141	1,378
9	September	1,220	-	6	-	139	1,365
10	October	1,228	-	6	-	141	1,375
11	November	1,228	-	6	-	142	1,376
12	December	1,228	-	6	-	142	1,376
13							
14	Total	14,727	-	72	-	1,696	16,495

WASTEWATER	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month/Year	Residential	Multi-Residential	General Service	Private Fire Protection	Other	Total
1	January	1,218	-	3	-	-	1,221
2	February	1,229	-	9	-	-	1,238
3	March	1,230	-	6	-	-	1,236
4	April	1,224	-	6	-	-	1,230
5	May	1,226	-	6	-	-	1,232
6	June	1,232	-	6	-	-	1,238
7	July	1,233	-	6	-	-	1,239
8	August	1,231	-	6	-	-	1,237
9	September	1,220	-	6	-	-	1,226
10	October	1,228	-	6	-	-	1,234
11	November	1,228	-	6	-	-	1,234
12	December	1,228	-	6	-	-	1,234
13							
14	Total	14,727	-	72	-	-	14,799

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No. 160101-WS  
Schedule 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	\$ 42.00	\$ 36.71	\$ 45.03
2					
3	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
4					
5	Violation Reconnection Fee	Actual Cost	Actual Cost	\$ 36.71	\$ 45.03
6					
7	Premises Visit Fee (in lieu of disconnection)	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
8					
9	Premises Visit Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
10					
11	Late Payment Charge			\$ 8.84	N/A
12					

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke

Schedule E-4

Docket No. 160101-WS

Page 2 of 2

Deason

Preparer: Jared Deason

Interim [ ] Final [x]

Historical [x] Projected [ ]

Water [ ] Sewer [x]

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges.

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
2					
3	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
4					
5	Violation Reconnection Fee	Actual Cost	Actual Cost	Actual Cost	Actual Cost
6					
7	Premises Visit Fee (in lieu of disconnection)	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
8					
9	Premises Visit Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
10					
11	Late Payment Charge			\$ 8.84	N/A
12					
13	NSF	*	N/A	*	N/A
14					
15	*Pursuant to Florida Statute 68.065				

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke

Schedule E-5

Docket No. 160101-WS

Page 1 of 2

Schedule Year Ended: 12/31/2015

Interim  Final

Prerer: Jared Deason

Historical  Projected

Water  Sewer

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line Number	(1) Initial Connection	(2) Normal Connect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 1,604	\$ 46	\$ -		\$ 79	\$ 1,729
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charge					
6	Tampering Fee					
7						
8						
9	Total Other Charges				79	
10						
11	(a) Actual Cost is equal to the total cost incurred for services.					

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No. 160101-WS  
Schedule Year Ended: 12/31/2015  
Interim  Final   
Historical  Projected   
Water  Sewer

Schedule E-5  
Page 2 of 2

Prer: Jared Deason

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line Number	(1) Initial Connection	(2) Normal Connect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 1,336	\$ 38	\$ -		\$ 66	\$ 1,440
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charge					
6	Tampering Fee					
7	Cut-Off Charge					
8	Total Other Charges					
9					\$ 66	
10	(a) Actual Cost is equal to the total cost incurred for services.					



**Public Fire Hydrants Schedule**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Pennbrooke**  
**Docket No. 160101-WS**  
**Test Year Ended: 12/31/2015**

**Schedule E-6**  
**Page 1 of 1**  
**Preparer: Jared Deason**

**Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.**

	(1)	(2)	(3)	(4)
Line No.	Size	Make	Type	Quantity
1	5.25	Mueller	584N	24
2	5.25	Clow	292	7
3	5.25	M & H	129	1
4	5.25	Mueller	584N	12
5	6.00	American Darling	B84B	4
6	4.50	American Darling	MK 73-1	9
7				<u>57</u>

Private Fire Protection Service

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No. 160101-WS  
Test Year Ended: 12/31/2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule E-7  
Page 1 of 1  
Preparer: Jared Deason

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

Line No.	(1) Size	(2) Type	(3) Quantity
1			
2			
3			
4			
5			
6			
7			
8			
9			
10		Total	-

**Contracts and Agreements Schedule**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Pennbrooke**  
**Docket No. 160101-WS**  
**Test Year Ended: 12/31/2015**

**Schedule E-8**  
**Page 1 of 1**  
**Preparer: Jared Deason**

**Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.**

<b>Line No.</b>	<b>(1) Type</b>	<b>(2) Description</b>
1		UIF - Pennbrooke does not have any outstanding contracts or agreements having rates or conditions different from those on the approved tariffs; therefore this schedule is not applicable.
2		

**Tax or Franchise Fee Schedule**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Pennbrooke**  
**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	UIF - Pennbrooke does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not applicable.				
2					

**Service Availability Charges Schedule**  
**Company: Utilities, Inc. of Florida - Pennbrooke**  
**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	
		(2) Present Charges	(3) Proposed Charges	(4) Present Charges	(5) Proposed Charges
1					
2	UIF - Pennbrooke is not proposing a change to its present service availability charges; therefore this schedule is not applicable.				

**Guaranteed Revenues Received**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Pennbrooke**  
**Docket No. 160101-WS**  
**Test Year Ended: 12/31/2015**  
**Water [X] or Sewer [X]**  
**Historic [X] or Projected [ ]**

**Schedule: E-11**  
**Page 1 of 1**  
**Preparer: Jared Deason**

**Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.**

<b>Line No.</b>	<b>(1) For the Year Ended</b>	<b>(2) Residential</b>	<b>(3) General Service</b>	<b>(4) Other</b>	<b>(5) Total</b>
-----------------	---------------------------------------	----------------------------	------------------------------------	----------------------	----------------------

- 1 UIF - Pennbrooke does not have any guaranteed revenue contracts; therefore this schedule is not applicable.

**Class A Utility Cost of Service Study**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Pennbrooke**  
**Docket No. 160101-WS**  
**Test Year Ended: 12/31/2015**  
**Water [X] or Sewer [X]**

**Schedule: E-12**  
**Page 1 of 1**  
**Preparer: Jared Deason**

**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**

---

<b>Line No</b>	
1	UIF - Pennbrooke does not have any industrial customers whose utilization exceeds an average of 350,000 GPD; therefore this
2	schedule is not applicable

**Projected Test Year Revenue Calculation**

**Florida Public Service Commission**

Company: Utilities, Inc. of Florida - Pennbrooke  
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 UIF - Pennbrooke 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 - Pennbrooke  
**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)
	Consumption	Number	Cumulative	Gallons	Cumulative	Reversed	Consolidated	Percentage
Line No.	Level	of Bills	Bills	Consumed (1)x(2)	Gallons	Bills	Factor [(1)x(6)]+(5)	of Total

The billing analysis is contained in Volume II

**CLASS A and B  
WATER AND/OR WASTEWATER UTILITIES**

**FINANCIAL, RATE  
AND ENGINEERING  
MINIMUM FILING  
REQUIREMENTS**

OF

**Utilities, Inc. of Florida - Sandalhaven**  
**Docket No.: 160101 - WS**

**VOLUME I**



**FOR THE**

**Test Year Ended: December 31, 2015**

**CLASS A AND B WATER AND/OR SEWER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS**

**INDEX**

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A-17	20	Calculation of Working Capital Allowance
A-18	21	Comparative Balance Sheet - Assets
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**CLASS A AND B WATER AND/OR SEWER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS**

**INDEX**

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## Schedule of Wastewater Rate Base

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Schedule Year Ended: December 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.

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	\$ 8,780,399	\$ (1,059,950) (A)	\$ 7,720,449	A-3, A-6
2					
3	Utility Land & Land Rights	157,484	9,993 (A)	167,477	A-3, A-6
4					
5	Less: Non-Used & Useful Plant	-	- (B)	-	A-7
6					
7	Construction Work in Progress	340,176	(340,176) (C)	-	A-3
8					
9	Less: Accumulated Depreciation	(4,051,269)	1,226,034 (D)	(2,825,235)	A-3, A-10
10					
11	Less: CIAC	(3,282,449)	1,051,825 (E)	(2,230,624)	A-3, A-12
12					
13	Accumulated Amortization of CIAC	1,687,927	(1,051,825) (E)	636,102	A-3, A-14
14					
15	Acquisition Adjustments	469,619	(469,619) (F)	-	A-18
16					
17	Accum. Amort. of Acq. Adjustments	(28,315)	28,315 (F)	-	A-18
18					
19	Advances For Construction				A-3, A-16
20					
21	Working Capital Allowance	-	476,681 (G)	476,681	A-3, A-17
22					
23	Total Rate Base	\$ 4,073,571	\$ (128,720)	\$ 3,944,850	

## Schedule of Adjustments to Rate Base

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line

Line No.	Description	Water	Wastewater
1	<b>(A) Utility Plant in Service</b>		
2	(1) PSC-10-0407-PAA-SU COA Adjustments (Affiliate Audit)		
3	Audit Adjustment 1		
4	391.7 Transportation		(7,289)
5	Audit Adjustment 2		
6	352.1 Franchises		(2)
7	353.7 Land & Land Rights Gen Plant		(7)
8	354.7 Office Structure & Improvement		(404)
9	390.7 Office Furniture & Equipment		(252)
10	390.7 Office Furniture & Equipment (computer systems)		(10,890)
11	393.7 Tool Shop & Misc Equipment		(146)
12	396.7 Communication Equipment		(26)
13	398.7 Sewer Plant Allocated		(15,691)
14	Total COA - Affiliate Audit		<b>(34,707)</b>
15			
16	(2) Audit Adjustments PSC-16-0013-PAA-SU		
17	353.4 Land AF4		10,000
18	360.2 Sewer Force Main AF1		(2,395)
19	371.3 Pumping Equipment AF1		(4,744)
20	380.4 Treatment / Disposal Equip AF1		(7,815)
21	Total Audit Adjustments		<b>(4,954)</b>
22			
23	(3) Reclass Payments to EWD PSC-16-0013-PAA-SU		
24	389.1 Intangible Plant		2,227,820
25	380.4 Treatment & Disposal Equipment		(2,227,820)
26	Total Reclass Adjustments		-
27			
28	(4) Adjust plant as a result of the retirement of the WWTP PSC-16-0013-PAA-SU		
29	354.4 Structures & Improvement		(623,976)
30	355.4 Power Generation Equipment Treatment Plant		(170)
31	375.6 Reuse Transmission & Distribution System		(3,382)
32	380.4 Treatment & Disposal Equipment		(430,473)
33	381.4 Plant Sewers		(28,342)
34	380.5 Treatment & Disposal Equipment Reuse Treatment Plant		(1,110)
35	389.4 Reclass cost of decommissioning to deferred debit account (13 mo avg)		(2,339)
36	Total Retirement Adjustment		<b>(1,089,792)</b>
37			
38	Total Test Year Adjustments to UPIS		<b>\$ (1,129,453)</b>
39			
40	(5) Pro Forma Plant Additions		
41	360.2 Collection System - Force		255,000
42	390.7 GIS system - allocated portion		12,053
43	391.7 Vehicle major upgrade - allocated portion		770
44	391.7 Vehicle replacement program - allocated portion		11,693
45	Total Pro Forma Plant Additions		<b>\$ 279,516</b>
46	(6) Plant retired during the test year related to Pro Forma		
47	360.2 Collection System - Force		(191,250)
48	391.7 Vehicle replacement program - allocated portion		(8,770)
49	Total Pro Forma Retirements		(200,020)
50			
51	Total Adjustments to Utility Plant in Service		<b>\$ (1,049,957)</b>
52			
53	<b>(B) Non-Used &amp; Useful Plant</b>		
54			
55	<b>(C) Construction Work in Progress</b>		
56	To remove from rate base average construction work in progress		<b>\$ (340,176)</b>

## Schedule of Adjustments to Rate Base

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-3

Page 2 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

Line No.	Description	Water	Wastewater
1	<b>(D) Accumulated Depreciation</b>		
2	(1) PSC-10-0407-PAA-SU COA Adjustments (Affiliate Audit)		
3	Audit Adjustment 1		
4	391.7 Transportation		22,689
5	Audit Adjustment 2		
6	352.1 Franchises		(13)
7	354.7 Office Structure & Improvement		(1,030)
8	390.7 Office Furniture & Equipment		(647)
9	390.7 Office Furniture & Equipment (computer systems)		28,214
10	393.7 Tool Shop & Misc Equipment		864
11	396.7 Communication Equipment		(289)
12	Total COA - Affiliate Audit		49,788
13			
14	(2) Audit Adjustments PSC-16-0013-PAA-SU		
15	360.2 Sewer Force Main AF1		(598)
16	371.3 Pumping Equipment AF1		(1,715)
17	380.4 Treatment / Disposal Equip AF1		(2,172)
18			<b>(4,485)</b>
19	(3) Accumulated depreciation reclass from T&D to Intangible Plant		
20	380.4 Treatment & Disposal Equipment		(536,304)
21	389.1 Other Intangible Plant		536,304
22	Total Adjustments to Reclass Accum Depreciation		-
23			
24	(4) Adjust AD as a result of the retirement of the WWTP PSC-16-0013-PAA-SU		
25	354.4 Structure & Improvement		(623,976)
26	355.4 Power Generation Equipment Treatment Plant		(170)
27	375.6 Reuse Transmission & Distribution System		(3,382)
28	380.4 Treatment & Disposal Equipment		(430,473)
29	380.5 Treatment & Disposal Equipment Reuse Treatment Plant		(28,342)
30	381.4 Plant Sewers		(1,110)
31	Total Adjustment to Accumulated Depreciation for retirement		<b>(1,087,453)</b>
32			
39	(5) 390.7 Correct depreciation of Project Phoenix (10 yr)		(14,752)
40			
33	(6) Annualize Accum Depr for plant additions during TY		
34	360.2 Force Main (\$771,079 x 3.33% - \$4,233 on books)		21,444
35	361.2 Gravity Main (\$110,126 / 45 yrs, add 4 months)		816
36	371.3 Pumping Equipment (\$42,336 x 5.56% - \$227 on books)		2,127
37	Total Adjustment to Annualize Accum Depr for TY Additions		24,387
38			
41	<b>Total Test Year Adjustments to Accumulated Depreciation</b>		<b>\$ (1,032,515)</b>
42			
43	(7) Additions related to Pro Forma		
44	360.2 Collection System - Force		4,250
45	390.7 GIS system - allocated portion		1,005
46	391.7 Vehicle major upgrade - allocated portion		77
47	391.7 Vehicle replacement program - allocated portion		1,170
48	Total Adjustments Accumulated Depreciation- Pro Forma Additions		6,501
49			
50	(8) Plant retired during the test year related to Pro Forma		
51	360.2 Collection System - Force		(191,250)
52	391.7 Vehicle replacement program - allocated portion		(8,770)
53			(200,020)
54			
55	<b>Adjustments to Accumulated Depreciation</b>		<b>\$ (1,226,034)</b>

## Schedule of Adjustments to Rate Base

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Schedule Year Ended: December 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

Line No.	Description	Water	Wastewater
1	<b>(E) Contribution in Aid of Construction</b>		
2	(1) To reclass Sewer Cap Res Fees from Tap Fees (13 mo balance in account)		
3	(a) Sewer Cap Res Fee		1,599,054
4	(b) Sewer Tap Fees		(1,599,054)
5	Total Reclassification of CIAC		-
6			
7	(2) Adjust CIAC as a result of the retirement of the WWTP PSC-16-0013-PAA-SU		
8	(a) Structure - Treatment Plant		(628,734)
9	(b) Lagoons		(185)
10	(c) Treatment Equipment		(62,927)
11	(d) Tap Fees		
12	(e) Sewer Cap Res Fee		(359,979)
13	<b>Total Test Year Adjustment to CIAC</b>		<b>(1,051,825)</b>
14			
15	<b>(E) Accumulated Amortization of CIAC</b>		
16	(1) To reclass Plant Capacity Fees from Tap Fees (13 mo balance in account)		
17	(a) Sewer Cap Res Fee		397,959
18	(b) Sewer Tap Fees		(397,959)
19	Total Reclassification of CIAC		-
20			
21	(2) Adjust Amortization as a result of the retirement of the WWTP PSC-16-0013-PAA-SU		
22	(a) Organization		
23	(b) Structure - Treatment Plant		(628,734)
24	(c) Lagoons		(185)
25	(d) Treatment Equipment		(62,927)
26	(e) Tap Fees		
27	(f) Sewer Cap Res Fee		(359,979)
28	<b>Total Test Year Adjustments to Accumulated CIAC Amortization</b>		<b>(1,051,825)</b>
29			
30			
31	<b>(F) To remove Acquisition Adjustment</b>	\$	<b>(469,619)</b>
32			
33	<b>(F) To remove Accumulated Amortization of Acquisition Adjustment</b>	\$	<b>28,315</b>
34			
35	<b>(G) Working Capital per Schedule A-17</b>	\$	<b>476,681</b>



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 - Sandalhaven  
Docket No.: 160101 - WS  
Test Year Ended: December 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, 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	Water	Year-End Balance	
				Wastewater
1	12/31/05 Balance *		\$	2,274,338
2	2006 Additions			2,871,633
3	2006 Retirements			7,737
4	2006 Adjustments			
5	12/31/06 Balance			5,138,234
6	2007 Additions			3,358,447
7	2007 Retirements			38,377
8	2007 Adjustments			
9	12/31/07 Balance			8,458,304
10	2008 Additions			312,181
11	2008 Retirements			-
12	2008 Adjustments			
13	12/31/08 Balance			8,770,485
14	2009 Additions			168,718
15	2009 Retirements			
16	2009 Adjustments			
17	12/31/09 Balance			8,939,203
18	2010 Additions			58,924
19	2010 Retirements			3,302
20	2010 Adjustments			
21	12/31/10 Balance			8,994,825
22	2011 Additions			55,342
23	2011 Retirements			3,302
24	2011 Adjustments			
25	12/31/11 Balance			9,046,865
26	2012 Additions			(341,741)
27	2012 Retirements			14,411
28	2012 Adjustments			
29	12/31/12 Balance			8,690,713
30	2013 Additions			31,092
31	2013 Retirements			5,754
32	2013 Adjustments - Rounding			(2)
33	12/31/13 Balance			8,716,049
34	2014 Retirements			10,403
35	2014 Adjustments			36,020
36	2014 Adjustments - Rounding			1
37	12/31/14 Balance **			8,741,667
38	Additions			1,050,113
39	Retirements			122,058
40	Rounding			1
41	12/31/2015 Balance		\$	9,669,723

43 \* Rate base was last established for historical year 2005 in PSC Order No. 07-0865-PAA-SU.

44 \*\* Rate base was presented for historical year 2014 but not established in PSC Order No. 16-0013-PAA-SU

Schedule of Wastewater Plant in Service By Primary Account  
Test Year Average Balance

Schedule: A-6  
Page 1 of 2  
Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Sandalhaven  
Docket No.: 160101 - WS  
Schedule Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Prior Year 12/31/14	Test Year 12/31/15	13 Month Average Balance	Adjustments (A-3) Test Year	Proforma	Adjusted Average	Non-Used & Useful %	Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>								
2	351.1 Organization	\$ -	\$ -	\$ -			\$ -		
3	352.1 Franchises	3,459	3,458	3,459	(2)		3,457		
4	389.1 Other Plant & Misc. Equipment	-	-	-	2,227,820		2,227,820		
5	<b>COLLECTION PLANT</b>								
6	353.2 Land & Land Rights	-	-	-			-		
7	354.2 Structures & Improvements	1,078	1,078	1,078			1,078		
8	355.2 Power Gen Equipment	96,319	96,319	96,319			96,319		
9	360.2 Collection Sewers - Force	2,618,244	3,351,504	2,732,567	(2,395)	63,750	2,793,922		
10	361.2 Collection Sewers - Gravity	693,976	805,344	762,823			762,823		
11	362.2 Special Collecting Structures	-	-	-			-		
12	363.2 Services to Customers	119,831	119,831	119,831			119,831		
13	364.2 Flow Measuring Devices	-	1,500	115			115		
14	365.2 Flow Measuring Installations	-	-	-			-		
15	389.2 Other Plant & Misc. Equipment	-	-	-			-		
16	<b>SYSTEM PUMPING PLANT</b>								
17	353.3 Land & Land Rights	-	-	-			-		
18	354.3 Structures & Improvements	665,526	671,217	666,920			666,920		
19	370.3 Receiving Wells	600,398	600,398	600,398			600,398		
20	371.3 Pumping Equipment	156,745	199,081	163,092	(4,744)		158,348		
21	389.3 Other Plant & Misc. Equipment	255	255	255			255		
22	<b>TREATMENT AND DISPOSAL PLANT</b>								
23	353.4 Land & Land Rights	157,062	157,062	157,062	10,000		167,062		
24	354.4 Structures & Improvements	623,976	623,976	623,976	(623,976)		-		
25	355.4 Power Gen Equip	170	170	170	(170)		-		
26	380.4 Treatment & Disposal Equipment	2,665,507	2,666,458	2,666,108	(2,666,108)		-		
27	381.4 Plant Sewers	28,342	28,342	28,342	(28,342)		-		
28	382.4 Outfall Sewer Lines	-	-	-			-		
29	389.4 Other Plant & Misc. Equipment	239	30,651	2,578	(2,339)		239		
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>								
31	353.5 Land & Land Rights	-	-	-			-		
32	354.5 Structure & Improvements	156	156	156			156		
33	371.5 Pumping Equipment WTP	-	-	-			-		
34	371.6 Pumping Equipment Dist	-	-	-			-		
35	374.6 Reuse Distribution Reservoirs	884	884	884			884		
36	375.6 Reuse Transmission & Distribution	3,382	3,382	3,382	(3,382)		-		
37	380.5 Treat/Disp Equip RCL WTP	1,110	1,110	1,110	(1,110)		-		
38	389.5 Other Plant & Misc Equipment	-	-	-			-		
39	366.6 Reuse Services	-	-	-			-		
40	367.6 Reuse Mtr Installations	-	-	-			-		
41	<b>GENERAL PLANT</b>								
42	353.7 Land & Land Rights	425	418	422	(7)		415		
43	354.7 Structures & Improvements	35,689	35,834	35,726	(404)		35,322		
44	390.7 Office Furniture & Equipment	154,039	154,404	154,298	(11,142)	12,053	155,209		
45	391.7 Transportation Equipment	54,789	56,838	56,709	(7,289)	3,693	53,113		
46	392.7 Stores Equipment	-	-	-			-		
47	393.7 Tools, Shop & Garage Equipment	33,073	33,084	33,120	(146)		32,974		
48	394.7 Laboratory Equipment	8,215	8,215	8,215			8,215		
49	395.7 Power Operated Equipment	-	-	-			-		
50	396.7 Communication Equipment	3,088	3,062	3,077	(26)		3,051		
51	397.7 Miscellaneous Equipment	-	-	-			-		
52	398.7 Other Plant - Allocations	15,691	15,691	15,691	(15,691)		-		
53	Total	\$ 8,741,667	\$ 9,669,722	\$ 8,937,883	\$ (1,129,453)	\$ 79,496	\$ 7,887,926		\$ -

Schedule of Wastewater Plant in Service By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-6

Page 2 of 2

Preparer: Deborah Swain

Recap Schedules: A-2, A-4

Line No.	Account No. and Name	(1) Dec-14	(2) Jan-15	(3) Feb-15	(4) Mar-15	(5) Apr-15	(6) May-15	(7) Jun-15	(8) Jul-15	(9) Aug-15	(10) Sep-15	(11) Oct-15	(12) Nov-15	(13) Dec-15	(14) Dec-15	(15) 13- Month Average
1	<b>INTANGIBLE PLANT</b>															
2	351.1 Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3	352.1 Franchises	3,459	3,459	3,459	3,459	3,459	3,459	3,459	3,459	3,458	3,459	3,458	3,458	3,458	3,458	3,459
4	389.1 Other Plant & Misc. Equipment															-
5	<b>COLLECTION PLANT</b>															
6	353.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078
8	355.2 Power Gen Equipment	96,319	96,319	96,319	96,319	96,319	96,319	96,319	96,319	96,319	96,319	96,319	96,319	96,319	96,319	96,319
9	360.2 Collection Sewers - Force	2,618,244	2,618,244	2,618,244	2,618,244	2,618,508	2,618,508	2,618,508	2,618,778	2,624,401	2,624,401	2,624,671	3,351,107	3,351,504	2,732,567	2,732,567
10	361.2 Collection Sewers - Gravity	693,976	695,040	695,040	695,040	695,128	805,254	805,254	805,254	805,254	805,344	805,344	805,344	805,344	805,344	762,823
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	119,831	119,831	119,831	119,831	119,831	119,831	119,831	119,831	119,831	119,831	119,831	119,831	119,831	119,831	119,831
13	364.2 Flow Measuring Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500	115
14	365.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	<b>SYSTEM PUMPING PLANT</b>															
17	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	354.3 Structures & Improvements	665,526	665,526	665,526	665,526	665,526	665,526	665,526	665,526	666,340	666,340	670,929	670,929	671,217	666,920	666,920
19	370.3 Receiving Wells	600,398	600,398	600,398	600,398	600,398	600,398	600,398	600,398	600,398	600,398	600,398	600,398	600,398	600,398	600,398
20	371.3 Pumping Equipment	156,745	156,745	156,745	156,745	160,105	160,105	160,105	160,105	160,105	162,969	162,969	167,678	199,081	163,092	163,092
21	389.3 Other Plant & Misc. Equipment	255	255	255	255	255	255	255	255	255	255	255	255	255	255	255
22	<b>TREATMENT AND DISPOSAL PLANT</b>															
23	353.4 Land & Land Rights	157,062	157,062	157,062	157,062	157,062	157,062	157,062	157,062	157,062	157,062	157,062	157,062	157,062	157,062	157,062
24	354.4 Structures & Improvements	623,976	623,976	623,976	623,976	623,976	623,976	623,976	623,976	623,976	623,976	623,976	623,976	623,976	623,976	623,976
25	355.4 Power Gen Equip	170	170	170	170	170	170	170	170	170	170	170	170	170	170	170
26	380.4 Treatment & Disposal Equipment	2,665,507	2,665,507	2,665,507	2,666,035	2,666,035	2,666,035	2,666,035	2,666,458	2,666,458	2,666,458	2,666,458	2,666,458	2,666,458	2,666,458	2,666,108
27	381.4 Plant Sewers	28,342	28,342	28,342	28,342	28,342	28,342	28,342	28,342	28,342	28,342	28,342	28,342	28,342	28,342	28,342
28	382.4 Outfall Sewer Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	389.4 Other Plant & Misc. Equipment	239	239	239	239	239	239	239	239	239	239	239	239	239	30,651	2,578
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>															
31	353.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	354.6 Structure & Improvements	156	156	156	156	156	156	156	156	156	156	156	156	156	156	156
33	371.5 Pumping Equipment WTP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	371.6 Pumping Equipment Dist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	374.6 Reuse Distribution Reservoirs	884	884	884	884	884	884	884	884	884	884	884	884	884	884	884
36	375.6 Reuse Transmission & Distribution	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382
37	380.5 Treat/Disp Equip RCL WTP	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110
38	389.5 Other Plant & Misc Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	366.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	367.6 Reuse Mtr Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	<b>GENERAL PLANT</b>															
42	353.7 Land & Land Rights	425	425	422	423	426	426	424	422	422	420	418	418	418	418	422
43	354.7 Structures & Improvements	35,689	35,668	35,605	35,671	35,844	35,821	35,738	35,751	35,744	35,732	35,622	35,722	35,834	35,726	35,726
44	390.7 Office Furniture & Equipment	154,039	153,881	153,092	153,555	154,783	154,820	154,865	154,670	155,158	154,570	154,069	153,963	154,404	154,298	154,298
45	391.7 Transportation Equipment	54,789	54,746	54,834	58,520	58,221	58,169	58,039	56,294	56,154	57,021	56,817	56,770	56,838	56,709	56,709
46	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	393.7 Tools, Shop & Garage Equipment	33,073	33,377	33,113	33,112	33,129	33,125	33,104	33,091	33,089	33,098	33,083	33,079	33,084	33,120	33,120
48	394.7 Laboratory Equipment	8,215	8,215	8,215	8,215	8,215	8,215	8,215	8,215	8,215	8,215	8,215	8,215	8,215	8,215	8,215
49	395.7 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	396.7 Communication Equipment	3,088	3,087	3,076	3,079	3,091	3,090	3,083	3,077	3,076	3,067	3,062	3,060	3,062	3,077	3,077
51	397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	398.7 Other Plant - Allocations	15,691.00	15,691.00	15,691.00	15,691.00	15,691.00	15,691.00	15,691.00	15,691.00	15,691.00	15,691.00	15,691.00	15,691.00	15,691.00	15,691.00	15,691
53	Total	\$ 8,741,667	\$ 8,742,812	\$ 8,741,770	\$ 8,746,604	\$ 8,751,361	\$ 8,861,444	\$ 8,861,247	\$ 8,859,994	\$ 8,866,768	\$ 8,869,987	\$ 8,874,009	\$ 9,605,095	\$ 9,669,722	\$ 8,937,883	\$ 8,937,883

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven  
Docket No.: 160101 - WS  
Schedule Year Ended: December 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	<b>WATER</b>			
2				
3	Plant in Service		\$	-
4				
5	Land			-
6				
7	Accumulated Depreciation			-
8				
9	Other (Explain)			
10				
11				
12	Total	\$ -	\$ -	N/A
13	<b>WASTEWATER</b>			
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**

**Company: Utilities, Inc. of Florida - Sandalhaven**

**Docket No.: 160101 - WS**

**Test Year Ended: December 31, 2015**

**Schedule: A-8**

**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, 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	Water	Year-End Balance	
				Wastewater
1	12/31/05 Balance *		\$	872,991
2	2006 Additions			113,072
3	2006 Retirements			7,737
4	2006 Adjustments			-
5	12/31/06 Balance			978,326
6	2007 Additions			173,882
7	2007 Retirements			38,377
8	2007 Adjustments			-
9	12/31/07 Balance			1,113,831
10	2008 Additions			357,808
11	2008 Retirements			-
12	2008 Adjustments			-
13	12/31/08 Balance			1,471,639
14	2009 Additions			317,049
15	2009 Retirements			-
16	2009 Adjustments			-
17	12/31/09 Balance			1,788,688
18	2010 Additions			313,920
19	2010 Retirements			3,302
20	2010 Adjustments			-
21	12/31/10 Balance			2,099,306
22	2011 Additions			330,892
23	2011 Retirements			5,231
24	2011 Adjustments			-
25	12/31/11 Balance			2,424,967
26	2012 Additions			817,858
27	2012 Retirements			14,411
28	2012 Adjustments			-
29	12/31/12 Balance			3,228,414
30	2013 Additions			318,251
31	2013 Retirements			5,754
32	2013 Adjustments - rounding			(1)
33	12/31/13 Balance			3,540,910
34	2014 Additions			357,606
35	2014 Retirements			15,149
36	2014 Adjustments			1,198
37	12/31/14 Balance **			3,884,565
38	Additions			363,253
39	Retirements			122,058
40	Adjustments / Rounding			-
41	12/31/2015 Balance		\$	4,125,760
42				

43 \* Rate base was last established for historical year 2005 in PSC Order No. 07-0865-PAA-SU.

44 \*\* Rate base was presented for historical year 2014 but not established in PSC Order No. 16-0013-PAA-SU

Schedule of Wastewater Accumulated Depreciation By Primary Account

Beginning and End of Year Average

Company: Utilities, Inc. of Florida - Sandalhaven Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected [ ]

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Avg Balance	(5) Adjustments (A-3) Test Year	(6) Proforma	(7) Adjusted Average	(8) Non-Used & Useful %	(9) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>								
2	351.1 Organization	\$ (2,150)	\$ -	\$ (1,323)			\$ (1,323)		
3	352.1 Franchises	2,120	2,207	2,163	(13)		2,150		
4	389.1 Other Plant & Misc. Equipment	-	-	-	536,304		536,304		
5	<b>COLLECTION PLANT</b>								
6	353.2 Land & Land Rights	-	-	-			-		
7	354.2 Structures & Improvements	439	473	456			456		
8	355.2 Power Gen Equipment	39,007	43,823	41,415			41,415		
9	360.2 Collection Sewers - Force	1,002,804	1,056,493	1,040,827	20,846	(187,000)	874,673		
10	361.2 Collection Sewers - Gravity	395,370	412,729	403,798	816		404,614		
11	362.2 Special Collecting Structures	-	-	-			-		
12	363.2 Services to Customers	87,805	90,958	89,381			89,381		
13	364.2 Flow Measuring Devices	-	-	-			-		
14	365.2 Flow Measuring Installations	-	-	-			-		
15	389.2 Other Plant & Misc. Equipment	-	-	-			-		
16	<b>SYSTEM PUMPING PLANT</b>								
17	353.3 Land & Land Rights	-	-	-			-		
18	354.3 Structures & Improvements	526,920	550,247	539,494			539,494		
19	370.3 Receiving Wells	178,158	198,171	188,165			188,165		
20	371.3 Pumping Equipment	94,974	103,909	99,387	412		99,799		
21	389.3 Other Plant & Misc. Equipment	91	105	98			98		
22	<b>TREATMENT AND DISPOSAL PLANT</b>								
23	353.4 Land & Land Rights	-	-	-			-		
24	354.4 Structures & Improvements	360,792	380,342	370,567	(623,976)		(253,409)		
25	355.4 Gen Equipment	83	91	87	(170)		(83)		
26	380.4 Treatment & Disposal Equipment	983,160	1,131,280	1,057,215	(968,949)		88,267		
27	381.4 Plant Sewers	2,510	3,319	2,914	(1,110)		1,804		
28	382.4 Outfall Sewer Lines	-	-	-			-		
29	389.4 Other Plant & Misc. Equipment	33	(80,043)	(6,121)			(6,121)		
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>								
31	354.6 Structure & Improvements	35	40	37			37		
32	371.5 Pumping Equipment WTP	-	-	-			-		
33	371.6 Pumping Equipment Dist	-	-	-			-		
34	374.5 Reuse Distribution Reservoirs	19	42	30			30		
35	375.6 Reuse Transmission & Dist	439	518	479	(3,382)		(2,903)		
36	380.5 Treat/Disp Equip RCL WTP	410	472	441	(28,342)		(27,901)		
37	389.5 Other Plant & Misc Equipment	-	-	-			-		
38	366.6 Reuse Services	-	-	-			-		
39	367.6 Reuse Mtr Installations	-	-	-			-		
40	<b>GENERAL PLANT</b>								
41	353.7 Land & Land Rights	-	-	-			-		
42	354.7 Structures & Improvements	15,360	15,984	15,689	(1,030)		14,659		
43	390.7 Office Furniture & Equipment	125,469	140,605	133,192	12,815	1,005	147,012		
44	391.7 Transportation Equipment	44,059	44,726	44,999	22,689	(7,523)	60,165		
45	393.7 Tools, Shop & Garage Equipment	20,522	22,290	21,319	864		22,183		
46	394.7 Laboratory Equipment	4,381	4,929	4,655	(289)		4,366		
47	395.7 Power Operated Equipment	-	-	-			-		
48	396.7 Communication Equipment	1,757	2,050	1,905			1,905		
49	397.7 Miscellaneous Equipment	-	-	-			-		
50	348.7 Other Plant - Allocations	-	-	-			-		
51	Total	\$ 3,884,565	\$ 4,125,759	\$ 4,051,269	\$ (1,032,515)	\$ (193,519)	\$ 2,825,235		\$ -

Schedule of Wastewater Accumulated Depreciation By Primary Account

Beginning and End of Year Average

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-10

Page 2 of 2

Preparer: Deborah Swain

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.														(15) 13- Month Average	
		(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			
1	<b>INTANGIBLE PLANT</b>																
2	351.1 Organization	\$ (2,150)	\$ (2,150)	\$ (2,150)	\$ (2,150)	\$ (2,150)	\$ (2,150)	\$ (2,150)	\$ (2,150)	\$ (2,150)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(1,323)
3	352.1 Franchises	2,120	2,127	2,135	2,142	2,149	2,156	2,163	2,171	2,178	2,185	2,192	2,199	2,207			2,163
4	389.1 Other Plant & Misc. Equipment																-
5	<b>COLLECTION PLANT</b>																
6	353.2 Land & Land Rights																
7	354.2 Structures & Improvements	439	442	445	447	450	453	456	459	462	464	467	470	473	473	473	456
8	355.2 Power Gen Equipment	39,007	39,408	39,809	40,211	40,612	41,013	41,415	41,816	42,217	42,619	43,020	43,421	43,823	43,823	43,823	41,415
9	360.2 Collection Sewers - Force	1,002,804	1,010,077	1,017,350	1,024,623	1,031,896	1,039,170	1,046,444	1,053,718	1,059,707	1,066,997	1,074,287	1,047,183	1,056,493	1,040,827	1,040,827	1,040,827
10	361.2 Collection Sewers - Gravity	395,370	396,679	397,990	399,301	400,612	402,126	403,641	405,155	406,670	408,185	409,699	411,214	412,729	412,729	412,729	403,798
11	362.2 Special Collecting Structures																-
12	363.2 Services to Customers	87,805	88,067	88,330	88,593	88,856	89,118	89,381	89,644	89,907	90,170	90,432	90,695	90,958	90,958	90,958	89,381
13	364.2 Flow Measuring Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	365.2 Flow Measuring Installations																-
15	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	<b>SYSTEM PUMPING PLANT</b>																
17	353.3 Land & Land Rights																
18	354.3 Structures & Improvements	526,920	529,139	531,357	533,576	535,794	538,013	540,231	542,449	544,459	546,680	546,159	548,396	550,247	550,247	550,247	539,494
19	370.3 Receiving Wells	178,158	179,826	181,494	183,161	184,829	186,497	188,165	189,833	191,500	193,168	194,836	196,504	198,171	198,171	198,171	188,165
20	371.3 Pumping Equipment	94,974	95,700	96,426	97,151	97,877	98,618	99,360	100,101	100,842	101,596	102,351	103,127	103,909	103,909	103,909	99,387
21	389.3 Other Plant & Misc. Equipment	91	92	93	94	96	97	98	99	100	101	103	104	105	105	105	98
22	<b>TREATMENT AND DISPOSAL PLANT</b>																
23	353.4 Land & Land Rights																
24	354.4 Structures & Improvements	360,791.69	362,421	364,050	365,679	367,308	368,938	370,567	372,196	373,825	375,454	377,083	378,713	380,342	380,342	380,342	370,567
25	355.4 Power Gen Equipment	83	83.61	84.32	85.03	85.74	86.45	87.16	87.87	88.58	89.29	90.00	90.71	91.42	91.42	91.42	87
26	380.4 Treatment & Disposal Equipment	983,160	995,500	1,007,841	1,020,183	1,032,526	1,044,869	1,057,212	1,069,556	1,081,901	1,094,246	1,106,591	1,118,935	1,131,280	1,131,280	1,131,280	1,057,215
27	381.4 Plant Sewers	2,510	2,577	2,645	2,712	2,779	2,847	2,914	2,982	3,049	3,117	3,184	3,252	3,319	3,319	3,319	2,914
28	382.4 Outfall Sewer Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	389.4 Other Plant & Misc. Equipment	33	34	35	36	37	38	39	40	42	43	44	45	(80,043)	(80,043)	(80,043)	(6,121)
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>																
31	354.6 Structure & Improvements	35	35	36	36	36	37	37	38	38	38	39	39	40	40	40	37
32	371.5 Pumping Equipment WTP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	371.6 Pumping Equipment Dist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	374.6 Reuse Distribution Reservoirs	19	21	23	25	27	29	30	32	34	36	38	40	42	42	42	30
35	375.6 Reuse Transmission & Distribution	439	446	452	459	465	472	479	485	492	498	505	511	518	518	518	479
36	380.6 Treat/Disp Equip RCL WTP	410	415	421	426	431	436	441	446	451	457	462	467	472	472	472	441
37	389.5 Other Plant & Misc Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	366.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	367.6 Reuse Mtr Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	<b>GENERAL PLANT</b>																
41	353.7 Land & Land Rights																
42	354.7 Structures & Improvements	15,360	15,416	15,444	15,518	15,661	15,716	15,721	15,740	15,797	15,836	15,853	15,906	15,984	15,984	15,984	15,689
43	390.7 Office Furniture & Equipment	125,469	126,791	127,415	129,009	131,506	132,848	133,644	134,596	136,000	136,757	137,755	139,099	140,605	140,605	140,605	133,192
44	391.7 Transportation Equipment	44,059	44,625	45,004	47,085	47,116	47,457	47,605	42,676	43,032	43,555	43,843	44,204	44,726	44,726	44,726	44,999
45	393.7 Tools, Shop & Garage Equipment	20,522	20,692	20,602	20,773	20,963	21,131	21,281	21,439	21,608	21,790	21,945	22,112	22,290	22,290	22,290	21,319
46	394.7 Laboratory Equipment	4,381	4,427	4,472	4,518	4,564	4,609	4,655	4,701	4,746	4,792	4,838	4,883	4,929	4,929	4,929	4,655
47	395.7 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	396.7 Communication Equipment	1,757	1,782	1,802	1,829	1,861	1,887	1,909	1,931	1,956	1,977	1,999	2,024	2,050	2,050	2,050	1,905
49	397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	348.7 Other Plant - Allocations																
51	Total	\$ 3,884,565	\$ 3,914,672	\$ 3,943,604	\$ 3,975,522	\$ 4,006,388	\$ 4,036,511	\$ 4,065,824	\$ 4,090,240	\$ 4,121,102	\$ 4,150,850	\$ 4,177,817	\$ 4,173,634	\$ 4,125,760	\$ 4,125,760	\$ 4,125,760	\$ 4,051,269

**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 - Sandalhaven

Schedule: A-11

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 31, 2015

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, 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	Water	Year-End Balance	
				Wastewater
1	12/31/05 Balance *		\$	2,293,750
2	2006 Additions			895,000
3	2006 Debits			
4	2006 Adjustments			-
5	12/31/06 Balance			3,188,750
6	2007 Additions			10,000
7	2007 Debits			
8	2007 Adjustments			-
9	12/31/07 Balance			3,198,750
10	2008 Additions			68,075
11	2008 Debits			
12	2008 Adjustments			-
13	12/31/08 Balance			3,266,825
14	2009 Additions			9,815
15	2009 Debits			
16	2009 Adjustments			
17	12/31/09 Balance			3,276,640
18	2010 Additions			
19	2010 Debits			
20	2010 Adjustments			
21	12/31/10 Balance			3,276,640
22	2011 Additions			-
23	2011 Retirements			-
24	2011 Adjustments			
25	12/31/11 Balance			3,276,640
26	2012 Additions			-
27	2012 Retirements			-
28	2012 Adjustments			
29	12/31/12 Balance			3,276,640
30	2013 Additions			-
31	2013 Retirements			-
32	2013 Adjustments			
33	12/31/13 Balance			3,276,640
34	2014 Additions			-
35	2014 Retirements			-
36	2014 Adjustments			
37	12/31/14 Balance **			3,276,640
38	Additions			17,216
39	Retirements			
40	Rounding			1
41	12/31/2015 Balance		\$	3,293,857

42

43 \* Rate base was last established for historical year 2005 in PSC Order No. 07-0865-PAA-SU.

44 \*\* Rate base was presented for historical year 2014 but not established in PSC Order No. 16-0013-PAA-SU



Schedule of Contributions in Aid of Construction By Classification  
Test Year Average BalanceSchedule: A-12  
Page 1 of 2  
Preparer: Deborah SwainCompany: Utilities, Inc. of Florida - Sandalhaven  
Docket No.: 160101 - WS  
Schedule Year Ended: December 31, 2015  
Historic  Projected 

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Prior Year 12/31/14	(3) Test year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments A-3	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	<b>WATER</b>							
2								
3	Plant Capacity Fees	-	-	-		-		-
4	Line/Main Extension Fees	-	-	-		-		-
5	Meters & Meter Installation Fees	-	-	-		-		-
6	Contributed Property	-	-	-		-		-
7	Other - Tap Fees	-	-	-		-		-
8								
9	Total	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
10								
11								
12	<b>WASTEWATER</b>							
13								
14	Contributed Lines							
15	3550 - Force Mains	76,270	76,270	76,270		76,270		-
16	3555 - Gravity Mains	336,394	336,394	336,394		336,394		-
17	3565 - Services to Customers	62,033	62,033	62,033		62,033		-
18								
19	Contributed Other							
20	3500 - Struct - Pumping Plant	340,846	340,846	340,846		340,846		-
21	3505 - Structures - Treatment Plant	628,734	628,734	628,734	(628,734)	-		-
22	3560 - Special Coll. Struct. Manholes	97,788	97,788	97,788		97,788		-
23	3600 - Lagoons	185	185	185	(185)	-		-
24	3605 - Treatment Equip	62,927	62,927	62,927	(62,927)	-		-
25								
26	Cash Contributions							
27	3705 - Sewer Taps	1,593,575	1,608,662	1,599,054	(1,599,054)	-		-
28	3715 - Sewer Res Cap Fee	77,890	80,020	78,218	1,239,075	1,317,293		-
29								
30	<b>Total</b>	\$ 3,276,640	\$ 3,293,857	\$ 3,282,449	\$ (1,051,825)	\$ 2,230,624		\$ -

Schedule of Contributions in Aid of Construction By Classification  
Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven  
Docket No.: 160101 - WS  
Schedule Year Ended: December 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	<b>WATER</b>														
2															
3	Plant Capacity Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Line/Main Extension Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Meters & Meter Installation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Contributed Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other - Tap Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
9	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10															
11															
12	<b>WASTEWATER</b>														
13															
14	Contributed Lines														
15	3550 - Force Mains	76,270	76,270	76,270	76,270	76,270	76,270	76,270	76,270	76,270	76,270	76,270	76,270	76,270	76,270
16	3555 - Gravity Mains	336,394	336,394	336,394	336,394	336,394	336,394	336,394	336,394	336,394	336,394	336,394	336,394	336,394	336,394
17	3565 - Services to Customers	62,033	62,033	62,033	62,033	62,033	62,033	62,033	62,033	62,033	62,033	62,033	62,033	62,033	62,033
18															
19	Contributed Other														
20	3500 - Struct - Pumping Plant	340,846	340,846	340,846	340,846	340,846	340,846	340,846	340,846	340,846	340,846	340,846	340,846	340,846	340,846
21	3505 - Structures - Treatment P	628,734	628,734	628,734	628,734	628,734	628,734	628,734	628,734	628,734	628,734	628,734	628,734	628,734	628,734
22	3560 - Special Coll. Struct. Man	97,788	97,788	97,788	97,788	97,788	97,788	97,788	97,788	97,788	97,788	97,788	97,788	97,788	97,788
23	3600 - Lagoons	185	185	185	185	185	185	185	185	185	185	185	185	185	185
24	3605 - Treatment Equip	62,927	62,927	62,927	62,927	62,927	62,927	62,927	62,927	62,927	62,927	62,927	62,927	62,927	62,927
25															
26	Cash Contributions														
27	3705 - Sewer Taps	1,593,575	1,593,575	1,593,575	1,593,575	1,593,575	1,597,641	1,597,641	1,597,641	1,601,778	1,601,778	1,606,021	1,608,662	1,608,662	1,599,054
28	3715 - Sewer Res Cap Fee	77,890	77,890	77,890	77,890	77,890	77,890	77,890	77,890	77,890	77,890	77,890	80,020	80,020	78,218
29															
30	<b>Total</b>	\$ 3,276,640	\$ 3,276,640	\$ 3,276,640	\$ 3,276,640	\$ 3,276,640	\$ 3,280,707	\$ 3,280,707	\$ 3,280,707	\$ 3,284,844	\$ 3,284,844	\$ 3,289,086	\$ 3,293,857	\$ 3,293,857	\$ 3,282,449

**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 - Sandalhaven**

**Schedule: A-13**

**Docket No.: 160101 - WS**

**Page 1 of 1**

**Test Year Ended: December 31, 2015**

**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, 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. Show any retirements as adjustments.**

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/05 Balance *		\$ 829,268
2	2006 Additions		80,763
3	2006 Credits		
4	2006 Adjustments		-
5	12/31/06 Balance		910,031
6	2007 Additions		96,184
7	2007 Credits		
8	2007 Adjustments		-
9	12/31/07 Balance		1,006,215
10	2008 Additions		96,810
11	2008 Credits		
12	2008 Adjustments		-
13	12/31/08 Balance		1,103,025
14	2009 Additions		93,623
15	2009 Credits		
16	2009 Adjustments		
17	12/31/09 Balance		1,196,648
18	2010 Additions		92,873
19	2010 Credits		
20	2010 Adjustments		
21	12/31/10 Balance		1,289,521
22	2011 Additions		92,866
23	2011 Retirements		
24	2011 Adjustments		
25	12/31/11 Balance		1,382,387
26	2012 Additions		73,332
27	2012 Retirements		
28	2012 Adjustments		
29	12/31/12 Balance		1,455,719
30	2013 Additions		92,866
31	2013 Retirements		
32	2013 Adjustments- rounding		3
33	12/31/13 Balance		1,548,588
34	2014 Additions		92,866
35	2014 Retirements		
36	2014 Adjustments - rounding		
37	12/31/14 Balance **		1,641,454
38	Additions		93,024
39	Retirements		
40	Adjustments		
41	12/31/2015 Balance		\$ 1,734,478

\* Rate base was last established for historical year 2005 in PSC Order No. 07-0865-PAA-SU.

\*\* Rate base was presented for historical year 2014 but not established in PSC Order No. 16-0013-PAA-SU

Schedule of Accumulated Amortization of CIAC  
Test Year Average Balance - Water and WastewaterSchedule: A-14  
Page 1 of 2  
Preparer: Deborah SwainCompany: Utilities, Inc. of Florida - Sandalhaven  
Docket No.: 160101 - WS  
Schedule Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average projected year.

Line No.	(1) Description	(2) Prior Year 12/31/14	(3) Test year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments A-3	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	<b>WATER</b>							
2								
3	Plant Capacity Fees	-	-	-		-		-
4	Line/Main Extension Fees	-	-	-		-		-
5	Meters & Meter Installation Fees	-	-	-		-		-
6	Contributed Property	-	-	-		-		-
7	Other - Tap Fees	-	-	-		-		-
8								
9	Total	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
10								
11								
12	<b>WASTEWATER</b>							
13								
14	Contributed Lines							
15	4100 - Force Mains	30,503	33,045	31,774		31,774		-
16	4105 - Gravity Mains	89,572	97,034	93,303		93,303		-
17	4115 - Services to Customers	21,544	23,612	22,578		22,578		-
18								
19	Contributed Other							
20	4030 - Organization	(5,996)	(5,996)	(5,996)		(5,996)		-
21	4050 - Struct - Pumping Plant	158,326	171,960	165,143		165,143		-
22	4055 - Structures, Treatment Plant	879,194	898,894	889,044	(628,734)	260,310		-
23	4110 - Special Coll. Struct. Manholes	35,841	38,010	36,925		36,925		-
24	4150 - Lagoons	108	118	113	(185)	(72)		-
25	4165 - Treatment Equip	41,978	45,474	43,726	(62,927)	(19,201)		-
26								
27	Cash Contributions							
28	4265 - Sewer Taps	378,001	417,988	397,959	(397,959)	-		-
29	4275 - Sewer Res Cap Fee	12,383	14,339	13,358	37,980	51,338		-
30								
31	<b>Total</b>	\$ 1,641,454	\$ 1,734,478	\$ 1,687,927	\$ (1,051,825)	\$ 636,102		\$ -

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 - Sandalhaven  
 Docket No.: 160101 - WS  
 Schedule Year Ended: December 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.

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	<b>WATER</b>														
2															
3	Plant Capacity Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Line/Main Extension Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Meters & Meter Installation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Contributed Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other - Tap Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
9	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10															
11															
12	<b>WASTEWATER</b>														
13															
14	Contributed Lines														
15	4100 - Force Mains	30,503	30,714	30,926	31,138	31,350	31,562	31,774	31,986	32,197	32,409	32,621	32,833	33,045	31,774
16	4105 - Gravity Mains	89,572	90,194	90,816	91,437	92,059	92,681	93,303	93,925	94,546	95,168	95,790	96,412	97,034	93,303
17	4115 - Services to Customers	21,544	21,717	21,889	22,061	22,234	22,406	22,578	22,751	22,923	23,095	23,268	23,440	23,612	22,578
18															
19	Contributed Other														
20	4030 - Organization	(5,996)	(5,996)	(5,996)	(5,996)	(5,996)	(5,996)	(5,996)	(5,996)	(5,996)	(5,996)	(5,996)	(5,996)	(5,996)	(5,996)
21	4050 - Struct - Pumping Plant	158,326	159,462	160,599	161,735	162,871	164,007	165,143	166,279	167,415	168,552	169,688	170,824	171,960	165,143
22	4055 - Structures, Treatment Pl	879,194	880,836	882,478	884,119	885,761	887,402	889,044	890,686	892,327	893,969	895,610	897,252	898,894	889,044
23	4110 - Special Coll. Struct. Man	35,841	36,022	36,202	36,383	36,564	36,745	36,925	37,106	37,287	37,468	37,648	37,829	38,010	36,925
24	4150 - Lagoons	108	109	110	110	111	112	113	114	115	116	116	117	118	113
25	4165 - Treatment Equip	41,978	42,269	42,561	42,852	43,143	43,435	43,726	44,017	44,309	44,600	44,891	45,183	45,474	43,726
26															
27	Cash Contributions														
28	4265 - Sewer Taps	378,001	381,321	384,640	387,960	391,280	394,609	397,937	401,266	404,603	407,940	411,286	414,637	417,988	397,959
29	4275 - Sewer Res Cap Fee	12,383	12,546	12,708	12,870	13,032	13,195	13,357	13,519	13,681	13,844	14,006	14,173	14,339	13,358
30															
31	<b>Total</b>	\$ 1,641,454	\$ 1,649,193	\$ 1,656,932	\$ 1,664,671	\$ 1,672,409	\$ 1,680,157	\$ 1,687,904	\$ 1,695,651	\$ 1,703,407	\$ 1,711,163	\$ 1,718,928	\$ 1,726,703	\$ 1,734,478	\$ 1,687,927

Recap Schedules: A-1,A-2,A-13

**Schedule of Annual AFUDC Rates Used**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Sandalhaven**  
**Docket No.: 160101 - WS**  
**Test Year Ended: December 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

Company: Utilities, Inc. of Florida - Sandalhaven  
Docket No.: 160101 - WS  
Schedule Year Ended: December 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

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Schedule Year Ended: December 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		\$ -
4	Accounts Rec less Accum. Provision for Uncoll Accts		92,553
5	Materials & Supplies		212
6	Misc. Current & Accrued Assets		2,840
7	Deferred Debits		87,926
8	Current & Accrued Liabilities(13 Month Average)		
9	Accounts Payable	\$	(90,588)
10	Accrued Taxes		384,771
11	Accrued Interest		(1,033)
12	Misc. Current & Accrued Liabilities		0
13			
14	Working Capital (Balance Sheet Method)	\$ -	\$ 476,681
15			
16			
17			
18	<u>Interim Rates</u>		
19	Current & Accrued Assets (13 Month Average)		
20	Cash	\$	-
21	Accounts Rec less Accum. Provision for Uncoll Accts		92,553
22	Materials & Supplies		212
23	Misc. Current & Accrued Assets		2,840
24	Deferred Tax Debits <sup>(1)</sup>		2,339
25	Current & Accrued Liabilities(13 Month Average)		
26	Accounts Payable	\$	(90,588)
27	Accrued Taxes		384,771
28	Accrued Interest		(1,033)
29	Misc. Current & Accrued Liabilities		-
30			
31	Working Capital (Balance Sheet Method)	\$ -	\$ 391,094
32			
33	<sup>(1)</sup> 13 month average of test year see A-3(A)(4)		
34			



## Comparative Balance Sheet - Assets

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Schedule Year Ended: December 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	\$ 8,741,667		\$ 8,741,667	\$ 9,669,722	\$ 8,937,883	\$ (39,661) (1)(3)	\$ 8,898,222
2	Construction Work in Progress	235,734		235,734	48,817	340,176		340,176
3	Utility Acquisition Adjustment	469,619		469,619	469,619	469,619		469,619
4	GROSS UTILITY PLANT	9,447,019		9,447,019	10,188,158	9,747,678	(39,661)	9,708,017
5	Less: Accumulated Depreciation	(3,884,565)		(3,884,565)	(4,125,760)	(4,051,268)	45,303 (2)	(4,005,965)
6	Less: Accum Amortization Acquis Adj	(28,315)		(28,315)	(28,315)	(28,315)		(28,315)
7	NET UTILITY PLANT	5,534,139		5,534,139	6,034,083	5,668,095	5,642	5,673,737
8								
9	Cash	-		-	-	-		-
10	Accounts Rec'b - trade	83,897		83,897	113,251	106,258		106,258
11	Notes Receivable	-		-	-	-		-
12	Accts. Rec'b - Assoc. Cos.	1,679,793		1,679,793	646,298	1,331,276		1,331,276
13	Notes Rec'b - Assoc. Cos.	-		-	-	-		-
14	Accts. Rec'b - Other	-		-	-	-		-
15	Accrued Interest Rec'b	-		-	-	-		-
16	Allowance for Bad Debts	(12,522)		(12,522)	(15,930)	(13,705)		(13,705)
17	Materials & Supplies	230		230	-	212		212
18	Miscellaneous Current & Accrued Assets	2,840		2,840	2,840	2,840		2,840
19	Deferred Debits	-		-	-	-	87,926 (3)	87,926
20	TOTAL CURRENT ASSETS	1,754,238		1,754,238	746,460	1,426,881	87,926	1,514,807
21								
22	Net Nonutility Property	-		-	-	-		-
23	Unamortized Debt Discount & Exp.	-		-	-	-		-
24	Prelim. Survey & Investigation Charges	-		-	-	-		-
25	Clearing Accounts	-		-	-	-		-
26	Deferred Rate Case Expense	74,085		74,085	157,239	107,589		107,589
27	Other Miscellaneous Deferred Debits	86,825		86,825	19,041	51,332		51,332
28	Accum. Deferred Income Taxes	-		-	-	-		-
29	TOTAL OTHER ASSETS	160,910		160,910	176,281	158,921	-	158,921
30								
31	TOTAL ASSETS	\$ 7,449,288		\$ 7,449,288	\$ 6,956,823	\$ 7,253,897	\$ 93,568	\$ 7,347,465
32								
33	<b>Note:</b>							
34	(1) Commission Ordered Adjustments (A-3, A-5, A-6)							
35	(2) Commission Ordered Adjustments (A-3, A-9, A-10)							
36	(3) Cost of decommissioning WWTP plant (A-3, A-6)		97,696					
37	Less: one year amortization (over 10 years) (B-3, B-6)		9,770					
38	Net adjustment		87,926					

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven  
Docket No.: 160101 - WS  
Schedule Year Ended: December 31, 2015

Schedule: A-18  
Page 2 of 2  
Preparer: Deborah Swain

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1) ASSETS	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	Utility Plant in Service	\$ 8,741,667	\$ 8,742,812	\$ 8,741,770	\$ 8,746,604	\$ 8,751,361	\$ 8,861,444	\$ 8,861,247	\$ 8,859,994	\$ 8,866,768	\$ 8,869,987	\$ 8,874,009	\$ 9,605,095	\$ 9,669,722	8,937,883
2	Construction Work in Progress	235,734	191,046	196,830	222,834	221,336	121,691	124,735	752,725	572,642	783,457	801,224	149,215	48,817	340,176
3	Utility Acquisition Adjustment	469,619	469,619	469,619	469,619	469,619	469,619	469,619	469,619	469,619	469,619	469,619	469,619	469,619	469,619
4	GROSS UTILITY PLANT	9,447,019	9,403,477	9,408,218	9,439,056	9,442,316	9,452,754	9,455,601	10,082,338	9,909,029	10,123,062	10,144,852	10,223,929	10,188,158	9,747,678
5	Less: Accumulated Depreciation	(3,884,565)	(3,914,672)	(3,943,604)	(3,975,522)	(4,006,388)	(4,036,511)	(4,065,824)	(4,090,240)	(4,121,102)	(4,150,850)	(4,177,817)	(4,173,634)	(4,125,760)	(4,051,268)
6	Less: Accum Amortization Acquis Adj	(28,315)	(28,315)	(28,315)	(28,315)	(28,315)	(28,315)	(28,315)	(28,315)	(28,315)	(28,315)	(28,315)	(28,315)	(28,315)	(28,315)
7	NET UTILITY PLANT	5,534,139	5,460,489	5,436,299	5,435,220	5,407,612	5,387,928	5,361,462	5,963,783	5,759,612	5,943,897	5,938,719	6,021,979	6,034,083	5,668,095
8															
9	Cash														-
10	Accounts Rec'b - trade	83,897	83,677	126,184	102,850	96,037	123,022	105,527	79,534	94,783	140,198	114,962	117,434	113,251	106,258
11	Notes Receivable														-
12	Accts. Rec'b - Assoc. Cos.	1,679,793	1,664,180	1,643,953	1,632,383	1,649,400	1,616,607	1,598,080	1,336,359	1,115,726	1,034,760	957,221	731,824	646,298	1,331,276
13	Notes Rec'b - Assoc. Cos.														-
14	Accts. Rec'b - Other														-
15	Accrued Interest Rec'b														-
16	Allowance for Bad Debts	(12,522)	(12,418)	(12,846)	(13,025)	(12,440)	(13,139)	(13,627)	(13,791)	(14,652)	(14,143)	(14,598)	(15,036)	(15,930)	(13,705)
17	Materials & Supplies	230	230	230	230	230	230	230	230	230	230	230	230	-	212
18	Miscellaneous Current & Accrued Assets	2,840	2,840	2,840	2,840	2,840	2,840	2,840	2,840	2,840	2,840	2,840	2,840	2,840	2,840
19															
20	TOTAL CURRENT ASSETS	1,754,238	1,738,509	1,760,360	1,725,278	1,736,067	1,729,560	1,693,051	1,405,172	1,198,927	1,163,885	1,060,656	837,292	746,460	1,426,881
21															
22	Net Nonutility Property														-
23	Unamortized Debt Discount & Exp.														-
24	Prelim. Survey & Investigation Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Clearing Accounts														-
26	Deferred Rate Case Expense	74,085	70,970	67,855	64,739	69,726	90,292	91,836	132,753	134,184	147,862	147,548	149,575	157,239	107,589
27	Other Miscellaneous Deferred Debits	86,825	80,861	74,897	68,933	62,969	57,005	51,041	45,077	39,113	33,149	27,185	21,221	19,041	51,332
28	Accum. Deferred Income Taxes														-
29	TOTAL OTHER ASSETS	160,910	151,831	142,752	133,672	132,695	147,297	142,877	177,830	173,297	181,011	174,733	170,796	176,281	158,921
30															
31	TOTAL ASSETS	\$ 7,449,288	\$ 7,350,829	\$ 7,339,411	\$ 7,294,170	\$ 7,276,374	\$ 7,264,785	\$ 7,197,390	\$ 7,546,785	\$ 7,131,836	\$ 7,288,793	\$ 7,174,108	\$ 7,030,066	\$ 6,956,823	\$ 7,253,897

Comparative Balance Sheet - Equity Capital & Liabilities

Company: Utilities, Inc. of Florida - Sandalhaven  
 Docket No.: 160101 - WS  
 Schedule Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/31/14	(3) Adjustments	(4) Adjusted Prior Yr Ended 12/31/14	(5) Test Year Ended 12/31/15	(6) Adjustments	(7) Adjusted Test Yr Ended 12/31/15	(8) 13 Month Average	(9) Adjustments	(10) Adjusted Average
1	Common Stock Issued	\$ 1,000		\$ 1,000	\$ 1,000		\$ 1,000	\$ 1,000		\$ 1,000
2	Preferred Stock Issued	-		-	-		-	-		-
3	Additional Paid in Capital	4,937,257		4,937,257	4,937,257		4,937,257	4,937,257		4,937,257
4	Retained Earnings	(3,903,538)	(755,303)	(4,658,841)	(4,342,585)	(951,572)	(5,294,157)	(4,111,047)	(676,832) (2)	(4,787,879)
5	Other Equity Capital	-		-	-		-	-		-
6										
7	TOTAL EQUITY CAPITAL	1,034,719	(755,303)	279,416	595,672	(951,572)	(355,900)	827,210	(676,832)	150,378
8										
9	Bonds	-		-	-		-	-		-
10	Reacquired Bonds	-		-	-		-	-		-
11	Advances From Associated Companies	565,929		565,929	565,929		565,929	565,929		565,929
12	Other Long-Term Debt	-		-	-		-	-		-
13										
14	TOTAL LONG-TERM DEBT	565,929	-	565,929	565,929	-	565,929	565,929	-	565,929
15										
16	Accounts Payable	68,791		68,791	69,886		69,886	90,588		90,588
17	Notes Payable	-		-	-		-	-		-
18	Notes & Accounts Payable - Assoc. Cos.	5,140,418		5,140,418	5,140,418		5,140,418	5,140,418		5,140,418
19	Customer Deposits	4,971		4,971	5,949		5,949	5,426		5,426
20	Accrued Taxes	(413,411)		(413,411)	(416,908)		(416,908)	(384,771)		(384,771)
21	Current Portion Long Term Debt	-		-	-		-	-		-
22	Accrued Interest	944		944	1,153		1,153	1,033		1,033
23	Accrued Dividends	-		-	-		-	-		-
24	Misc. Current and Accrued Liabilities	-		-	-		-	-		-
25										
26	TOTAL CURRENT & ACCRUED LIABILITIES	4,801,713	-	4,801,713	4,800,498	-	4,800,498	4,852,694	-	4,852,694
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	3,276,640		3,276,640	3,293,857		3,293,857	3,282,447		3,282,447
36	Less: Accum. Amortization of CIAC	(1,641,454)		(1,641,454)	(1,734,478)		(1,734,478)	(1,687,927)		(1,687,927)
37										
38	Accumulated Deferred Income Taxes	(588,260)	755,303	167,043	(564,656)	951,572	386,916	(586,456)	770,400 (1)	183,944
39										
40	Total Equity Capital and Liabilities	\$ 7,449,288	\$ -	\$ 7,449,288	\$ 6,956,823	\$ -	\$ 6,956,823	\$ 7,253,897	\$ 93,568	\$ 7,347,465
41										
42	<b>Note:</b>									
43	(1) Commission Ordered Adjustment									
44	ADIT - Post 2000 Tap Fees		618,138			618,138		618,138		
45	ADIT - NOLs		137,165			333,434		152,262		
46			<u>755,303</u>			<u>951,572</u>		<u>770,400</u>		

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven  
Docket No.: 160101 - WS  
Schedule Year Ended: December 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)
	EQUITY CAPITAL & LIABILITIES	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	Common Stock Issued	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
2	Preferred Stock Issued														
3	Additional Paid in Capital	4,937,257	4,937,257	4,937,257	4,937,257	4,937,257	4,937,257	4,937,257	4,937,257	4,937,257	4,937,257	4,937,257	4,937,257	4,937,257	4,937,257
4	Retained Earnings	(3,903,538)	(3,949,008)	(3,963,321)	(4,013,764)	(4,036,104)	(4,054,272)	(4,122,757)	(4,160,367)	(4,189,525)	(4,201,074)	(4,243,550)	(4,263,748)	(4,342,585)	(4,111,047)
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	1,034,719	989,250	974,936	924,493	902,153	883,985	815,500	777,890	748,732	737,183	694,707	674,509	595,672	827,210
8															
9	Bonds														
10	Reacquired Bonds														
11	Advances From Associated Companies	565,929	565,929	565,929	565,929	565,929	565,929	565,929	565,929	565,929	565,929	565,929	565,929	565,929	565,929
12	Other Long-Term Debt														
13															
14	TOTAL LONG-TERM DEBT	565,929	565,929	565,929	565,929	565,929	565,929	565,929	565,929	565,929	565,929	565,929	565,929	565,929	565,929
15															
16	Accounts Payable	68,791	26,958	27,423	29,683	30,513	30,188	28,520	429,103	36,044	201,351	122,133	77,047	69,886	90,588
17	Notes Payable														
18	Notes & Accounts Payable - Assoc. Cos.	5,140,418	5,140,418	5,140,418	5,140,418	5,140,418	5,140,418	5,140,418	5,140,418	5,140,418	5,140,418	5,140,418	5,140,418	5,140,418	5,140,418
19	Customer Deposits	4,971	4,867	4,587	4,612	5,393	5,469	5,331	5,524	5,749	6,056	5,932	6,099	5,949	5,426
20	Accrued Taxes	(413,411)	(416,735)	(406,268)	(395,632)	(384,994)	(374,502)	(363,865)	(369,902)	(359,264)	(348,626)	(337,988)	(413,928)	(416,908)	(384,771)
21	Current Portion Long Term Debt														
22	Accrued Interest	944	954	953	970	987	1,005	1,019	1,041	1,065	1,088	1,112	1,134	1,153	1,033
23	Accrued Dividends														
24	Misc. Current and Accrued Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25															
26	TOTAL CURRENT & ACCRUED LIABILITIES	4,801,713	4,756,463	4,767,113	4,780,050	4,792,317	4,802,578	4,811,423	5,206,184	4,824,012	5,000,288	4,931,608	4,810,769	4,800,498	4,852,694
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	3,276,640	3,276,640	3,276,640	3,276,640	3,276,640	3,280,707	3,280,707	3,280,707	3,284,844	3,284,844	3,289,086	3,293,857	3,293,857	3,282,447
36	Less: Accum. Amortization of CIAC	(1,641,454)	(1,649,193)	(1,656,932)	(1,664,671)	(1,672,409)	(1,680,157)	(1,687,904)	(1,695,651)	(1,703,407)	(1,711,163)	(1,718,928)	(1,726,703)	(1,734,478)	(1,687,927)
37															
38	Accumulated Deferred Income Taxes	(588,260)	(588,260)	(588,275)	(588,272)	(588,256)	(588,257)	(588,266)	(588,274)	(588,275)	(588,287)	(588,294)	(588,296)	(564,656)	(586,456)
39															
40	TOTAL EQUITY CAPITAL & LIABILITIES	\$ 7,449,288	\$ 7,350,829	\$ 7,339,411	\$ 7,294,170	\$ 7,276,374	\$ 7,264,785	\$ 7,197,390	\$ 7,546,785	\$ 7,131,836	\$ 7,288,793	\$ 7,174,108	\$ 7,030,066	\$ 6,956,823	\$ 7,253,897

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven  
Docket No.: 160101 - WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] or 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) Test Year Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 720,320	\$ 476,468 (A)	\$ 1,196,788	\$ 362,377 (A)	\$ 1,559,165	B-4, B-3
2							
3	Operation & Maintenance	608,949	138,444 (B)	747,392	(B)	747,392	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	277,069	(60,680) (C)	216,389	(C)	216,389	B-14, B-3
6							
7	Amortization	-	- (D)	-	(D)	-	
8							
9	Taxes Other Than Income	120,630	29,551 (E)	150,181	16,307 (E)	166,488	B-15, B-3
10							
11	Provision for Income Taxes	23,639	(37,797) (F)	(14,158)	130,226 (F)	116,068	C-1, B-3
12							
13	OPERATING EXPENSES	1,030,288	69,517	1,099,805	146,533	1,246,338	
14							
15	NET OPERATING INCOME	\$ (309,968)	\$ 406,951	\$ 96,983	\$ 215,844	\$ 312,827	
16							
17							
18	RATE BASE, Average	\$ 4,073,571	\$ (128,720)	\$ 3,944,850		\$ 3,944,850	
19							
20							
21	RATE OF RETURN	(7.61) %		2.46 %		7.93%	

## Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida - Sandalhaven

Schedule Year Ended: December 31, 2015

Docket No.: 160101 - WS

Interim [ ] Final [X]

Historic [X] or 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.

Line No.	Description	Water	Wastewater
1	<b>(A) Operating Revenues</b>		
2	(1) Test Year Revenue Adjustments		
3	Test Year water/sewer revenues per Schedule E-2		720,320
4	Remove accruals		<b>(13,210)</b>
5	Test year revenues before annualization		707,110
6	Annualized water/sewer revenues per Schedule E-2		1,196,788
7	Annualization Adjustment		<b>489,678</b>
8	Total Test Year Adjustments		<b>\$ 476,468</b>
9	(2) Revenue Increase		
10	Increase in revenue required by the Utility to realize a		362,377
11	7.93% % rate of return		362,377
12			
13	Total Adjustments to Revenues		<b>\$ 852,055</b>
14			
15	<b>(B) Operations &amp; Maintenance (O &amp; M) Expenses</b>		
16	(1) Test Year Adjustment		
17	(a) 718 To reconcile to chemical schedule		(230)
18			
19	(b) Adjustments related to decommissioning WWTP and diverting flows		
20	701 Salaries & Wages		3,000
21	710 Purchased Sewage Treatment (20,627,000 mg treated x \$.00728)		150,165
22	715 Purchased Power		(6,000)
23	720 Materials & Supplies		(69,473)
24	775 Miscellaneous		(4,439)
25			73,253
26	Test Year O & M Expense Adjustment		<b>\$ 73,024</b>
27	(2) Proforma Adjustments		
28	(a) 775 Amortization of Loss of Retirement (97,696 / 10 yrs)		9,770
29			
30	(b) 701 Salaries & Wages		7,493
31	703 Salaries & Wages - Officers, Etc.		144
32	704 Employee Pensions & Benefits		1,841
33	750 Transportation Expense Increase 3%		156
34			
35	(c) Rate Case Expenses		
36	1/4 of Rate Case Expense		46,016
37	Total Proforma O & M Expense Adjustment		<b>\$ 65,420</b>
38			
39	Total O & M Expense Adjustment		<b>\$ 138,444</b>
40			
41	<b>(C) Depreciation Expense Adjustments</b>		
42	(1) 390.7 Correct depreciation of Project Phoenix (10 yr)		(2,493)
43			
44	(2) Adjustment per PSC-16-0013-PA-SU		
45	(a) Audit Adjustments PSC-16-0013-PAA-SU		
46	360.2 Sewer Force Main AF1		(80)
47	371.3 Pumping Equipment AF1		(264)
48	380.4 Treatment / Disposal Equip AF1		(434)
49	Total Audit Adjustments		(778)

## Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida - Sandalhaven

Schedule Year Ended: December 31, 2015

Docket No.: 160101 - WS

Interim [ ] Final [X]

Historic [X] or 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.

Line No.	Description	Water	Wastewater
1	(b) Adjust depreciation exp for reclass from T&D to Intangible Plant		
2	380.4 Treatment & Disposal Equipment		(125,451)
3	389.1 Other Intangible Plant		56,453
4			(68,998)
5			
6	(3) Adjust depreciation expense related to WWTP retirement		
7	(a) Retire plant as a result of the decommissioning and abandonment		
8	of the WWTP in conformance with DEP Consent Order.		
9	354.4 Structures and Improvement		(19,550)
10	355.4 Power Generation Equipment Treatment Plant		(9)
11	375.6 Reuse Transmission & Distribution System		(79)
12	380.4 Treatment & Disposal Equipment		(22,235)
13	380.5 Treatment & Disposal Equipment Reuse Treatment Plant		(62)
14	381.4 Plant Sewers		(810)
15	Total Adjustment for Retirement		(42,745)
16			
17	(b) Adjust CIAC Amortization related to the decommissioning of WWTP		
18	(1) Structure - Treatment Plant - 7230		19,699
19	(2) Lagoons - 7325		10
20	(3) Treatment Equipment - 7330		3,496
21	(4) Tap Fees - 7430		1,869
22			25,074
23			
24	(4) Adjust depreciation expense to include full year depreciation on plant additions		
25	360.2 Force Main (\$771,079 x 3.33% - \$4,233 on books)		21,444
26	361.2 Gravity Main (\$110,126 / 45 yrs, add 4 months)		816
27	371.3 Pumping Equipment (\$42,336*5.56% - \$227 on books)		2,127
28			24,387
29			
30	Test Year Adjustment to Net Depreciation Expense		(65,553)
31			
32	(5) Adjust depreciation expense related to Pro Forma additions and retirements		
33	(a) Proforma Plant Additions		
34	360.2 Collection System - Force		8,500
35	390.7 GIS system - allocated portion		2,009
36	391.7 Vehicle major upgrade - allocated portion		2,493
37	391.7 Vehicle replacement program - allocated portion		
38	(b) Retirement of Force Main		
39	360.2 Collection System - Force		(6,375)
40	391.7 Vehicle replacement program - allocated portion		(1,754)
41	Pro Forma Adjustment to Depreciation Expense	\$	4,873
42			
43	Total Adjustment to Depreciation Expense	\$	(60,680)
44			
45	(D) To remove Amortization of Acquisition Adjustment		

## Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida - Sandalhaven

Schedule Year Ended: December 31, 2015

Docket No.: 160101 - WS

Interim [ ] Final [X]

Historic [X] or 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.

Line No.	Description	Water	Wastewater
1	<b>(E) Taxes Other Than Income</b>		
2	(1) Regulatory Assessment Fees		
3	(a) RAFs for test year revenues per books		32,414
4	Less RAFs per books		26,971
5	Adjust for test year revenues per books		5,444
6			
7	(b) To adjust test year RAF's for annualized revenues	\$	489,678
8	RAF rate		0.045
9	RAF Adjustment Required for Annualized Revenues	\$	22,036
10			
11	<b>Total Test Year Adjustment to Taxes Other Than Income</b>	<b>\$</b>	<b>27,479</b>
12			
13	(2) To adjust Property Tax for Proforma Plant (millage = 16.6854)	\$	1,488
14			
15	(3) To adjust Payroll Tax for Proforma Salaries	\$	584
16			
15	(4) To adjust RAF's for requested revenues		
16	Total Revenue Increase Requested		362,377
17	Regulatory Assessment Fees (RAFs)		0.045
18	Adjust for requested revenue increase	\$	16,307
19			
20	<b>Total increase in Taxes Other Than Income</b>	<b>\$</b>	<b>45,858</b>
21	<b>(F) Provision for Income Taxes</b>		
22	(1) Adjustment to reflect current income taxes expense for test year		
23	Income Tax Per Books	\$	23,639
24	Test Year Current Income Tax per C-2		(14,158)
25	<b>Adjustment to reflect current income tax</b>	<b>\$</b>	<b>(37,797)</b>
26			
27	(2) Adj. to Current Income taxes for rate increase	\$	130,227
28			
29	<b>Total Provision for income Taxes</b>	<b>\$</b>	<b>116,068</b>



## Test Year Operating Revenues

Company: Utilities, Inc. of Florida - Sandalhaven  
Docket No.: 160101 - WS  
Schedule Year Ended: December 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 not accounted for by sub-account, then show the total amount under metered-or measured-commercial and provide an explanation.

No.	WATER SALES		SEWER SALES	
	Line Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	(23,614)
2	461.1 Metered - Residential	-	521.2 Flat Rate - Commercial	26,329
3	461.2 Metered - Commercial		521.3 Flat Rate - Industrial	-
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	-
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	-
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other	-
7	462.1 Public Fire Protection		522.1 Measured - Residential	439,528
8	462.2 Private Fire Protection		522.2 Measured - Commercial	143,719
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	117,835
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13			524 Revenues from Other Systems	
14	TOTAL WATER SALES	-	525 Interdepartmental Sales	
15			Accrued Sewer Revenues	13,210
16	OTHER WATER REVENUES		TOTAL SEWER SALES	717,007
17	470 Forfeited Discounts			
18	471 Misc. Service Revenues		OTHER SEWER REVENUES	
19	472 Rents From Water Property		531 Sale of Sludge	
20	473 Interdepartmental Rents		532 Forfeited Discounts	
21	474 Other Water Revenues	-	534 Rents From Sewer Property	
22			535 Interdepartmental Rents	
23			536 Other Sewer Revenues	3,313
24			541 Measured Re-Use Revenues	-
25		-		
26			TOTAL OTHER	
27			SEWER REVENUES	3,313
28		-		
29				
30			TOTAL SEWER	
31			OPERATING REVENUES	\$ 720,320

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Schedule Year Ended: December 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-6

Page 1 of 1

Preparer: Deborah Swain

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jan 2015	(3) Feb 2015	(4) March 2015	(5) April 2015	(6) May 2015	(7) June 2015	(8) July 2015	(9) August 2015	(10) Sept. 2015	(11) October 2015	(12) Nov 2015	(13) Dec 2015	(14) Total Annual	(15) Adjustments B-3	(16) Adj. Total Annual
1	701 Salaries & Wages - Employees	13,459	11,124	10,926	11,622	11,192	11,481	12,898	10,568	12,400	12,050	7,837	9,950	\$ 135,506	\$ 10,493	\$ 145,999
2	703 Salaries & Wages - Officers, Etc.	303	311	300	313	308	307	393	236	300	306	745	26	3,849	144	3,993
3	704 Employee Pensions & Benefits	3,149	2,275	1,925	1,751	1,974	2,745	2,073	2,353	1,602	2,285	2,359	3,047	27,539	1,841	29,380
4	710 Purchased Sewage Treatment	13,681	24,657	20,421	22,395	14,046	10,152	14,545	13,331	11,303	12,655	12,959	29,210	199,356	150,165	349,521
5	711 Sludge Removal Expense	155	(156)	6,670	-	-	3,450	-	3,335	-	-	-	-	13,455	-	13,455
6	715 Purchased Power	1,944	1,997	2,048	2,018	1,548	1,622	1,664	1,883	1,562	1,878	4,450	1,324	23,939	(6,000)	17,939
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	718 Chemicals	-	-	-	1,079	260	624	228	416	(47)	455	260	100	3,375	(230)	3,145
9	720 Materials & Supplies	13,848	6,478	7,025	7,314	8,980	6,736	7,565	10,646	3,763	8,360	6,698	5,014	92,427	(69,473)	22,954
10	731 Contractual Services - Engr.	12,532	-	(9,211)	-	-	-	-	55	(55)	-	-	-	3,321	-	3,321
11	732 Contractual Services - Acct.	241	244	258	242	242	241	284	284	282	281	334	335	3,268	-	3,268
12	733 Contractual Services - Legal	-	3	-	-	-	-	-	(113)	-	10	-	35	(65)	-	(65)
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	735 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	736 Contractual Services - Other	1,341	1,342	1,564	2,482	492	1,450	2,514	2,062	502	1,619	1,399	2,407	19,174	-	19,174
16	741 Rental of Building/Real Prop.	8	8	8	8	8	8	8	8	8	8	8	17	105	-	105
17	742 Rental of Equipment	-	-	11	-	-	-	-	-	-	-	-	5	16	-	16
18	750 Transportation Expenses	349	379	384	506	554	468	463	433	393	470	418	390	5,209	156	5,365
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	757 Insurance - General Liability	832	730	823	843	829	827	822	822	817	869	849	850	9,914	-	9,914
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	759 Insurance - Other	27	50	27	103	121	237	284	65	231	421	720	(117)	2,170	-	2,170
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	766 Reg. Comm. Exp. - Rate Case Amort.	3,115	3,115	3,115	3,115	3,115	3,115	3,115	3,115	3,115	3,115	3,115	3,115	37,384	46,016	83,400
25	767 Reg. Comm. Exp. - Other	(104)	(2)	6	-	18	19	6	6	-	73	2	64	89	-	89
26	770 Bad Debt Expense	320	424	189	511	734	494	169	1,024	44	461	428	915	5,712	-	5,712
27	775 Miscellaneous Expenses	1,473	2,307	2,111	1,933	2,453	1,586	2,444	864	779	1,189	4,664	1,404	23,208	5,331	28,539
28																
29	<b>TOTAL</b>	<b>\$ 66,673</b>	<b>\$ 55,286</b>	<b>\$ 48,600</b>	<b>\$ 56,236</b>	<b>\$ 46,874</b>	<b>\$ 45,564</b>	<b>\$ 49,477</b>	<b>\$ 51,394</b>	<b>\$ 37,000</b>	<b>\$ 46,506</b>	<b>\$ 47,247</b>	<b>\$ 58,092</b>	<b>\$ 608,949</b>	<b>\$ 138,444</b>	<b>\$ 747,392</b>

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven  
Docket No.: 160101 - WS  
Schedule Year Ended: December 31, 2015

Schedule: B-8 (Revised)  
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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
No.	Account No. and Name	Prior TY 12/31/07	Current TY 12/31/15	TY Adj.'s per B-3	Adjusted TY	\$ Difference	% Difference	Explanation
1	701 Salaries & Wages - Employees	\$ 86,047	\$ 135,506	\$ 10,493	\$ 145,999	59,952	69.67	% Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.
2	703 Salaries & Wages - Officers, Etc.	-	3,849	144	3,993	3,993	100.00	% Did not incur expense in 2007TY
3	704 Employee Pensions & Benefits	22,074	27,539	1,841	29,380	7,306	33.10	% Reflects large increases in health care costs since the last TY.
4	710 Purchased Sewage Treatment	113,620	199,356	150,165	349,521	235,901	207.62	% WWTP decommissioned, flows diverted to Englewood Water District
5	711 Sludge Removal Expense	59,575	13,455	-	13,455	(46,120)	(77.42)	% Under benchmark
6	715 Purchased Power	23,557	23,939	(6,000)	17,939	(5,618)	(23.85)	% Under benchmark
7	716 Fuel for Power Purchased	-	-	-	-	-		%
8	718 Chemicals	35,016	3,375	(230)	3,145	(31,871)	(91.02)	% Under benchmark
9	720 Materials & Supplies	75,692	92,427	(69,473)	22,954	(52,738)	(69.67)	% Under benchmark
10	731 Contractual Services - Engr.	-	3,321	-	3,321	3,321	100.00	% Did not incur expense in 2007TY
11	732 Contractual Services - Acct.	1,813	3,268	-	3,268	1,455	80.23	% Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
12	733 Contractual Services - Legal	1,983	(65)	-	(65)	(2,048)	(103.28)	% Under benchmark
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-		%
14	735 Contractual Services - Testing	-	-	-	-	-		%
15	736 Contractual Services - Other	-	19,174	-	19,174	19,174	100.00	% Did not incur expense in 2007TY
16	741 Rental of Building/Real Prop.	-	105	-	105	105	100.00	% De minimus amount
17	742 Rental of Equipment	-	16	-	16	16	100.00	% De minimus amount
18	750 Transportation Expenses	7,361	5,209	156	5,365	(1,996)	(27.12)	% Under benchmark
19	756 Insurance - Vehicle	-	-	-	-	-		%
20	757 Insurance - General Liability	-	9,914	-	9,914	9,914	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	10,060	2,170	-	2,170	(7,890)	(78.43)	% Under benchmark
23	760 Advertising Expense	-	-	-	-	-		%
24	766 Reg. Comm. Exp. - Rate Case Amort.	35,255	37,384	46,016	83,400	48,145	136.56	% N/A
25	767 Reg. Comm. Exp. - Other	-	89	-	89	89	100.00	% De minimus amount
26	770 Bad Debt Expense	832	5,712	-	5,712	4,880	586.59	% Normal variance from year to year, nominal amount
27	775 Miscellaneous Expenses	38,699	23,208	5,331	28,539	(10,160)	(26.25)	% Under benchmark
28								
29	<b>TOTAL</b>	<b>\$ 511,583</b>	<b>\$ 608,949</b>	<b>\$ 138,444</b>	<b>\$ 747,392</b>	<b>\$ 235,808</b>	<b>46.09</b>	<b>%</b>
30								
31	Adjustment: Remove Regulatory Exp	\$ (35,255)	\$ (37,473)	\$ (46,016)	\$ (83,489)	\$ (48,234)	n/a	
32								
33	<b>ADJUSTED TOTAL</b>	<b>\$ 476,328</b>	<b>\$ 571,476</b>	<b>\$ 92,428</b>	<b>\$ 663,903</b>	<b>\$ 187,574</b>	<b>39.38</b>	<b>%</b>
34								
35	Total Customers (ERC's)	1,217.0			1,229.0	12.00	0.99	%
36								
37	Consumer Price Index - U	210.036			236.525	26.49	12.61	%
38								
39	Benchmark Index:				1.0099			
40					1.1261			
41								
42					1.1372			

## Contractual Services

Company: Utilities Inc. of Florida - Sandalhaven

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	Engineering	CPH, Inc.	\$ 28,651	various engineering services
2	Other Outside Services	Sunshine State One Call of FL, Inc.	\$ 210	underground utility location notifications
3	Other Outside Services	Charlotte County Utilities, Inc.	\$ 11,159	meter reads
4	Other Outside Services	CSC Corporation Service Company	\$ 90	corporation agent services
5	Other Outside Services	First Choice Bee Removal, Inc.	\$ 478	bee hive removal and repair

Analysis of Rate Case Expense

Company: Utilities, Inc. of Florida - Sandalhaven  
Docket No.: 160101 - WS  
Test Year Ended: December 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	21.01	7,564	Legal Fees
2	Friedman & Friedman, P.A.	Bridget Friedman	360.00	7.00	2,520	Legal Fees
3	Milian, Swain & Associates	Deborah Swain	200.00	17.51	3,502	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Milian, Swain & Associates	Cynthia Yapp	150.00	21.88	3,282	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5	Milian, Swain & Associates	John Swain	130.00	1.05	137	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
6	M&R Consultants	Frank Seidman	150.00	10.50	1,575	U&UAnalysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7	Guastella Associates	John Guastella	245.00	7.00	1,715	Consolidated Rates
8	Guastella Associates	Gary White	200.00	5.25	1,050	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9	Public Service Commission				158	Filing Fee
10	Water Service Corp.	Other staff			350	Assist w/MFRs, data requests, audit facilitation
11	Travel & Other					
12	Consultants Travel				236	Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp. / UIF				263	Travel, Hotel/Accommodation, Rental Care, Airfare
14	Water Service Corp. / UIF				1,313	Notices - postage, printing, publication
15						
16	Estimate Through				\$ 23,665	
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						
26					Total	
27	Prior unamortized rate case expenses				\$ 37,383	
28	Prior unamortized rate case expenses				120,531	
29	Unamortized rate case expenses Generic Docket				2,484	
30	Current rate case expense				23,665	
31	Total projected rate case expense				184,063	
32	Annual Amortization				\$ 46,016	
33						
34	Method of Allocation between systems					
35	ERCs				1,229.00	
36	Percent of ERCs				100.00%	

Analysis of Major Maintenance Projects - Water & Sewer  
For the Test Year and 2 Years Prior and 1 Year Subsequent

Company: Utilities Inc. of Florida - Sandalhaven  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015

Schedule: B-11  
Page 1 of 1  
Preparer: Jared Deason

Explanation:

Line No.	Description	Period	Budget Amount	Term of Amort.	Test Year Amortization
1	Permit Renewal	Q1 2012	\$ 11,660	60 months	\$ 2,332
2	DOCKET NO. 2011-011-S - deep well injection project	Q4 2012	\$ 99,884	180 months	\$ 6,659
3	DOCKET NO. 2011-011-S - WWTP expansion	Q4 2012	\$ 227,056	180 months	\$ 15,137
4	Bushwacker Tree Service	Q3 2014	\$ 13,500	60 months	\$ 2,700

Allocation of Expenses

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Interim  Final

Historical  Projected

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Sandalhaven

Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending January 31, 2015			Allocation Percentage	
			UIF - Sandalhaven	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Sandalhaven	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.43%	99.57%	100.00%	ERC	\$1,350	309,185	\$310,535	-	1,350
3	408	Taxes Other than Income	0.45%	99.55%	100.00%	ERC	\$221	49,229	\$49,450	-	221
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.45%	99.55%	100.00%	ERC	(\$19)	(4,137)	(\$4,155)	-	(19)
8	601/701/603/703	Salaries	0.45%	99.55%	100.00%	ERC	\$1,580	351,763	\$353,343	-	1,580
9	604/704	Employee Benefits	0.45%	99.55%	100.00%	ERC	\$3,149	700,798	\$703,946	-	3,149
10	620/720	Materials and Supplies	0.45%	99.55%	100.00%	ERC	\$398	88,640	\$89,038	-	398
11	632/732	Contractual Services - Accounting	0.45%	99.55%	100.00%	ERC	\$241	53,675	\$53,917	-	241
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.45%	99.55%	100.00%	ERC	\$378	84,206	\$84,584	-	378
14	641	Rent Expense	0.45%	99.55%	100.00%	ERC	\$8	1,696	\$1,704	-	8
15	650/750	Transportation Expenses	0.45%	99.55%	100.00%	ERC	\$5	1,055	\$1,060	-	5
16	657	Insurance - General Liability	0.45%	99.55%	100.00%	ERC	\$832	185,128	\$185,960	-	832
17	659/759	Other Insurance	0.45%	99.55%	100.00%	ERC	\$27	6,074	\$6,101	-	27
18	670/770	Bad Debt Expense	0.45%	99.55%	100.00%	ERC	\$5	1,013	\$1,017	-	5
19	675/775	Miscellaneous Expenses	0.45%	99.55%	100.00%	ERC	\$517	115,060	\$115,577	-	517
20							<u>\$8,693</u>	<u>\$1,943,385</u>	<u>\$1,952,077</u>	-	<u>8,693</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	1.66%	98.34%	100.00%	ERC	\$604	\$35,671	\$36,275	-	604
25	408	Taxes Other than Income	1.90%	98.10%	100.00%	ERC	\$667	\$34,506	\$35,173	-	667
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	1.96%	98.04%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	1.92%	98.08%	100.00%	ERC	\$879	\$45,001	\$45,880	-	879
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	1.89%	98.11%	100.00%	ERC	\$5	\$237	\$242	-	5
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	3.88%	96.12%	100.00%	ERC	\$117	\$2,884	\$3,000	-	117
35	636/736	Contractual Services - Other	3.83%	96.17%	100.00%	ERC	\$158	\$3,958	\$4,115	-	158
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	1.89%	98.11%	100.00%	ERC	\$345	\$17,877	\$18,222	-	345
38	667/767	Reg. Commission Exp. - Other	1.89%	98.11%	100.00%	ERC	(\$104)	(\$5,391)	(\$5,495)	-	(104)
39	675/775	Miscellaneous Expenses	1.89%	98.11%	100.00%	ERC	\$166	\$8,611	\$8,777	-	166
40							<u>\$ 2,835</u>	<u>\$ 143,358</u>	<u>\$146,193</u>	-	<u>2,835</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	-	-
46											

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Schedule B-12

Company: Utilities, Inc. of Florida - Sandalhaven

Page 2 of 13

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Preparer: John Hoy

Interim  Final

Historical  Projected

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Sandalhaven  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending February 28, 2015			Allocation Percentage	
			UIF - Sandalhaven	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Sandalhaven	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.43%	99.57%	100.00%	ERC	\$1,355	312,514	\$313,870	-	1,355
3	408	Taxes Other than Income	0.44%	99.56%	100.00%	ERC	\$216	48,347	\$48,563	-	216
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.44%	99.56%	100.00%	ERC	\$10	2,290	\$2,300	-	10
8	601/701/603/703	Salaries	0.44%	99.56%	100.00%	ERC	\$1,514	339,396	\$340,910	-	1,514
9	604/704	Employee Benefits	0.44%	99.56%	100.00%	ERC	\$2,275	510,018	\$512,294	-	2,275
10	620/720	Materials and Supplies	0.44%	99.56%	100.00%	ERC	\$265	59,454	\$59,719	-	265
11	632/732	Contractual Services - Accounting	0.44%	99.56%	100.00%	ERC	\$244	54,783	\$55,028	-	244
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.44%	99.56%	100.00%	ERC	\$367	82,355	\$82,722	-	367
14	641	Rent Expense	0.44%	99.56%	100.00%	ERC	\$8	1,696	\$1,704	-	8
15	650/750	Transportation Expenses	0.44%	99.56%	100.00%	ERC	\$1	256	\$257	-	1
16	657	Insurance - General Liability	0.44%	99.56%	100.00%	ERC	\$730	163,537	\$164,266	-	730
17	659/759	Other Insurance	0.44%	99.56%	100.00%	ERC	\$50	11,102	\$11,152	-	50
18	670/770	Bad Debt Expense	0.44%	99.56%	100.00%	ERC	(\$4)	(849)	(\$852)	-	(4)
19	675/775	Miscellaneous Expenses	0.44%	99.56%	100.00%	ERC	\$601	134,707	\$135,308	-	601
20							<u>\$7,633</u>	<u>\$1,719,606</u>	<u>\$1,727,240</u>	<u>-</u>	<u>7,633</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	1.50%	98.50%	100.00%	ERC	\$309	\$20,375	\$20,685	-	309
25	408	Taxes Other than Income	1.90%	98.10%	100.00%	ERC	\$475	\$24,526	\$25,001	-	475
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	1.95%	98.05%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	1.92%	98.08%	100.00%	ERC	\$912	\$46,599	\$47,511	-	912
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	1.89%	98.11%	100.00%	ERC	\$16	\$809	\$824	-	16
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	1.92%	98.08%	100.00%	ERC	\$3	\$137	\$140	-	3
34	635	Testing Expense	3.89%	96.11%	100.00%	ERC	(\$117)	(\$2,883)	(\$3,000)	-	(117)
35	636/736	Contractual Services - Other	4.01%	95.99%	100.00%	ERC	(\$151)	(\$3,619)	(\$3,770)	-	(151)
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	1.90%	98.10%	100.00%	ERC	\$378	\$19,576	\$19,954	-	378
38	667/767	Reg. Commission Exp. - Other	1.90%	98.10%	100.00%	ERC	(\$2)	(\$103)	(\$105)	-	(2)
39	675/775	Miscellaneous Expenses	1.85%	98.15%	100.00%	ERC	\$156	\$8,249	\$8,405	-	156
40							<u>\$ 1,979</u>	<u>\$ 113,672</u>	<u>\$115,651</u>	<u>-</u>	<u>1,979</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.





Allocation of Expenses

Schedule B-12

Company: Utilities, Inc. of Florida - Sandalhaven

Page 4 of 13

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Preparer: John Hoy

Interim  Final

Historical  Projected

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Sandalhaven

Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending April 30, 2015			Allocation Percentage	
			UIF - Sandalhaven	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Sandalhaven	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.44%	99.56%	100.00%	ERC	\$1,530	348,490	\$350,020	-	1,530
3	408	Taxes Other than Income	0.45%	99.55%	100.00%	ERC	\$164	36,336	\$36,500	-	164
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	0.45%	99.55%	100.00%	ERC	(\$4)	(788)	(\$791)	-	(4)
7	427	Interest Expense	0.45%	99.55%	100.00%	ERC	\$6	1,368	\$1,374	-	6
8	601/701/603/703	Salaries	0.45%	99.55%	100.00%	ERC	\$1,778	394,786	\$396,564	-	1,778
9	604/704	Employee Benefits	0.45%	99.55%	100.00%	ERC	\$1,745	387,437	\$389,182	-	1,745
10	620/720	Materials and Supplies	0.45%	99.55%	100.00%	ERC	\$334	74,089	\$74,423	-	334
11	632/732	Contractual Services - Accounting	0.45%	99.55%	100.00%	ERC	\$242	53,675	\$53,917	-	242
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.45%	99.55%	100.00%	ERC	\$506	112,266	\$112,772	-	506
14	641	Rent Expense	0.45%	99.55%	100.00%	ERC	\$8	1,747	\$1,755	-	8
15	650/750	Transportation Expenses	0.45%	99.55%	100.00%	ERC	\$1	319	\$320	-	1
16	657	Insurance - General Liability	0.45%	99.55%	100.00%	ERC	\$843	187,183	\$188,025	-	843
17	659/759	Other Insurance	0.45%	99.55%	100.00%	ERC	\$103	22,929	\$23,032	-	103
18	670/770	Bad Debt Expense	0.45%	99.55%	100.00%	ERC	\$9	1,997	\$2,006	-	9
19	675/775	Miscellaneous Expenses	0.45%	99.55%	100.00%	ERC	\$734	163,004	\$163,738	-	734
20							<u>\$7,999</u>	<u>\$1,784,838</u>	<u>\$1,792,837</u>	-	<u>7,999</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	1.56%	98.44%	100.00%	ERC	\$383	\$24,088	\$24,470	-	383
25	408	Taxes Other than Income	1.91%	98.09%	100.00%	ERC	\$446	\$22,940	\$23,386	-	446
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	1.90%	98.10%	100.00%	ERC	(\$86)	(\$4,414)	(\$4,500)	-	(86)
28	427	Interest Expense	1.91%	98.09%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	1.93%	98.07%	100.00%	ERC	\$928	\$47,230	\$48,158	-	928
30	604/704	Employee Benefits	1.90%	98.10%	100.00%	ERC	\$6	\$299	\$305	-	6
31	620/720	Materials and Supplies	1.59%	98.41%	100.00%	ERC	\$8	\$478	\$486	-	8
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	1.90%	98.10%	100.00%	ERC	\$47	\$2,420	\$2,467	-	47
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	1.90%	98.10%	100.00%	ERC	\$505	\$26,043	\$26,547	-	505
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	1.91%	98.09%	100.00%	ERC	\$548	\$28,157	\$28,706	-	548
40							<u>\$ 2,784</u>	<u>\$ 147,245</u>	<u>\$150,029</u>	-	<u>2,784</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	-	-
46											

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Interim  Final

Historical  Projected

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Sandalhaven

Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending May 31, 2015			0.00% Water	100.00% Sewer
			UIF - Sandalhaven	Other Companies/ Systems	Total		Amounts Allocated				
							UIF - Sandalhaven	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.44%	99.56%	100.00%	ERC	\$1,389	317,393	\$318,782	-	1,389
3	408	Taxes Other than Income	0.45%	99.55%	100.00%	ERC	\$146	32,361	\$32,506	-	146
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	0.45%	99.55%	100.00%	ERC	(\$4)	(798)	(\$802)	-	(4)
7	427	Interest Expense	0.44%	99.56%	100.00%	ERC	(\$1)	(123)	(\$124)	-	(1)
8	601/701/603/703	Salaries	0.45%	99.55%	100.00%	ERC	\$1,598	355,145	\$356,743	-	1,598
9	604/704	Employee Benefits	0.45%	99.55%	100.00%	ERC	\$1,964	436,308	\$438,272	-	1,964
10	620/720	Materials and Supplies	0.45%	99.55%	100.00%	ERC	\$293	65,119	\$65,412	-	293
11	632/732	Contractual Services - Accounting	0.45%	99.55%	100.00%	ERC	\$242	53,675	\$53,917	-	242
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.45%	99.55%	100.00%	ERC	\$487	108,219	\$108,706	-	487
14	641	Rent Expense	0.45%	99.55%	100.00%	ERC	\$8	1,809	\$1,817	-	8
15	650/750	Transportation Expenses	0.45%	99.55%	100.00%	ERC	\$3	733	\$736	-	3
16	657	Insurance - General Liability	0.45%	99.55%	100.00%	ERC	\$829	184,131	\$184,959	-	829
17	659/759	Other Insurance	0.45%	99.55%	100.00%	ERC	\$121	26,904	\$27,026	-	121
18	670/770	Bad Debt Expense	0.45%	99.55%	100.00%	ERC	\$6	1,390	\$1,396	-	6
19	675/775	Miscellaneous Expenses	0.45%	99.55%	100.00%	ERC	\$498	110,565	\$111,063	-	498
20							<u>\$7,580</u>	<u>\$1,692,830</u>	<u>\$1,700,410</u>	<u>-</u>	<u>7,580</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	1.56%	98.44%	100.00%	ERC	\$384	\$24,207	\$24,591	-	384
25	408	Taxes Other than Income	1.90%	98.10%	100.00%	ERC	\$390	\$20,109	\$20,499	-	390
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	1.96%	98.04%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	1.92%	98.08%	100.00%	ERC	\$997	\$50,798	\$51,795	-	997
30	604/704	Employee Benefits	1.90%	98.10%	100.00%	ERC	\$10	\$520	\$530	-	10
31	620/720	Materials and Supplies	1.56%	98.44%	100.00%	ERC	\$7	\$440	\$447	-	7
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	1.90%	98.10%	100.00%	ERC	\$4	\$226	\$230	-	4
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	1.90%	98.10%	100.00%	ERC	\$551	\$28,424	\$28,974	-	551
38	667/767	Reg. Commission Exp. - Other	1.90%	98.10%	100.00%	ERC	\$18	\$954	\$972	-	18
39	675/775	Miscellaneous Expenses	1.91%	98.09%	100.00%	ERC	\$149	\$7,635	\$7,784	-	149
40							<u>\$ 2,510</u>	<u>\$ 133,318</u>	<u>\$135,828</u>	<u>-</u>	<u>2,510</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Schedule B-12

Company: Utilities, Inc. of Florida - Sandalhaven

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Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Preparer: John Hoy

Interim  Final

Historical  Projected

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Sandalhaven  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending June 30, 2015			0.00% Water	100.00% Sewer
			UIF - Sandalhaven	Other Companies/ Systems	Total		Amounts Allocated				
							UIF - Sandalhaven	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.43%	99.57%	100.00%	ERC	\$1,297	298,108	\$299,405	-	1,297
3	408	Taxes Other than Income	0.45%	99.55%	100.00%	ERC	\$149	33,165	\$33,314	-	149
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	0.45%	99.55%	100.00%	ERC	(\$6)	(1,424)	(\$1,430)	-	(6)
7	427	Interest Expense	-270.77%	370.77%	100.00%	ERC	\$387	(530)	(\$143)	-	387
8	601/701/603/703	Salaries	0.45%	99.55%	100.00%	ERC	\$1,637	365,215	\$366,852	-	1,637
9	604/704	Employee Benefits	0.45%	99.55%	100.00%	ERC	\$2,745	612,403	\$615,148	-	2,745
10	620/720	Materials and Supplies	0.45%	99.55%	100.00%	ERC	\$356	79,353	\$79,709	-	356
11	632/732	Contractual Services - Accounting	0.45%	99.55%	100.00%	ERC	\$241	53,676	\$53,917	-	241
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.45%	99.55%	100.00%	ERC	\$479	106,777	\$107,256	-	479
14	641	Rent Expense	0.45%	99.55%	100.00%	ERC	\$8	1,809	\$1,817	-	8
15	650/750	Transportation Expenses	0.45%	99.55%	100.00%	ERC	\$4	919	\$923	-	4
16	657	Insurance - General Liability	0.45%	99.55%	100.00%	ERC	\$827	184,557	\$185,384	-	827
17	659/759	Other Insurance	0.45%	99.55%	100.00%	ERC	\$237	52,878	\$53,115	-	237
18	670/770	Bad Debt Expense	0.45%	99.55%	100.00%	ERC	\$6	1,264	\$1,270	-	6
19	675/775	Miscellaneous Expenses	0.45%	99.55%	100.00%	ERC	\$634	141,378	\$142,011	-	634
20							<u>\$9,000</u>	<u>\$1,929,548</u>	<u>\$1,938,548</u>	<u>-</u>	<u>9,000</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	1.55%	98.45%	100.00%	ERC	\$381	\$24,143	\$24,524	-	381
25	408	Taxes Other than Income	1.89%	98.11%	100.00%	ERC	\$428	\$22,195	\$22,623	-	428
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	1.82%	98.18%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	1.92%	98.08%	100.00%	ERC	\$1,206	\$61,730	\$62,936	-	1,206
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	1.91%	98.09%	100.00%	ERC	\$33	\$1,722	\$1,755	-	33
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	1.89%	98.11%	100.00%	ERC	\$6	\$294	\$300	-	6
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	1.89%	98.11%	100.00%	ERC	\$464	\$24,068	\$24,531	-	464
38	667/767	Reg. Commission Exp. - Other	1.89%	98.11%	100.00%	ERC	\$19	\$989	\$1,008	-	19
39	675/775	Miscellaneous Expenses	1.89%	98.11%	100.00%	ERC	\$119	\$6,192	\$6,311	-	119
40							<u>\$ 2,656</u>	<u>\$ 141,337</u>	<u>\$143,993</u>	<u>-</u>	<u>2,656</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	1.12%	98.88%	100.00%	Unallocated Rate Base	\$33,514	\$2,952,540	\$2,986,054	-	33,514
45							<u>\$ 33,514</u>	<u>\$ 2,952,540</u>	<u>\$2,986,054</u>	<u>-</u>	<u>33,514</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Schedule B-12

Page 7 of 13

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Interim  Final

Preparer: John Hoy

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.

Utilities, Inc. of Sandalhaven

Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending July 31, 2015			Allocation Percentage	
			UIF - Sandalhaven	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Sandalhaven	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.43%	99.57%	100.00%	ERC	\$1,412	324,979	\$326,391	-	1,412
3	408	Taxes Other than Income	0.44%	99.56%	100.00%	ERC	\$149	33,404	\$33,553	-	149
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	0.44%	99.56%	100.00%	ERC	(\$8)	(1,786)	(\$1,793)	-	(8)
7	427	Interest Expense	0.45%	99.55%	100.00%	ERC	(\$1)	(306)	(\$308)	-	(1)
8	601/701/603/703	Salaries	0.44%	99.56%	100.00%	ERC	\$1,728	386,852	\$388,579	-	1,728
9	604/704	Employee Benefits	0.44%	99.56%	100.00%	ERC	\$2,015	451,154	\$453,169	-	2,015
10	620/720	Materials and Supplies	0.44%	99.56%	100.00%	ERC	\$284	63,553	\$63,837	-	284
11	632/732	Contractual Services - Accounting	0.44%	99.56%	100.00%	ERC	\$284	63,632	\$63,917	-	284
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.44%	99.56%	100.00%	ERC	\$449	100,606	\$101,056	-	449
14	641	Rent Expense	0.44%	99.56%	100.00%	ERC	\$8	1,866	\$1,874	-	8
15	650/750	Transportation Expenses	0.45%	99.55%	100.00%	ERC	\$1	302	\$303	-	1
16	657	Insurance - General Liability	0.44%	99.56%	100.00%	ERC	\$822	184,137	\$184,960	-	822
17	659/759	Other Insurance	0.44%	99.56%	100.00%	ERC	\$284	63,621	\$63,905	-	284
18	670/770	Bad Debt Expense	0.44%	99.56%	100.00%	ERC	\$5	1,106	\$1,111	-	5
19	675/775	Miscellaneous Expenses	0.44%	99.56%	100.00%	ERC	\$595	133,214	\$133,809	-	595
20							<u>\$8,027</u>	<u>\$1,806,335</u>	<u>\$1,814,362</u>	-	<u>8,027</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	1.57%	98.43%	100.00%	ERC	\$413	\$25,849	\$26,261	-	413
25	408	Taxes Other than Income	1.89%	98.11%	100.00%	ERC	\$314	\$16,299	\$16,613	-	314
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	1.93%	98.07%	100.00%	ERC	\$0	\$4	\$4	-	0
29	601/701/603/703	Salaries	1.91%	98.09%	100.00%	ERC	\$1,288	\$66,134	\$67,421	-	1,288
30	604/704	Employee Benefits	1.89%	98.11%	100.00%	ERC	\$59	\$3,044	\$3,103	-	59
31	620/720	Materials and Supplies	1.89%	98.11%	100.00%	ERC	\$15	\$767	\$782	-	15
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	1.89%	98.11%	100.00%	ERC	\$155	\$8,075	\$8,230	-	155
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	1.89%	98.11%	100.00%	ERC	\$461	\$24,017	\$24,479	-	461
38	667/767	Reg. Commission Exp. - Other	1.88%	98.12%	100.00%	ERC	\$6	\$334	\$340	-	6
39	675/775	Miscellaneous Expenses	1.89%	98.11%	100.00%	ERC	\$263	\$13,661	\$13,925	-	263
40							<u>\$ 2,974</u>	<u>\$ 158,184</u>	<u>\$161,158</u>	-	<u>2,974</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	-	-
46											

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Interim  Final

Historical  Projected

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Sandalhaven

Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending August 31, 2015			0.00% Water	100.00% Sewer
			UIF - Sandalhaven	Other Companies/ Systems	Total		Amounts Allocated				
							UIF - Sandalhaven	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.43%	99.57%	100.00%	ERC	\$1,450	333,653	\$335,102	-	1,450
3	408	Taxes Other than Income	0.44%	99.56%	100.00%	ERC	\$141	31,494	\$31,634	-	141
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	0.44%	99.56%	100.00%	ERC	(\$9)	(2,023)	(\$2,032)	-	(9)
7	427	Interest Expense	0.45%	99.55%	100.00%	ERC	(\$1)	(168)	(\$168)	-	(1)
8	601/701/603/703	Salaries	0.44%	99.56%	100.00%	ERC	\$1,536	344,236	\$345,772	-	1,536
9	604/704	Employee Benefits	0.44%	99.56%	100.00%	ERC	\$2,347	525,870	\$528,217	-	2,347
10	620/720	Materials and Supplies	0.44%	99.56%	100.00%	ERC	\$380	85,136	\$85,516	-	380
11	632/732	Contractual Services - Accounting	0.44%	99.56%	100.00%	ERC	\$284	63,633	\$63,917	-	284
12	633/733	Contractual Services - Legal	0.44%	99.56%	100.00%	ERC	(\$113)	(25,253)	(\$25,365)	-	(113)
13	636/736	Contractual Services - Other	0.44%	99.56%	100.00%	ERC	\$519	116,291	\$116,810	-	519
14	641	Rent Expense	0.44%	99.56%	100.00%	ERC	\$8	1,866	\$1,874	-	8
15	650/750	Transportation Expenses	0.44%	99.56%	100.00%	ERC	\$1	314	\$315	-	1
16	657	Insurance - General Liability	0.44%	99.56%	100.00%	ERC	\$822	184,239	\$185,061	-	822
17	659/759	Other Insurance	0.44%	99.56%	100.00%	ERC	\$65	14,477	\$14,541	-	65
18	670/770	Bad Debt Expense	0.44%	99.56%	100.00%	ERC	\$5	1,191	\$1,197	-	5
19	675/775	Miscellaneous Expenses	0.44%	99.56%	100.00%	ERC	\$557	124,743	\$125,300	-	557
20							<u>\$7,993</u>	<u>\$1,799,699</u>	<u>\$1,807,692</u>	<u>-</u>	<u>7,993</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	1.55%	98.45%	100.00%	ERC	\$385	\$24,410	\$24,795	-	385
25	408	Taxes Other than Income	1.89%	98.11%	100.00%	ERC	\$397	\$20,610	\$21,007	-	397
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	1.96%	98.04%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	1.91%	98.09%	100.00%	ERC	\$1,274	\$65,504	\$66,778	-	1,274
30	604/704	Employee Benefits	1.88%	98.12%	100.00%	ERC	\$6	\$319	\$325	-	6
31	620/720	Materials and Supplies	1.62%	98.38%	100.00%	ERC	\$10	\$598	\$607	-	10
32	631/731	Contractual Services - Engineering	1.88%	98.12%	100.00%	ERC	\$55	\$2,861	\$2,916	-	55
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	1.88%	98.12%	100.00%	ERC	\$4	\$201	\$205	-	4
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	1.88%	98.12%	100.00%	ERC	\$432	\$22,493	\$22,925	-	432
38	667/767	Reg. Commission Exp. - Other	1.88%	98.12%	100.00%	ERC	\$6	\$318	\$324	-	6
39	675/775	Miscellaneous Expenses	1.84%	98.16%	100.00%	ERC	\$55	\$2,938	\$2,993	-	55
40							<u>\$ 2,624</u>	<u>\$ 140,257</u>	<u>\$142,881</u>	<u>-</u>	<u>2,624</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Schedule B-12

Page 9 of 13

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Interim  Final

Preparer: John Hoy

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.

Utilities, Inc. of Sandalhaven

Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			0.00% Water	100.00% Sewer
			UIF - Sandalhaven	Other Companies/ Systems	Total		Historical Month Ending September 30, 2015				
							UIF - Sandalhaven	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.43%	99.57%	100.00%	ERC	\$1,427	330,556	\$331,984	-	1,427
3	408	Taxes Other than Income	0.44%	99.56%	100.00%	ERC	\$137	30,975	\$31,113	-	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	0.44%	99.56%	100.00%	ERC	(\$11)	(2,541)	(\$2,552)	-	(11)
7	427	Interest Expense	-235.32%	335.32%	100.00%	ERC	\$356	(507)	(\$151)	-	356
8	601/701/603/703	Salaries	0.44%	99.56%	100.00%	ERC	\$1,662	374,716	\$376,378	-	1,662
9	604/704	Employee Benefits	0.44%	99.56%	100.00%	ERC	\$1,591	358,732	\$360,323	-	1,591
10	620/720	Materials and Supplies	0.44%	99.56%	100.00%	ERC	\$300	67,540	\$67,839	-	300
11	632/732	Contractual Services - Accounting	0.44%	99.56%	100.00%	ERC	\$282	63,634	\$63,917	-	282
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.44%	99.56%	100.00%	ERC	\$501	113,043	\$113,544	-	501
14	641	Rent Expense	0.44%	99.56%	100.00%	ERC	\$8	1,866	\$1,874	-	8
15	650/750	Transportation Expenses	0.44%	99.56%	100.00%	ERC	\$1	271	\$272	-	1
16	657	Insurance - General Liability	0.44%	99.56%	100.00%	ERC	\$817	184,143	\$184,960	-	817
17	659/759	Other Insurance	0.44%	99.56%	100.00%	ERC	\$231	52,102	\$52,333	-	231
18	670/770	Bad Debt Expense	0.44%	99.56%	100.00%	ERC	\$4	919	\$923	-	4
19	675/775	Miscellaneous Expenses	0.44%	99.56%	100.00%	ERC	\$542	122,199	\$122,741	-	542
20							<u>\$7,849</u>	<u>\$1,697,646</u>	<u>\$1,705,496</u>	-	<u>7,849</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	1.58%	98.42%	100.00%	ERC	\$420	\$26,221	\$26,642	-	420
25	408	Taxes Other than Income	1.89%	98.11%	100.00%	ERC	\$403	\$20,879	\$21,282	-	403
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	1.82%	98.18%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	1.91%	98.09%	100.00%	ERC	\$1,216	\$62,357	\$63,574	-	1,216
30	604/704	Employee Benefits	1.89%	98.11%	100.00%	ERC	\$10	\$539	\$550	-	10
31	620/720	Materials and Supplies	1.89%	98.11%	100.00%	ERC	\$4	\$189	\$192	-	4
32	631/731	Contractual Services - Engineering	1.89%	98.11%	100.00%	ERC	(\$55)	(\$2,861)	(\$2,916)	-	(\$55)
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	1.90%	98.10%	100.00%	ERC	\$1	\$37	\$37	-	1
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	1.89%	98.11%	100.00%	ERC	\$392	\$20,369	\$20,761	-	392
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	1.89%	98.11%	100.00%	ERC	\$181	\$9,398	\$9,579	-	181
40							<u>\$ 2,572</u>	<u>\$ 137,133</u>	<u>\$139,705</u>	-	<u>2,572</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	1.49%	98.51%	100.00%	Unallocated Rate Base	\$44,779	\$2,959,948	\$3,004,727	-	44,779
45							<u>\$ 44,779</u>	<u>\$ 2,959,948</u>	<u>\$3,004,727</u>	-	<u>44,779</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Schedule B-12

Company: Utilities, Inc. of Florida - Sandalhaven

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Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Preparer: John Hoy

Interim  Final

Historical  Projected

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Sandalhaven

Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2015			Allocation Percentage	
			UIF - Sandalhaven	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Sandalhaven	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.43%	99.57%	100.00%	ERC	\$1,423	330,763	\$332,186	-	1,423
3	408	Taxes Other than Income	0.44%	99.56%	100.00%	ERC	\$135	30,588	\$30,723	-	135
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.44%	99.56%	100.00%	ERC	(\$13)	(2,865)	(\$2,878)	-	(13)
7	427	Interest Expense	0.44%	99.56%	100.00%	ERC	(\$1)	(237)	(\$238)	-	(1)
8	601/701/603/703	Salaries	0.44%	99.56%	100.00%	ERC	\$1,636	370,018	\$371,654	-	1,636
9	604/704	Employee Benefits	0.44%	99.56%	100.00%	ERC	\$2,285	516,794	\$519,079	-	2,285
10	620/720	Materials and Supplies	0.44%	99.56%	100.00%	ERC	\$316	71,448	\$71,764	-	316
11	632/732	Contractual Services - Accounting	0.44%	99.56%	100.00%	ERC	\$281	63,635	\$63,917	-	281
12	633/733	Contractual Services - Legal	0.44%	99.56%	100.00%	ERC	\$10	2,190	\$2,200	-	10
13	636/736	Contractual Services - Other	0.44%	99.56%	100.00%	ERC	\$636	143,877	\$144,513	-	636
14	641	Rent Expense	0.44%	99.56%	100.00%	ERC	\$8	1,866	\$1,874	-	8
15	650/750	Transportation Expenses	0.44%	99.56%	100.00%	ERC	\$2	376	\$378	-	2
16	657	Insurance - General Liability	0.44%	99.56%	100.00%	ERC	\$869	196,658	\$197,527	-	869
17	659/759	Other Insurance	0.44%	99.56%	100.00%	ERC	\$421	95,337	\$95,758	-	421
18	670/770	Bad Debt Expense	0.44%	99.56%	100.00%	ERC	\$6	1,382	\$1,388	-	6
19	675/775	Miscellaneous Expenses	0.44%	99.56%	100.00%	ERC	\$661	149,471	\$150,132	-	661
20							\$8,676	\$1,971,301	\$1,979,977	-	8,676
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	1.59%	98.41%	100.00%	ERC	\$445	\$27,590	\$28,035	-	445
25	408	Taxes Other than Income	1.88%	98.12%	100.00%	ERC	\$407	\$21,172	\$21,579	-	407
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	1.88%	98.12%	100.00%	ERC	\$5	\$250	\$255	-	5
29	601/701/603/703	Salaries	1.91%	98.09%	100.00%	ERC	\$1,195	\$61,478	\$62,673	-	1,195
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	1.66%	98.34%	100.00%	ERC	\$12	\$719	\$731	-	12
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	1.88%	98.12%	100.00%	ERC	\$11	\$564	\$575	-	11
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	1.88%	98.12%	100.00%	ERC	\$468	\$24,417	\$24,885	-	468
38	667/767	Reg. Commission Exp. - Other	1.88%	98.12%	100.00%	ERC	\$73	\$3,801	\$3,873	-	73
39	675/775	Miscellaneous Expenses	1.87%	98.13%	100.00%	ERC	\$179	\$9,385	\$9,564	-	179
40							\$2,794	\$149,376	\$152,170	-	2,794
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$-	\$-	\$0	-	-
46											

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.



Allocation of Expenses

Schedule B-12

Company: Utilities, Inc. of Florida - Sandalhaven

Page 11 of 13

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Preparer: John Hoy

Interim  Final

Historical  Projected

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Sandalhaven

Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending November 30, 2015			Allocation Percentage	
			UIF - Sandalhaven	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Sandalhaven	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.43%	99.57%	100.00%	ERC	\$1,423	330,934	\$332,357	-	1,423
3	408	Taxes Other than Income	0.44%	99.56%	100.00%	ERC	\$133	30,130	\$30,263	-	133
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.44%	99.56%	100.00%	ERC	(\$13)	(2,913)	(\$2,925)	-	(13)
7	427	Interest Expense	0.44%	99.56%	100.00%	ERC	(\$2)	(477)	(\$479)	-	(2)
8	601/701/603/703	Salaries	0.44%	99.56%	100.00%	ERC	\$2,022	457,624	\$459,646	-	2,022
9	604/704	Employee Benefits	0.44%	99.56%	100.00%	ERC	\$2,362	534,728	\$537,091	-	2,362
10	620/720	Materials and Supplies	0.44%	99.56%	100.00%	ERC	\$280	63,468	\$63,749	-	280
11	632/732	Contractual Services - Accounting	0.44%	99.56%	100.00%	ERC	\$334	75,547	\$75,880	-	334
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.44%	99.56%	100.00%	ERC	\$533	120,603	\$121,135	-	533
14	641	Rent Expense	0.44%	99.56%	100.00%	ERC	\$8	1,866	\$1,874	-	8
15	650/750	Transportation Expenses	0.44%	99.56%	100.00%	ERC	\$2	561	\$563	-	2
16	657	Insurance - General Liability	0.44%	99.56%	100.00%	ERC	\$849	192,148	\$192,997	-	849
17	659/759	Other Insurance	0.44%	99.56%	100.00%	ERC	\$720	163,020	\$163,741	-	720
18	670/770	Bad Debt Expense	0.44%	99.56%	100.00%	ERC	\$6	1,285	\$1,290	-	6
19	675/775	Miscellaneous Expenses	0.44%	99.56%	100.00%	ERC	\$624	141,241	\$141,865	-	624
20							<u>\$9,281</u>	<u>\$2,109,766</u>	<u>\$2,119,046</u>	<u>-</u>	<u>9,281</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	1.56%	98.44%	100.00%	ERC	\$405	\$25,527	\$25,932	-	405
25	408	Taxes Other than Income	1.88%	98.12%	100.00%	ERC	\$382	\$19,904	\$20,286	-	382
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	1.82%	98.18%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	1.90%	98.10%	100.00%	ERC	\$1,223	\$62,996	\$64,218	-	1,223
30	604/704	Employee Benefits	1.88%	98.12%	100.00%	ERC	(\$3)	(\$142)	(\$145)	-	(3)
31	620/720	Materials and Supplies	1.70%	98.30%	100.00%	ERC	\$12	\$671	\$683	-	12
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	1.88%	98.12%	100.00%	ERC	\$2	\$93	\$95	-	2
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	1.88%	98.12%	100.00%	ERC	\$416	\$21,692	\$22,108	-	416
38	667/767	Reg. Commission Exp. - Other	1.88%	98.12%	100.00%	ERC	\$2	\$106	\$108	-	2
39	675/775	Miscellaneous Expenses	1.90%	98.10%	100.00%	ERC	\$231	\$11,960	\$12,191	-	231
40							<u>\$ 2,670</u>	<u>\$ 142,811</u>	<u>\$145,481</u>	<u>-</u>	<u>2,670</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
46											

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.



Allocation of Expenses

Schedule B-12

Company: Utilities, Inc. of Florida - Sandalhaven

Page 13 of 13

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Preparer: John Hoy

Interim  Final

Historical  Projected

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Sandalhaven  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Year Ending December 31, 2015	
			UIF - Sandalhaven	Other Companies/ Systems	Total		UIF - Sandalhaven	Other Companies/ Systems	Total	0.00%	100.00%
										Water	Sewer
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.43%	99.57%	100.00%	ERC	\$16,787	3,868,608	\$3,885,396	-	16,787
3	408	Taxes Other than Income	0.44%	99.56%	100.00%	ERC	\$1,774	397,157	\$398,931	-	1,774
4	409	Gains/Losses from Disposition of Utility	0.44%	99.56%	100.00%	ERC	\$0	100	\$100	-	0
5	410	Miscellaneous Non-Utility Expenses	0.44%	99.56%	100.00%	ERC	\$90	20,350	\$20,439	-	90
6	420	Interest During Construction	0.44%	99.56%	100.00%	ERC	(\$82)	(18,431)	(\$18,513)	-	(82)
7	427	Interest Expense	-72.35%	172.35%	100.00%	ERC	\$1,551	(3,694)	(\$2,144)	-	1,551
8	601/701/603/703	Salaries	0.44%	99.56%	100.00%	ERC	\$19,724	4,421,781	\$4,441,505	-	19,724
9	604/704	Employee Benefits	0.44%	99.56%	100.00%	ERC	\$27,449	6,154,061	\$6,181,510	-	27,449
10	620/720	Materials and Supplies	0.44%	99.56%	100.00%	ERC	\$3,873	868,012	\$871,885	-	3,873
11	632/732	Contractual Services - Accounting	0.44%	99.56%	100.00%	ERC	\$3,268	732,993	\$736,260	-	3,268
12	633/733	Contractual Services - Legal	0.44%	99.56%	100.00%	ERC	(\$103)	(23,062)	(\$23,165)	-	(103)
13	636/736	Contractual Services - Other	0.44%	99.56%	100.00%	ERC	\$5,917	1,327,070	\$1,332,987	-	5,917
14	641	Rent Expense	0.44%	99.56%	100.00%	ERC	\$105	23,565	\$23,670	-	105
15	650/750	Transportation Expenses	0.44%	99.56%	100.00%	ERC	\$25	5,608	\$5,633	-	25
16	657	Insurance - General Liability	0.44%	99.56%	100.00%	ERC	\$9,914	2,222,434	\$2,232,348	-	9,914
17	659/759	Other Insurance	0.44%	99.56%	100.00%	ERC	\$2,170	488,032	\$490,202	-	2,170
18	670/770	Bad Debt Expense	0.44%	99.56%	100.00%	ERC	\$63	14,101	\$14,164	-	63
19	675/775	Miscellaneous Expenses	0.44%	99.56%	100.00%	ERC	\$7,490	1,679,022	\$1,686,512	-	7,490
20							<u>\$100,016</u>	<u>\$22,177,704</u>	<u>\$22,277,720</u>	-	<u>100,016</u>
21							-	-	-	-	-
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	1.65%	98.35%	100.00%	ERC	\$6,696	\$399,934	\$406,630	-	6,696
25	408	Taxes Other than Income	1.89%	98.11%	100.00%	ERC	\$5,156	\$267,109	\$272,264	-	5,156
26	410	Miscellaneous Non-Utility Expenses	1.91%	98.09%	100.00%	ERC	\$63	\$3,229	\$3,291	-	63
27	414	Taxes Other than Income	1.90%	98.10%	100.00%	ERC	(\$86)	(\$4,414)	(\$4,500)	-	(86)
28	427	Interest Expense	1.88%	98.12%	100.00%	ERC	\$6	\$315	\$321	-	6
29	601/701/603/703	Salaries	1.91%	98.09%	100.00%	ERC	\$13,575	\$695,954	\$709,529	-	13,575
30	604/704	Employee Benefits	1.89%	98.11%	100.00%	ERC	\$90	\$4,661	\$4,751	-	90
31	620/720	Materials and Supplies	1.80%	98.20%	100.00%	ERC	\$139	\$7,613	\$7,752	-	139
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	(\$0)	\$0	\$0	-	(0)
33	633/733	Contractual Services - Legal	1.88%	98.12%	100.00%	ERC	\$38	\$1,973	\$2,011	-	38
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	(\$0)	\$0	\$0	-	(0)
35	636/736	Contractual Services - Other	1.89%	98.11%	100.00%	ERC	\$454	\$23,633	\$24,087	-	454
36	642/742	Rental of Equipment	1.89%	98.11%	100.00%	ERC	\$16	\$819	\$835	-	16
37	650/750	Transportation Expense	1.89%	98.11%	100.00%	ERC	\$5,184	\$269,102	\$274,285	-	5,184
38	667/767	Reg. Commission Exp. - Other	1.88%	98.12%	100.00%	ERC	\$89	\$4,662	\$4,752	-	89
39	675/775	Miscellaneous Expenses	1.89%	98.11%	100.00%	ERC	\$2,603	\$135,047	\$137,650	-	2,603
40							<u>\$ 34,022</u>	<u>\$ 1,809,636</u>	<u>\$1,843,658</u>	-	<u>34,022</u>
41							0	0	0	-	0
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	1.28%	98.72%	100.00%	Unallocated Rate Base	\$154,520	\$11,955,357	\$12,109,878	-	154,520
45							<u>\$ 154,520</u>	<u>\$ 11,955,357</u>	<u>\$12,109,878</u>	-	<u>154,520</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.					0	0	0	-	0

## Net Depreciation Expense - Wastewater

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected [ ]

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Adjustments Test Year	(4) Adjustments (B-3) Proforma	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>						
2	351.1 Organization	2,150			2,150		
3	352.1 Franchises	86			86		
4	389.1 Other Plant & Misc. Equipment		56,453		56,453		
5	<b>COLLECTION PLANT</b>						
6	353.2 Land & Land Rights				-		
7	354.2 Structures & Improvements	34			34		
8	355.2 Power Generation Equipment	4,816			4,816		
9	360.2 Collection Sewers - Force	91,508	21,364	2,125	114,997		
10	361.2 Collection Sewers - Gravity	17,359	816		18,175		
11	362.2 Special Collecting Structures				-		
12	363.2 Services to Customers	3,153			3,153		
13	364.2 Flow Measuring Devices	-			-		
14	365.2 Flow Measuring Installations				-		
15	389.2 Other Plant & Misc. Equipment	-			-		
16	<b>SYSTEM PUMPING PLANT</b>						
17	353.3 Land & Land Rights				-		
18	354.3 Structures & Improvements	26,693			26,693		
19	370.3 Receiving Wells	20,013			20,013		
20	371.3 Pumping Equipment	8,935	1,863		10,798		
21	389.3 Other Plant & Misc. Equipment	14			14		
22	<b>TREATMENT AND DISPOSAL PLANT</b>						
23	353.4 Land & Land Rights				-		
24	354.4 Structures & Improvements	19,550	(19,550)		0		
25	355.4 Power Generation Equipment	9	(9)		(0)		
26	380.4 Treatment & Disposal Equipment	148,120	(148,120)		(0)		
27	381.4 Plant Sewers	810	(810)		(0)		
28	382.4 Outfall Sewer Lines	-			-		
29	389.4 Other Plant & Misc. Equipment	527			527		
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>						
31	354.5 Structures & Improvements	5			5		
32	366.6 Reuse Services	-			-		
33	367.6 Reuse Mtr/Installations	-			-		
34	374.5 Reuse Dist Reservoirs	24			24		
35	375.6 Reuse Trans. And Dist. System	79	(79)		(0)		
36	371.6 Pumping Equip RCLM Dist	-			-		
37	371.5 Pumping Equipment	-			-		
38	380.5 Treatment & Disposal Equipment	62	(62)		(0)		
39	389.5 Other Plant & Misc Equipment	-			-		
40	<b>GENERAL PLANT</b>						
41	353.7 Land & Land Rights				-		
42	354.7 Structures & Improvements	123			123		
43	390.7 Office Furniture & Equipment	16,832	(2,493)	2,009	16,348		
44	391.7 Transportation Equipment	6,685		739	7,424		
45	392.7 Stores Equipment				-		
46	393.7 Tools, Shop & Garage Equipment	1,809			1,809		
47	394.7 Laboratory Equipment	548			548		
48	395.7 Power Operated Equipment	-			-		
49	396.7 Communication Equipment	150			150		
50	397.7 Miscellaneous Equipment	-			-		
51	398.7 Other Tangible Plant				-		
52	TOTAL	370,093	(90,627)	4,873	284,339		N/A
53	LESS: AMORTIZATION OF CIAC	(93,024)	25,074		(67,950)		
54							
55	NET DEPRECIATION EXPENSE - SEWER	\$ 277,069	\$ (65,553)	\$ 4,873	\$ 216,389		N/A

## Taxes Other Than Income (Final Rates)

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic  Projected Interim  Final 

Page 1 of 1

Preparer: Deborah Swain

Recap Schedules: B-1, B-2

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other (Business Tax)	(6) Total
1						
2	<b>WASTEWATER</b>					
3	Test Year	26,971	6,547	86,924	189	120,630
4	Adjust Current RAF					-
5	Test Year Per Books	\$ 26,971	\$ 6,547	\$ 86,924	\$ 189	\$ 120,630
6						
7	Adjustments to Test Year (Explain):					
8	Adjustment to RAF per B-3	5,444				5,444
9	Increase in ad valorem tax per B-3			1,488		1,488
10	Payroll Tax for allocations/annualization/increase		584			584
11	Increase in RAFs associated with annualized sewer					
12	revenues per B-3	22,036				22,036
13	Total Test Year Adjustments	27,479	584	1,488	-	29,551
14						
15	Adjusted Test Year	54,450	7,131	88,411	189	150,181
16	Increase in ad valorem tax per B-3					
17	RAFs Assoc. with Revenue Increase	16,307	-	-	-	16,307
18	Total Adjustments for requested increases	16,307	-	-	-	16,307
19						
20	Total Balance	\$ 70,757	\$ 7,131	\$ 88,411	\$ 189	\$ 166,488

## Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Schedule: C-1

Page 1 of 1

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Schedule Year Ended: December 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	\$ 152,536	\$ (36,467)	\$ 116,069		\$ 116,069
2							
3	Deferred Income Tax Expense	C-5	307,507	(307,507)	-		-
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		\$ 460,043	\$ (343,974)	\$ 116,069	\$ -	\$ 116,069

Supporting Schedules: C-2, C-5, C-7, C-8

Recap Schedules: B-1, B-2

## State and Federal Income Tax Calculation - Current Sewer

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Page 1 of 1

Preparer: Deborah Swain

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Sewer
1	\$ (309,968)	\$ 406,951	\$ 96,983	\$ 215,844	\$ 312,827
2	23,639	(37,797)	(14,158)	130,226	116,068
3					
4	(286,329)	369,154	82,825	346,070	428,895
5	183,602	(63,153)	120,449		120,449
6					
7	(469,931)	432,307	(37,624)	346,070	308,446
8					
9	Schedule M Adjustments:				
10	27,219	(27,219)	-	-	-
11	817,186	(817,186)	-	-	-
12	30,884	(30,884)	-	-	-
13					
14	875,289	(875,289)	-	-	-
15					
16	405,358	(442,981)	(37,624)	346,070	308,446
17				-	-
18					
19	405,358	(442,981)	(37,624)	346,070	308,446
20	22,295	(24,364)	(2,069)	19,034	16,965
21		-	-	-	-
22					
23					
24	22,295	(24,364)	(2,069)	19,034	16,965
25					
26	383,063	(418,617)	(35,555)	327,036	291,481
27	0.34	0.34	0.34	0.34	0.34
28	130,241	(142,330)	(12,089)	111,192	99,104
29					
30	-	-	-	-	-
31					
32	130,241	(142,330)	(12,089)	111,192	99,104
33					
34	Summary:				
35	22,295	(24,364)	(2,069)	19,034	16,965
36	130,241	(142,330)	(12,089)	111,192	99,104
37					
38	\$ 152,536	\$ (166,694)	\$ (14,158)	\$ 130,227	\$ 116,069
39					

40 <sup>1</sup> Adjustment needed due to the fact that the Company's tax schedule were done prior to the Company's books being closed

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8

Recap Schedules: C-1

## Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission  
Schedule: C-3

Page 1 of 1

Preparer: Deborah Swain

Supporting Schedules: D-1, C-8

Recap Schedules: C-2

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt			\$ -		
2						
3	Amortization of Debt Premium,			-		
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	303	3,643	3,945	-	3,945
7						
8	Other Interest Expense - Intercompany	156,081	(39,577)	116,503	-	116,503
9						
10	AFUDC	27,219	(27,219)	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 183,602	\$ (63,153)	\$ 120,449	\$ -	\$ 120,449
16						
17	Calculation of ITC Interest Synchronization Adjustment					
18	ONLY for Option 2 companies (See Sch. C-8, pg. 4)					
19						
20					<b>Total Weighted Cost</b>	<b>Debt Only Weighted Cost</b>
21	<u>Balances From Schedule D-1</u>	<u>Amount</u>	<u>Ratio</u>	<u>Cost</u>		
22						
23	Long-Term Debt			Not applicable		
24						
25	Short-Term Debt					
26	Preferred Stock					
27						
28	Common Equity					
29						
30	Total					
31						
32	ITCs (from D-1, Line 7)					
33						
34	Weighted Debt Cost (From Line 12)					
35						
36	Interest Adjustment (To Line 6)					



**Book/Tax Differences - Permanent**

Company: Utilities, Inc. of Florida - Sandalhaven  
Docket No.: 160101 - WS  
Schedule Year Ended: December 31, 2015  
Historic  Projected

**Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.**

Line No.	Description	Total per Books	Adjustments	Adjusted Total	Water	Sewer
1	AFUDC	\$ (27,219)	\$ -	\$ (27,219)		\$ (27,219)
2	Meals & entertainment (50%)	95	\$ -	95		\$ 95
3		<u>\$ (27,123)</u>	<u>\$ -</u>	<u>\$ (27,123)</u>	<u>\$ -</u>	<u>\$ (27,123)</u>

Supporting Schedules: None  
Recap Schedules: C-2

## Deferred Income Tax Expense (Final) - Sewer

Florida Public Service Commission  
Schedule: C-5

Page 1 of 1

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected [ ]

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Test Year Adjustments	Wastewater
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 824,198	\$ -	\$ 824,198		\$ 824,198
3	Book Depreciation and Amortization	277,069	(65,553)	211,516		211,516
4						
5	Difference	547,129	65,553	612,682	-	612,682
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees			-	-	-
9	Deferred Maintenance - Amort	67,784	-	67,784		67,784
10	Deferred Rate Case Exp	37,374	-	37,374		37,374
11	Deferred Rate Case Additions	120,538	-	120,538		120,538
12	Organization Exp - Amort	2,236		2,236		2,236
13	Bad Debt	3,408		3,408		3,408
14	Gain on sale of assets	43,883		43,883		43,883
15	Other <sup>1</sup>	(5,165)		(5,165)		(5,165)
16						
17	Total Timing Differences (To C-2)	817,186	65,553	882,739	-	882,739
18						
19	State Tax Rate	0.055	0.055	0.055	0.055	0.055
20	State Deferred Taxes ( Line 16x Line 18)	44,945	3,605	48,550	-	48,551
21	(Limited by NOL)			-		-
22	Total State Tax Deferred	44,945	3,605	48,550	-	48,551
23						
24	Timing Differences For Federal Deferred Taxes					
25	(Line 16 - 21)	772,241	61,948	834,189	-	834,189
26	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
27						
28	Federal Deferred Taxes (Line 24 x Line 25)	262,562	21,062	283,624	-	283,624
29	Add: State Deferred Taxes (Line 21)	44,945	3,605	48,550	-	48,551
30						
31	Total Deferred Tax Expense (To C-1)	\$ 307,507	\$ 24,667	\$ 332,174	\$ -	\$ 332,175
32						

33 <sup>1</sup> 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

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic  Projected

Explanation: For each of the accumulated deferred tax accounts provide a summary and detail of state & federal balances

Line No.	Year	Acct No. 256.4421/4371 DEF TAX TAP FEE POST 2000			Net Deferred Income Tax Summary		
		State	Federal	Total	State	Federal	Total
1	2014	90,347	527,791	618,138	78,198	510,064	588,262
2	2015	90,347	527,791	618,138	88,445	476,212	564,657
3							
4		<b>Acct No. 256.4417/4367 ACCUM DEF INCOME TAX</b>					
5		State	Federal	Total			
6	2014	1	-	1			
7	2015	(11)	(100)	(111)			
8							
9		<b>Account No. 256.4425/4375 DEF TAX - RATE CASE</b>			<b>Acct No. 256.4427/4377 DEF TAX - DEF MAINT</b>		
10		State	Federal	Total	State	Federal	Total
11	2013	(5,972)	(34,880)	(40,852)	(7,870)	(45,974)	(53,844)
12	2014	(10,920)	(62,252)	(73,172)	(3,836)	(23,662)	(27,498)
13							
14		<b>Acct No. 256.4433/4383 DEF TAX - ORGN EXP</b>			<b>Acct No. 256.4435/4385 DEF TAX - BAD DEBT</b>		
15		State	Federal	Total	State	Federal	Total
16	2013	(5,106)	(29,942)	(35,048)	483	2,821	3,304
17	2014	(4,973)	(29,206)	(34,179)	686	3,943	4,629
18							
19		<b>Acct No. 256.4437/4387 DEF TAX - DEPRECIATION</b>			<b>Acct No. 256.4439/4389 DEF TAX - NOL</b>		
20		State	Federal	Total	State	Federal	Total
21	2013	(13,350)	(27,252)	(40,602)	19,665	117,500	137,165
22	2014	(24,953)	(231,630)	(256,583)	42,105	291,328	333,433



Investment Tax Credits - Analysis

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Test Year Ended: December 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 - Sandalhaven

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Schedule: C-8

Page 1 of 1

Preparer: Deborah Swain

**Explanation:** Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Line No.	Description	Parent's Name:		Utilities, Inc.	
		Amount	% of Total	Cost Rate	Weighted Cost
1	A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including Mid				
2	County Services, Inc. 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

Exhibit DDS-1  
Page 844 of 1529

Company: Utilities, Inc. of Florida - Sandalhaven

Schedule: C-9

Docket No.: 160101 - WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

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 - Sandalhaven

Schedule: C-10

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 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   |



**Schedule of Requested Cost of Capital**  
**13 Month Average Balance**

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim  Final

Historical  Projected

Schedule D-1

Page 1 of 1

Preparer: John Hoy

**Explanation: Provide a schedule which calculates the requested cost of capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.**

	(1)	(2)	(3)	(4)	(5)
		Reconciled to			
		Requested Rate Base			
Line No.	Class of Capital	AYE 12/31/15	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	\$1,739,914	44.11%	6.70%	2.95%
2	Short Term Debt	165,241	4.19%	2.32%	0.10%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	1,850,325	46.90%	10.40%	4.88%
5	Customer Deposits	5,426	0.14%	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	183,944	4.66%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10					
11	Total	<u>\$3,944,850</u>	<u>100.00%</u>		<u>7.93%</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

13 Month Average Balance

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

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.

Florida Public Service Commission

Schedule D-2

Page 1 of 1

Preparer: John Hoy

Line No.	(1) Class of Capital	(2) Balance 12/31/2014	(3) Balance 12/31/2015	(4) Thirteen Month Average	(5) Proforma Adjustment	(6) Adjusted 13 Month Average	(7) Reconciliation Adjustments		(8) Pro Rata Percentage	(9) Reconciled to Requested Rate Base AYE 12/31/15
							Pro Rata	Percentage		
1	Long Term Debt	180,000,000	180,000,000	180,000,000		180,000,000	(178,260,087)	46.33%	1,739,914	
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(16,934,759)	4.40%	165,241	
3	Preferred Stock	-	-	-		-	-	0.00%	-	
4	Common Equity	187,444,000	201,944,049	191,433,000		191,433,000	(189,582,675)	49.27%	1,850,325	
5	Customer Deposits	4,971	5,949	5,426		5,426	-	n/a	5,426	
6	Tax Credits - Zero Cost	-	-	-		-	-	n/a	-	
7	Tax Credits - Weighted Cost	-	-	-		-	-	n/a	-	
8	Accumulated Deferred Income Taxes (1)	167,043	386,916	183,944		183,944	-	n/a	183,944	
9	Other (Explain)									
10										
11	Total	<u>369,916,014</u>	<u>399,336,914</u>	<u>388,722,370</u>	-	<u>388,722,370</u>	<u>(384,777,521)</u>	<u>100.00%</u>	<u>3,944,850</u>	
12										
13	<b>Notes:</b>									
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

Company: Utilities, Inc. of Florida - Sandalhaven  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Schedule D-3  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line	(1) Description, Coupon	(2) Issue Date	(3) Call Provision, Special Restriction	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) Discount or Premium on Principal Amount Sold	(7) Discount or Premium Associated with Column (5)	(8) Issuing Expense Associated with Column (4)	(9) Net Proceeds (5)-(9)+(7)	(10) Rate (Contract Rate on Face Value)	(11) Dollar Dividend on Face Value (11)x(5)	(12) Effective Cost Rate (12)/(10)
1	Not applicable.											
2												
3	Note: Preferred stock is actual for UIF's parent company, Utilities, Inc.											

Recap Schedules: D-2

**Schedule of Short Term Debt**  
**13 Month Average**

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven

Schedule D-4

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Preparer: John Hoy

Historical [x] Projected [ ]

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: D-2

Cost of Long Term Debt  
13 Month Average Balance

Company: Utilities, Inc. of Florida - Sandalhaven  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule D-5  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the specified date on long term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line	Description, Coupon	Issue Date -	Principal Amount	Thirteen Month Average Principal Amount	Amount Outstanding	Unamortized Premium Associated with Column (4)	Unamortized Issuing Associated with Column (4)	Annual Amortization of Premium on Principal Outstanding	Annual Amortization of on Principal Outstanding	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)- (7))
No.	Rate, Years of Life	Maturity Date	Sold (Face Value)	Outstanding	within One Year	Column (4)	with Column (4)	Outstanding	Outstanding	(4)	(8)+(9)+(10)	(7))
1	6.58%, \$9,000,000 due in annual	06/01/2007-	180,000,000	180,000,000		-	974,514	-	143,425	11,844,000	11,987,425	6.70%
2	installments beginning	05/31/35										
3	in 2017 through 2035											
4	Total		<u>180,000,000</u>	<u>180,000,000</u>	<u>-</u>	<u>-</u>	<u>974,514</u>	<u>-</u>	<u>143,425</u>	<u>11,844,000</u>	<u>11,987,425</u>	<u>6.70%</u>
5												
6												
7	Note: Long term debt is actual for UIF's parent company, Utilities, Inc.											

Supporting Schedules: D-6  
Recap Schedules: D-2

Cost of Variable Rate Long Term Debt  
13 Month Average Balance

Company: Utilities, Inc. of Florida - Sandalhaven  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Schedule D-6  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the specified data on variable cost long term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				13 Month Average	Amount Outstanding			Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding		Interest Cost (Coupon Rate x Column (4))	Total Interest Cost	Effective Cost Rate
Line	Description, Coupon	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding within One Year	Associated with Column (4)	Associated with Column (4)			Basis of Variable Rate (i.e. Prime + 2%)		(8)+(9)+(10)	(11)/((4)-(7))
No.	Rate, Years of Life												
1	Not applicable												
2													
3	Note: Variable rate long term debt is actual for UIF's parent company, Utilities, Inc.												

Supporting Schedules: None

Recap Schedules: D-2

## Schedule of Customer Deposits

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Utility  or Parent Historic  or Projected 

Schedule: D-7

Page 1 of 1

Preparer: John Hoy

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec 14				\$ 4,971
2	Jan 15	4,971		(104)	4,867
3	Feb 15	4,867		(280)	4,587
4	Mar 15	4,587	25		4,612
5	Apr 15	4,612	781		5,393
6	May 15	5,393	76		5,469
7	Jun 15	5,469		(139)	5,330
8	Jul 15	5,330	193		5,523
9	Aug 15	5,523	226		5,749
10	Sep 15	5,749	307		6,056
11	Oct 15	6,056		(124)	5,932
12	Nov 15	5,932	167		6,099
13	Dec 15	6,099		(150)	5,949
14					
15				Thirteen Month Average	\$ 5,426

Recap Schedules: D-2

Rate Schedule - Sewer

Company: Utilities, Inc. of Florida - Sandalhaven  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015  
Water [ ] or Sewer [X]  
Interim [ ] Final [x]

Schedule: E-1  
Page 1 of 1  
Preparer: Jared Deason

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)
		Test Year Rates Effective 3.1.2014	Test Year Rates Effective 7.29.2015	Present Rates Effective 2.16.2016	Proposed Rates
1	<b>Residential</b>				
2	All Meter Sizes	\$29.34	\$34.60	\$43.60	\$56.80
3					
4	Gallorage Charge per 1,000 gallons				
5	6,000 gallons Cap			\$16.41	\$21.38
6	8,000 gallons Cap	\$6.59	\$7.77		
7					
8	<b>General Service</b>				
9	5/8"	\$29.34	\$34.60	\$43.60	\$56.80
10	1"	\$73.35	\$86.50	\$109.00	\$142.01
11	1.5"	\$146.69	\$173.00	\$218.00	\$284.01
12	2"	\$234.71	\$276.80	\$348.80	\$454.42
13	3"	\$469.43	\$553.60	\$697.60	\$908.83
14	4"	\$733.47	\$865.00	\$1,090.00	\$1,420.05
15	6"	\$1,466.94	\$1,730.00	\$2,180.00	\$2,840.10
16					
17	Gallorage Charge per 1,000 gallons	\$7.92	\$9.34	\$19.69	\$25.65



Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Water [ ] Sewer [x]

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Bills 1.1.2015 to 7.28.2015	(3) Total Billable Gallons (in 000's) 1.1.2015 to 7.28.2015	(4) Test Year Rates Effective 3.1.2014	(5) Test Year Revenue 1.1.2015 to 7.28.2015	(6) Total Bills 7.29.2015 to 12.31.2015	(7) Total Billable Gallons (in 000's) 7.29.2015 to 12.31.2015	(8) Test Year Rates Effective 7.29.2015	(9) Test Year Revenue 7.29.2015 to 12.31.2015	(10) Total Bills Jan - Dec 2015	(11) Billable Gallons (in 000's) Jan - Dec 2015	(12) Total Test Year Revenue	(13) Present Rates Effective 2.16.2016	(14) Annualized Revenues	(15) Proposed Rates	(16) Revenues at Proposed Rates	
1	<b>Residential - Base Charge</b>																
2	All Meter Sizes	5,577		\$29.34	\$163,629	3,956		\$34.60	\$136,878	9,533		300,507	\$43.60	\$415,639	\$56.80	\$541,474	
3																	
4	Total Residential Service BFC	<u>5,577</u>			<u>\$163,629</u>	<u>3,956</u>			<u>\$136,878</u>	<u>9,533</u>		<u>\$300,507</u>		<u>\$415,639</u>		<u>\$541,474</u>	
5	<b>Consumption Charge (per 1,000 Gallons)</b>																
6	Gallonge Charge per 1,000 gallons																
6	6,000 gallon Maximum										17,234	0	\$16.41	\$282,810	\$21.38	\$368,463	
7	8,000 gallon Maximum		10,543	\$6.59	\$69,478		7,531	\$7.77	\$58,516		18,074	127,994					
8																	
9	Total Residential Service Billable Cons.		<u>10,543</u>		<u>\$69,478</u>		<u>7,531</u>		<u>\$58,516</u>			<u>\$127,994</u>		<u>\$282,810</u>		<u>\$368,463</u>	
10	Total Residential Service	<u>5,577</u>	<u>10,543</u>		<u>\$233,108</u>	<u>3,956</u>	<u>7,531</u>		<u>\$195,393</u>	<u>9,533</u>	<u>18,074</u>	<u>\$428,501</u>		<u>\$698,449</u>		<u>\$909,937</u>	
11	Average Residential Bill				<u>\$41.80</u>				<u>\$49.39</u>			<u>\$56.90</u>		<u>\$73.27</u>		<u>\$95.45</u>	
12																	
13	<b>General Service - Base Charge</b>																
14	5/8" General Service	158		\$29.34	\$4,636	113		\$34.60	\$3,910	271		8,546	\$43.60	\$11,816	\$56.80	\$15,393	
15	1" General Service	15		\$73.35	\$1,100	9		\$86.50	\$779	24		1,879	\$109.00	\$2,616	\$142.01	\$3,408	
16	1.5" General Service	42		\$146.69	\$6,161	31		\$173.00	\$5,363	73		11,524	\$218.00	\$15,914	\$284.01	\$20,733	
17	2" General Service	56		\$234.71	\$13,144	40		\$276.80	\$11,072	96		24,216	\$348.80	\$33,485	\$454.42	\$43,624	
18	3" General Service	49		\$469.43	\$23,002	35		\$553.60	\$19,376	84		42,378	\$697.60	\$58,598	\$908.83	\$76,342	
19	4" General Service	0		\$733.47	\$0	0		\$865.00	\$0	0		0	\$1,090.00	\$0	\$1,420.05	\$0	
20	6" General Service	14		\$1,466.94	\$20,537	10		\$1,730.00	\$17,300	24		37,837	\$2,180.00	\$52,320	\$2,840.10	\$68,162	
21	Total General Service Base Facility Charges	<u>334</u>			<u>\$68,580</u>	<u>238</u>			<u>\$57,799</u>	<u>572</u>		<u>\$126,379</u>		<u>\$174,749</u>		<u>\$227,662</u>	
22																	
23	<b>Consumption Charge (per 1,000 Gallons)</b>																
24	Gallonge Charge per 1,000 Gallons		9,489	\$7.92	\$75,153		6,777	\$9.34	\$63,297		16,266	\$138,450	\$19.69	\$320,278	\$25.65	\$417,223	
25																	
26	Total General Service Consumption		<u>9,489</u>		<u>\$75,153</u>		<u>6,777</u>		<u>\$63,297</u>		<u>16,266</u>	<u>\$138,450</u>		<u>\$320,278</u>		<u>417,223</u>	
27	Total General Service	<u>334</u>	<u>9,489</u>		<u>\$143,733</u>	<u>238</u>	<u>6,777</u>		<u>\$121,096</u>	<u>572</u>	<u>16,266</u>	<u>\$264,829</u>		<u>\$495,026</u>		<u>\$644,885</u>	
28	Average General Service Bill				<u>\$430.34</u>				<u>\$508.81</u>			<u>\$39.08</u>		<u>\$865.43</u>		<u>\$1,127.42</u>	
29																	
30	Other Miscellaneous Revenues			\$	2,123			\$	1,190			\$	3,313	\$	3,313	\$	3,313
31																	
32	Total Other Revenues			\$	<u>2,123</u>			\$	<u>1,190</u>			\$	<u>3,313</u>	\$	<u>3,313</u>	\$	<u>3,313</u>
33																	
34	Adjusted Test Year/ Annualized / Proposed Revenues				<u>\$378,963</u>				<u>\$317,680</u>			<u>\$696,643</u>		<u>\$1,196,788</u>		<u>\$1,558,135</u>	
35																	
36	Total Per Books			\$	407,162			\$	313,158			\$	720,320				
37	Adjustment to remove accrued revenues per B-3, B-4				8,938				(22,148)			(13,210)					
38	Per Books Net of Accrual			\$	416,100			\$	291,010			\$	707,110			Total Required Revenues \$ 1,559,165	
39	Difference				<u>(\$37,136)</u>				<u>\$26,670</u>			<u>(\$10,466)</u>				Difference \$ 1,029	
40	Percentage				<u>-8.92%</u>				<u>9.16%</u>			<u>-1.48%</u>				Percentage Difference <u>0.07%</u>	

Customer Monthly Billing Schedule  
 Company: Utilities, Inc. of Florida - Sandalhaven  
 Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Water [x] or Sewer [x]

Explanation: Provide a schedule of monthly customers billed or served by class.

WATER	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month/Year	Residential	Multi-Residential	General Service	Private Fire Protection	Other	Total
1	January						
2	February						
3	March						
4	April						
5	May						
6	June						
7	July						
8	August						
9	September						
10	October						
11	November						
12	December						
13							
14	Total						

WASTEWATER	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month/Year	Residential	Multi-Residential	General Service	Private Fire Protection	Other (Restaurant)	Total
1	January	797	-	46		2	845
2	February	787	-	46		2	835
3	March	796	-	45		2	843
4	April	794	-	45		2	841
5	May	820	-	44		2	866
6	June	790	-	47		2	839
7	July	793	-	45		2	840
8	August	781	-	45		2	828
9	September	794	-	47		2	843
10	October	799	-	46		2	847
11	November	789	-	46		2	837
12	December	793	-	46		2	841
13							
14	Total	9,533	-	548	-	24	10,105

Miscellaneous Service Charges

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Water [ ] Sewer [x]

Schedule E-4

Page 1 of 1

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	\$ 42.00	\$ 36.71	\$ 45.03
2	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
3	Violation Reconnection Fee	Actual Cost	Actual Cost	Actual Cost	Actual Cost
4	Premises Visit Fee (in lieu of disconnection)	\$ -	\$ -	\$ 36.71	\$ 45.03
5	Premises Visit Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
6	Late Payment Charge	5 \$ 5.25	N/A	\$ 8.84	N/A
7	NSF	N/A	N/A	*	N/A
8	*Pursuant to Florida Statute 68.065				

**Miscellaneous Service Charge Revenues**

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Water [ ] Sewer [ X ]

Schedule E-5

Page 1 of 1

Preparer: Jared Deason

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line Number	(1) Initial Connection	(2) Normal Connect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 2,268	\$ -	\$ -		\$ 1,045	\$ 3,313
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charge					
6	Tampering Fee					
7	Cut-Off Charge					
8	Plan Review Fees					
9	Inspection Fee					
10	Total Other Charges					

**Public Fire Hydrants Schedule****Florida Public Service Commission****Company: Utilities, Inc. of Florida - Sandalhaven****Schedule E-6****Docket No.: 160101 - WS****Page 1 of 1****Test Year Ended: December 31, 2015****Preparer: Jared Deason**

**Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.**

	(1)	(2)	(3)	(4)
Line No.	Size	Make	Type	Quantity

Utilities, Inc. of Florida - Sandalhaven is a sewer only utility; therefore this schedule is not applicable.

**Private Fire Protection Service**

**Company: Utilities, Inc. of Florida - Sandalhaven**  
**Docket No.: 160101 - WS**  
**Test Year Ended: December 31, 2015**  
**Interim [ ] Final [x]**  
**Historical [x] Projected [ ]**

**Schedule E-7**  
**Page 1 of 1**  
**Preparer: Jared Deason**

**Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.**

Line No.	(1) Size	(2) Type	(3) Quantity
----------	-------------	-------------	-----------------

Utilities, Inc. of Florida - Sandalhaven is a sewer only utility; therefore this schedule is not applicable.

**Contracts and Agreements Schedule****Florida Public Service Commission****Company: Utilities, Inc. of Florida - Sandalhaven****Schedule E-8****Docket No.: 160101 - WS****Page 1 of 1****Test Year Ended: December 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		UIF - Sandalhaven does not have any outstanding contracts or agreements having rates or conditions different from those on the approved tariffs; therefore this schedule is not applicable.
2		

## Tax or Franchise Fee Schedule

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Schedule: E-9

Page 1 of 1

Preparer: Jared Deason

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How Collected From Customers	(5) Type Agreement
1	UIF - Sandalhaven does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not				
2	applicable.				



**Service Availability Charges Schedule**

**Company: Utilities, Inc. of Florida - Sandalhaven**

**Docket No.: 160101 - WS**

**Test Year Ended: December 31, 2015**

**Interim [ ] Final [x]**

**Historical [x] Projected [ ]**

**Water [ X] Sewer [X ]**

**Preparer: Jared Deason**

**Schedule E-10**

**Page 1 of 1**

**Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.). If no change is proposed, then this schedule is not required.**

Line No.	(1) Type Charge	(2) Water		(3) Sewer	
		(4) Present Charges	(5) Proposed Charges	(6) Present Charges	(7) Proposed Charges
1					
2	UIF - Sandalhaven is not proposing a change to its present service availability charges; therefore this schedule is not applicable.				

**Guaranteed Revenues Received****Company: Utilities, Inc. of Florida - Sandalhaven****Docket No.: 160101 - WS****Test Year Ended: December 31, 2015****Water [X] or Sewer [X]****Historic [X] or Projected [ ]****Schedule: E-11****Page 1 of 1****Preparer: Jared Deason****Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.**

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
----------	------------------------------	--------------------	---------------------------	--------------	--------------

- 1 There are no contracts. Reserved Capacity Fees are collected in accordance with Par. 25.0, Guaranteed Revenue, of the
- 2 approved tariff.

**Class A Utility Cost of Service Study**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Sandalhaven**

**Schedule: E-12**

**Docket No.: 160101 - WS**

**Page 1 of 1**

**Test Year Ended: December 31, 2015**

**Preparer: Jared Deason**

**Water [X] or Sewer [X]**

**Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity**

---

**Line**

**No.**

---

- 1 Utilities, Inc. of Sandalhaven does not have any industrial customers whose utilization exceeds an average of 350,000 GPD;
- 2 therefore this schedule is not applicable

**Projected Test Year Revenue Calculation**

**Florida Public Service Commission**

Company: Utilities, Inc. of Florida - Sandalhaven  
Docket No.: 160101 - WS  
Test Year Ended: December 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 UIF - Sandalhaven is not utilizing a projected test year; therefore this schedule is not applicable.

**Billing Analysis Schedules**

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Water [x] or Sewer [x]

Schedule: E-14

Page 1 of 1

Preparer: Jared Deason

Customer Class:

Meter Size: all

**Explanation:** Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Gallons			Consolidated	
Line No.	Consumption Level	Number of Bills	Cumulative Bills	Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Factor [(1)x(6)]+(5)	Percentage of Total

The billing analysis is contained in Volume II

**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**

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**CLASS A AND B WATER AND/OR SEWER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS**

**INDEX**

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## Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

Schedule: A-1

Docket No.: 160101 - WS

Page 1 of 1

Schedule Year Ended: 12/31/2015

Preparer: Deborah Swain

Interim [ ] Final [X]

Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 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	<u>\$ 8,256,720</u>	<u>\$ 2,065,852</u>	<u>\$ 10,322,572</u>	

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.

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	\$ 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 [ ]

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	<b>(A) Utility Plant in Service</b>		
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	<b>Total Adjustments to Utility Plant in Service</b>	<b>\$ (641,054)</b>	<b>\$ 8,530,776</b>
42			
43	<b>(B) Non-Used &amp; Useful Plant</b>		
44	To Remove Average Plant Held for Future Use from Rate Base	\$ -	\$ (17,484)
45			
46	<b>(C) Construction Work in Progress</b>		
47	To remove from rate base average construction work in progress	\$ (62,507)	\$ (2,128,281)

## 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 [ ]

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	<b>(D) Accumulated Depreciation</b>		
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	<b>Adjustments to Test Year Accumulated Depreciation</b>	<b>\$ (1,724,293)</b>	<b>\$ (683,579)</b>

## 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 [ ]

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	<b>(E) Contribution in Aid of Construction</b>		
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	<b>Adjustments to Test Year CIAC</b>	<b>\$ (894,832)</b>	<b>\$ 905,004</b>
13			
14	<b>(E) Accumulated Amortization of CIAC</b>		
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	<b>(F) Acquisition Adjustments</b>		
19			
20	<b>(G) Working Capital per Schedule A-17</b>	<b>\$ 171,611</b>	<b>\$ 202,063</b>

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 [ ]

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

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 [ ]

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

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 [ ]

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					2,832,849.28	3,217,794.83	(369,557.55)	(227,423.00)



**Schedule of Water and Wastewater Plant in Service  
Annual Balances Subsequent to Last Established Rate Base**

**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 <sup>1</sup>	\$ 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 <sup>2</sup>	\$ 25,711,434	\$ 36,671,339
10			
11	<sup>1</sup> Balance per 2014 Annual Report		
12	<sup>2</sup> 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

Schedule: A-5  
Page 1 of 2  
Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Sanlando  
Docket No.: 160101 - WS  
Schedule Year Ended: 12/31/2015  
Historic [X] Projected [ ]

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) 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	<b>INTANGIBLE PLANT</b>										
2	301.1 Organization	\$ -	\$ -	\$ -		\$ -		\$ -			
3	302.1 Franchises	147,054	147,048	147,050		-		147,050			
4	339.1 Other Plant & Misc. Equipment	-	-	-		-		-			
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>										
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	<b>WATER TREATMENT PLANT</b>										
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	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>										
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	<b>GENERAL PLANT</b>										
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	<b>INTANGIBLE PLANT</b>														
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	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>														
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	<b>WATER TREATMENT PLANT</b>														
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	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>														
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	<b>GENERAL PLANT</b>														
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	27,931	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	22,265	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

Schedule: A-6

Page 1 of 2

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) 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	<b>INTANGIBLE PLANT</b>										
2	351.1 Organization	\$ -	\$ -	\$ -		\$ -		\$ -			
3	352.1 Franchises	3,182	3,182	3,182		-		3,182			
4	389.1 Other Plant & Misc. Equipment	-	-	-		-		-			
5	<b>COLLECTION PLANT</b>										
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	<b>SYSTEM PUMPING PLANT</b>										
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	<b>TREATMENT AND DISPOSAL PLANT</b>										
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	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>										
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	<b>GENERAL PLANT</b>										
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	<b>Total</b>	<b>\$ 32,532,131</b>	<b>\$ 35,094,201</b>	<b>\$ 32,684,118</b>	<b>\$ 1,571,638</b>	<b>\$ (112,190)</b>	<b>\$ 7,071,328</b>	<b>\$ 41,214,894</b>		<b>\$ -</b>	
53	<u>Reconciliation to Annual Report: Allocations between systems:</u>										
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	<b>Total Per Annual Report</b>	<b>34,078,406</b>	<b>36,671,338</b>	<b>34,255,756</b>							

Schedule of Wastewater Plant in Service By Primary Account  
Test Year Average Balance

Florida Public Service Commission  
Schedule: A-6

Company: Utilities, Inc. of Florida - Sanlando  
Docket No.: 160101 - WS  
Schedule Year Ended: 12/31/2015  
Historic [X] Projected [ ]

Page 2 of 2  
Preparer: Deborah Swain

Recap Schedules: A-2, A-4

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		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	<b>INTANGIBLE PLANT</b>															
2	351.1 Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	352.1 Franchises	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182
4	389.1 Other Plant & Misc. Equipment															
5	<b>COLLECTION PLANT</b>															
6	353.2 Land & Land Rights															
7	354.2 Structures & Improvements	80,898	80,898	80,898	80,898	80,898	80,898	80,898	80,898	81,218	81,218	81,218	81,380	81,380	81,380	81,083
8	355.2 Power Gen Equipment	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	254,613	20,763
9	360.2 Collection Sewers - Force	345,747	346,335	349,126	347,014	347,014	347,014	347,014	348,514	348,514	364,092	369,982	369,982	369,982	369,464	355,483
10	361.2 Collection Sewers - Gravity	8,845,671	8,846,113	8,846,234	8,847,387	8,847,770	8,849,114	8,849,315	8,852,415	8,827,166	8,832,371	8,869,669	8,904,049	8,904,333	8,904,333	8,855,508
11	362.2 Special Collecting Structures															
12	363.2 Services to Customers	218,048	218,048	218,048	218,048	218,048	218,048	218,048	222,648	222,648	222,648	222,648	222,648	222,810	223,011	220,212
13	364.2 Flow Measuring Devices	3,647	3,647	3,647	3,647	3,647	3,647	6,521	6,521	7,193	3,747	3,747	3,747	3,747	3,747	4,401
14	365.2 Flow Measuring Installations															
15	389.2 Other Plant & Misc. Equipment	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396
16	<b>SYSTEM PUMPING PLANT</b>															
17	353.3 Land & Land Rights															
18	354.3 Structures & Improvements	3,288,701	3,291,564	3,294,111	3,294,875	3,301,037	3,302,424	3,307,616	3,309,405	3,303,526	3,313,604	3,331,273	3,332,644	3,337,585	3,337,585	3,308,336
19	370.3 Receiving Wells							1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	771
20	371.3 Pumping Equipment	329,491	335,075	336,711	342,839	346,530	351,304	349,957	361,837	298,815	303,435	308,646	308,646	309,344	309,344	329,433
21	389.3 Other Plant & Misc. Equipment	22,880	22,880	22,880	22,880	22,880	22,880	22,880	22,880	22,880	22,880	22,880	22,880	22,880	22,880	22,880
22	<b>TREATMENT AND DISPOSAL PLANT</b>															
23	353.4 Land & Land Rights															
24	354.4 Structures & Improvements	4,767,145	4,769,795	4,769,980	4,769,980	4,769,363	4,769,403	4,776,503	4,776,145	4,776,503	4,790,785	4,790,785	4,789,879	4,789,879	4,790,194	4,778,449
25	355.4 Power Gen Equip	1,712	1,712	1,712	1,712	1,712	1,712	1,712	1,712	1,712	21,262	21,262	21,262	21,262	21,262	9,232
26	380.4 Treatment & Disposal Equipment	2,114,847	2,114,847	2,115,049	2,146,458	2,155,587	2,156,138	2,156,259	2,156,910	1,814,235	1,815,251	1,815,302	1,894,452	1,900,556	1,900,556	2,027,376
27	381.4 Plant Sewers	11,351	11,351	11,351	11,351	11,351	11,351	11,351	11,351	11,351	11,351	11,351	11,351	11,351	2,465,964	200,168
28	382.4 Outfall Sewer Lines	647,708	647,708	647,708	647,708	647,708	647,708	647,708	647,708	647,708	647,708	647,708	647,708	647,708	647,708	647,708
29	389.4 Other Plant & Misc. Equipment	21,378	21,378	21,378	21,378	21,378	21,378	21,378	21,378	9,378	9,378	9,378	9,378	9,378	9,378	16,762
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>															
31	353.5 Land & Land Rights	203,894	203,894	203,894	203,894	203,894	203,894	203,894	203,894	158,435	158,435	158,435	158,435	158,435	158,435	186,410
32	354.3 Structure & Improvements	121	121	121	121	121	121	121	121	121	121	121	121	121	121	121
33	371.5 Pumping Equipment WTP	12,508	12,508	12,508	12,508	12,508	12,508	24,569	24,569	16,416	16,556	16,556	16,556	16,556	16,556	16,837
34	371.6 Pumping Equipment Dist	4,543	4,543	4,543	4,543	4,543	4,543	4,918	4,939	4,939	4,939	4,939	4,939	4,939	4,939	4,755
35	374.5 Reuse Distribution Reservoirs	15,630	15,630	15,630	15,630	15,630	15,630	15,630	15,630	19,699	20,129	20,129	20,129	20,129	20,129	17,327
36	375.6 Reuse Transmission & Distribution	11,168,506	11,168,788	11,168,949	11,169,010	11,169,010	11,169,010	11,169,050	11,169,050	11,131,797	11,131,878	11,131,959	11,132,019	11,132,019	11,132,019	11,154,696
37	389.5 Other Plant & Misc Equipment	6,364	6,364	6,364	6,364	6,364	6,364	6,364	6,364	6,364	6,364	6,364	6,364	6,364	6,364	6,364
38	366.6 Reuse Services	57,634	57,634	57,634	57,634	57,634	57,634	57,634	57,634	57,724	57,724	57,724	57,724	57,724	57,724	57,668
39	367.6 Reuse Mtr Installations	23,775	23,775	23,775	23,775	23,775	23,775	23,775	23,775	18,660	18,660	18,660	18,660	18,660	18,660	21,808
40	<b>GENERAL PLANT</b>															
41	353.7 Land & Land Rights															
42	354.7 Structures & Improvements	734	734	734	734	734	734	734	734	(10,260)	(10,260)	(10,260)	(10,260)	(10,260)	(10,260)	(3,494)
43	390.7 Office Furniture & Equipment	57,236	57,236	57,236	57,236	57,236	57,236	57,236	57,236	57,236	57,236	57,236	57,721	57,721	57,721	57,348
44	391.7 Transportation Equipment															
45	392.7 Stores Equipment															
46	393.7 Tools, Shop & Garage Equipment	99,033	99,033	99,033	99,339	99,339	99,339	99,339	99,339	98,055	98,221	98,221	98,221	98,221	98,527	98,849
47	394.7 Laboratory Equipment	1,618	1,618	1,618	1,618	1,618	2,165	5,228	7,380	7,075	7,075	7,075	7,075	7,075	7,075	4,480
48	395.7 Power Operated Equipment	1,333	1,333	1,333	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127	3,483
49	396.7 Communication Equipment	85,225	85,225	85,225	85,225	85,225	85,225	85,225	85,225	85,337	85,337	85,337	85,337	85,337	85,337	85,268
50	397.7 Miscellaneous Equipment	87,901	87,901	87,901	87,901	87,901	87,901	87,901	87,901	88,301	88,301	88,301	88,301	88,301	88,301	88,055
51	398.7 Other Plant - Allocations															
52	<b>Total</b>	\$ 32,532,131	\$ 32,544,541	\$ 32,552,185	\$ 32,592,688	\$ 32,611,434	\$ 32,635,013	\$ 32,651,190	\$ 32,677,517	\$ 32,171,121	\$ 32,198,748	\$ 32,258,795	\$ 32,373,918	\$ 35,094,201	\$ 32,684,118	

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

Schedule: A-7

Docket No.: 160101 - WS

Page 1 of 1

Schedule Year Ended: 12/31/2015

Preparer: Deborah Swain

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
1	<b>WATER</b>			
2				
3	Plant in Service		\$	-
4				
5	Land			-
6				
7	Accumulated Depreciation			-
8				
9	Other (Explain)			
10				
11				
12	Total	\$ -	\$ -	N/A
13	<b>WASTEWATER</b>			
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**

**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 <sup>1</sup>	\$ 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 <sup>2</sup>	\$ 15,744,006	\$ 18,326,193
10			
11	<sup>1</sup> Balance per 2014 Annual Report		
12	<sup>2</sup> Balance per 2015 Annual Report		
13			
14	* Rate Base Established PSC-15-0233-PAA-WS		

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

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	<b>INTANGIBLE PLANT</b>											
2	301.1 Organization	\$ -	\$ -	\$ -					\$ -			
3	302.1 Franchises	43,395	47,070	45,233					45,233			
4	339.1 Other Plant & Misc. Equipment	-	-	-					-			
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>											
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	<b>WATER TREATMENT PLANT</b>											
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	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>											
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	<b>GENERAL PLANT</b>											
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								



Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-9

Page 2 of 2

Preparer: Deborah Swain

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) 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	<b>INTANGIBLE PLANT</b>														
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	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>														
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	<b>WATER TREATMENT PLANT</b>														
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	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>														
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	<b>GENERAL PLANT</b>														
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

Schedule of Wastewater Accumulated Depreciation By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

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	<b>INTANGIBLE PLANT</b>											
2	351.1 Organization	\$ -	\$ -	\$ -		\$ -			\$ -			
3	352.1 Franchises	1,435	1,515	1,475					1,475			
4	389.1 Other Plant & Misc. Equipment	-	-	-					-			
5	<b>COLLECTION PLANT</b>											
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	<b>SYSTEM PUMPING PLANT</b>											
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	<b>TREATMENT AND DISPOSAL PLANT</b>											
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	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>											
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	<b>GENERAL PLANT</b>											
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	<b>Reconciliation to Annual Report: Allocations between systems:</b>											
52	304.5 Structures & Improvements	-	-	-								
53	340.5 Office Furniture & Equipment	900,557	1,023,933	964,733								
54	341.5 Transportation Equipment	341,921	349,928	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 Wastewater Accumulated Depreciation By Primary Account

Beginning and End of Year Average

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - W5

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-10

Page 2 of 2

Preparer: Deborah Swain

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-2, A-8

Line No.	(1)	(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															
2 351.1 Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 352.1 Franchises	1,435	1,442	1,448	1,455	1,461	1,468	1,475	1,481	1,488	1,495	1,501	1,508	1,515	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	2,199	2,410	2,622	2,833	3,044	3,255	3,467	3,679	3,891	4,104	4,316	4,529	3,257	
8 355.2 Power Gen Equipment	384	389	395	400	405	410	400	406	411	416	422	427	(11,604)	(518)	
9 360.2 Collection Sewers - Force	61,471	58,428	58,522	59,461	60,400	61,338	58,251	59,194	67,694	68,697	69,699	70,702	71,703	63,505	
10 361.2 Collection Sewers - Gravity	5,610,586	5,627,183	5,643,780	5,659,990	5,676,591	5,693,194	5,709,798	5,725,610	5,740,626	5,757,198	5,752,528	5,751,119	5,766,762	5,701,151	
11 362.2 Special Collecting Structures															
12 363.2 Services to Customers	17,993	18,471	18,949	19,427	19,905	20,383	20,862	21,350	21,838	22,326	22,815	23,303	23,792	20,878	
13 364.2 Flow Measuring Devices	3,416	3,477	3,538	3,599	3,660	3,721	3,782	3,843	(952)	(890)	(827)	(765)	(702)	1,486	
14 365.2 Flow Measuring Installations															
15 389.2 Other Plant & Misc. Equipment	898	909	921	932	943	954	965	976	987	998	1,009	1,020	1,031	965	
16 SYSTEM PUMPING PLANT															
17 353.3 Land & Land Rights															
18 354.3 Structures & Improvements	2,455,242	2,463,442	2,473,490	2,484,473	2,494,364	2,504,190	2,515,215	2,526,246	2,535,581	2,543,864	2,552,627	2,560,724	2,568,133	2,513,661	
19 370.3 Receiving Wells	-	0	0	0	0	0	4	8	12	16	20	24	28	9	
20 371.3 Pumping Equipment	(6,337)	(4,786)	(3,227)	(2,040)	(1,639)	(596)	(1,063)	(714)	(75,726)	(74,834)	(73,406)	(71,977)	(70,938)	(29,791)	
21 389.3 Other Plant & Misc. Equipment	6,520	6,587	6,655	6,722	6,828	6,934	7,040	7,146	8,637	8,743	8,849	8,955	9,061	7,590	
22 TREATMENT AND DISPOSAL PLANT															
23 353.4 Land & Land Rights															
24 354.4 Structures & Improvements	4,287,109.31	4,299,563	4,312,017	4,324,472	4,336,308	4,348,761	4,361,232	4,373,345	4,385,017	4,397,526	4,409,128	4,421,634	4,434,141	4,360,789	
25 355.4 Power Gen Equipment	365	372.59	379.73	386.87	394.01	401.15	408.29	415.43	2,866.24	2,954.83	3,043.42	3,132.01	3,220.60	1,411	
26 380.4 Treatment & Disposal Equipment	1,021,237	1,031,028	1,040,820	1,027,816	1,037,022	1,046,210	1,056,193	1,065,355	756,604	763,818	770,695	745,912	754,711	932,109	
27 381.4 Plant Sewers	(12,138)	(12,111)	(12,084)	(12,057)	(12,030)	(12,003)	(11,976)	(11,949)	(11,922)	(11,895)	(11,868)	(11,841)	(5,970)	(11,526)	
28 382.4 Outfall Sewer Lines	678,584	680,383	682,182	683,981	685,780	687,580	689,379	691,178	678,666	680,465	682,265	684,064	685,863	683,875	
29 389.4 Other Plant & Misc. Equipment	7,749	7,848	7,947	8,046	8,145	8,244	8,343	8,442	4,525	4,569	4,612	4,655	4,699	6,756	
30 RECLAIMED WATER DISTRIBUTION PLANT															
31 354.6 Structures & Improvements Reuse	5	6	6	6	7	7	7	7	8	8	8	9	9	7	
32 371.5 Pumping Equipment WTP	(17,608)	(17,550)	(17,492)	(17,434)	(17,376)	(17,499)	(17,385)	(17,271)	(38,913)	(39,022)	(38,946)	(38,869)	(38,792)	(25,704)	
33 371.6 Pumping Equipment Dist	757	778	799	820	841	862	885	908	931	954	976	999	1,022	887	
34 374.6 Reuse Distribution Reservoirs	3,429	3,464	3,499	3,535	3,570	3,605	3,640	3,675	3,876	3,921	3,966	4,012	4,057	3,711	
35 375.6 Reuse Transmission & Distribution	2,088,348	2,110,034	2,131,722	2,153,409	2,175,097	2,196,784	2,218,471	2,240,159	2,264,306	2,285,921	2,307,536	2,329,152	2,350,768	2,219,362	
36 389.5 Other Plant & Misc Equipment	2,327	2,356	2,386	2,415	2,445	2,474	2,504	2,533	2,562	2,592	2,621	2,651	2,680	2,504	
37 366.6 Reuse Services	10,760	10,880	11,000	11,120	11,240	11,360	11,480	11,600	11,711	11,831	11,952	12,072	12,192	11,477	
38 367.6 Reuse Mtr Installations	3,358	3,457	3,557	3,656	3,755	3,854	3,953	4,052	2,517	2,595	2,672	2,750	2,828	3,308	
39 GENERAL PLANT															
40 353.7 Land & Land Rights															
41 354.7 Structures & Improvements	55	57	58	60	61	63	64	66	(1,553)	(1,580)	(1,607)	(1,634)	(1,661)	(581)	
42 390.7 Office Furniture & Equipment	56,000	56,011	56,022	56,033	56,044	56,055	56,066	56,077	118,324	118,335	118,656	118,976	119,297	80,146	
43 391.7 Transportation Equipment															
44 393.7 Tools, Shop & Garage Equipment	82,816	82,913	83,010	83,109	83,208	83,307	83,405	83,504	123,104	123,204	123,715	124,227	124,740	98,789	
45 394.7 Laboratory Equipment	(250)	(241)	(232)	(223)	(214)	(367)	(3,056)	(3,015)	(3,363)	(3,324)	(3,285)	(3,245)	(3,206)	(1,848)	
46 395.7 Power Operated Equipment	739	748	758	(385)	(357)	(299)	(271)	(242)	(213)	(185)	(156)	(127)	(98)	(24)	
47 396.7 Communication Equipment	84,706	84,719	84,731	84,743	84,756	84,768	84,780	84,793	87,590	87,603	88,314	89,025	89,736	86,174	
48 397.7 Miscellaneous Equipment	30,473	30,962	31,450	31,938	32,427	32,915	33,403	33,892	46,853	47,344	47,834	48,325	48,815	38,202	
49 348.7 Other Plant - Allocations															
50 Total	\$ 16,482,418	\$ 16,553,421	\$ 16,629,417	\$ 16,682,487	\$ 16,756,873	\$ 16,830,181	\$ 16,899,617	\$ 16,974,702	\$ 16,737,742	\$ 16,809,525	\$ 16,861,447	\$ 16,885,206	\$ 16,952,331	\$ 16,773,492	

**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**

**Schedule: A-11**

**Docket No.: 160101 - WS**

**Page 1 of 1**

**Test Year Ended: 12/31/2015**

**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 <sup>1</sup>	\$ 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 <sup>2</sup>	\$ 9,908,206	\$ 13,075,568
10			
11	<sup>1</sup> Balance per 2014 Annual Report		
12	<sup>2</sup> 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

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	<b>WATER</b>								
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	<b>WASTEWATER</b>								
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	<b>WATER</b>														
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	<b>WASTEWATER</b>														
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	\$ 11,598,195	\$ 11,604,795	\$ 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 <sup>1</sup>	\$ 8,357,371	\$ 10,561,956
6	Additions	201,146	388,838
7	Retirements		
8	Adjustments	15,384	
9	Balance 12/31/2015 <sup>2</sup>	\$ 8,573,901	\$ 10,950,794
10			
11	<sup>1</sup> Balance per 2014 Annual Report		
12	<sup>2</sup> 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

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	<b>WATER</b>							
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	<b>WASTEWATER</b>							
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.

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	<b>WATER</b>														
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	<b>WASTEWATER</b>														
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

**Schedule of Annual AFUDC Rates Used**

**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

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

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			

## Comparative Balance Sheet - Assets

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

## 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)

Comparative Balance Sheet - Assets

Florida Public Service Commission

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) ASSETS	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	Utility Plant in Service	\$ 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  
\$ -

Comparative Balance Sheet - Equity Capital & Liabilities

kj

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Prior Year Ended 12/31/14	Adjustments	Adjusted Prior Year Ended 12/31/14	Test Year Ended 12/31/15	Adjustments	Adjusted Test Yr Ended 12/31/15	13 Month Average	Adjustments	Adjusted Average
1	<b>EQUITY CAPITAL &amp; LIABILITIES</b>									
2	Common Stock Issued	\$ 3,575		\$ 3,575	\$ 3,575		\$ 3,575	\$ 3,575		\$ 3,575
3	Preferred Stock Issued	-		-	-		-	-		-
4	Additional Paid in Capital	15,648,195		15,648,195	15,648,195		15,648,195	15,648,195		15,648,195
5	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
6	Other Equity Capital	-		-	-		-	-		-
7	<b>TOTAL EQUITY CAPITAL</b>	<b>23,004,334</b>	<b>(140,828)</b>	<b>22,863,506</b>	<b>23,338,828</b>	<b>(344,138)</b>	<b>22,994,690</b>	<b>23,441,238</b>	<b>(508,557)</b>	<b>22,932,681</b>
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	<b>TOTAL LONG-TERM DEBT</b>	<b>7,617,551</b>		<b>7,617,551</b>	<b>7,617,551</b>		<b>7,617,551</b>	<b>7,617,551</b>		<b>7,617,551</b>
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	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>(6,283,710)</b>		<b>(6,283,710)</b>	<b>(6,216,181)</b>		<b>(6,216,181)</b>	<b>(6,129,055)</b>		<b>(6,129,055)</b>
28	Advances for Construction	-		-	-		-	-		-
29	Prepaid Capacity Charges	-		-	-		-	-		-
30	Accum. Deferred ITC's	-		-	-		-	-		-
31	Operating Reserves	-		-	-		-	-		-
32	<b>TOTAL DEFERRED CREDITS &amp; OPER. RESERVES</b>	<b>-</b>		<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>		<b>-</b>
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	<b>Total Equity Capital and Liabilities</b>	<b>\$ 30,113,534</b>	<b>\$ -</b>	<b>\$ 30,113,534</b>	<b>\$ 30,452,131</b>	<b>\$ -</b>	<b>\$ 30,452,131</b>	<b>\$ 30,455,255</b>	<b>\$ (352,093)</b>	<b>\$ 30,103,162</b>

(1) To removed certain deferred taxes 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)
	EQUITY CAPITAL & LIABILITIES	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	Common Stock Issued	\$ 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	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	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	Retained Earnings	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	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	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	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	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	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	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	Accounts Payable	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	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)	(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	Customer Deposits	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	Accrued Taxes	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	Current Portion Long Term Debt														
22	Accrued Interest	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	Accrued Dividends														
24	Misc. Current and Accrued Liabilities	-	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	TOTAL CURRENT & ACCRUED LIABILITIES	(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	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	22,946,832	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	Less: Accum. Amortization of CIAC	(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	Accumulated Deferred Income Taxes	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	TOTAL EQUITY CAPITAL & LIABILITIES	\$ 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



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 [ ]

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	<b>(A) Adjustments to Revenues</b>		
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	<b>Total Test Adjustments to Revenues</b>	<b>\$ 223,540</b>	<b>\$ 111,386</b>
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	<b>Total Adjustments to Revenues</b>	<b>\$ 205,078</b>	<b>\$ 2,502,477</b>
27	<b>(B) Adjustments to Operations &amp; Maintenance Expenses</b>		
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	<b>Total Adjustment required to O&amp;M Expenses</b>	<b>\$ 219,425</b>	<b>\$ 178,907</b>

## 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.

Line No.	Description	Water	Wastewater
1	<b>(C) Adjustments to Depreciation and Amortization Expense</b>		
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	<b>Total Adjustment to Depreciation Exp, Net of Amorization</b>	<b>\$ (275,908)</b>	<b>\$ 185,978</b>
47			
48	<b>(D) Amortization of Acquisition Adjustment</b>		

## Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida - Sanlando

Test Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Page 3 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	<b>(E) Adjustments to Taxes Other Than Income</b>		
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	<b>Total Adjustments to Test Year TOTI</b>	<b>\$ 29,022</b>	<b>\$ 151,136</b>
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	<b>Total Adjustment Taxes Other Than Income</b>	<b>\$ 28,191</b>	<b>\$ 258,735</b>
44			
45	<b>(F) Provision for Income Taxes</b>		
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	<b>Total Adjustment to Provision for income Taxes</b>	<b>\$ 19,802</b>	<b>\$ 444,099</b>

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 1 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 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 [ ]

Line No	Company/object	Object No.	Acct No.	Audit Finding Reference	Audit Adjustment to Books		Audit	MFR
					Debit	Credit	Adjustment To Books Net	Adjustments Remove 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	<b>TOTAL WATER SALES</b>	<b>4,381,361</b>	<b>TOTAL SEWER SALES</b>	<b>3,927,230</b>
17				
18	<b>OTHER WATER REVENUES</b>		<b>OTHER SEWER REVENUES</b>	
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	<b>TOTAL OTHER WATER REVENUES</b>	<b>27,213</b>	<b>TOTAL OTHER SEWER REVENUES</b>	<b>36,925</b>
28				
29	<b>TOTAL WATER OPERATING REVENUES</b>	<b>4,408,574</b>	<b>TOTAL SEWER OPERATING REVENUES</b>	<b>3,964,155</b>
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	<b>TOTAL</b>	<b>169,344</b>	<b>155,651</b>	<b>169,599</b>	<b>192,494</b>	<b>165,439</b>	<b>186,467</b>	<b>185,343</b>	<b>180,052</b>	<b>143,720</b>	<b>182,490</b>	<b>178,536</b>	<b>188,640</b>	<b>2,097,775</b>	<b>\$ 219,425</b>	<b>\$ 2,317,201</b>

Detail of Operation & Maintenance Expenses By Month - Wastewater

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  
 Preparer: 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	2,201	2,613	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	65	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

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando  
 Docket No.: 160101 - W5  
 Test Year Ended: 12/31/2015

Schedule: B-7 (Revised)  
 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	\$ 623,580	\$ 601,799	\$ 64,724	\$ 666,523	\$ 42,943	6.89 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.
2	603 Salaries & Wages - Officers, Etc.	65,720	37,365	1,401	38,766	(26,954)	(41.01) %	Under benchmark
3	604 Employee Pensions & Benefits	189,453	267,627	23,628	291,255	101,802	53.73 %	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	132,756	184,902	9,521	194,423	61,667	46.45 %	Increase in volume of chlorine and other chemicals used.
8	620 Materials & Supplies	102,455	101,919	-	101,919	(536)	(0.52) %	Under benchmark
9	631 Contractual Services - Engr.	999	3,880	-	3,880	2,881	288.41 %	Nominal variance from year to year.
10	632 Contractual Services - Acct.	20,247	31,725	-	31,725	11,478	56.69 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
11	633 Contractual Services - Legal	305	1,409	-	1,409	1,104	362.08 %	Nominal variance from year to year for legal services.
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	
13	635 Contractual Services - Testing	10,311	15,805	-	15,805	5,494	53.28 %	Under benchmark
14	636 Contractual Services - Other	96,438	65,888	-	65,888	(30,550)	(31.68) %	Under benchmark
15	641 Rental of Building/Real Prop.	791	1,494	-	1,494	703	88.92 %	De minimus amount
16	642 Rental of Equipment	12	7,158	(7,158)	-	(12)	(100.00) %	Mis-posted expense to Acct. 642. Should have been posted to Acct. 742.
17	650 Transportation Expenses	64,977	50,896	1,527	52,423	(12,554)	(19.32) %	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	106,593	21,075	-	21,075	(85,518)	(80.23) %	Under benchmark
22	660 Advertising Expense	-	111	-	111	111	100.00 %	No expense incurred in 2013TY, de minimus amount
23	666 Reg. Comm. Exp. - Rate Case Amort.	50,986	41,083	99,130	140,212	89,226	175.00 %	Not subject to Index Benchmarking
24	667 Reg. Comm. Exp. - Other	7,242	1,983	-	1,983	(5,259)	(72.62) %	Normal variance from year to year
25	670 Bad Debt Expense	11,787	5,360	-	5,360	(6,427)	(54.53) %	Under benchmark
26	675 Miscellaneous Expenses	237,665	167,709	-	167,709	(69,956)	(29.43) %	Under benchmark
27	TOTAL	\$ 2,058,390	\$ 2,097,775	\$ 219,425	\$ 2,317,201	\$ 258,811	12.57 %	
28	Less:							
29	666 Reg. Comm. Exp. - Rate Case Amort.	\$ (50,986)	\$ (41,083)	\$ (99,130)	\$ (140,212)	n/a	n/a	Not subject to Index Benchmarking
30								
31	TOTAL	\$ 2,007,404	\$ 2,056,692	\$ 120,296	\$ 2,176,988	\$ 258,811	12.89 %	
32								
33	Total Customers (ERC's)	11,827.1			13,853.9	2,027	17.14 %	
34								
35	Consumer Price Index - U	233.049			236.525	3.48	1.49 %	
36								
37	Benchmark Index:				1.1714			
38					1.0149			
39								
40					1.1889			

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

Schedule: B-8 (Revised)

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Patrick Flynn

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

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	\$ 485,122	\$ 484,089		\$ 484,089	\$ (1,033)	(0.21) %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.
2	703 Salaries & Wages - Officers, Etc.	58,893	30,057		30,057	(28,836)	(48.96) %	Under benchmark
3	704 Employee Pensions & Benefits	148,511	215,280		215,280	66,769	44.96 %	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	168,883	148,736	(89)	148,647	(20,236)	(11.98) %	Increase in volume of chlorine and other chemicals used.
9	720 Materials & Supplies	93,632	86,087	(2,773)	83,314	(10,318)	(11.02) %	Under benchmark
10	731 Contractual Services - Engr.	12,944	3,121		3,121	(9,823)	(75.89) %	Under benchmark
11	732 Contractual Services - Acct.	15,965	25,520		25,520	9,555	59.85 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
12	733 Contractual Services - Legal	240	1,134		1,134	894	372.37 %	Nominal variance from year to year for legal services
13	734 Contractual Services - Mgmt. Fees	-	-		-	-	%	
14	735 Contractual Services - Testing	83,211	30,812		30,812	(52,399)	(62.97) %	Increase in the number of samples analyzed and the unit cost of analysis.
15	736 Contractual Services - Other	101,761	52,394		52,394	(49,367)	(48.51) %	Under benchmark
16	741 Rental of Building/Real Prop.	2,648	1,202		1,202	(1,446)	(54.61) %	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	51,874	40,941		40,941	(10,933)	(21.08) %	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	84,054	16,952		16,952	(67,102)	(79.83) %	Under benchmark
23	760 Advertising Expense	(2)	89		89	91	(4,558.00) %	Under benchmark
24	766 Reg. Comm. Exp. - Rate Case Amort.*	39,951	33,047	79,740	112,787	72,836	182.31 %	Not subject to Index Benchmarking
25	767 Reg. Comm. Exp. - Other	5,721	1,595		1,595	(4,126)	(72.12) %	Nominal variance from year to year
26	770 Bad Debt Expense	902	4,311		4,311	3,409	377.99 %	Reflects nominal variance from year to year
27	775 Miscellaneous Expenses	59,868	146,887		146,887	87,019	145.35 %	Increase in repair and maintenance activities compared to 2013TY
28	<b>TOTAL</b>	<b>\$ 1,994,277</b>	<b>\$ 2,030,785</b>	<b>\$ 76,878</b>	<b>\$ 2,107,664</b>	<b>\$ 113,388</b>	<b>5.69 %</b>	
29	<b>Less:</b>							
30	766 Reg. Comm. Exp. - Rate Case Amort.*	\$ (39,951)	\$ (33,047)	\$ (79,740)	\$ (112,787)	n/a	n/a	Not subject to Index Benchmarking
31								
32	<b>TOTAL</b>	<b>\$ 1,954,326</b>	<b>\$ 1,997,738</b>	<b>\$ (2,862)</b>	<b>\$ 1,994,876</b>	<b>\$ 113,388</b>	<b>5.80 %</b>	
33								
34	Total Customers (ERC's)	9,332.4			11,145.7	1,813	19.43 %	
35								
36	Consumer Price Index - U	233.049			236.525	3.48	1.49 %	
37								
38	Benchmark Index:				1.1943			
39					1.0149			
40								
41					1.2121			

## Contractual Services

Florida Public Service Commission

Company: Utilities Inc. of Florida - Sanlando

Schedule: B-9

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 31, 2015

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

Analysis of Rate Case Expense

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	\$ 99,130	\$ 79,740	\$ 178,870		
33						
34	Method of Allocation between systems					
35	ERCs	13,853.90	11,145.70	24,999.60		
36	Percent of ERCs	55.42%	44.58%	100.00%		

**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**

**Explanation:**

<b>Line No.</b>	<b>Description</b>	<b>Period</b>	<b>Budget Amount</b>	<b>Term of Amort.</b>	<b>Test Year Amortization</b>
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 - 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 January 31, 2015 Amounts Allocated			56.30% Water	43.70% Sewer	
			Sanlando Utility Corporation	Other Companies/ Systems	Total		Sanlando Utility Corporation	Other Companies/ Systems	Total			
			(1)	(2)	(3)		(4)	(5)	(6)			(7)
<b>Water Service Corp. Allocated Expenses:</b>												
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	<b>Water Service Corp. Allocated State Expenses</b>											
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	<b>Water Service Corp. Allocated UI Expenses</b>											
43												
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>	

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.



Allocation of Expenses

Schedule B-12

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

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			Allocation Percentage	
			Sanlando Utility Corporation	Other Companies/ Systems	Total		Historical Month Ending February 28, 2015			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	7.78%	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>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
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>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.



Allocation of Expenses

Company: Utilities, Inc. of Florida - 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 April 30, 2015	
			Sanlando Utility Corporation	Other Companies/ Systems	Total		Sanlando Utility Corporation	Other Companies/ Systems	Total	56.30% Water	43.70% Sewer
<b>Water Service Corp. Allocated Expenses:</b>											
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
							<u>\$139,928</u>	<u>\$1,652,909</u>	<u>\$1,792,837</u>	<u>78,784</u>	<u>61,144</u>
<b>Water Service Corp. Allocated State Expenses</b>											
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
							<u>\$ 50,081</u>	<u>\$ 99,948</u>	<u>\$150,029</u>	<u>28,198</u>	<u>21,884</u>
<b>Water Service Corp. Allocated UI Expenses</b>											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: 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 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>

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 June 30, 2015	
			Sanlando Utility Corporation	Other Companies/ Systems	Total		Sanlando Utility Corporation	Other Companies/ Systems	Total	56.31% Water	43.69% Sewer
<b>Water Service Corp. Allocated Expenses:</b>											
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>
<b>Water Service Corp. Allocated State Expenses</b>											
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>
<b>Water Service Corp. Allocated UI Expenses</b>											
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>

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 [ ]

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 Amounts Allocated			56.64% Water	43.36% Sewer
			Sanlando Utility Corporation	Other Companies/ Systems	Total		Sanlando Utility Corporation	Other Companies/ Systems	Total		
<b>Water Service Corp. Allocated Expenses:</b>											
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>
<b>Water Service Corp. Allocated State Expenses</b>											
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>
<b>Water Service Corp. Allocated UI Expenses</b>											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Utilities, Inc. of Florida - 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 August 31, 2015			Allocation Percentage	
			Sanlando Utility Corporation	Other Companies/ Systems	Total		Amounts Allocated			55.42% Water	44.58% 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	\$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											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	33.56%	66.44%	100.00%	ERC	\$8,320	\$16,475	\$24,795	4,611	3,709
25	408	Taxes Other than Income	33.11%	66.89%	100.00%	ERC	\$6,956	\$14,051	\$21,007	3,855	3,101
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	33.48%	66.52%	100.00%	ERC	\$22,358	\$44,420	\$66,778	12,391	9,967
30	604/704	Employee Benefits	33.05%	66.95%	100.00%	ERC	\$107	\$217	\$325	59	48
31	620/720	Materials and Supplies	33.45%	66.55%	100.00%	ERC	\$203	\$404	\$607	113	91
32	631/731	Contractual Services - Engineering	33.05%	66.95%	100.00%	ERC	\$964	\$1,953	\$2,916	534	430
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	\$68	\$137	\$205	38	30
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	33.05%	66.95%	100.00%	ERC	\$7,576	\$15,349	\$22,925	4,199	3,378
38	667/767	Reg. Commission Exp. - Other	33.05%	66.95%	100.00%	ERC	\$107	\$217	\$324	59	48
39	675/775	Miscellaneous Expenses	32.33%	67.67%	100.00%	ERC	\$968	\$2,026	\$2,993	536	431
40							<u>\$ 47,628</u>	<u>\$ 95,252</u>	<u>\$142,881</u>	<u>26,396</u>	<u>21,233</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 September 30, 2015			Allocation Percentage	
			Sanlando Utility Corporation	Other Companies/ Systems	Total		Amounts Allocated			55.42% Water	44.58% Sewer
							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	\$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											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
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											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
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

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Sanlando Utility Corporation

Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2015			Allocation Percentage	
			Sanlando Utility Corporation	Other Companies/ Systems	Total		Amounts Allocated			55.42% Water	44.58% Sewer
							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	\$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											
22		<u>Water Service Corp. Allocated State Expenses</u>									
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											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim  Final

Historical  Projected

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

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
1	<u>Water Service Corp. Allocated Expenses:</u>										
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											
22	<u>Water Service Corp. Allocated State Expenses</u>										
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											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

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 [ ]

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 December 31, 2015		
			Sanlando Utility Corporation	Other Companies/ Systems	Total		Sanlando Utility Corporation	Other Companies/ Systems	Total	55.42% Water	44.58% Sewer	
												(1)
<b>Water Service Corp. Allocated Expenses:</b>												
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	<b>Water Service Corp. Allocated State Expenses</b>											
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	<b>Water Service Corp. Allocated UI Expenses</b>											
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

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 [ ]

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 Year Ending December 31, 2015 Amounts Allocated			55.42% Water	44.58% Sewer
			Sanlando Utility Corporation	Other Companies/ Systems	Total		Sanlando Utility Corporation	Other Companies/ Systems	Total		
			(1)	(2)	(3)		(4)	(5)	(6)		
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	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Net Depreciation Expense - Water

Company: Utilities, Inc. of Florida - 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) Test Year B3 - (C)(2)	(5) B3 - (C)(3)	(6) B3 - (C)(4)	(7) B3 - (C)(5)			
1	<b>INTANGIBLE PLANT</b>									
2	301.1 Organization	-	-				-			
3	302.1 Franchises	3,678	-				3,678			
4	339.1 Other Plant & Misc. Equipment						-			
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>									
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	<b>WATER TREATMENT PLANT</b>									
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	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>									
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	<b>GENERAL PLANT</b>									
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	<b>SUB-TOTAL</b>	<b>1,216,748</b>	<b>(229,484)</b>	<b>(24,168)</b>	<b>2,375</b>	<b>66,820</b>	<b>(22,639)</b>	<b>1,009,652</b>	<b>N/A</b>	<b>N/A</b>
47										
48	<b>LESS: AMORTIZATION OF CIAC</b>	<b>(201,146)</b>	<b>(68,811)</b>				<b>(269,958)</b>			
49										
50	<b>NET DEPRECIATION EXPENSE - WATER</b>	<b>1,015,602</b>	<b>(298,295)</b>	<b>(24,168)</b>	<b>2,375</b>	<b>66,820</b>	<b>(22,639)</b>	<b>739,694</b>	<b>N/A</b>	<b>N/A</b>

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

Schedule: B-14

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Deborah Swain

Historic [X] or Projected [ ]

Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

Line No.	(1) Account No. and Name	(2) Test Year Expense	(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	<b>INTANGIBLE PLANT</b>									
2	351.1 Organization	-	-							
3	352.1 Franchises	80					80			
4	389.1 Other Plant & Misc. Equipment	-	-							
5	<b>COLLECTION PLANT</b>									
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	<b>SYSTEM PUMPING PLANT</b>									
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	<b>TREATMENT AND DISPOSAL PLANT</b>									
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	<b>RECLAIMED WATER TREATMENT PLANT</b>									
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	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>									
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	<b>GENERAL PLANT</b>									
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	<b>SUB-TOTAL</b>	1,219,880	(112,678)	(19,441)	82,869	379,551	(90,334)	1,459,847	N/A	N/A
64										
65	<b>LESS: AMORTIZATION OF CIAC</b>	(388,838)	(53,989)					(442,828)		
66										
67	<b>NET DEPRECIATION EXPENSE - SEWER</b>	831,041	(166,667)	(19,441)	82,869	379,551	(90,334)	1,017,019	N/A	N/A

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	<b>WATER</b>					
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	<b>WASTEWATER</b>					
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

## Reconciliation of Total Income Tax Provision

Florida Public Service Commission  
Schedule: C-1

Page 1 of 1

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

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



## State and Federal Income Tax Calculation - Current Water

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: C-2

Page 1 of 2

Preparer: Deborah Swain

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.		Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Water
1	Net Utility Operating Income (Sch. B-1)	\$ 594,691	\$ 224,562	\$ 819,253	\$ (10,996)	\$ 808,257
2	Add: Income Tax Expense Per Books (Sch. B-1)	280,174	26,438	306,612	(6,634)	299,978
3						
4	Subtotal	874,865	251,000	1,125,865	(17,631)	1,108,235
5	Less: Interest Charges (Sch. C-3)	404,074	(93,015)	311,059		311,059
6						
7	Taxable Income Per Books	470,791	344,015	814,806	(17,631)	797,176
8						
9	Schedule M Adjustments:					
10	Permanent Differences (From Sch. C-4)	(59,676)	59,676	-	-	-
11	Timing Differences (From Sch. C-5)	1,048,201	(1,048,201)	-	-	-
12	Other Adjustments - Pretax Income Difference		-	-	-	-
13						
14	Total Schedule M Adjustments	988,525	(988,525)	-	-	-
15						
16	Taxable Income Before State Taxes	1,459,316	(644,509)	814,806	(17,631)	797,176
17	Less: State Income Tax Exemption (\$5,000)					-
18						
19	State Taxable Income	1,459,316	(644,509)	814,806	(17,631)	797,176
20	State Income Tax (5.5% of Line 19)	80,262	(35,448)	44,814	(970)	43,845
21	Limited by NOL		-	-	-	-
22	Credits					
23						
24	Current State Income Taxes	80,262	(35,448)	44,814	(970)	43,845
25						
26	Federal Taxable Income (Line 16 - Line 24)	1,379,054	(609,061)	769,992	(16,661)	753,332
27	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
28	Federal Income Taxes (Line 26 x Line 27)	468,878	(207,081)	261,797	(5,665)	256,133
29	Less: Investment Tax Credit Realized					
30	This Year (Sch. C-8)	-	-	-	-	-
31						
32	Current Federal Inc. Taxes (Line 28 - Line 30)	468,878	(207,081)	261,797	(5,665)	256,133
33						
34	Summary:					
35	Current State Income Taxes (Line 24)	80,262	(35,448)	44,814	(970)	43,844
36	Current Federal Income Taxes (Line 32)	468,878	(207,081)	261,797	(5,665)	256,133
37						
38	Total Current Income Tax Expense (To C-1)	\$ 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

## State and Federal Income Tax Calculation - Current Sewer

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Schedule: C-2

Page 2 of 2

Preparer: Deborah Swain

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.		Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Sewer
1	Net Utility Operating Income (Sch. B-2)	\$ 369,062	\$ 10,545	\$ 379,606	\$ 1,424,214	\$ 1,803,820
2	Add: Income Tax Expense Per Books (Sch. B-2)	225,373	(415,179)	(189,806)	859,278	669,472
3						
4	Subtotal	594,435	(404,635)	189,800	2,283,492	2,473,292
5	Less: Interest Charges (Sch. C-3)	325,085	369,119	694,202		694,202
6						
7	Taxable Income Per Books	269,351	(773,753)	(504,402)	2,283,492	1,779,090
8						
9	Schedule M Adjustments:					
10	Permanent Differences (From Sch. C-4)	(94,073)	94,073	-	-	-
11	Timing Differences (From Sch. C-5)	1,007,470	(1,007,470)	-	-	-
12	Other Adjustments - Pretax Income Difference		-	-	-	-
13						
14	Total Schedule M Adjustments	913,397	(913,397)	-	-	-
15						
16	Taxable Income Before State Taxes	1,182,747	(1,687,149)	(504,402)	2,283,492	1,779,090
17	Less: State Income Tax Exemption (\$5,000)				-	-
18						
19	State Taxable Income	1,182,747	(1,687,149)	(504,402)	2,283,492	1,779,090
20	State Income Tax (5.5% of Line 19)	65,051	(92,793)	(27,742)	125,592	97,850
21	Limited by NOL		-	-	-	-
22	Credits					
23						
24	Current State Income Taxes	65,051	(92,793)	(27,742)	125,592	97,850
25						
26	Federal Taxable Income (Line 16 - Line 24)	1,117,696	(1,594,356)	(476,660)	2,157,900	1,681,240
27	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
28	Federal Income Taxes (Line 26 x Line 27)	380,017	(542,081)	(162,064)	733,686	571,622
29	Less: Investment Tax Credit Realized					
30	This Year (Sch. C-8)	-	-	-	-	-
31						
32	Current Federal Inc. Taxes (Line 28 - Line 30)	380,017	(542,081)	(162,064)	733,686	571,622
33						
34	Summary:					
35	Current State Income Taxes (Line 24)	65,051	(92,793)	(27,742)	125,592	97,850
36	Current Federal Income Taxes (Line 32)	380,017	(542,081)	(162,064)	733,686	571,622
37						
38	Total Current Income Tax Expense (To C-1)	\$ 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

Page 1 of 1

Preparer: Deborah Swain

Supporting Schedules: D-1, C-8

Recap Schedules: C-2

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

**Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax**

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt			\$ -		
2						
3	Amortization of Debt Premium,			-		
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	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
16						
17	Calculation of ITC Interest Synchronization Adjustment					
18	ONLY for Option 2 companies (See Sch. C-8, pg. 4)					
19						
20					<b>Total Weighted Cost</b>	<b>Debt Only Weighted Cost</b>
21	<u>Balances From Schedule D-1</u>	<u>Amount</u>	<u>Ratio</u>	<u>Cost</u>		
22						
23	Long-Term Debt					
24						
25	Short-Term Debt					
26	Preferred Stock					
27						
28	Common Equity					
29						
30	Total					
31						
32	ITCs (from D-1, Line 7)					
33						
34	Weighted Debt Cost (From Line 12)					
35						
36	Interest Adjustment (To Line 6)					

Book/Tax Differences - Permanent

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		<u>\$ (153,748) \$</u>	<u>- \$</u>	<u>(153,748) \$</u>	<u>(59,676) \$</u>	<u>(94,073)</u>

Supporting Schedules: None  
Recap Schedules: C-2

## Deferred Income Tax Expense (Final) - Water

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Historic  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 <sup>1</sup>	(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

<sup>1</sup> Adjustment needed due to the fact that the Company's tax schedule were done prior to the Company's books being closed

Supporting Schedules: None

Recap Schedules: C-2

## Deferred Income Tax Expense (Final) - Sewer

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

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	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 <sup>1</sup>	(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

<sup>1</sup> 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.	Year	Account No. 190.1011 / 2011			Account No. 190.1012 / 2012			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	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										
		Account No. 190.1020 / 2020			Account No. 190.1021 / 2021					
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		Account No. 190.1024 /2024			Account No. 190.1026 /2026					
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		Account No. 190.1031 / 2031			Account No. 190.1					
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		Account No. 190.2								
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

Accumulated Deferred Income Taxes - State  
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 2 of 3  
Preparer: Deborah Swain

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			Account No. 190.2020 Deferred Tax Credits- Rate Case				Account No. 190.2021 Deferred Tax Credits- Maint Fee				
8		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
9	Year										
10	2013					(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			Account No. 190.2024 Deferred St Tax - Org				Account No. 190.2031 Deferred Tax Credits- Depreciation				
15		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
16	Year										
17	2013					(44,456)					(137,891)
18	2014	(44,456)				(44,456)	(137,891)				(137,891)
19	2015	(44,456)			224	(44,232)	(137,891)	(55,801)			(193,692)
20											
21											
22			Account No. 190.2026 Bad Debt Expense				Account No. 190.2 Accum Def Income Tax - State				
23		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
24	Year										
25	2013					310					(14,110)
26	2014	310				310	(14,110)				(14,110)
27	2015	310			135	445	(14,110)	(215)			(14,325)
28											

Supporting Schedules: None  
Recap Schedules: C-6



Accumulated Deferred Income Taxes - Federal  
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 3 of 3  
Preparer: Deborah Swain

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

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:		Utilities, Inc.	
		Amount	% of Total	Cost Rate	Weighted Cost
1	A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including UIF -				
2	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

Schedule: C-9

Docket No.: 160101 - WS

Page 1 of 1

Schedule Year Ended: 12/31/2015

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   |

Schedule of Requested Cost of Capital  
13 Month Average Balance

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.

	(1)	(2)	(3)	(4)	(5)
		Reconciled to Requested Rate Base			
Line No.	Class of Capital	AYE 12/31/15	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	\$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	\$33,359,877	100.00%		7.83%
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

13 Month Average Balance

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Florida Public Service Commission

Schedule D-2

Page 1 of 1

Preparer: John Hoy

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Balance 12/31/2014	(3) Balance 12/31/2015	(4) Thirteen Month Average	(5) Proforma Adjustment	(6) Adjusted 13 Month Average	(7) Reconciliation Adjustments		(8) Pro Rata Percentage	(9) Reconciled to Requested Rate Base AYE 12/31/15
							Pro Rata			
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)									
11	Total	<u>371,671,882</u>	<u>401,568,881</u>	<u>390,512,927</u>	<u>31,739</u>	<u>390,544,666</u>	<u>(357,184,789)</u>		<u>100.00%</u>	<u>33,359,877</u>

13 **Notes:**

14 Long term debt, short term debt, preferred stock, and common equity are actual for UIF's parent company, Utilities, Inc.

Supporting Schedules: A-19, C-7, C-8, D-3, D-4, D-5, D-7

Recap Schedules: D-1

Preferred Stock Outstanding  
13 Month Average

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	Description, Coupon		Call Provision, Special	Principal Amount	Principal Amount	Discount or Premium on Principal	Discount or Premium Associated with	Issuing Expense Associated with	Net Proceeds	Rate (Contract Rate)	Dollar Dividend on Face Value	Effective Cost
No.	Rate, Years of Life	Issue Date	Restriction	Sold (Face Value)	Outstanding	Amount Sold	Column (5)	Column (4)	(5)-(9)+(7)	on Face Value)	(11)x(5)	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

Schedule D-4

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: 12/31/2015

Interim  Final

Preparer: John Hoy

Historical  Projected

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	(1) Lender	(2) Total Interest Expense	(3) Maturity Date	(4) Thirteen Month Average Amount Outstanding at 12/31/15	(5) Effective Cost Rate
1	Chase	<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

Company: Utilities, Inc. of Florida - Sanlando  
Docket No.: 160101 - WS  
Test Year Ended: 12/31/2015  
Interim  Final   
Historical  Projected

Schedule D-5  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the specified date on long term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
				Thirteen Month Average	Amount Outstanding	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)- (7))
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)- (7))
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   
Historical  Projected

Schedule D-6  
Page 1 of 1  
Preparer: John Hoy

Explanation: Provide the specified data on variable cost long term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the

	(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 Schedule - Water

Company: Utilities, Inc. of Florida - Sanlando  
Docket No.: 160101 - WS  
Test Year Ended: 12/31/2015  
Water [ X ] or Sewer [ ]  
Interim [ ] Final [x]

Schedule: E-1  
Page 1 of 2  
Preparer: Jared Deason

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	<b>Residential</b>					
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	<b>General &amp; Bulk Service</b>					
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	<b>Private Fire Protection</b>					
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

Rate Schedule - Sewer

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Water [ ] or Sewer [X]

Interim [ ] Final [x]

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Schedule: E-1 (Revised)

Page 2 of 2

Preparer: Jared Deason

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	<b>Residential</b>					
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	<b>General &amp; Bulk Service</b>					
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	\$120.70	\$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	<b>Residential Reuse</b>					
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

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

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.

Florida Public Service Commission

Schedule E-2

Page 1 of 4

Preparer: Jared Deason

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	<b>Residential - Base Charge</b>												
2	5/8" Residential	36,664		\$4.56	\$167,188	18,387		\$4.45	\$81,822	18,389		\$4.47	\$82,199
3	1" Residential	20,240		\$11.42	\$231,141	10,150		\$11.13	\$112,970	10,152		\$11.19	\$113,601
4	1.5" Residential	95		\$22.84	\$2,170	48		\$22.25	\$1,068	48		\$22.37	\$1,074
5	Total Residential Base Charge	56,999			\$400,498	28,585			\$195,860	28,589			\$196,873
6	<b>Consumption Charge (per 1,000 Gallons)</b>												
7	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
8	5/8" Res (6,001-10,000 gallons)		123,687	\$0.98	\$121,214				\$0				
9	5/8" Res (10,001-15,000 gallons)		115,970	\$1.48	\$171,636				\$0				
10	Residential (6,001-15,000 gallons)						125,051	\$1.41	\$176,321		122,460	\$1.42	\$173,894
11	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
12	Total Residential Consumption		876,259		\$1,241,835		457,221		\$749,566		447,751		\$738,517
13	Total Residential Service	56,999	876,259		\$1,642,333	28,585	457,221		\$945,425	28,589	447,751		\$935,390
14	Average Residential Bill				\$28.81				\$33.07				\$32.72
15	<b>General &amp; Bulk Service - Base Charge</b>												
16	5/8" General Service	1,034		\$4.56	\$4,715	514		\$4.45	\$2,287	516		\$4.47	\$2,307
17	1" General Service	1,318		\$11.42	\$15,052	655		\$11.13	\$7,290	659		\$11.19	\$7,374
18	1.5" General Service	786		\$22.84	\$17,952	390		\$22.25	\$8,678	393		\$22.37	\$8,791
19	2" General Service	765		\$37.57	\$28,741	380		\$35.60	\$13,528	382		\$35.79	\$13,672
20	3" General Service	112		\$73.08	\$8,185	56		\$71.20	\$3,987	56		\$71.58	\$4,008
21	4" General Service	36		\$114.19	\$4,111	18		\$111.25	\$2,003	18		\$111.85	\$2,013
22	6" General Service	17		\$228.38	\$3,882	9		\$222.50	\$2,003	9		\$223.70	\$2,013
23	8" General Service	24		\$411.56	\$9,877	12		\$356.00	\$4,272	12		\$357.92	\$4,295
24	Total General Service Base Facility	4,092			\$92,516	2,034			\$44,047	2,045			\$44,474
25	<b>Consumption Charge (per 1,000 Gallons)</b>												
26	Total General Service Consumption		219,143	\$1.44	\$315,566		109,572	\$1.61	\$176,410		109,572	\$1.62	\$177,506
27	Total General Service	4,092	219,143		\$408,082	2,034	109,572		\$220,457	2,045	109,572		\$221,980
28	Average General Service Bill				\$99.73				\$108.39				\$108.55
29	<b>Private Fire Protection</b>												
30	1.5" Private Fire Line			\$1.91	\$0			\$1.85	\$0	24		\$1.86	\$45
31	2" Private Fire Line			\$3.04	\$0			\$2.97	\$0	156		\$2.99	\$466
32	4" Private Fire Line			\$9.51	\$0			\$9.27	\$0	276		\$9.32	\$2,572
33	6" Private Fire Line			\$19.04	\$0			\$18.54	\$0	360		\$18.64	\$6,710
34	8" Private Fire Line			\$34.30	\$0			\$29.67	\$0	60		\$29.83	\$1,790
35		0			\$0	0			\$0	876			\$11,584
36													
37	Other Miscellaneous Revenues				\$13,606				\$6,803				\$6,803
38	Adjustments to Misc Revenues per B-3												
39	Adjusted Test Year/ Annualized / Proposed Revenues				\$2,064,021				\$1,172,686				\$1,175,757
40													
41	Total Per Books				2,120,708				1,121,956				1,162,016
43	Adjustment to remove accrued revenues per B-3, B-4				(55,704)				30,663				(6,696)
42	Adjustment to allocated miscellaneous revenues per B-3												
44	Other adjustment to miscellaneous revenues per B-3												
45	<b>Total Adjusted Books</b>				\$ 2,065,004				\$ 1,152,619				\$ 1,155,320
46	Difference				(\$983)				\$20,067				\$20,437
47	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.	(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) Revenues at Proposed Rates
1	<b>Residential - Base Charge</b>							
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
6	<b>Consumption Charge (per 1,000 Gallons)</b>							
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
15	<b>General &amp; Bulk Service - Base Charge</b>							
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
25	<b>Consumption Charge (per 1,000 Gallons)</b>							
26	Total General Service Consumption		438,286	\$669,482	\$1.63	\$714,406	\$1.62	\$710,023
27	Total General Service	8,171	438,286	\$850,519		\$892,725		\$887,388
28	Average General Service Bill			\$104.09		\$109.26		\$108.60
29	<b>Private Fire Protection</b>							
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								
37	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	<b>Total Adjusted Books</b>			\$ 4,368,646		Difference	\$	(30,342)
46	Difference			\$4,599		Percentage Difference		<u>-0.66%</u>
47	Percentage			<u>0.11%</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]

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)	(9)	(10)	(11)	(12)	(13)
		Bills 1.1.2015 to 6.30.2015	Total Billable Gallons (in 000's) 1.1.2015 to 6.30.2015	Test Year Rates Effective 10.13.2014	Test Year Revenue 1.1.2015 to 6.30.2015	Total Bills 7.1.2015 - 9.28.2015	Total Billable Gallons (in 000's) 7.1.2015 - 9.28.2015	Test Year Rates Effective 7.1.2015	Test Year Revenue 7.1.2015 - 9.28.2015	Total Bills 9.29.2015 - 12.31.2015	Total Billable Gallons (in 000's) 9.29.2015 - 12.31.2015	Test Year Rates Effective 9.29.2015	Test Year Revenue 9.29.2015 - 12.31.2015	
1	<b>Residential - Base Charge</b>													
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	<b>Consumption Charge (per 1,000 Gallons)</b>													
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>\$717,126</u>	<u>25,740</u>			<u>\$721,757</u>	
8	Average Residential Bill				<u>\$26.63</u>				<u>\$27.86</u>				<u>\$28.04</u>	
9														
10	<b>General Service - Base Charge</b>													
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		\$120.70	\$36,632	
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>\$139,459</u>	
21	<b>Consumption Charge (per 1,000 Gallons)</b>													
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>\$281,498</u>	<u>2,768</u>			<u>\$283,779</u>	
24	Average General Service Bill				<u>\$99.41</u>				<u>\$101.69</u>				<u>\$102.51</u>	
25														
26	<b>Residential Reuse</b>													
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>\$4,515</u>	<u>307</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>\$1,013,006</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	<b>Total Adjusted Books</b>				<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>(\$1,894)</u>	
42	Percentage				<u>0.90%</u>				<u>0.36%</u>				<u>-0.19%</u>	

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

Schedule E-2 (Revised)

Docket No.: 160101 - WS

Page 4 of 4

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Interim [ ] Final [x]

Water [ ] Sewer [x]

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

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) Revenues at Proposed
1	<b>Residential - Base Charge</b>							
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	<b>Consumption Charge (per 1,000 Gallons)</b>							
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	<b>General Service - Base Charge</b>							
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		\$133,504	\$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>\$524,357</u>		<u>\$561,336</u>		<u>\$890,859</u>
21	<b>Consumption Charge (per 1,000 Gallons)</b>							
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>\$1,115,687</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	<b>Residential Reuse</b>							
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>\$3,954,961</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)				
39	Other adjustment to miscellaneous revenues per B-3			(446)				
40	<b>Total Adjusted Books</b>			<u>\$ 3,996,226</u>			Difference \$	(18,238)
41	Difference			<u>(\$41,265)</u>			Percentage Difference	<u>-0.28%</u>
42	Percentage			<u>-1.03%</u>				

## Customer Monthly Billing Schedule

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Water [x] or Sewer [x]

Explanation: Provide a schedule of monthly customers billed or served by class.

## WATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
1	January	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

Line No.	(1) Month/ Year	(2) Residential	(3) Flat - Rate Residential	(4) General Service	(5) Flat Rate - General Service	(6) Other Reuse	(7) 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

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)		7,481			

## 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					\$ 87
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

Schedule E-6

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: 12/31/2015

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>



**Private Fire Protection Service**

**Florida Public Service Commission**

**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 [x]**

**Historical [x] Projected [ ]**

**Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.**

<b>Line No.</b>	<b>(1) Size</b>	<b>(2) Type</b>	<b>(3) Quantity</b>
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**

**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.	Type Charge	(1)	(2)	(3)	(4)	(5)
			Water		Sewer	
		Present Charges	Present Charges	Proposed Charges	Present Charges	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**

**Company:** Utilities, Inc. of Florida - Sanlando

**Docket No.:** 160101 - WS

**Test Year Ended:** 12/31/2015

**Water [X] or Sewer [X]**

**Historic [X] or Projected [ ]**

**Schedule:** E-11

**Page 1 of 1**

**Preparer:** Jared Deason

**Explanation:** Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
----------	------------------------------	--------------------	---------------------------	--------------	--------------

1 Utilities Inc., of Florida - 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**

---

<b>Line No</b>	
1	Utilities Inc., of Florida - Sanlando does not have any industrial customers whose utilization exceeds an average of 350,000 GPD;
2	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)
					Test Year		Project. TY				
Line No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Consumption (000)	Proj. Factor	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****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)
				Gallons			Consolidated	
Line No.	Consumption Level	Number of Bills	Cumulative Bills	Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Factor [(1)x(6)]+(5)	Percentage of Total

The billing analysis is contained in Volume II



**CLASS A and B  
WATER AND/OR WASTEWATER UTILITIES**

**FINANCIAL, RATE  
AND ENGINEERING  
MINIMUM FILING  
REQUIREMENTS**

OF

**Utilities, Inc. of Florida - Tierra Verde**  
**Docket No.: 160101 - WS**

**VOLUME I**



**FOR THE**

**Test Year Ended: December 31, 2015**

**CLASS A AND B WATER AND/OR SEWER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS**

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**CLASS A AND B WATER AND/OR SEWER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS**

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## Schedule of Wastewater Rate Base

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 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.

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 4,599,437	\$ 38,670 (A)	\$ 4,638,107	A-3, A-6
2					
3	Utility Land & Land Rights	727	- (A)	727	A-3, A-6
4					
5	Less: Non-Used & Useful Plant	-	- (B)	-	A-7
6					
7	Construction Work in Progress	18	(18) (C)	-	A-3
8					
9	Less: Accumulated Depreciation	(3,329,766)	71,319 (D)	(3,258,447)	A-3, A-10
10					
11	Less: CIAC	(1,821,202)	(E)	(1,821,202)	A-3, A-12
12					
13	Accumulated Amortization of CIAC	1,566,010	(E)	1,566,010	A-3, A-14
14					
15	Acquisition Adjustments	351,207	(351,207) (F)	-	A-18
16					
17	Accum. Amort. of Acq. Adjustments	(81,247)	81,247 (F)	-	A-18
18					
19	Advances For Construction				A-3, A-16
20					
21	Working Capital Allowance	-	(29,775) (G)	(29,775)	A-3, A-17
22					
23	Total Rate Base	\$ 1,285,184	\$ (189,763)	\$ 1,095,420	

## Schedule of Adjustments to Rate Base

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: A-3

Page 1 of 1

Preparer: 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	<b>(A) Utility Plant in Service</b>		
2	(1) Pro Forma Plant Additions		
3	361.2 Collection System - Gravity (replacement)		47,300
4	390.7 GIS system - allocated portion		20,548
5	391.7 Vehicle major upgrade - allocated portion		1,313
6	391.7 Vehicle Replacement Program - allocated portion		19,934
7	Total Pro Forma Plant Additions	\$	89,095
8	(2) Plant retired during the test year related to Pro Forma		
9	361.2 Collection System - Gravity (replacement) - Phase 2 401 8 Ave		(35,475)
10	391.7 Vehicle Replacement Program - allocated portion		(14,951)
11	Total Pro Forma Plant Retirements		(50,426)
12			
13	<b>Total Adjustments to Utility Plant in Service</b>	\$	<b>38,670</b>
14			
15	<b>(B) Non-Used &amp; Useful Plant</b>		
16			
17	<b>(C) Construction Work in Progress</b>		
18	To remove from rate base average construction work in progress	\$	<b>(18)</b>
19			
20	<b>(D) Accumulated Depreciation</b>		
21	(1) 390.7 Correct depreciation of Project Phoenix (10 yr)	\$	(25,394)
22			
23	(2) Annualize Accum Depr for plant additions during TY		
24	361.2 Gravity Mains - 401 8th Ave GSM Ph 1 (\$37,373/45 for 2 mos.)	\$	138
25			
26	(3) Additions related to Pro Forma		
27	361.2 Collection System - Gravity (replacement)		526
28	390.7 GIS system - allocated portion		1,712
29	391.7 Vehicle major upgrade / purchase - allocated portion		131
30	391.7 Vehicle Replacement Program - allocated portion		1,993
31	Total Adjustments Accumulated Depreciation- Pro Forma Additions	\$	4,362
32			
33	(4) Plant retired during the test year related to Pro Forma		
34	361.2 Collection System - Gravity (replacement)	\$	(35,475)
35	391.7 Vehicle Replacement Program - allocated portion		(14,951)
36	Total Adjustments Accumulated Depreciation- Pro Forma Retirements		(50,426)
37			
38	<b>Adjustments to Test Year Accumulated Depreciation</b>	\$	<b>(71,319)</b>
39			
40	<b>(E) Contribution in Aid of Construction</b>		
41			
42	<b>(F) To remove Acquisition Adjustment</b>	\$	<b>(351,207)</b>
43			
44	<b>(F) To remove Accumulated Amortization of Acquisition Adjustment</b>	\$	<b>81,247</b>
45			
46	<b>(G) Working Capital per Schedule A-17, limited to \$0</b>		
47	Balance sheet method (limited to \$0) Schedule A-17	\$	<b>(29,775)</b>

Schedule of Wastewater Plant in Service  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde  
Docket No.: 160101 - WS  
Schedule Year Ended: December 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, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/07 Balance per Books <sup>(1)</sup>		3,923,963
2	Additions		449,207
3	Retirements		
4	Adjustments		
5	12/31/08 Balance per Books		4,373,170
6	Additions		73,734
7	Retirements		
8	Adjustments		
9	12/31/09 Balance per Books		4,446,904
10	Additions		38,164
11	Retirements		(5,262)
12	Adjustments (rounding)		
13	12/31/10 Balance per Books		4,479,806
14	Additions		21,848
15	Retirements		(593)
16	Adjustments		
17	12/31/11 Balance per Books		4,501,061
18	Additions		15,005
19	Retirements		(6,297)
20	Adjustments		
21	12/31/12 Balance per Books		4,509,769
22	Additions		27,249
23	Retirements		(594)
24	Adjustments		
25	12/31/13 Balance per Books <sup>(2)</sup>		4,536,424
26	Additions		32,890
27	Retirements		(3,767)
28	Adjustments		
29	12/31/14 Balance per Books		4,565,547
30	Additions		89,595
31	Retirements		(44,816)
32	Adjustments		
33	12/31/15 Balance per Books		4,610,326
34			
35			
36			
37	<b>(1) Rate base was last established for historical year 2007 in PSC Order No. 09-0372-PAA-SU</b>		
38	<b>(2) 2014 Annual Report starting balance and additions incorrect. Shown here per books.</b>		

Schedule of Wastewater Plant in Service By Primary Account  
Test Year Average Balance

Schedule: A-6

Page 1 of 2

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected [ ]

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	(2) 13 Month Average Balance	(3) Adjustments A-3	(4) Adjusted Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>							
2	351.1 Organization	\$ -	\$ -	\$ -		\$ -		
3	352.1 Franchises	3,495	3,494	3,495		3,495		
4	389.1 Other Plant & Misc. Equipment	-	-	-		-		
5	<b>COLLECTION PLANT</b>							
6	353.2 Land & Land Rights	-	-	-		-		
7	354.2 Structures & Improvements	-	-	-		-		
8	355.2 Power Gen Equipment	-	-	-		-		
9	360.2 Collection Sewers - Force	264,108	264,108	264,108		264,108		
10	361.2 Collection Sewers - Gravity	1,225,665	1,255,315	1,250,348	11,825	1,262,173		
11	362.2 Special Collecting Structures	-	-	-		-		
12	363.2 Services to Customers	-	2,510	193		193		
13	364.2 Flow Measuring Devices	-	-	-		-		
14	365.2 Flow Measuring Installations	-	-	-		-		
15	389.2 Other Plant & Misc. Equipment	-	-	-		-		
16	<b>SYSTEM PUMPING PLANT</b>							
17	353.3 Land & Land Rights	-	-	-		-		
18	354.3 Structures & Improvements	912,665	918,486	916,546		916,546		
19	370.3 Receiving Wells	-	-	-		-		
20	371.3 Pumping Equipment	69,529	71,070	70,833		70,833		
21	389.3 Other Plant & Misc. Equipment	-	162	124		124		
22	<b>TREATMENT AND DISPOSAL PLANT</b>							
23	353.4 Land & Land Rights	-	-	-		-		
24	354.4 Structures & Improvements	-	-	-		-		
25	355.4 Power Gen Equip	-	-	-		-		
26	380.4 Treatment & Disposal Equipment	20,273	24,714	23,689		23,689		
27	381.4 Plant Sewers	-	-	-		-		
28	382.4 Outfall Sewer Lines	-	-	-		-		
29	389.4 Other Plant & Misc. Equipment	-	-	-		-		
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>							
31	353.5 Land & Land Rights	-	-	-		-		
32	354.6 Structure & Improvements	-	-	-		-		
33	371.6 Pumping Equipment WTP	-	-	-		-		
34	371.6 Pumping Equipment Dist	886	886	886		886		
35	374.6 Reuse Distribution Reservoirs	-	-	-		-		
36	375.6 Reuse Transmission & Distribution	3,405	3,405	3,405		3,405		
37	380.6 Treat/Disp Equip RCL WTP	-	-	-		-		
38	389.6 Other Plant & Misc Equipment	23,660	23,660	23,660		23,660		
39	366.6 Reuse Services	-	-	-		-		
40	367.6 Reuse Mtr Installations	-	-	-		-		
41	<b>GENERAL PLANT</b>							
42	353.7 Land & Land Rights	737	718	727		727		
43	354.7 Structures & Improvements	1,630,138	1,629,923	1,629,851		1,629,851		
44	390.7 Office Furniture & Equipment	266,909	265,265	265,636	20,548	286,184		
45	391.7 Transportation Equipment	94,936	97,646	97,621	6,297	103,918		
46	392.7 Stores Equipment	-	-	-		-		
47	393.7 Tools, Shop & Garage Equipment	7,718	7,609	7,656		7,656		
48	394.7 Laboratory Equipment	-	-	-		-		
49	395.7 Power Operated Equipment	-	-	-		-		
50	396.7 Communication Equipment	3,304	3,236	3,267		3,267		
51	397.7 Miscellaneous Equipment	3,210	3,210	3,210		3,210		
52	398.7 Other Plant - Allocations	34,909	34,909	34,909		34,909		
53	Total	\$ 4,565,547	\$ 4,610,326	\$ 4,600,164	\$ 38,670	\$ 4,638,834		\$ -

Schedule of Wastewater Plant in Service By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-6

Page 2 of 2

Preparer: Deborah Swain

Recap Schedules: A-2, A-4

Line No.	Account No. and Name	(1) Dec-14	(2) Jan-15	(3) Feb-15	(4) Mar-15	(5) Apr-15	(6) May-15	(7) Jun-15	(8) Jul-15	(9) Aug-15	(10) Sep-15	(11) Oct-15	(12) Nov-15	(13) Dec-15	(14) Dec-15	(15) 13- Month Average
1	<b>INTANGIBLE PLANT</b>															
2	351.1 Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3	352.1 Franchises	3,495	3,495	3,495	3,495	3,495	3,495	3,495	3,495	3,494	3,494	3,494	3,494	3,494	3,494	3,495
4	389.1 Other Plant & Misc. Equipment															-
5	<b>COLLECTION PLANT</b>															
6	353.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	355.2 Power Gen Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	360.2 Collection Sewers - Force	264,108	264,108	264,108	264,108	264,108	264,108	264,108	264,108	264,108	264,108	264,108	264,108	264,108	264,108	264,108
10	361.2 Collection Sewers - Gravity	1,225,665	1,226,109	1,251,178	1,254,974	1,254,974	1,255,064	1,255,154	1,255,154	1,255,154	1,255,154	1,255,315	1,255,315	1,255,315	1,255,315	1,250,348
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	-	-	-	-	-	-	-	-	-	-	-	-	-	2,510	193
13	364.2 Flow Measuring Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	365.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	<b>SYSTEM PUMPING PLANT</b>															
17	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	354.3 Structures & Improvements	912,665	912,665	914,306	916,138	916,138	916,138	916,138	918,486	918,486	918,486	918,486	918,486	918,486	918,486	916,546
19	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	371.3 Pumping Equipment	69,529	69,529	71,070	71,070	71,070	71,070	71,070	71,070	71,070	71,070	71,070	71,070	71,070	71,070	70,833
21	389.3 Other Plant & Misc. Equipment	-	-	-	162	162	162	162	162	162	162	162	162	162	162	124
22	<b>TREATMENT AND DISPOSAL PLANT</b>															
23	353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	354.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	355.4 Power Gen Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	380.4 Treatment & Disposal Equipment	20,273	20,273	20,273	24,714	24,714	24,714	24,714	24,714	24,714	24,714	24,714	24,714	24,714	24,714	23,689
27	381.4 Plant Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	382.4 Outfall Sewer Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>															
31	353.6 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	354.6 Structure & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	371.6 Pumping Equipment WTP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	371.6 Pumping Equipment Dist	886	886	886	886	886	886	886	886	886	886	886	886	886	886	886
35	374.6 Reuse Distribution Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	375.6 Reuse Transmission & Distribution	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405
37	380.6 Treat/Disp Equip RCL WTP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	389.6 Other Plant & Misc Equipment	23,660	23,660	23,660	23,660	23,660	23,660	23,660	23,660	23,660	23,660	23,660	23,660	23,660	23,660	23,660
39	366.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	367.6 Reuse Mtr Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	<b>GENERAL PLANT</b>															
42	353.7 Land & Land Rights	737	736	729	728	730	729	729	728	727	720	720	719	718	718	727
43	354.7 Structures & Improvements	1,630,138	1,630,101	1,629,822	1,629,749	1,629,789	1,629,714	1,629,793	1,629,950	1,629,893	1,629,694	1,629,674	1,629,820	1,629,923	1,629,923	1,629,851
44	390.7 Office Furniture & Equipment	266,909	266,637	264,440	264,327	265,178	265,070	266,232	266,552	267,172	265,291	265,254	264,941	265,265	265,265	265,636
45	391.7 Transportation Equipment	94,936	94,862	94,715	100,734	99,744	99,589	99,774	97,013	96,692	97,864	97,819	97,689	97,646	97,646	97,621
46	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	393.7 Tools, Shop & Garage Equipment	7,718	7,712	7,700	7,672	7,666	7,655	7,649	7,645	7,635	7,627	7,623	7,612	7,609	7,609	7,656
48	394.7 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	395.7 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	396.7 Communication Equipment	3,304	3,303	3,275	3,270	3,278	3,275	3,275	3,271	3,268	3,242	3,242	3,238	3,236	3,236	3,267
51	397.7 Miscellaneous Equipment	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210
52	398.7 Other Plant - Allocations	34,909	34,909	34,909	34,909	34,909	34,909	34,909	34,909	34,909	34,909	34,909	34,909	34,909	34,909	34,909
53	Total	\$ 4,565,547	\$ 4,565,599	\$ 4,591,180	\$ 4,607,209	\$ 4,607,114	\$ 4,606,851	\$ 4,608,361	\$ 4,608,417	\$ 4,608,644	\$ 4,607,696	\$ 4,607,750	\$ 4,607,438	\$ 4,610,326	\$ 4,610,326	\$ 4,600,164



Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde  
Docket No.: 160101 - WS  
Schedule Year Ended: December 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	<b>WATER</b>			
2				
3	Plant in Service		\$	-
4				
5	Land			-
6				
7	Accumulated Depreciation			-
8				
9	Other (Explain)			
10				
11				
12	Total	\$ -	\$ -	N/A
13	<b>WASTEWATER</b>			
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-6, A-10  
Recap Schedules: A-2

**Schedule of Wastewater Accumulated Depreciation  
Annual Balances Subsequent to Last Established Rate Base**

**Company: Utilities, Inc. of Florida - Tierra Verde**

**Docket No.: 160101 - WS**

**Schedule Year Ended: December 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, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.**

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/07 Balance per Books		2,230,040
2	Additions		193,876
3	Retirements		
4	Adjustments		
5	12/31/08 Balance per Books		2,423,916
6	Additions in Annual Report shown net of COA		82,008
7	Retirements		
8	Adjustments		
9	12/31/09 Balance per Books		2,505,924
10	Additions		164,201
11	Retirements		(5,262)
12	Adjustments (rounding)		
13	12/31/10 Balance per Books		2,664,863
14	Additions		151,857
15	Retirements		(593)
16	Adjustments		
17	12/31/11 Balance per Books		2,816,127
18	Additions		157,127
19	Retirements		(6,297)
20	Adjustments (rounding)		(1)
21	12/31/12 Balance per Books		2,966,956
22	Additions		149,632
23	Retirements		(594)
24	Adjustments		
25	12/31/13 Balance per Books		3,115,994
26	Additions		154,408
27	Retirements		(3,767)
28	Adjustments (rounding)		
29	12/31/14 Balance per Books		3,266,635
30	Additions		170,193
31	Retirements		11,878
32	Adjustments		(44,816)
33	12/31/15 Balance per Books		3,403,890
34			
35			
36	* Rate base was last established for historical year 2007 in PSC Order No. 09-0372-PAA-SU		

Schedule of Wastewater Accumulated Depreciation By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected [ ]

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Avg Balance	(5) Adjustments A-3	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>							
2	351.1 Organization	\$ (1,532)	\$ (1,532)	\$ (1,532)		\$ (1,532)		
3	352.1 Franchises	3,584	3,671	3,627		3,627		
4	389.1 Other Plant & Misc. Equipment	-	-	-		-		
5	<b>COLLECTION PLANT</b>							
6	353.2 Land & Land Rights	-	-	-		-		
7	354.2 Structures & Improvements	1,229,771	1,229,771	1,229,771		1,229,771		
8	355.2 Power Gen Equipment	-	-	-		-		
9	360.2 Collection Sewers - Force	150,073	158,877	154,475		154,475		
10	361.2 Collection Sewers - Gravity	725,534	737,326	726,045	(34,811)	691,234		
11	362.2 Special Collecting Structures	-	-	-		-		
12	363.2 Services to Customers	-	6	-		-		
13	364.2 Flow Measuring Devices	-	-	-		-		
14	365.2 Flow Measuring Installations	-	-	-		-		
15	389.2 Other Plant & Misc. Equipment	-	-	-		-		
16	<b>SYSTEM PUMPING PLANT</b>							
17	353.3 Land & Land Rights	-	-	-		-		
18	354.3 Structures & Improvements	447,059	481,405	463,503		463,503		
19	370.3 Receiving Wells	-	-	-		-		
20	371.3 Pumping Equipment	11,170	15,119	13,141		13,141		
21	389.3 Other Plant & Misc. Equipment	-	-	-		-		
22	<b>TREATMENT AND DISPOSAL PLANT</b>							
23	353.4 Land & Land Rights	-	-	-		-		
24	354.4 Structures & Improvements	-	-	-		-		
25	355.4 Power Gen Equipment	-	-	-		-		
26	371.4 Pumping Equipment	-	-	-		-		
27	380.4 Treatment & Disposal Equipment	7,616	8,947	8,266		8,266		
28	381.4 Plant Sewers	-	-	-		-		
29	382.4 Outfall Sewer Lines	-	-	-		-		
30	389.4 Other Plant & Misc. Equipment	-	-	-		-		
31	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>							
32	354.3 Structure & Improvements	-	-	-		-		
33	371.5 Pumping Equipment WTP	-	-	-		-		
34	371.6 Pumping Equipment Dist	292	341	316		316		
35	374.5 Reuse Distribution Reservoirs	-	-	-		-		
36	375.6 Reuse Transmission & Dist	7,104	8,498	7,801		7,801		
37	380.6 Treat/Disp Equip RCL WTP	-	-	-		-		
38	389.5 Other Plant & Misc Equipment	-	-	-		-		
39	366.6 Reuse Services	-	-	-		-		
40	367.6 Reuse Mtr Installations	-	-	-		-		
41	<b>GENERAL PLANT</b>							
42	353.7 Land & Land Rights	-	-	-		-		
43	354.7 Structures & Improvements	380,473	430,493	405,462		405,462		
44	390.7 Office Furniture & Equipment	217,730	241,873	229,601	(23,682)	205,919		
45	391.7 Transportation Equipment	76,343	76,837	77,465	(12,827)	64,639		
46	393.7 Tools, Shop & Garage Equipment	8,115	8,466	8,282		8,282		
47	394.7 Laboratory Equipment	-	-	-		-		
48	395.7 Power Operated Equipment	-	-	-		-		
49	396.7 Communication Equipment	2,048	2,324	2,181		2,181		
50	397.7 Miscellaneous Equipment	1,255	1,469	1,362		1,362		
51	348.7 Other Plant - Allocations	-	-	-		-		
52	Total	\$ 3,266,635	\$ 3,403,890	\$ 3,329,766	\$ (71,319)	\$ 3,258,447		\$ -

Schedule of Wastewater Accumulated Depreciation By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10

Page 2 of 2

Preparer: Deborah Swain

Recap Schedules: A-2, 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	
<b>1 INTANGIBLE PLANT</b>															
2 351.1 Organization	\$ (1,532)	\$ (1,532)	\$ (1,532)	\$ (1,532)	\$ (1,532)	\$ (1,532)	\$ (1,532)	\$ (1,532)	\$ (1,532)	\$ (1,532)	\$ (1,532)	\$ (1,532)	\$ (1,532)	\$ (1,532)	\$ (1,532)
3 352.1 Franchises	3,584	3,591	3,598	3,605	3,613	3,620	3,627	3,635	3,642	3,649	3,656	3,664	3,671	3,627	
4 389.1 Other Plant & Misc. Equipment															
<b>5 COLLECTION PLANT</b>															
6 353.2 Land & Land Rights															
7 354.2 Structures & Improvements	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771
8 355.2 Power Gen Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9 360.2 Collection Sewers - Force	150,073	150,807	151,541	152,274	153,008	153,741	154,475	155,209	155,942	156,676	157,410	158,143	158,877	154,475	
10 361.2 Collection Sewers - Gravity	725,534	727,801	716,407	716,445	718,764	721,084	723,404	725,725	728,045	730,365	732,685	735,005	737,326	726,045	
11 362.2 Special Collecting Structures															
12 363.2 Services to Customers	-	-	-	-	-	-	-	-	-	-	-	-	6	-	
13 364.2 Flow Measuring Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14 365.2 Flow Measuring Installations															
15 389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>16 SYSTEM PUMPING PLANT</b>															
17 353.3 Land & Land Rights															
18 354.3 Structures & Improvements	447,059	450,101	452,017	453,882	456,936	459,989	463,043	466,097	469,159	472,220	475,282	478,344	481,405	463,503	
19 370.3 Receiving Wells															
20 371.3 Pumping Equipment	11,170	11,492	11,821	12,151	12,481	12,810	13,140	13,470	13,800	14,130	14,459	14,789	15,119	13,141	
21 389.3 Other Plant & Misc. Equipment															
<b>22 TREATMENT AND DISPOSAL PLANT</b>															
23 353.4 Land & Land Rights															
24 354.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25 355.4 Power Gen Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26 371.4 Pumping Equipment															
27 380.4 Treatment & Disposal Equipment	7,616	7,709	7,803	7,918	8,032	8,147	8,261	8,375	8,490	8,604	8,719	8,833	8,947	8,266	
28 381.4 Plant Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29 382.4 Outfall Sewer Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>31 RECLAIMED WATER DISTRIBUTION PLANT</b>															
32 354.3 Structure & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33 371.5 Pumping Equipment WTP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34 371.6 Pumping Equipment Dist	292	296	300	304	308	312	316	320	325	329	333	337	341	316	
35 374.6 Reuse Distribution Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36 375.6 Reuse Transmission & Distribution	7,104	7,220	7,336	7,452	7,569	7,685	7,801	7,917	8,033	8,149	8,265	8,382	8,498	7,801	
37 380.6 Treat/Disp Equip RCL WTP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38 389.5 Other Plant & Misc Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39 366.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40 367.6 Reuse Mtr Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>41 GENERAL PLANT</b>															
42 353.7 Land & Land Rights															
43 354.7 Structures & Improvements	380,473	384,666	388,737	392,881	397,111	401,286	405,485	409,670	413,844	417,930	422,128	426,302	430,493	405,462	
44 390.7 Office Furniture & Equipment	217,730	220,017	220,405	222,387	225,614	227,765	230,065	232,270	234,498	235,031	237,481	239,677	241,873	229,601	
45 391.7 Transportation Equipment	76,343	77,324	77,737	81,049	80,719	81,249	81,837	82,425	83,013	83,601	84,189	84,777	85,365	82,822	
46 393.7 Tools, Shop & Garage Equipment	8,115	8,148	8,174	8,183	8,216	8,243	8,276	8,311	8,338	8,369	8,404	8,431	8,466	8,282	
47 394.7 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48 395.7 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49 396.7 Communication Equipment	2,048	2,070	2,079	2,099	2,130	2,156	2,183	2,209	2,234	2,247	2,274	2,299	2,324	2,181	
50 397.7 Miscellaneous Equipment	1,255	1,273	1,290	1,308	1,326	1,344	1,362	1,380	1,397	1,415	1,433	1,451	1,469	1,362	
51 348.7 Other Plant - Allocations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52 Total	\$ 3,266,635	\$ 3,280,754	\$ 3,277,485	\$ 3,290,178	\$ 3,304,066	\$ 3,317,671	\$ 3,331,515	\$ 3,336,371	\$ 3,350,083	\$ 3,362,106	\$ 3,376,250	\$ 3,389,959	\$ 3,403,890	\$ 3,329,766	

**Schedule of Wastewater Contributions in Aid of Construction  
Annual Balances Subsequent to Last Established Rate Base**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Tierra Verde**

**Schedule: A-11**

**Docket No.: 160101 - WS**

**Page 1 of 1**

**Schedule Year Ended: December 31, 2015**

**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, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.**

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/07 Balance per Books <sup>(1)</sup>		1,688,812
2	Additions		50,865
3	Retirements		
4	Adjustments		
5	12/31/08 Balance per Books		1,739,677
6	Additions		
7	Adjustments - COA per PSC -09-0372-PAA-SU		51,314
8	Retirements		
9	Adjustments (rounding)		1
10	12/31/09 Balance per Books		1,790,992
11	Additions		4,367
12	Retirements		
13	Adjustments (rounding)		
14	12/31/10 Balance per Books		1,795,359
15	Additions		1,395
16	Retirements		
17	Adjustments		
18	12/31/11 Balance per Books		1,796,754
19	Additions		465
20	Retirements		
21	Adjustments		
22	12/31/12 Balance per Books		1,797,219
23	Additions		465
24	Retirements		
25	Adjustments		
26	12/31/13 Balance per Books		1,797,684
27	Additions		15,407
28	Retirements		
29	Adjustments		
30	12/31/14 Balance per Books <sup>(2)</sup>		1,813,091
31	Additions		14,871
32	Retirements		
33	Adjustments (rounding)		
34	12/31/15 Balance per Books		1,827,962

35

36

37 (1) Rate base was last established for historical year 2007 in PSC Order No. 09-0372-PAA-SU

Schedule of Contributions in Aid of Construction By Classification  
Test Year Average Balance

Florida Public Service Commission

Schedule: A-12

Page 1 of 2

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Tierra Verde  
Docket No.: 160101 - WS  
Schedule Year Ended: December 31, 2015  
Historic  Projected

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(4) 13 Month Average Balance	(5) Adjustments	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	<b>WATER</b>					
2						
3	Plant Capacity Fees	\$ -		\$ -		-
4						
5	Contributed Lines/Mains	-		-		-
6						
7	Meters & Meter Installation Fees	-		-		-
8						
9	Contributed Property	-		-		-
10						
11	Other - Tap Fees	-		-		-
12						
13	Total	\$ -	\$ -	\$ -		-
14						
15	<b>WASTEWATER</b>					
16						
17	Plant Capacity Fees	\$ 16,984		\$ 16,984		-
18						
19	Contributed Lines/Mains	1,008,103		1,008,103		-
20						
21	Contributed Property	781,959		781,959		-
22						
23	Other - Tap Fees	14,156		14,156		-
24						
25						
26	Total	\$ 1,821,202	\$ -	\$ 1,821,202		-

Recap Schedules: 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 - Tierra Verde  
Docket No.: 160101 - WS  
Schedule Year Ended: December 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	<b>WATER</b>														
2															
3	Plant Capacity Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4															
5	Contributed Lines/Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6															
7	Meters & Meter Installation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
9	Contributed Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10															
11	Other - Tap Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12															
13	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14															
15															
16	<b>WASTEWATER</b>														
17															
18	Plant Capacity Fees	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	16,984
19															
20	Contributed Lines/Mains	1,008,103	1,008,103	1,008,103	1,008,103	1,008,103	1,008,103	1,008,103	1,008,103	1,008,103	1,008,103	1,008,103	1,008,103	1,008,103	1,008,103
21															
22	Contributed Property	781,959	781,959	781,959	781,959	781,959	781,959	781,959	781,959	781,959	781,959	781,959	781,959	781,959	781,959
23															
24	Other - Tap Fees	6,045	6,045	6,045	7,287	7,758	8,208	19,974	19,974	20,444	20,445	20,445	20,445	20,916	14,156
25															
26															
27	Total	\$ 1,813,090	\$ 1,813,090	\$ 1,813,090	\$ 1,814,332	\$ 1,814,804	\$ 1,815,254	\$ 1,827,020	\$ 1,827,020	\$ 1,827,490	\$ 1,827,491	\$ 1,827,491	\$ 1,827,491	\$ 1,827,962	\$ 1,821,202

Recap Schedules: A-2, A-11

**Schedule of Wastewater Accumulated Amortization of CIAC  
Annual Balances Subsequent to Last Established Rate Base**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Tierra Verde**

**Schedule: A-13**

**Docket No.: 160101 - WS**

**Page 1 of 1**

**Schedule Year Ended: December 31, 2015**

**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, 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. Show any retirements as adjustments.**

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/07 Balance per Books <sup>(1)</sup>		1,298,703
2	Additions		44,606
3	Retirements		
4	Adjustments		
5	12/31/08 Balance per Books		1,343,309
6	Additions in Annual Report shown net of COA, below <sup>(1)</sup>		56,360
7	Retirements		
8	Adjustment to correct Annual Report error <sup>(1)</sup>		3,163
9	Adjustments - COA per PSC -09-0372-PAA-SU		(107,686)
10	12/31/09 Balance per Books		1,295,146
11	Additions		50,773
12	Retirements		
13	Adjustments (rounding)		(1)
14	12/31/10 Balance per Books		1,345,918
15	Additions		50,758
16	Retirements		
17	Adjustments (rounding)		(1)
18	12/31/11 Balance per Books		1,396,675
19	Additions		50,791
20	Retirements		
21	Adjustments		
22	12/31/12 Balance per Books		1,447,466
23	Additions (see Annual Report correction, below) <sup>(2)</sup>		49,169
24	Retirements		
25	Adjustment to correct Annual Report error <sup>(2)</sup>		(5,174)
26	12/31/13 Balance per Books		1,491,461
27	Additions		49,684
28	Retirements		
29	Adjustments		
30	12/31/14 Balance per Books		1,541,145
31	Additions		49,808
32	Retirements		
33	Adjustments		
34	12/31/15 Balance per Books	-	1,590,953

35

36

37

**(1) Rate base was last established for historical year 2007 in PSC Order No. 09-0372-PAA-SU**

38

**(2) 2012 Annual Report additions incorrect.**



Schedule of Accumulated Amortization of CIAC  
Test Year Average Balance - Wastewater

Schedule: A-14

Page 1 of 2

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average projected year.

Line No.	(1) Description	(2) Prior Year 12/31/14	(3) Test year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	<b>WATER</b>							
2								
3	Plant Capacity Fees	-	-	-		-		
4								
5	Contributed Lines/Mains	-	-	-		-		
6								
7	Meters & Meter Installation Fees	-	-	-		-		
8								
9	Contributed Property	-	-	-		-		
10								
11	Other - Tap Fees	-	-	-		-		
12								
13								
14	Total	\$ -	\$ -	\$ -	\$ -	\$ -		
15								
16	<b>WASTEWATER</b>							
17								
18	Plant Capacity Fees	\$ 714	1,138	926		926		
19								
20	Contributed Lines/Mains	980,104	1,005,257	992,680		992,680		
21								
22	Contributed Property	560,782	584,642	572,712		572,712		
23								
24	Other - Tap Fees	(455)	(84)	(308)		(308)		
25								
26								
27	Total	\$ 1,541,145	\$ 1,590,953	\$ 1,566,010	\$ -	\$ 1,566,010		

Recap Schedules: A-2, A-13

Schedule of Accumulated Amortization of CIAC  
 Test Year Average Balance - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde  
 Docket No.: 160101 - WS  
 Schedule Year Ended: December 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.

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	<b>WATER</b>														
2															
3	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4															
5	Contributed Lines/Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6															
7	Meters & Meter Installation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
9	Contributed Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10															
11	Other - Tap Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12															
13															
14	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
15															
16															
17															
18	Plant Capacity Fees	\$ 714	\$ 749	\$ 785	\$ 820	\$ 855	\$ 891	\$ 926	\$ 961	\$ 997	\$ 1,032	\$ 1,068	\$ 1,103	\$ 1,138	926
19															
20	Contributed Lines/Mains	980,104	982,200	984,296	986,392	988,488	990,584	992,680	994,777	996,873	998,969	1,001,065	1,003,161	1,005,257	992,680
21															
22	Contributed Property	560,782	562,771	564,759	566,747	568,736	570,724	572,712	574,700	576,689	578,677	580,665	582,653	584,642	572,712
23															
24	Other - Tap Fees	(455)	(442)	(430)	(414)	(398)	(381)	(340)	(298)	(255)	(213)	(170)	(128)	(84)	(308)
25															
26															
27	<b>Total</b>	<b>\$ 1,541,145</b>	<b>\$ 1,545,277</b>	<b>\$ 1,549,410</b>	<b>\$ 1,553,545</b>	<b>\$ 1,557,681</b>	<b>\$ 1,561,818</b>	<b>\$ 1,565,979</b>	<b>\$ 1,570,140</b>	<b>\$ 1,574,303</b>	<b>\$ 1,578,465</b>	<b>\$ 1,582,628</b>	<b>\$ 1,586,790</b>	<b>\$ 1,590,953</b>	<b>\$ 1,566,010</b>

Recap Schedules: A-2, A-13

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde  
Docket No.: 160101 - WS  
Test Year Ended: December 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 Wastewater Advances For Construction  
Annual Balances Subsequent to Last Established Rate Base**

Company: Utilities, Inc. of Florida - Tierra Verde  
Docket No.: 160101 - WS  
Schedule Year Ended: December 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-2, A-19

## Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Schedule: A-17

Docket No.: 160101 - WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

Preparer: Deborah Swain

Recap Schedule: A-2

**Explanation: Provide the calculation of working capital using the Balance Sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts shall be explained.**

Line No		Water	Sewer
1	<u>Final Rates</u>		
2	Current & Accrued Assets (13 Month Average)		
3	Cash	\$	-
4	Accounts Rec less Accum. Provision for Uncoll Accts		56,649
5	Materials & Supplies		-
6	Misc. Current & Accrued Assets		-
7	Deferred Tax Debits		-
8	Current & Accrued Liabilities(13 Month Average)		
9	Accounts Payable	\$	(41,777)
10	Accrued Taxes		(44,647)
11	Accrued Interest		-
12	Misc. Current & Accrued Liabilities		-
13			
14	Working Capital (Balance Sheet Method)	\$	<u>(29,775)</u>
15			
16			
17			
18	<u>Interim Rates</u>		
19	Current & Accrued Assets (13 Month Average)		
20	Cash	\$	-
21	Accounts Rec less Accum. Provision for Uncoll Accts		56,649
22	Materials & Supplies		-
23	Misc. Current & Accrued Assets		-
24	Deferred Tax Debits		-
25	Current & Accrued Liabilities(13 Month Average)		
26	Accounts Payable	\$	(41,777)
27	Accrued Taxes		(44,647)
28	Accrued Interest		0
29	Misc. Current & Accrued Liabilities		0
30			
31	Working Capital (Balance Sheet Method)	\$	<u>(29,775)</u>

## Comparative Balance Sheet - Assets

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 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	\$ 4,565,547		\$ 4,565,547	\$ 4,610,326	\$ 4,600,164		\$ 4,600,164
2	Construction Work in Progress	24		24	10	18		18
3	Utility Acquisition Adjustment	351,207		351,207	351,207	351,207		351,207
4	GROSS UTILITY PLANT	4,916,778		4,916,778	4,961,544	4,951,389	-	4,951,389
5	Less: Accumulated Depreciation	(3,266,635)		(3,266,635)	(3,403,890)	(3,329,766)		(3,329,766)
6	Less: Accum Amortization Acquis Adj	(81,247)		(81,247)	(81,247)	(81,247)		(81,247)
7	NET UTILITY PLANT	1,568,896		1,568,896	1,476,406	1,540,376	-	1,540,376
8								
9	Cash	-		-	-	-		-
10	Accounts Rec'b - trade	73,256		73,256	94,498	56,649		56,649
11	Notes Receivable	-		-	-	-		-
12	Accts. Rec'b - Assoc. Cos.	1,123,300		1,123,300	1,168,948	1,157,196		1,157,196
13	Notes Rec'b - Assoc. Cos.	-		-	-	-		-
14	Accts. Rec'b - Other	-		-	-	-		-
15	Accrued Interest Rec'b	-		-	-	-		-
16	Allowance for Bad Debts	(1)		(1)	-	-		-
17	Materials & Supplies	-		-	-	-		-
18	Miscellaneous Current & Accrued Assets	-		-	-	-		-
19								
20	TOTAL CURRENT ASSETS	1,196,555		1,196,555	1,263,447	1,213,845	-	1,213,845
21								
22	Notes Receivable	-		-	-	-		-
23	Unamortized Debt Discount & Exp.	-		-	-	-		-
24	Prelim. Survey & Investigation Charges	-		-	-	-		-
25	Clearing Accounts	-		-	-	-		-
26	Deferred Rate Case Expense	4,334		4,334	4,334	4,334		4,334
27	Other Miscellaneous Deferred Debits	-		-	-	-		-
28	Accum. Deferred Income Taxes	-		-	-	-		-
29	TOTAL OTHER ASSETS	4,334		4,334	4,334	4,334	-	4,334
30								
31	TOTAL ASSETS	\$ 2,769,785		\$ 2,769,785	\$ 2,744,186	\$ 2,758,555	\$ -	\$ 2,758,555

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde  
Docket No.: 160101 - WS  
Schedule Year Ended: December 31, 2015

Schedule: A-18  
Page 2 of 2  
Preparer: Deborah Swain

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1) ASSETS	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	Utility Plant in Service	\$ 4,565,547	\$ 4,565,599	\$ 4,591,180	\$ 4,607,209	\$ 4,607,114	\$ 4,606,851	\$ 4,608,361	\$ 4,608,417	\$ 4,608,644	\$ 4,607,696	\$ 4,607,750	\$ 4,607,438	\$ 4,610,326	\$ 4,600,164
2	Construction Work in Progress	24	24	24	39	39	10	10	10	10	10	10	10	10	18
3	Utility Acquisition Adjustment	351,207	351,207	351,207	351,207	351,207	351,207	351,207	351,207	351,207	351,207	351,207	351,207	351,207	351,207
4															
5	GROSS UTILITY PLANT	4,916,778	4,916,830	4,942,411	4,958,456	4,958,361	4,958,069	4,959,579	4,959,635	4,959,862	4,958,914	4,958,968	4,958,655	4,961,544	4,951,389
6	Less: Accumulated Depreciation	(3,266,635)	(3,280,754)	(3,277,485)	(3,290,178)	(3,304,066)	(3,317,671)	(3,331,515)	(3,336,371)	(3,350,083)	(3,362,106)	(3,376,250)	(3,389,959)	(3,403,890)	(3,329,766)
7	Less: Accum Amortization Acquis Adj	(81,247)	(81,247)	(81,247)	(81,247)	(81,247)	(81,247)	(81,247)	(81,247)	(81,247)	(81,247)	(81,247)	(81,247)	(81,247)	(81,247)
8	NET UTILITY PLANT	1,568,896	1,554,829	1,583,679	1,587,030	1,573,047	1,559,151	1,546,816	1,542,017	1,528,532	1,515,561	1,501,471	1,487,449	1,476,406	1,540,376
9															
10	Cash														-
11	Accounts Rec'b - trade	73,256	17,222	95,989	23,552	94,716	21,685	83,020	20,511	77,060	35,260	60,675	38,989	94,498	56,649
12	Notes Receivable														-
13	Accts. Rec'b - Assoc. Cos.	1,123,300	1,178,601	1,086,857	1,144,394	1,085,968	1,178,714	1,137,925	1,192,238	1,152,134	1,193,158	1,184,916	1,216,403	1,168,948	1,157,196
14	Notes Rec'b - Assoc. Cos.														-
15	Accts. Rec'b - Other														-
16	Accrued Interest Rec'b														-
17	Allowance for Bad Debts	(1)	-	-	(2)	-	-	-	-	(1)	-	-	-	-	-
18	Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Miscellaneous Current & Accrued Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20															
21	TOTAL CURRENT ASSETS	1,196,555	1,195,824	1,182,846	1,167,944	1,180,684	1,200,399	1,220,945	1,212,748	1,229,193	1,228,418	1,245,591	1,255,392	1,263,447	1,213,845
22															
23	Net Nonutility Property														-
24	Unamortized Debt Discount & Exp.														-
25	Prelim. Survey & Investigation Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Clearing Accounts														-
27	Deferred Rate Case Expense	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334
28	Other Miscellaneous Deferred Debits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Accum. Deferred Income Taxes														-
30	TOTAL OTHER ASSETS	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334
31															
32	TOTAL ASSETS	\$ 2,769,785	\$ 2,754,986	\$ 2,770,859	\$ 2,759,308	\$ 2,758,065	\$ 2,763,884	\$ 2,772,095	\$ 2,759,099	\$ 2,762,059	\$ 2,748,313	\$ 2,751,397	\$ 2,747,174	\$ 2,744,186	\$ 2,758,555

Comparative Balance Sheet - Equity Capital & Liabilities

Company: Utilities, Inc. of Florida - Tierra Verde  
 Docket No.: 160101 - WS  
 Schedule Year Ended: December 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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Prior Year Ended 12/31/14	Adjustments	Adjusted Prior Yr Ended 12/31/14	Test Year Ended 12/31/15	Adjustments	Adjusted Test Yr Ended 12/31/15	13 Month Average	Adjustments	Adjusted Average
1	Common Stock Issued	\$ 1,000		\$ 1,000	\$ 1,000		\$ 2,000	\$ 1,000		\$ 1,000
2	Preferred Stock Issued	-		-	-		-	-		-
3	Additional Paid in Capital	1,845,562		1,845,562	1,845,562		3,691,124	1,845,562		1,845,562
4	Retained Earnings	322,198	49,877	372,075	334,781	50,780	706,856	334,451	49,947 (1)	384,398
5	Other Equity Capital	-		-	-		-	-		-
6										
7	TOTAL EQUITY CAPITAL	2,168,760	49,877	2,218,637	2,181,343	50,780	4,399,979	2,181,013	49,947 -	2,230,960
8										
9	Bonds	-		-	-		-	-		-
10	Reacquired Bonds	-		-	-		-	-		-
11	Advances From Associated Companies	(479,868)		(479,868)	(479,868)		(959,736)	(479,868)		(479,868)
12	Other Long-Term Debt	-		-	-		-	-		-
13										
14	TOTAL LONG-TERM DEBT	(479,868)		(479,868)	(479,868)		(959,736)	(479,868)	-	(479,868)
15										
16	Accounts Payable	39,658		39,658	38,833		78,492	41,777		41,777
17	Notes Payable	-		-	-		-	-		-
18	Notes & Accounts Payable - Assoc. Cos.	541,928		541,928	541,928		1,083,856	541,928		541,928
19	Customer Deposits	-		-	-		-	-		-
20	Accrued Taxes	53,214		53,214	53,919		107,133	44,647		44,647
21	Current Portion Long Term Debt	-		-	-		-	-		-
22	Accrued Interest	-		-	-		-	-		-
23	Accrued Dividends	-		-	-		-	-		-
24	Misc. Current and Accrued Liabilities	-		-	-		-	-		-
25										
26	TOTAL CURRENT & ACCRUED LIABILITIES	634,800		634,800	634,680		1,269,481	628,352	-	628,352
27										
28	Advances for Construction	-		-	-		-	-		-
29	Prepaid Capacity Charges	-		-	-		-	-		-
30	Accum. Deferred ITC's	-		-	-		-	-		-
31	Operating Reserves	-		-	-		-	-		-
32										
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	-		-	-		-	-		-
34										
35	Contributions in Aid of Construction	1,813,090		1,813,090	1,827,962		3,641,052	1,821,202		1,821,202
36	Less: Accum. Amortization of CIAC	(1,541,145)		(1,541,145)	(1,590,953)		(3,132,098)	(1,566,010)		(1,566,010)
37										
38	Accumulated Deferred Income Taxes	174,148	(49,877)	124,271	171,023	(50,780)	295,294	173,866	(49,947) (1)	123,919
39										
40	Total Equity Capital and Liabilities	\$ 2,769,785	\$ -	\$ 2,769,785	\$ 2,744,186	\$ -	\$ 5,513,972	\$ 2,758,555	\$ -	\$ 2,758,555

Note:  
 (1) To removed certain deferred taxes  
 ADIT - NOLs



Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde  
Docket No.: 160101 - WS  
Schedule Year Ended: December 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)
	EQUITY CAPITAL & LIABILITIES	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	Common Stock Issued	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
2	Preferred Stock Issued														
3	Additional Paid in Capital	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562
4	Retained Earnings	322,198	330,564	344,924	323,867	334,784	338,548	335,059	345,855	340,420	328,223	335,624	333,016	334,781	334,451
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	2,168,760	2,177,126	2,191,486	2,170,429	2,181,345	2,185,110	2,181,621	2,192,416	2,186,982	2,174,785	2,182,186	2,179,578	2,181,343	2,181,013
8															
9	Bonds														
10	Reacquired Bonds														
11	Advances From Associated Companies	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)
12	Other Long-Term Debt														
13															
14	TOTAL LONG-TERM DEBT	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)
15															
16	Accounts Payable	39,658	38,998	41,241	49,904	37,652	39,798	40,143	39,163	47,504	46,404	42,500	41,304	38,833	41,777
17	Notes Payable														
18	Notes & Accounts Payable - Assoc. Cos.	541,928	541,928	541,928	541,928	541,928	541,928	541,928	541,928	541,928	541,928	541,928	541,928	541,928	541,928
19	Customer Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Accrued Taxes	53,214	34,841	38,281	42,024	45,771	49,370	53,121	34,476	38,226	41,972	45,722	49,471	53,919	44,647
21	Current Portion Long Term Debt														
22	Accrued Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Accrued Dividends														
24	Misc. Current and Accrued Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25															
26	TOTAL CURRENT & ACCRUED LIABILITIES	634,800	615,767	621,451	633,856	625,351	631,097	635,192	615,567	627,658	630,304	630,150	632,703	634,680	628,352
27															
28	Advances for Construction														
29	Prepaid Capacity Charges														
30	Accum. Deferred ITC's														
31	Operating Reserves														
32															
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34															
35	Contributions in Aid of Construction	1,813,090	1,813,090	1,813,090	1,814,332	1,814,804	1,815,254	1,827,020	1,827,020	1,827,490	1,827,491	1,827,491	1,827,491	1,827,962	1,821,202
36	Less: Accum. Amortization of CIAC	(1,541,145)	(1,545,277)	(1,549,410)	(1,553,545)	(1,557,681)	(1,561,818)	(1,565,979)	(1,570,140)	(1,574,303)	(1,578,465)	(1,582,628)	(1,586,790)	(1,590,953)	(1,566,010)
37															
38	Accumulated Deferred Income Taxes	174,148	174,148	174,110	174,104	174,114	174,109	174,110	174,105	174,100	174,066	174,065	174,061	171,023	173,866
39															
40	TOTAL EQUITY CAPITAL & LIABILITIES	\$ 2,769,785	\$ 2,754,986	\$ 2,770,859	\$ 2,759,308	\$ 2,758,065	\$ 2,763,884	\$ 2,772,095	\$ 2,759,099	\$ 2,762,059	\$ 2,748,313	\$ 2,751,397	\$ 2,747,174	\$ 2,744,186	\$ 2,758,555

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Schedule Year Ended: December 31, 2015

Docket No.: 160101 - WS

Interim [ ] Final [X]

Historic [X] or Projected [ ]

Schedule: B-2

Page 1 of 1

Preparer: 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) Test Year Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 983,657	\$ 12,556 (A)	\$ 996,212	\$ 107,812 (A)	\$ 1,104,024	B-4, B-3
2							
3	Operation & Maintenance	762,629	45,956 (B)	808,585	(B)	808,585	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	120,386	794 (C)	121,180	- (C)	121,180	B-14, B-3
6							
7	Amortization		(D)	-	- (D)	-	
8							
9	Taxes Other Than Income	55,865	2,700 (E)	58,565	4,852 (E)	63,417	B-15, B-3
10							
11	Provision for Income Taxes	(1,870)	(6,873) (F)	(8,743)	38,744 (F)	30,001	C-1, B-3
12							
13	OPERATING EXPENSES	937,009	42,578	979,587	43,596	1,023,183	
14							
15	NET OPERATING INCOME	\$ 46,648	\$ (30,022)	\$ 16,626	\$ 64,216	\$ 80,841	
16							
17							
18	RATE BASE, Average	\$ 1,285,184	\$ (189,763)	\$ 1,095,420		\$ 1,095,420	
19							
20							
21	RATE OF RETURN	3.63 %		1.52 %		7.38% %	

**Schedule of Adjustments to Operating Income**  
**Company: Utilities, Inc. of Florida - Tierra Verde**  
**Schedule Year Ended: December 31, 2015**

Docket No.: 160101 - WS

Interim [ ] Final [X]

Historic [X] or Projected [ ]

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	<b>(A) Operating Revenues</b>		
2	(1) Annualized Revenue		
3	Annualized water/sewer revenues per Schedule E-2		\$996,212
4	Test Year water/sewer revenues per Schedule E-2		983,657
5	Total adjustment to TY Revenue		<u>\$ 12,556</u>
6			
7	(2) Revenue Increase		
8	Increase in revenue required by the Utility to realize a		107,812
9	7.38% % rate of return		<u>\$ 107,812</u>
10			
11	<b>Total Adjustments to Revenues</b>		<u><b>\$ 120,367</b></u>
12	<b>(B) Operations &amp; Maintenance (O &amp; M) Expenses</b>		
13	Proforma Adjustments		
14	(1) 710 Bulk Sewer Purchased - price increase October 2016		
15	Gallons purchased 2015 per Schedule F-2 (129.033 mg)		
16	Rate effective October 2016 (2,956 + 25% surcharge)		
17	Adjusted cost: 129.033mg * \$2956 + 25% surcharge		476,777
18	Per Books		(460,442)
19	Adjustment		<u>\$ 16,335</u>
20			
21	(2) Proforma adjustments related to new employees and increases		
22	701 Salaries & Wages	\$	9,535
23	703 Salaries & Wages - Officers, Etc.		248
24	704 Employee Pensions & Benefits		3,155
25	710 Bulk Sewer Purchased - price increase October 2017 (1.1%)		5,245
26	750 Transportation Expense Increase 3%		269
27			<u>18,452</u>
28	(3) Rate Case Expenses		
29	1/4 of Rate Case Expense		<u>\$ 11,169</u>
30			
31	<b>Total O &amp; M Adjustment</b>		<u><b>\$ 45,956</b></u>
32	<b>(C) Depreciation Expense Adjustments</b>		
33	(1) Correct depreciation of Project Phoenix (10 yr)	\$	(4,292)
34			
35	(2) Annualize depreciation exp for test year plant additions		
36	361.2 Gravity Mains - 401 8th Ave GSM Ph 1 (\$37,373/45 for 2 mos.)	\$	138
37			
38	(3) Adjust depreciation expense related to Pro Forma additions and retirements		
39	(a) Proforma Plant Adjustment		
40	361.2 Collection System - Gravity (replacement)		1,051
41	390.7 GIS system - allocated portion		3,425
42	391.7 Vehicle major upgrade / purchase - allocated portion		263
43	391.7 Vehicle Replacement Program - allocated portion		3,987
44	(b) Retirement		
45	361.2 Collection System - Gravity (replacement)		(788)
46	391.7 Vehicle Replacement Program - allocated portion		(2,990)
47	Pro Forma Adjustment to Depreciation Expense		<u>\$ 4,948</u>
48			
49	<b>Total Adjustment to Depreciation Expense</b>		<u><b>\$ 794</b></u>

Schedule of Adjustments to Operating Income  
 Company: Utilities, Inc. of Florida - Tierra Verde  
 Schedule Year Ended: December 31, 2015

Docket No.: 160101 - WS

Interim [ ] Final [X]

Historic [X] or Projected [ ]

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	(D) Amortization of Acquisition Adjustment		
2			
3	(E) Taxes Other Than Income		
4	(1) Regulatory Assessment Fees		
5	(a) RAFs for test year revenues per books		44,265
6	Less RAFs per books		43,786
7	Adjust for test year revenues per books	\$	478
8			
9	(b) To adjust test year RAF's for annualized revenues		12,556
10	RAFs rate		0.045
11	RAFs Adjustment Required for Annualized Revenues	\$	565
12			
13	Total Test Year Adjustment to Regulatory Assessment Fees	\$	1,043
14			
15	(2) To adjust Property Tax for Proforma Plant (millage = 16.9563)	\$	909
16			
17	(3) To adjust Payroll Tax for Proforma Salaries	\$	748
18			
19	(4) To adjust RAF's for requested revenues		
20	Total Revenue Increase Requested	\$	107,812
21	RAF rate		0.045
22	RAF Adjustment Required for Requested Revenues	\$	4,852
23	Total increase in Taxes Other Than Income	\$	7,552
24	(F) Provision for Income Taxes		
25	(1) Adjusted taxes prior to revenue increase	\$	(8,743)
26	(2) To calculate additional taxes due to requested revenue adjustments	\$	38,744
27			
28	Total Provision for Income Taxes	\$	30,001

## Test Year Operating Revenues

Company: Utilities, Inc. of Florida - Tierra Verde  
 Docket No.: 160101 - WS  
 Schedule Year Ended: December 31, 2015  
 Historic [X] or Projected [ ]

Schedule: B-4  
 Page 1 of 1  
 Preparer: Deborah Swain  
 Recap Schedules: B-2

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenues not accounted for by sub-account, then show the total amount under metered-or measured-commercial and provide an explanation.

No.	WATER SALES		SEWER SALES	
	Line Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	960,672
2	461.1 Metered - Residential	-	521.2 Flat Rate - Commercial	-
3	461.2 Metered - Commercial		521.3 Flat Rate - Industrial	-
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	-
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	-
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other	-
7	462.1 Public Fire Protection		522.1 Measured - Residential	-
8	462.2 Private Fire Protection		522.2 Measured - Commercial	-
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	-
10	465 Irrigation Customers		522.4 Measured - Public Authority	-
11	466 Sales for Resale		522.5 Measured - Multi-Family	-
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13			524 Revenues from Other Systems	
14	TOTAL WATER SALES	-	525 Interdepartmental Sales	
15			Accrued Sewer Revenues	22,985
16	OTHER WATER REVENUES		TOTAL SEWER SALES	983,657
17	470 Forfeited Discounts			
18	471 Misc. Service Revenues		OTHER SEWER REVENUES	
19	472 Rents From Water Property		531 Sale of Sludge	
20	473 Interdepartmental Rents		532 Forfeited Discounts	-
21	474 Other Water Revenues	-	534 Rents From Sewer Property	
22			535 Interdepartmental Rents	
23			536 Other Sewer Revenues	-
24			541 Measured Re-Use Revenues	-
25		-		
26			TOTAL OTHER	
27			SEWER REVENUES	-
28		-		
29				
30			TOTAL SEWER	
31			OPERATING REVENUES	\$ 983,657

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 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-6

Page 1 of 1

Preparer: Deborah Swain

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jan 2015	(3) Feb 2015	(4) March 2015	(5) April 2015	(6) May 2015	(7) June 2015	(8) July 2015	(9) August 2015	(10) Sept. 2015	(11) October 2015	(12) Nov 2015	(13) Dec 2015	(14) Total Annual	(15) Adjustments	(16) Adj. Total Annual
1	701 Salaries & Wages - Employees	11,383	10,094	13,087	12,286	12,280	12,569	12,005	12,793	11,643	11,961	11,269	13,203	\$ 144,574	\$ 9,535	\$ 154,109
2	703 Salaries & Wages - Officers, Etc.	526	537	516	537	528	528	677	406	515	526	1,283	45	6,623	248	6,871
3	704 Employee Pensions & Benefits	5,456	3,930	3,314	2,999	3,379	4,719	3,573	4,052	2,749	3,934	4,060	5,235	47,401	3,155	50,556
4	710 Purchased Sewage Treatment	34,493	31,390	47,042	33,501	39,018	36,192	31,766	48,523	50,788	33,774	43,931	30,024	460,442	21,580	482,022
5	711 Sludge Removal Expense	269	(269)	4,538	-	-	1,277	400	-	-	2,425	-	1,025	9,665	-	9,665
6	715 Purchased Power	504	397	552	424	430	434	409	728	608	521	444	554	6,005	-	6,005
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	718 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	720 Materials & Supplies	698	2,935	569	585	2,416	1,549	1,442	1,632	520	580	1,200	3,776	17,903	-	17,903
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	95	(95)	-	-	-	0	-	0
11	732 Contractual Services - Acct.	418	422	443	414	414	414	490	489	484	484	574	576	5,622	-	5,622
12	733 Contractual Services - Legal	-	5	-	-	-	-	-	(194)	-	17	-	60	(112)	-	(112)
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	735 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	736 Contractual Services - Other	1,418	650	1,789	953	1,603	834	1,833	1,013	884	1,136	2,490	1,189	15,792	-	15,792
16	741 Rental of Building/Real Prop.	13	13	13	13	14	14	14	14	14	14	14	28	181	-	181
17	742 Rental of Equipment	-	-	18	-	-	-	-	-	-	-	-	9	27	-	27
18	750 Transportation Expenses	606	655	662	867	948	804	798	746	675	809	719	670	8,959	269	9,228
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	757 Insurance - General Liability	1,441	1,260	1,417	1,444	1,419	1,422	1,417	1,416	1,402	1,497	1,461	1,461	17,057	-	17,057
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	759 Insurance - Other	47	86	47	177	207	408	490	111	397	726	1,239	(201)	3,733	-	3,733
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	11,169	11,169
25	767 Reg. Comm. Exp. - Other	(180)	(3)	11	-	32	33	11	11	-	125	3	110	152	-	152
26	770 Bad Debt Expense	7	(7)	19	13	11	10	9	10	6	11	10	9	107	-	107
27	775 Miscellaneous Expenses	1,385	1,106	2,047	2,256	1,173	1,354	1,538	1,113	1,241	1,548	1,523	2,214	18,497	-	18,497
28																
29	<b>TOTAL</b>	<b>\$ 58,485</b>	<b>\$ 53,202</b>	<b>\$ 76,085</b>	<b>\$ 56,472</b>	<b>\$ 63,870</b>	<b>\$ 62,561</b>	<b>\$ 56,870</b>	<b>\$ 72,957</b>	<b>\$ 71,831</b>	<b>\$ 60,088</b>	<b>\$ 70,221</b>	<b>\$ 59,987</b>	<b>\$ 762,629</b>	<b>\$ 45,956</b>	<b>\$ 808,585</b>

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde  
Docket No.: 160101 - WS  
Schedule Year Ended: December 31, 2015

Schedule: B-8 (Revised)  
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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Prior TY	Current TY	TY Adj.'s	Adjusted TY	\$	%	
No.	Account No. and Name	12/31/07	12/31/15	per B-3		Difference	Difference	Explanation
1	701 Salaries & Wages - Employees	\$ 79,913	\$ 144,574	\$ 9,535	\$ 154,109	\$ 74,195	92.84 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.
2	703 Salaries & Wages - Officers, Etc.	9,863	6,623	248	6,871	\$ (2,992)	(30.34) %	Under benchmark
3	704 Employee Pensions & Benefits	20,574	47,401	3,155	50,556	\$ 29,982	145.73 %	Reflects large increases in health care costs since the last TY.
4	710 Purchased Sewage Treatment	481,578	460,442	21,580	482,022	\$ 444	0.09 %	Under benchmark
5	711 Sludge Removal Expense	18,966	9,665	-	9,665	\$ (9,301)	(49.04) %	Under benchmark
6	715 Purchased Power	5,063	6,005	-	6,005	\$ 941	18.59 %	Increase in kwh purchased.
7	716 Fuel for Power Purchased	-	-	-	-	-	%	
8	718 Chemicals	-	-	-	-	-	%	
9	720 Materials & Supplies	17,928	17,903	-	17,903	\$ (25)	(0.14) %	Under benchmark
10	731 Contractual Services - Engr.	-	-	-	-	-	%	
11	732 Contractual Services - Acct.	3,569	5,622	-	5,622	\$ 2,053	57.53 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
12	733 Contractual Services - Legal	864	(112)	-	(112)	\$ (976)	(112.99) %	Under benchmark
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	
14	735 Contractual Services - Testing	-	-	-	-	-	%	
15	736 Contractual Services - Other	15,000	15,792	-	15,792	\$ 793	5.28 %	Under benchmark
16	741 Rental of Building/Real Prop.	-	181	-	181	\$ 181	100.00 %	Nominal variance from year to year
17	742 Rental of Equipment	-	27	-	27	\$ 27	100.00 %	De minimus amount
18	750 Transportation Expenses	3,329	8,959	269	9,228	\$ 5,899	177.21 %	Incorrect posting of fuel and fleet repairs, all should have been allocated across all FL co's.
19	756 Insurance - Vehicle	-	-	-	-	-	%	
20	757 Insurance - General Liability	-	17,057	-	17,057	\$ 17,057	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	18,937	3,733	-	3,733	\$ (15,205)	(80.29) %	Under benchmark
23	760 Advertising Expense	-	-	-	-	-	%	
24	766 Reg. Comm. Exp. - Rate Case Amort.	46,412	-	11,169	11,169	\$ (35,243)	(75.93) %	Under benchmark
25	767 Reg. Comm. Exp. - Other	-	152	-	152	\$ 152	100.00 %	De minimus amount
26	770 Bad Debt Expense	119	107	-	107	\$ (12)	(9.91) %	Under benchmark
27	775 Miscellaneous Expenses	24,167	18,497	-	18,497	\$ (5,670)	(23.46) %	Under benchmark
28	Total	\$ 746,282	\$ 762,628	\$ 45,956	\$ 808,585	\$ 62,302	8.35 %	
29								
30	766 Reg. Comm. Exp. - Rate Case Amort.	(46,412)	-	(11,169)	(11,169)	n/a	n/a	
31								
32	<b>TOTAL</b>	<b>699,871</b>	<b>762,628</b>	<b>34,787</b>	<b>797,416</b>	<b>62,302</b>	<b>8.90 %</b>	
33								
34	Total Customers (ERC's) reported last filing	1,208.0						
35	Total Customers / Meter Equivalents Per A	1,554.0			1,647.0	93.00	5.98 %	
36								
37	Consumer Price Index - U	210.036			236.525	26.49	12.61 %	
38								
39	Benchmark Index:					1.0598		
40						1.1261		
41						1.1934		

\* Note: Tierra Verde and Mid-County are both provided water service by Pinellas County. In past cases, the number of wastewater customers was provided by the county and that data was used in determining the change in customers from the prior test year to the current test year. The County no longer provides that breakdown, therefore the utility has had to turn to another means of tracking change, not only from the prior test year to the current test year, but also going forward, so that comparisons can be made in a consistent basis. For these two utilities, it has been concluded that meter equivalents, as reported on Sheet S-11 of the annual reports is a viable indicator of change for this schedule.

## Contractual Services

Company: Utilities Inc. of Florida - Tierra Verde

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	Other Outside Services	Sunshine State One Call of FL, Inc.	\$ 320	underground utility location notifications
2	Other Outside Services	CSC Corporation Service Company	\$ 90	corporation agent services



Analysis of Rate Case Expense

Company: Utilities, Inc. of Florida - Tierra Verde  
Docket No.: 160101 - WS  
Test Year Ended: December 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	35.81	12,892	Legal Fees
2	Friedman & Friedman, P.A.	Bridget Friedman	360.00	11.94	4,298	Legal Fees
3	Milian, Swain & Associates	Deborah Swain	200.00	29.84	5,968	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Milian, Swain & Associates	Cynthia Yapp	150.00	37.30	5,595	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5	Milian, Swain & Associates	John Swain	130.00	1.79	233	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
6	M&R Consultants	Frank Seidman	150.00	17.91	2,687	U&UAnalysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7	Guastella Associates	John Guastella	245.00	11.94	2,925	Consolidated Rates
8	Guastella Associates	Gary White	200.00	8.95	1,790	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9	Public Service Commission				269	Filing Fee
10	Water Service Corp.	Other staff			597	Assist w/MFRs, data requests, audit facilitation
11	Travel & Other					
12	Consultants Travel				403	Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp. / UIF				448	Travel, Hotel/Accommodation, Rental Care, Airfare
14	Water Service Corp. / UIF				2,238	Notices - postage, printing, publication
15						
16	Estimate Through				\$ 40,343	
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						
26						
27	Prior unamortized rate case expenses				\$ -	
28	Unamortized rate case expenses Generic Docket				4,334	
29	Current rate case expense				40,343	
30	Total projected rate case expense				44,677	
31	Annual Amortization				\$ 11,169	
32						
33	Method of Allocation between systems					
34	ERCs				2,095.20	
35	Percent of ERCs				100.00%	

Analysis of Major Maintenance Projects - Water & Sewer  
For the Test Year and 2 Years Prior and 1 Year Subsequent

Company: Utilities Inc. of Florida - Tierra Verde  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015

Schedule: B-11  
Page 1 of 1  
Preparer: Jared Deason

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

Line No.	Description	Period	Budget Amount	Term of Amort.	Test Year Amortization
1					
2	Tierra Verde does not have any deferred maintenance projects that are greater than 2% of test year revenue. This schedule is not applicable.				

Allocation of Expenses

Schedule B-12

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Page 1 of 13

Preparer: Michael Cartin

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.

Tierra Verde Utilities, Inc. (Purchased Allocation Percentage)

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending January 31, 2015			Amounts Allocated	
			Tierra Verde Utilities, Inc. (Purchased)		Other Companies/ Systems		Tierra Verde Utilities, Inc. (Purchased)		Other Companies/ Systems	0.00%	100.00%
				Total				Total	Water	Sewer	
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.75%	99.25%	100.00%	ERC	\$2,339	308,196	\$310,535	-	2,339
3	408	Taxes Other than Income	0.78%	99.22%	100.00%	ERC	\$383	49,067	\$49,450	-	383
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.77%	99.23%	100.00%	ERC	(\$32)	(4,123)	(\$4,155)	-	(32)
8	601/701/603/703	Salaries	0.78%	99.22%	100.00%	ERC	\$2,739	350,604	\$353,343	-	2,739
9	604/704	Employee Benefits	0.78%	99.22%	100.00%	ERC	\$5,456	698,490	\$703,946	-	5,456
10	620/720	Materials and Supplies	0.78%	99.22%	100.00%	ERC	\$690	88,348	\$89,038	-	690
11	632/732	Contractual Services - Accounting	0.78%	99.22%	100.00%	ERC	\$418	53,499	\$53,917	-	418
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.78%	99.22%	100.00%	ERC	\$656	83,929	\$84,584	-	656
14	641	Rent Expense	0.78%	99.22%	100.00%	ERC	\$13	1,691	\$1,704	-	13
15	650/750	Transportation Expenses	0.77%	99.23%	100.00%	ERC	\$8	1,051	\$1,060	-	8
16	657	Insurance - General Liability	0.78%	99.22%	100.00%	ERC	\$1,441	184,519	\$185,960	-	1,441
17	659/759	Other Insurance	0.77%	99.23%	100.00%	ERC	\$47	6,054	\$6,101	-	47
18	670/770	Bad Debt Expense	0.77%	99.23%	100.00%	ERC	\$8	1,009	\$1,017	-	8
19	675/775	Miscellaneous Expenses	0.78%	99.22%	100.00%	ERC	\$896	114,681	\$115,577	-	896
20							<u>\$15,062</u>	<u>\$1,937,015</u>	<u>\$1,952,077</u>	<u>-</u>	<u>15,062</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	2.88%	97.12%	100.00%	ERC	\$1,046	\$35,228	\$36,275	-	1,046
25	408	Taxes Other than Income	3.28%	96.72%	100.00%	ERC	\$1,155	\$34,018	\$35,173	-	1,155
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	3.33%	96.67%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	3.32%	96.68%	100.00%	ERC	\$1,523	\$44,356	\$45,880	-	1,523
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	3.28%	96.72%	100.00%	ERC	\$8	\$234	\$242	-	8
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	6.73%	93.27%	100.00%	ERC	\$202	\$2,798	\$3,000	-	202
35	636/736	Contractual Services - Other	6.63%	93.37%	100.00%	ERC	\$273	\$3,842	\$4,115	-	273
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.28%	96.72%	100.00%	ERC	\$597	\$17,624	\$18,222	-	597
38	667/767	Reg. Commission Exp. - Other	3.28%	96.72%	100.00%	ERC	(\$180)	(\$5,315)	(\$5,495)	-	(180)
39	675/775	Miscellaneous Expenses	3.28%	96.72%	100.00%	ERC	\$288	\$8,490	\$8,777	-	288
40							<u>\$ 4,913</u>	<u>\$ 141,280</u>	<u>\$146,193</u>	<u>-</u>	<u>4,913</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Schedule B-12

Page 2 of 13

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Preparer: Michael Cartin

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.

Tierra Verde Utilities, Inc. (Purchased Allocation Percentage)

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending February 28, 2015			Allocation Percentage	
			Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		Amounts Allocated			0.00%	100.00%
							Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		
<u>Water Service Corp. Allocated Expenses:</u>											
2	403	Depreciation Expense	0.75%	99.25%	100.00%	ERC	\$2,341	311,529	\$313,870	-	2,341
3	408	Taxes Other than Income	0.77%	99.23%	100.00%	ERC	\$373	48,190	\$48,563	-	373
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.77%	99.23%	100.00%	ERC	\$18	2,282	\$2,300	-	18
8	601/701/603/703	Salaries	0.77%	99.23%	100.00%	ERC	\$2,616	338,295	\$340,910	-	2,616
9	604/704	Employee Benefits	0.77%	99.23%	100.00%	ERC	\$3,930	508,363	\$512,294	-	3,930
10	620/720	Materials and Supplies	0.77%	99.23%	100.00%	ERC	\$458	59,261	\$59,719	-	458
11	632/732	Contractual Services - Accounting	0.77%	99.23%	100.00%	ERC	\$422	54,605	\$55,028	-	422
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.77%	99.23%	100.00%	ERC	\$635	82,087	\$82,722	-	635
14	641	Rent Expense	0.77%	99.23%	100.00%	ERC	\$13	1,691	\$1,704	-	13
15	650/750	Transportation Expenses	0.77%	99.23%	100.00%	ERC	\$2	255	\$257	-	2
16	657	Insurance - General Liability	0.77%	99.23%	100.00%	ERC	\$1,260	163,006	\$164,266	-	1,260
17	659/759	Other Insurance	0.77%	99.23%	100.00%	ERC	\$86	11,066	\$11,152	-	86
18	670/770	Bad Debt Expense	0.77%	99.23%	100.00%	ERC	(\$7)	(846)	(\$852)	-	(7)
19	675/775	Miscellaneous Expenses	0.77%	99.23%	100.00%	ERC	\$1,038	134,269	\$135,308	-	1,038
20							<u>\$13,185</u>	<u>\$1,714,055</u>	<u>\$1,727,240</u>	<u>-</u>	<u>13,185</u>
<u>Water Service Corp. Allocated State Expenses:</u>											
24	403	Depreciation Expenses	2.58%	97.42%	100.00%	ERC	\$535	\$20,150	\$20,685	-	535
25	408	Taxes Other than Income	3.28%	96.72%	100.00%	ERC	\$821	\$24,180	\$25,001	-	821
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	3.25%	96.75%	100.00%	ERC	\$0	\$4	\$5	-	0
29	601/701/603/703	Salaries	3.32%	96.68%	100.00%	ERC	\$1,575	\$45,936	\$47,511	-	1,575
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	3.27%	96.73%	100.00%	ERC	\$27	\$797	\$824	-	27
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	3.31%	96.69%	100.00%	ERC	\$5	\$135	\$140	-	5
34	635	Testing Expense	6.72%	93.28%	100.00%	ERC	(\$201)	(\$2,799)	(\$3,000)	-	(201)
35	636/736	Contractual Services - Other	6.93%	93.07%	100.00%	ERC	(\$261)	(\$3,509)	(\$3,770)	-	(261)
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.27%	96.73%	100.00%	ERC	\$653	\$19,301	\$19,954	-	653
38	667/767	Reg. Commission Exp. - Other	3.28%	96.72%	100.00%	ERC	(\$3)	(\$102)	(\$105)	-	(3)
39	675/775	Miscellaneous Expenses	3.20%	96.80%	100.00%	ERC	\$269	\$8,136	\$8,405	-	269
40							<u>\$ 3,419</u>	<u>\$ 112,232</u>	<u>\$115,651</u>	<u>-</u>	<u>3,419</u>
<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>

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 - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Page 3 of 13

Preparer: Michael Cartin

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.

Tierra Verde Utilities, Inc. (Purchased Allocation Percentage)

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending March 31, 2015			Allocation Percentage	
			Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		Amounts Allocated			0.00%	100.00%
							Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		
<u>Water Service Corp. Allocated Expenses:</u>											
1	403	Depreciation Expense	0.74%	99.26%	100.00%	ERC	\$2,351	313,391	\$315,743	-	2,351
2	408	Taxes Other than Income	0.77%	99.23%	100.00%	ERC	\$317	41,038	\$41,354	-	317
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	420	Interest During Construction	0.97%	99.03%	100.00%	ERC	(\$0)	(2)	(\$2)	-	(0)
6	427	Interest Expense	-2220.92%	2320.92%	100.00%	ERC	\$666	(696)	(\$3)	-	666
7	601/701/603/703	Salaries	0.77%	99.23%	100.00%	ERC	\$2,793	361,834	\$364,627	-	2,793
8	604/704	Employee Benefits	0.77%	99.23%	100.00%	ERC	\$3,309	428,704	\$432,013	-	3,309
9	620/720	Materials and Supplies	0.77%	99.23%	100.00%	ERC	\$556	71,978	\$72,533	-	556
10	632/732	Contractual Services - Accounting	0.77%	99.23%	100.00%	ERC	\$443	57,435	\$57,879	-	443
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12	636/736	Contractual Services - Other	0.77%	99.23%	100.00%	ERC	\$933	120,906	\$121,839	-	933
13	641	Rent Expense	0.77%	99.23%	100.00%	ERC	\$13	1,742	\$1,755	-	13
14	650/750	Transportation Expenses	0.76%	99.24%	100.00%	ERC	\$2	207	\$208	-	2
15	657	Insurance - General Liability	0.77%	99.23%	100.00%	ERC	\$1,417	183,642	\$185,059	-	1,417
16	659/759	Other Insurance	0.77%	99.23%	100.00%	ERC	\$47	6,062	\$6,109	-	47
17	670/770	Bad Debt Expense	0.77%	99.23%	100.00%	ERC	\$17	2,266	\$2,284	-	17
18	675/775	Miscellaneous Expenses	0.77%	99.23%	100.00%	ERC	\$1,606	208,115	\$209,722	-	1,606
19							\$14,470	\$1,796,622	\$1,811,093	-	14,470
20											
21											
<u>Water Service Corp. Allocated State Expenses</u>											
22	403	Depreciation Expenses	3.14%	96.86%	100.00%	ERC	\$3,611	\$111,487	\$115,099	-	3,611
23	408	Taxes Other than Income	3.27%	96.73%	100.00%	ERC	\$740	\$21,887	\$22,626	-	740
24	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
25	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26	427	Interest Expense	3.33%	96.67%	100.00%	ERC	\$0	\$5	\$5	-	0
27	601/701/603/703	Salaries	3.30%	96.70%	100.00%	ERC	\$1,714	\$50,193	\$51,907	-	1,714
28	604/704	Employee Benefits	3.26%	96.74%	100.00%	ERC	\$5	\$160	\$165	-	5
29	620/720	Materials and Supplies	3.26%	96.74%	100.00%	ERC	\$14	\$404	\$418	-	14
30	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
32	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	636/736	Contractual Services - Other	3.26%	96.74%	100.00%	ERC	\$102	\$3,038	\$3,140	-	102
34	642/742	Rental of Equipment	3.26%	96.74%	100.00%	ERC	\$18	\$538	\$556	-	18
35	650/750	Transportation Expense	3.26%	96.74%	100.00%	ERC	\$660	\$19,581	\$20,241	-	660
36	667/767	Reg. Commission Exp. - Other	3.26%	96.74%	100.00%	ERC	\$11	\$320	\$331	-	11
37	675/775	Miscellaneous Expenses	3.26%	96.74%	100.00%	ERC	\$304	\$9,027	\$9,331	-	304
38							\$7,180	\$216,638	\$223,818	-	7,180
39											
40											
41											
<u>Water Service Corp. Allocated UI Expenses</u>											
42	427	Interest Expense	0.30%	99.70%	100.00%	Unallocated Rate Base	\$8,901	\$2,930,976	\$2,939,877	-	8,901
43							\$8,901	\$2,930,976	\$2,939,877	-	8,901
44											
45											

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

Page 4 of 13

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim  Final

Historical  Projected

Preparer: Michael Cartin

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.

Tierra Verde Utilities, Inc. (Purchased Allocation Percentage)

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending April 30, 2015		
			Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total	0.00%	100.00%	
										Water	Sewer	
<u>Water Service Corp. Allocated Expenses:</u>												
1	403	Depreciation Expense	0.75%	99.25%	100.00%	ERC	\$2,621	347,399	\$350,020	-	2,621	
2	408	Taxes Other than Income	0.77%	99.23%	100.00%	ERC	\$280	36,219	\$36,500	-	280	
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	420	Interest During Construction	0.77%	99.23%	100.00%	ERC	(\$6)	(785)	(\$791)	-	(6)	
6	427	Interest Expense	0.77%	99.23%	100.00%	ERC	\$11	1,363	\$1,374	-	11	
7	601/701/603/703	Salaries	0.77%	99.23%	100.00%	ERC	\$3,046	393,518	\$396,564	-	3,046	
8	604/704	Employee Benefits	0.77%	99.23%	100.00%	ERC	\$2,989	386,193	\$389,182	-	2,989	
9	620/720	Materials and Supplies	0.77%	99.23%	100.00%	ERC	\$572	73,851	\$74,423	-	572	
10	632/732	Contractual Services - Accounting	0.77%	99.23%	100.00%	ERC	\$414	53,503	\$53,917	-	414	
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
12	636/736	Contractual Services - Other	0.77%	99.23%	100.00%	ERC	\$866	111,906	\$112,772	-	866	
13	641	Rent Expense	0.77%	99.23%	100.00%	ERC	\$13	1,742	\$1,755	-	13	
14	650/750	Transportation Expenses	0.77%	99.23%	100.00%	ERC	\$2	318	\$320	-	2	
15	657	Insurance - General Liability	0.77%	99.23%	100.00%	ERC	\$1,444	186,581	\$188,025	-	1,444	
16	659/759	Other Insurance	0.77%	99.23%	100.00%	ERC	\$177	22,855	\$23,032	-	177	
17	670/770	Bad Debt Expense	0.77%	99.23%	100.00%	ERC	\$15	1,991	\$2,006	-	15	
18	675/775	Miscellaneous Expenses	0.77%	99.23%	100.00%	ERC	\$1,258	162,481	\$163,738	-	1,258	
19							\$13,703	\$1,779,134	\$1,792,837	-	13,703	
20												
21												
22	<u>Water Service Corp. Allocated State Expenses</u>											
23	403	Depreciation Expenses	2.68%	97.32%	100.00%	ERC	\$655	\$23,815	\$24,470	-	655	
24	408	Taxes Other than Income	3.27%	96.73%	100.00%	ERC	\$764	\$22,622	\$23,386	-	764	
25	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
26	414	Taxes Other than Income	3.26%	96.74%	100.00%	ERC	(\$147)	(\$4,353)	(\$4,500)	-	(147)	
27	427	Interest Expense	3.19%	96.81%	100.00%	ERC	\$0	\$5	\$5	-	0	
28	601/701/603/703	Salaries	3.30%	96.70%	100.00%	ERC	\$1,589	\$46,569	\$48,158	-	1,589	
29	604/704	Employee Benefits	3.26%	96.74%	100.00%	ERC	\$10	\$295	\$305	-	10	
30	620/720	Materials and Supplies	2.72%	97.28%	100.00%	ERC	\$13	\$472	\$486	-	13	
31	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
32	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	636/736	Contractual Services - Other	3.26%	96.74%	100.00%	ERC	\$80	\$2,387	\$2,467	-	80	
35	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
36	650/750	Transportation Expense	3.26%	96.74%	100.00%	ERC	\$865	\$25,683	\$26,547	-	865	
37	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
38	675/775	Miscellaneous Expenses	3.27%	96.73%	100.00%	ERC	\$939	\$27,766	\$28,706	-	939	
39							\$4,770	\$145,260	\$150,029	-	4,770	
40												
41												
42	<u>Water Service Corp. Allocated UI Expenses</u>											
43	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
44							\$-	\$-	\$0	-	-	
45							\$-	\$-	\$0	-	-	

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Schedule B-12

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Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Preparer: Michael Cartin

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.

Tierra Verde Utilities, Inc. (Purchased Allocation Percentage)

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending May 31, 2015			Allocation Percentage	
			Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		Amounts Allocated			0.00%	100.00%
							Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		
<u>Water Service Corp. Allocated Expenses:</u>											
1	403	Depreciation Expense	0.75%	99.25%	100.00%	ERC	\$2,378	316,404	\$318,782	-	2,378
2	408	Taxes Other than Income	0.77%	99.23%	100.00%	ERC	\$249	32,257	\$32,506	-	249
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	420	Interest During Construction	0.77%	99.23%	100.00%	ERC	(\$6)	(796)	(\$802)	-	(6)
6	427	Interest Expense	0.77%	99.23%	100.00%	ERC	(\$1)	(123)	(\$124)	-	(1)
7	601/701/603/703	Salaries	0.77%	99.23%	100.00%	ERC	\$2,737	354,007	\$356,743	-	2,737
8	604/704	Employee Benefits	0.77%	99.23%	100.00%	ERC	\$3,362	434,910	\$438,272	-	3,362
9	620/720	Materials and Supplies	0.77%	99.23%	100.00%	ERC	\$502	64,910	\$65,412	-	502
10	632/732	Contractual Services - Accounting	0.77%	99.23%	100.00%	ERC	\$414	53,503	\$53,917	-	414
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12	636/736	Contractual Services - Other	0.77%	99.23%	100.00%	ERC	\$834	107,872	\$108,706	-	834
13	641	Rent Expense	0.77%	99.23%	100.00%	ERC	\$14	1,803	\$1,817	-	14
14	650/750	Transportation Expenses	0.77%	99.23%	100.00%	ERC	\$6	731	\$736	-	6
15	657	Insurance - General Liability	0.77%	99.23%	100.00%	ERC	\$1,419	183,541	\$184,959	-	1,419
16	659/759	Other Insurance	0.77%	99.23%	100.00%	ERC	\$207	26,818	\$27,026	-	207
17	670/770	Bad Debt Expense	0.77%	99.23%	100.00%	ERC	\$11	1,385	\$1,396	-	11
18	675/775	Miscellaneous Expenses	0.77%	99.23%	100.00%	ERC	\$852	110,211	\$111,063	-	852
19							\$12,977	\$1,687,433	\$1,700,410	-	12,977
20											
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23	403	Depreciation Expenses	2.67%	97.33%	100.00%	ERC	\$658	\$23,933	\$24,591	-	658
24	408	Taxes Other than Income	3.26%	96.74%	100.00%	ERC	\$668	\$19,832	\$20,499	-	668
25	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	427	Interest Expense	3.33%	96.67%	100.00%	ERC	\$0	\$5	\$5	-	0
28	601/701/603/703	Salaries	3.29%	96.71%	100.00%	ERC	\$1,706	\$50,088	\$51,795	-	1,706
29	604/704	Employee Benefits	3.25%	96.75%	100.00%	ERC	\$17	\$513	\$530	-	17
30	620/720	Materials and Supplies	2.67%	97.33%	100.00%	ERC	\$12	\$435	\$447	-	12
31	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
32	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	636/736	Contractual Services - Other	3.25%	96.75%	100.00%	ERC	\$7	\$223	\$230	-	7
35	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
36	650/750	Transportation Expense	3.25%	96.75%	100.00%	ERC	\$943	\$28,032	\$28,974	-	943
37	667/767	Reg. Commission Exp. - Other	3.25%	96.75%	100.00%	ERC	\$32	\$940	\$972	-	32
38	675/775	Miscellaneous Expenses	3.27%	96.73%	100.00%	ERC	\$254	\$7,530	\$7,784	-	254
39							\$4,297	\$131,531	\$135,828	-	4,297
40											
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
44							\$-	\$-	\$0	-	-
45							\$-	\$-	\$0	-	-

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Schedule B-12

Page 6 of 13

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Preparer: Michael Cartin

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.

Tierra Verde Utilities, Inc. (Purchased Allocation Percentage)

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending June 30, 2015			Allocation Percentage	
			Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		Amounts Allocated			0.00%	100.00%
							Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		
<u>Water Service Corp. Allocated Expenses:</u>											
1	403	Depreciation Expense	0.74%	99.26%	100.00%	ERC	\$2,230	297,176	\$299,405	-	2,230
2	408	Taxes Other than Income	0.77%	99.23%	100.00%	ERC	\$256	33,058	\$33,314	-	256
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	420	Interest During Construction	0.77%	99.23%	100.00%	ERC	(\$11)	(1,419)	(\$1,430)	-	(11)
6	427	Interest Expense	-465.48%	565.48%	100.00%	ERC	\$666	(809)	(\$143)	-	666
7	601/701/603/703	Salaries	0.77%	99.23%	100.00%	ERC	\$2,815	364,037	\$366,852	-	2,815
8	604/704	Employee Benefits	0.77%	99.23%	100.00%	ERC	\$4,719	610,429	\$615,148	-	4,719
9	620/720	Materials and Supplies	0.77%	99.23%	100.00%	ERC	\$612	79,098	\$79,709	-	612
10	632/732	Contractual Services - Accounting	0.77%	99.23%	100.00%	ERC	\$414	53,503	\$53,917	-	414
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12	636/736	Contractual Services - Other	0.77%	99.23%	100.00%	ERC	\$823	106,433	\$107,256	-	823
13	641	Rent Expense	0.77%	99.23%	100.00%	ERC	\$14	1,803	\$1,817	-	14
14	650/750	Transportation Expenses	0.77%	99.23%	100.00%	ERC	\$7	916	\$923	-	7
15	657	Insurance - General Liability	0.77%	99.23%	100.00%	ERC	\$1,422	183,962	\$185,384	-	1,422
16	659/759	Other Insurance	0.77%	99.23%	100.00%	ERC	\$408	52,707	\$53,115	-	408
17	670/770	Bad Debt Expense	0.77%	99.23%	100.00%	ERC	\$10	1,260	\$1,270	-	10
18	675/775	Miscellaneous Expenses	0.77%	99.23%	100.00%	ERC	\$1,090	140,922	\$142,011	-	1,090
19							\$15,472	\$1,923,076	\$1,938,548	-	15,472
20											
21	<u>Water Service Corp. Allocated State Expenses</u>										
22	403	Depreciation Expenses	2.67%	97.33%	100.00%	ERC	\$655	\$23,869	\$24,524	-	655
23	408	Taxes Other than Income	3.26%	96.74%	100.00%	ERC	\$737	\$21,887	\$22,623	-	737
24	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
25	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26	427	Interest Expense	3.24%	96.76%	100.00%	ERC	\$0	\$5	\$5	-	0
27	601/701/603/703	Salaries	3.29%	96.71%	100.00%	ERC	\$2,072	\$60,863	\$62,936	-	2,072
28	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
29	620/720	Materials and Supplies	3.28%	96.72%	100.00%	ERC	\$58	\$1,697	\$1,755	-	58
30	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
32	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	636/736	Contractual Services - Other	3.25%	96.75%	100.00%	ERC	\$10	\$290	\$300	-	10
34	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	650/750	Transportation Expense	3.25%	96.75%	100.00%	ERC	\$797	\$23,734	\$24,531	-	797
36	667/767	Reg. Commission Exp. - Other	3.25%	96.75%	100.00%	ERC	\$33	\$975	\$1,008	-	33
37	675/775	Miscellaneous Expenses	3.25%	96.75%	100.00%	ERC	\$205	\$6,106	\$6,311	-	205
38							\$4,567	\$139,426	\$143,993	-	4,567
39											
40	<u>Water Service Corp. Allocated UI Expenses</u>										
41	427	Interest Expense	0.27%	99.73%	100.00%	Unallocated Rate Base	\$8,004	\$2,978,050	\$2,986,054	-	8,004
42							\$8,004	\$2,978,050	\$2,986,054	-	8,004
43											

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

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Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Preparer: Michael Cartin

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.

Tierra Verde Utilities, Inc. (Purchased Allocation Percentage)

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending July 31, 2015			Allocation Percentage	
			Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		Amounts Allocated			0.00%	100.00%
							Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		
<u>Water Service Corp. Allocated Expenses:</u>											
1	403	Depreciation Expense	0.75%	99.25%	100.00%	ERC	\$2,433	323,957	\$326,391	-	2,433
2	408	Taxes Other than Income	0.77%	99.23%	100.00%	ERC	\$257	33,296	\$33,553	-	257
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	420	Interest During Construction	0.77%	99.23%	100.00%	ERC	(\$14)	(1,780)	(\$1,793)	-	(14)
6	427	Interest Expense	0.77%	99.23%	100.00%	ERC	(\$2)	(305)	(\$308)	-	(2)
7	601/701/603/703	Salaries	0.77%	99.23%	100.00%	ERC	\$2,977	385,602	\$388,579	-	2,977
8	604/704	Employee Benefits	0.77%	99.23%	100.00%	ERC	\$3,472	449,697	\$453,169	-	3,472
9	620/720	Materials and Supplies	0.77%	99.23%	100.00%	ERC	\$489	63,348	\$63,837	-	489
10	632/732	Contractual Services - Accounting	0.77%	99.23%	100.00%	ERC	\$490	63,427	\$63,917	-	490
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12	636/736	Contractual Services - Other	0.77%	99.23%	100.00%	ERC	\$774	100,281	\$101,056	-	774
13	641	Rent Expense	0.77%	99.23%	100.00%	ERC	\$14	1,860	\$1,874	-	14
14	650/750	Transportation Expenses	0.77%	99.23%	100.00%	ERC	\$2	301	\$303	-	2
15	657	Insurance - General Liability	0.77%	99.23%	100.00%	ERC	\$1,417	183,543	\$184,960	-	1,417
16	659/759	Other Insurance	0.77%	99.23%	100.00%	ERC	\$490	63,416	\$63,905	-	490
17	670/770	Bad Debt Expense	0.77%	99.23%	100.00%	ERC	\$9	1,103	\$1,111	-	9
18	675/775	Miscellaneous Expenses	0.77%	99.23%	100.00%	ERC	\$1,025	132,784	\$133,809	-	1,025
19							\$13,834	\$1,800,529	\$1,814,362	-	13,834
20											
21	<u>Water Service Corp. Allocated State Expenses</u>										
22	403	Depreciation Expenses	2.71%	97.29%	100.00%	ERC	\$711	\$25,551	\$26,261	-	711
23	408	Taxes Other than Income	3.26%	96.74%	100.00%	ERC	\$541	\$16,072	\$16,613	-	541
24	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
25	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26	427	Interest Expense	3.14%	96.86%	100.00%	ERC	\$0	\$4	\$4	-	0
27	601/701/603/703	Salaries	3.29%	96.71%	100.00%	ERC	\$2,219	\$65,202	\$67,421	-	2,219
28	604/704	Employee Benefits	3.26%	96.74%	100.00%	ERC	\$101	\$3,002	\$3,103	-	101
29	620/720	Materials and Supplies	3.25%	96.75%	100.00%	ERC	\$25	\$756	\$782	-	25
30	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
32	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	636/736	Contractual Services - Other	3.25%	96.75%	100.00%	ERC	\$267	\$7,963	\$8,230	-	267
34	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	650/750	Transportation Expense	3.25%	96.75%	100.00%	ERC	\$795	\$23,683	\$24,479	-	795
36	667/767	Reg. Commission Exp. - Other	3.25%	96.75%	100.00%	ERC	\$11	\$329	\$340	-	11
37	675/775	Miscellaneous Expenses	3.26%	96.74%	100.00%	ERC	\$454	\$13,471	\$13,925	-	454
38							\$5,125	\$156,033	\$161,158	-	5,125
39											
40											
41	<u>Water Service Corp. Allocated UI Expenses</u>										
42	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
43							\$-	\$-	\$0	-	-
44											
45											
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Schedule B-12

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Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Preparer: Michael Cartin

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.

Tierra Verde Utilities, Inc. (Purchased Allocation Percentage)

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending August 31, 2015			Allocation Percentage		
			Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		Amounts Allocated			0.00%	100.00%	
							Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total			Water
<u>Water Service Corp. Allocated Expenses:</u>												
1	403	Depreciation Expense	0.74%	99.26%	100.00%	ERC	\$2,496	332,606	\$335,102	-	2,496	
2	408	Taxes Other than Income	0.77%	99.23%	100.00%	ERC	\$242	31,392	\$31,634	-	242	
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	420	Interest During Construction	0.76%	99.24%	100.00%	ERC	(\$16)	(2,016)	(\$2,032)	-	(16)	
6	427	Interest Expense	0.77%	99.23%	100.00%	ERC	(\$1)	(167)	(\$168)	-	(1)	
7	601/701/603/703	Salaries	0.77%	99.23%	100.00%	ERC	\$2,645	343,127	\$345,772	-	2,645	
8	604/704	Employee Benefits	0.77%	99.23%	100.00%	ERC	\$4,041	524,176	\$528,217	-	4,041	
9	620/720	Materials and Supplies	0.77%	99.23%	100.00%	ERC	\$654	84,862	\$85,516	-	654	
10	632/732	Contractual Services - Accounting	0.77%	99.23%	100.00%	ERC	\$489	63,428	\$63,917	-	489	
11	633/733	Contractual Services - Legal	0.77%	99.23%	100.00%	ERC	(\$194)	(25,171)	(\$25,365)	-	(194)	
12	636/736	Contractual Services - Other	0.77%	99.23%	100.00%	ERC	\$894	115,917	\$116,810	-	894	
13	641	Rent Expense	0.77%	99.23%	100.00%	ERC	\$14	1,860	\$1,874	-	14	
14	650/750	Transportation Expenses	0.77%	99.23%	100.00%	ERC	\$2	313	\$315	-	2	
15	657	Insurance - General Liability	0.77%	99.23%	100.00%	ERC	\$1,416	183,646	\$185,061	-	1,416	
16	659/759	Other Insurance	0.77%	99.23%	100.00%	ERC	\$111	14,430	\$14,541	-	111	
17	670/770	Bad Debt Expense	0.77%	99.23%	100.00%	ERC	\$9	1,188	\$1,197	-	9	
18	675/775	Miscellaneous Expenses	0.77%	99.23%	100.00%	ERC	\$959	124,341	\$125,300	-	959	
19							\$13,763	\$1,793,929	\$1,807,692	-	13,763	
20												
21	<u>Water Service Corp. Allocated State Expenses</u>											
22	403	Depreciation Expenses	2.67%	97.33%	100.00%	ERC	\$662	\$24,133	\$24,795	-	662	
23	408	Taxes Other than Income	3.25%	96.75%	100.00%	ERC	\$683	\$20,324	\$21,007	-	683	
24	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
25	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
26	427	Interest Expense	3.33%	96.67%	100.00%	ERC	\$0	\$5	\$5	-	0	
27	601/701/603/703	Salaries	3.29%	96.71%	100.00%	ERC	\$2,195	\$64,583	\$66,778	-	2,195	
28	604/704	Employee Benefits	3.25%	96.75%	100.00%	ERC	\$11	\$314	\$325	-	11	
29	620/720	Materials and Supplies	2.79%	97.21%	100.00%	ERC	\$17	\$590	\$607	-	17	
30	631/731	Contractual Services - Engineering	3.24%	96.76%	100.00%	ERC	\$95	\$2,822	\$2,916	-	95	
31	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
32	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	636/736	Contractual Services - Other	3.25%	96.75%	100.00%	ERC	\$7	\$199	\$205	-	7	
34	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
35	650/750	Transportation Expense	3.24%	96.76%	100.00%	ERC	\$744	\$22,181	\$22,925	-	744	
36	667/767	Reg. Commission Exp. - Other	3.24%	96.76%	100.00%	ERC	\$11	\$313	\$324	-	11	
37	675/775	Miscellaneous Expenses	3.17%	96.83%	100.00%	ERC	\$95	\$2,898	\$2,993	-	95	
38							\$ 4,518	\$ 138,363	\$142,881	-	4,518	
39												
40	<u>Water Service Corp. Allocated UI Expenses</u>											
41	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
42							\$ -	\$ -	\$0	-	-	
43							\$ -	\$ -	\$0	-	-	

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Schedule B-12

Page 9 of 13

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Preparer: Michael Cartin

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.

Tierra Verde Utilities, Inc. (Purchased Allocation Percentage)

Line No.	G/L Acct.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending September 30, 2015			Allocation Percentage	
			Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		Amounts Allocated			0.00%	100.00%
							Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		
<u>Water Service Corp. Allocated Expenses:</u>											
1	403	Depreciation Expense	0.74%	99.26%	100.00%	ERC	\$2,449	329,534	\$331,984	-	2,449
2	408	Taxes Other than Income	0.76%	99.24%	100.00%	ERC	\$236	30,877	\$31,113	-	236
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	420	Interest During Construction	0.76%	99.24%	100.00%	ERC	(\$19)	(2,533)	(\$2,552)	-	(19)
6	427	Interest Expense	-403.87%	503.87%	100.00%	ERC	\$611	(762)	(\$151)	-	611
7	601/701/603/703	Salaries	0.76%	99.24%	100.00%	ERC	\$2,853	373,525	\$376,378	-	2,853
8	604/704	Employee Benefits	0.76%	99.24%	100.00%	ERC	\$2,731	357,592	\$360,323	-	2,731
9	620/720	Materials and Supplies	0.76%	99.24%	100.00%	ERC	\$514	67,325	\$67,839	-	514
10	632/732	Contractual Services - Accounting	0.76%	99.24%	100.00%	ERC	\$484	63,432	\$63,917	-	484
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12	636/736	Contractual Services - Other	0.76%	99.24%	100.00%	ERC	\$861	112,683	\$113,544	-	861
13	641	Rent Expense	0.76%	99.24%	100.00%	ERC	\$14	1,860	\$1,874	-	14
14	650/750	Transportation Expenses	0.76%	99.24%	100.00%	ERC	\$2	270	\$272	-	2
15	657	Insurance - General Liability	0.76%	99.24%	100.00%	ERC	\$1,402	183,558	\$184,960	-	1,402
16	659/759	Other Insurance	0.76%	99.24%	100.00%	ERC	\$397	51,936	\$52,333	-	397
17	670/770	Bad Debt Expense	0.76%	99.24%	100.00%	ERC	\$7	916	\$923	-	7
18	675/775	Miscellaneous Expenses	0.76%	99.24%	100.00%	ERC	\$930	121,810	\$122,741	-	930
19							\$13,472	\$1,692,024	\$1,705,496	-	13,472
20											
21	<u>Water Service Corp. Allocated State Expenses</u>										
22	403	Depreciation Expenses	2.71%	97.29%	100.00%	ERC	\$722	\$25,920	\$26,642	-	722
23	408	Taxes Other than Income	3.25%	96.75%	100.00%	ERC	\$691	\$20,591	\$21,282	-	691
24	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
25	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26	427	Interest Expense	3.24%	96.76%	100.00%	ERC	\$0	\$5	\$5	-	0
27	601/701/603/703	Salaries	3.28%	96.72%	100.00%	ERC	\$2,087	\$61,486	\$63,574	-	2,087
28	604/704	Employee Benefits	3.24%	96.76%	100.00%	ERC	\$18	\$532	\$550	-	18
29	620/720	Materials and Supplies	3.24%	96.76%	100.00%	ERC	\$6	\$186	\$192	-	6
30	631/731	Contractual Services - Engineering	3.24%	96.76%	100.00%	ERC	(\$95)	(\$2,822)	(\$2,916)	-	(\$95)
31	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
32	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	636/736	Contractual Services - Other	3.23%	96.77%	100.00%	ERC	\$1	\$36	\$37	-	1
34	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	650/750	Transportation Expense	3.24%	96.76%	100.00%	ERC	\$673	\$20,088	\$20,761	-	673
36	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	675/775	Miscellaneous Expenses	3.24%	96.76%	100.00%	ERC	\$310	\$9,268	\$9,579	-	310
38							\$ 4,414	\$ 135,291	\$139,705	-	4,414
39											
40	<u>Water Service Corp. Allocated UI Expenses</u>										
41	427	Interest Expense	0.24%	99.76%	100.00%	Unallocated Rate Base	\$7,290	\$2,997,437	\$3,004,727	-	7,290
42							\$ 7,290	\$ 2,997,437	\$3,004,727	-	7,290
43											

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 - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim  Final

Historical  Projected

Preparer: Michael Cartin

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.

Tierra Verde Utilities, Inc. (Purchased Allocation Percentage)

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2015			Allocation Percentage		
			Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		Amounts Allocated			0.00%	100.00%	
							Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total			Water
<u>Water Service Corp. Allocated Expenses:</u>												
1	403	Depreciation Expense	0.74%	99.26%	100.00%	ERC	\$2,450	329,735	\$332,186	-	2,450	
2	408	Taxes Other than Income	0.76%	99.24%	100.00%	ERC	\$233	30,490	\$30,723	-	233	
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	420	Interest During Construction	0.76%	99.24%	100.00%	ERC	(\$22)	(2,856)	(\$2,878)	-	(22)	
6	427	Interest Expense	0.76%	99.24%	100.00%	ERC	(\$2)	(236)	(\$238)	-	(2)	
7	601/701/603/703	Salaries	0.76%	99.24%	100.00%	ERC	\$2,816	368,837	\$371,654	-	2,816	
8	604/704	Employee Benefits	0.76%	99.24%	100.00%	ERC	\$3,934	515,146	\$519,079	-	3,934	
9	620/720	Materials and Supplies	0.76%	99.24%	100.00%	ERC	\$544	71,220	\$71,764	-	544	
10	632/732	Contractual Services - Accounting	0.76%	99.24%	100.00%	ERC	\$484	63,432	\$63,917	-	484	
11	633/733	Contractual Services - Legal	0.76%	99.24%	100.00%	ERC	\$17	2,183	\$2,200	-	17	
12	636/736	Contractual Services - Other	0.76%	99.24%	100.00%	ERC	\$1,095	143,418	\$144,513	-	1,095	
13	641	Rent Expense	0.76%	99.24%	100.00%	ERC	\$14	1,860	\$1,874	-	14	
14	650/750	Transportation Expenses	0.76%	99.24%	100.00%	ERC	\$3	375	\$378	-	3	
15	657	Insurance - General Liability	0.76%	99.24%	100.00%	ERC	\$1,497	196,030	\$197,527	-	1,497	
16	659/759	Other Insurance	0.76%	99.24%	100.00%	ERC	\$726	95,033	\$95,758	-	726	
17	670/770	Bad Debt Expense	0.76%	99.24%	100.00%	ERC	\$11	1,378	\$1,388	-	11	
18	675/775	Miscellaneous Expenses	0.76%	99.24%	100.00%	ERC	\$1,138	148,995	\$150,132	-	1,138	
19							\$14,937	\$1,965,040	\$1,979,977	-	14,937	
20												
21	<u>Water Service Corp. Allocated State Expenses</u>											
22	403	Depreciation Expenses	2.73%	97.27%	100.00%	ERC	\$766	\$27,269	\$28,035	-	766	
23	408	Taxes Other than Income	3.25%	96.75%	100.00%	ERC	\$700	\$20,879	\$21,579	-	700	
24	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
25	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
26	427	Interest Expense	3.24%	96.76%	100.00%	ERC	\$8	\$247	\$255	-	8	
27	601/701/603/703	Salaries	3.28%	96.72%	100.00%	ERC	\$2,057	\$60,616	\$62,673	-	2,057	
28	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
29	620/720	Materials and Supplies	2.85%	97.15%	100.00%	ERC	\$21	\$710	\$731	-	21	
30	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
31	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
32	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	636/736	Contractual Services - Other	3.24%	96.76%	100.00%	ERC	\$19	\$557	\$575	-	19	
34	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
35	650/750	Transportation Expense	3.24%	96.76%	100.00%	ERC	\$806	\$24,079	\$24,885	-	806	
36	667/767	Reg. Commission Exp. - Other	3.24%	96.76%	100.00%	ERC	\$125	\$3,748	\$3,873	-	125	
37	675/775	Miscellaneous Expenses	3.22%	96.78%	100.00%	ERC	\$308	\$9,256	\$9,564	-	308	
38							\$4,811	\$147,360	\$152,170	-	4,811	
39												
40	<u>Water Service Corp. Allocated UI Expenses</u>											
41	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
42							\$-	\$-	\$0	-	-	
43							\$-	\$-	\$0	-	-	

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Schedule B-12

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim  Final

Historical  Projected

Page 11 of 13

Preparer: Michael Cartin

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.

Tierra Verde Utilities, Inc. (Purchased Allocation Percentage)

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending November 30, 2015			Allocation Percentage	
			Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		Amounts Allocated			0.00%	100.00%
							Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.74%	99.26%	100.00%	ERC	\$2,448	329,908	\$332,357	-	2,448
3	408	Taxes Other than Income	0.76%	99.24%	100.00%	ERC	\$229	30,034	\$30,263	-	229
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	0.76%	99.24%	100.00%	ERC	(\$22)	(2,903)	(\$2,925)	-	(22)
7	427	Interest Expense	0.76%	99.24%	100.00%	ERC	(\$4)	(475)	(\$479)	-	(4)
8	601/701/603/703	Salaries	0.76%	99.24%	100.00%	ERC	\$3,479	456,167	\$459,646	-	3,479
9	604/704	Employee Benefits	0.76%	99.24%	100.00%	ERC	\$4,065	533,026	\$537,091	-	4,065
10	620/720	Materials and Supplies	0.76%	99.24%	100.00%	ERC	\$482	63,266	\$63,749	-	482
11	632/732	Contractual Services - Accounting	0.76%	99.24%	100.00%	ERC	\$574	75,306	\$75,880	-	574
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.76%	99.24%	100.00%	ERC	\$917	120,219	\$121,135	-	917
14	641	Rent Expense	0.76%	99.24%	100.00%	ERC	\$14	1,860	\$1,874	-	14
15	650/750	Transportation Expenses	0.76%	99.24%	100.00%	ERC	\$4	559	\$563	-	4
16	657	Insurance - General Liability	0.76%	99.24%	100.00%	ERC	\$1,461	191,536	\$192,997	-	1,461
17	659/759	Other Insurance	0.76%	99.24%	100.00%	ERC	\$1,239	162,501	\$163,741	-	1,239
18	670/770	Bad Debt Expense	0.76%	99.24%	100.00%	ERC	\$10	1,280	\$1,290	-	10
19	675/775	Miscellaneous Expenses	0.76%	99.24%	100.00%	ERC	\$1,074	140,791	\$141,865	-	1,074
20							<u>\$15,970</u>	<u>\$2,103,076</u>	<u>\$2,119,046</u>	<u>-</u>	<u>15,970</u>
21	<u>Water Service Corp. Allocated State Expenses</u>										
22	403	Depreciation Expenses	2.69%	97.31%	100.00%	ERC	\$697	\$25,235	\$25,932	-	697
23	408	Taxes Other than Income	3.24%	96.76%	100.00%	ERC	\$657	\$19,629	\$20,286	-	657
24	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
25	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26	427	Interest Expense	3.24%	96.76%	100.00%	ERC	\$0	\$5	\$5	-	0
27	601/701/603/703	Salaries	3.28%	96.72%	100.00%	ERC	\$2,104	\$62,114	\$64,218	-	2,104
28	604/704	Employee Benefits	3.23%	96.77%	100.00%	ERC	(\$5)	(\$140)	(\$145)	-	(5)
29	620/720	Materials and Supplies	2.93%	97.07%	100.00%	ERC	\$20	\$663	\$683	-	20
30	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
32	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	636/736	Contractual Services - Other	3.23%	96.77%	100.00%	ERC	\$3	\$92	\$95	-	3
34	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	650/750	Transportation Expense	3.23%	96.77%	100.00%	ERC	\$715	\$21,393	\$22,108	-	715
36	667/767	Reg. Commission Exp. - Other	3.23%	96.77%	100.00%	ERC	\$3	\$105	\$108	-	3
37	675/775	Miscellaneous Expenses	3.27%	96.73%	100.00%	ERC	\$398	\$11,793	\$12,191	-	398
38							<u>\$ 4,594</u>	<u>\$ 140,887</u>	<u>\$145,481</u>	<u>-</u>	<u>4,594</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>

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 - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Preparer: Michael Cartin

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.

Tierra Verde Utilities, Inc. (Purchased Allocation Percentage)

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending December 31, 2015			Allocation Percentage		
			Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		Amounts Allocated			0.00%	100.00%	
							Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total			Water
<u>Water Service Corp. Allocated Expenses:</u>												
1	403	Depreciation Expense	0.74%	99.26%	100.00%	ERC	\$2,345	316,677	\$319,022	-	2,345	
2	408	Taxes Other than Income	0.76%	99.24%	100.00%	ERC	(\$0)	(42)	(\$42)	-	(0)	
3	409	Gains/Losses from Disposition of Utility	0.76%	99.24%	100.00%	ERC	\$1	99	\$100	-	1	
4	410	Miscellaneous Non-Utility Expenses	0.76%	99.24%	100.00%	ERC	\$155	20,285	\$20,439	-	155	
5	420	Interest During Construction	0.76%	99.24%	100.00%	ERC	(\$25)	(3,282)	(\$3,307)	-	(25)	
6	427	Interest Expense	-3488.08%	3588.08%	100.00%	ERC	\$737	(759)	(\$21)	-	737	
7	601/701/603/703	Salaries	0.76%	99.24%	100.00%	ERC	\$2,423	318,014	\$320,437	-	2,423	
8	604/704	Employee Benefits	0.76%	99.24%	100.00%	ERC	\$5,238	687,540	\$692,778	-	5,238	
9	620/720	Materials and Supplies	0.76%	99.24%	100.00%	ERC	\$592	77,753	\$78,345	-	592	
10	632/732	Contractual Services - Accounting	0.76%	99.24%	100.00%	ERC	\$576	75,565	\$76,140	-	576	
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
12	636/736	Contractual Services - Other	0.76%	99.24%	100.00%	ERC	\$893	117,156	\$118,049	-	893	
13	641	Rent Expense	0.76%	99.24%	100.00%	ERC	\$28	3,720	\$3,748	-	28	
14	650/750	Transportation Expenses	0.76%	99.24%	100.00%	ERC	\$2	295	\$297	-	2	
15	657	Insurance - General Liability	0.76%	99.24%	100.00%	ERC	\$1,461	191,727	\$193,188	-	1,461	
16	659/759	Other Insurance	0.76%	99.24%	100.00%	ERC	(\$201)	(26,409)	(\$26,610)	-	(201)	
17	670/770	Bad Debt Expense	0.76%	99.24%	100.00%	ERC	\$9	1,125	\$1,134	-	9	
18	675/775	Miscellaneous Expenses	0.76%	99.24%	100.00%	ERC	\$1,023	134,225	\$135,247	-	1,023	
19							\$15,255	\$1,913,689	\$1,928,944	-	15,255	
20												
21												
22	<u>Water Service Corp. Allocated State Expenses</u>											
23	403	Depreciation Expenses	2.75%	97.25%	100.00%	ERC	\$806	\$28,516	\$29,322	-	806	
24	408	Taxes Other than Income	3.24%	96.76%	100.00%	ERC	\$718	\$21,471	\$22,189	-	718	
25	410	Miscellaneous Non-Utility Expenses	3.28%	96.72%	100.00%	ERC	\$108	\$3,184	\$3,291	-	108	
26	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	427	Interest Expense	3.26%	96.74%	100.00%	ERC	\$1	\$17	\$17	-	1	
28	601/701/603/703	Salaries	3.28%	96.72%	100.00%	ERC	\$2,512	\$74,167	\$76,679	-	2,512	
29	604/704	Employee Benefits	3.24%	96.76%	100.00%	ERC	(\$3)	(\$79)	(\$82)	-	(3)	
30	620/720	Materials and Supplies	3.23%	96.77%	100.00%	ERC	\$19	\$567	\$586	-	19	
31	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
32	633/733	Contractual Services - Legal	3.23%	96.77%	100.00%	ERC	\$60	\$1,810	\$1,871	-	60	
33	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	636/736	Contractual Services - Other	3.23%	96.77%	100.00%	ERC	\$274	\$8,188	\$8,461	-	274	
35	642/742	Rental of Equipment	3.23%	96.77%	100.00%	ERC	\$9	\$270	\$279	-	9	
36	650/750	Transportation Expense	3.23%	96.77%	100.00%	ERC	\$668	\$19,989	\$20,657	-	668	
37	667/767	Reg. Commission Exp. - Other	3.23%	96.77%	100.00%	ERC	\$110	\$3,286	\$3,395	-	110	
38	675/775	Miscellaneous Expenses	3.24%	96.76%	100.00%	ERC	\$650	\$19,435	\$20,085	-	650	
39							\$ 5,931	\$ 180,820	\$186,751	-	5,931	
40												
41												
42	<u>Water Service Corp. Allocated UI Expenses</u>											
43	427	Interest Expense	0.24%	99.76%	100.00%	Unallocated Rate Base	\$7,481	\$3,171,738	\$3,179,219	-	7,481	
44							\$ 7,481	\$ 3,171,738	\$3,179,219	-	7,481	
45												

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 - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Preparer: Michael Cartin

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.

Tierra Verde Utilities, Inc. (Purchased Allocation Percentage)

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Year Ending December 31, 2015			Allocation Percentage	
			Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		Amounts Allocated			0.00%	100.00%
							Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.74%	99.26%	100.00%	ERC	\$28,884	3,856,512	\$3,885,396	-	28,884
3	408	Taxes Other than Income	0.77%	99.23%	100.00%	ERC	\$3,054	395,877	\$398,931	-	3,054
4	409	Gains/Losses from Disposition of Utility	0.76%	99.24%	100.00%	ERC	\$1	99	\$100	-	1
5	410	Miscellaneous Non-Utility Expenses	0.76%	99.24%	100.00%	ERC	\$155	20,285	\$20,439	-	155
6	420	Interest During Construction	0.76%	99.24%	100.00%	ERC	(\$141)	(18,372)	(\$18,513)	-	(141)
7	427	Interest Expense	-124.34%	224.34%	100.00%	ERC	\$2,665	(4,809)	(\$2,144)	-	2,665
8	601/701/603/703	Salaries	0.76%	99.24%	100.00%	ERC	\$33,937	4,407,568	\$4,441,505	-	33,937
9	604/704	Employee Benefits	0.76%	99.24%	100.00%	ERC	\$47,247	6,134,264	\$6,181,510	-	47,247
10	620/720	Materials and Supplies	0.76%	99.24%	100.00%	ERC	\$6,665	865,220	\$871,885	-	6,665
11	632/732	Contractual Services - Accounting	0.76%	99.24%	100.00%	ERC	\$5,622	730,638	\$736,260	-	5,622
12	633/733	Contractual Services - Legal	0.77%	99.23%	100.00%	ERC	(\$177)	(22,988)	(\$23,165)	-	(177)
13	636/736	Contractual Services - Other	0.76%	99.24%	100.00%	ERC	\$10,179	1,322,808	\$1,332,987	-	10,179
14	641	Rent Expense	0.76%	99.24%	100.00%	ERC	\$181	23,489	\$23,670	-	181
15	650/750	Transportation Expenses	0.77%	99.23%	100.00%	ERC	\$43	5,590	\$5,633	-	43
16	657	Insurance - General Liability	0.76%	99.24%	100.00%	ERC	\$17,057	2,215,291	\$2,232,348	-	17,057
17	659/759	Other Insurance	0.76%	99.24%	100.00%	ERC	\$3,733	486,469	\$490,202	-	3,733
18	670/770	Bad Debt Expense	0.76%	99.24%	100.00%	ERC	\$108	14,056	\$14,164	-	108
19	675/775	Miscellaneous Expenses	0.76%	99.24%	100.00%	ERC	\$12,887	1,673,625	\$1,686,512	-	12,887
20							\$172,099	\$22,105,621	\$22,277,720	-	172,099
21							-	-	-	-	-
22		<u>Water Service Corp. Allocated State Expenses:</u>									
23											
24	403	Depreciation Expenses	2.83%	97.17%	100.00%	ERC	\$11,524	\$395,106	\$406,630	-	11,524
25	408	Taxes Other than Income	3.26%	96.74%	100.00%	ERC	\$8,874	\$263,390	\$272,264	-	8,874
26	410	Miscellaneous Non-Utility Expenses	3.28%	96.72%	100.00%	ERC	\$108	\$3,184	\$3,291	-	108
27	414	Taxes Other than Income	3.26%	96.74%	100.00%	ERC	(\$147)	(\$4,353)	(\$4,500)	-	(147)
28	427	Interest Expense	3.24%	96.76%	100.00%	ERC	\$10	\$311	\$321	-	10
29	601/701/603/703	Salaries	3.29%	96.71%	100.00%	ERC	\$23,354	\$686,174	\$709,529	-	23,354
30	604/704	Employee Benefits	3.26%	96.74%	100.00%	ERC	\$155	\$4,596	\$4,751	-	155
31	620/720	Materials and Supplies	3.09%	96.91%	100.00%	ERC	\$240	\$7,513	\$7,752	-	240
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	-	0
33	633/733	Contractual Services - Legal	3.24%	96.76%	100.00%	ERC	\$65	\$1,946	\$2,011	-	65
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	-	0
35	636/736	Contractual Services - Other	3.25%	96.75%	100.00%	ERC	\$782	\$23,305	\$24,087	-	782
36	642/742	Rental of Equipment	3.25%	96.75%	100.00%	ERC	\$27	\$808	\$835	-	27
37	650/750	Transportation Expense	3.25%	96.75%	100.00%	ERC	\$8,916	\$265,369	\$274,285	-	8,916
38	667/767	Reg. Commission Exp. - Other	3.20%	96.80%	100.00%	ERC	\$152	\$4,600	\$4,752	-	152
39	675/775	Miscellaneous Expenses	3.25%	96.75%	100.00%	ERC	\$4,475	\$133,175	\$137,650	-	4,475
40							\$ 58,537	\$ 1,785,121	\$1,843,658	-	58,537
41							0		0	-	0
42		<u>Water Service Corp. Allocated UI Expenses:</u>									
43											
44	427	Interest Expense	0.26%	99.74%	100.00%	Unallocated Rate Base	\$31,677	\$12,078,201	\$12,109,878	-	31,677
45							\$ 31,677	\$ 12,078,201	\$12,109,878	-	31,677
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.					0		0	-	0

Net Depreciation Expense - Wastewater  
 Company: Utilities, Inc. of Florida - Tierra Verde  
 Docket No.: 160101 - WS  
 Schedule Year Ended: December 31, 2015  
 Historic  Projected

Florida Public Service Commission  
 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	(3) Adjustments B-3	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>					
2	351.1 Organization	-		-		
3	352.1 Franchises	86		86		
4	389.1 Other Plant & Misc. Equipment			-		
5	<b>COLLECTION PLANT</b>					
6	353.2 Land & Land Rights			-		
7	354.2 Structures & Improvements	-		-		
8	355.2 Power Generation Equipment	-		-		
9	360.2 Collection Sewers - Force	8,804		8,804		
10	361.2 Collection Sewers - Gravity	27,809	401	28,211		
11	362.2 Special Collecting Structures			-		
12	363.2 Services to Customers	6		6		
13	364.2 Flow Measuring Devices	-		-		
14	365.2 Flow Measuring Installations			-		
15	389.2 Other Plant & Misc. Equipment	-		-		
16	<b>SYSTEM PUMPING PLANT</b>					
17	353.3 Land & Land Rights			-		
18	354.3 Structures & Improvements	36,675		36,675		
19	370.3 Receiving Wells			-		
20	371.3 Pumping Equipment	3,941		3,941		
21	389.3 Other Plant & Misc. Equipment	8		8		
22	<b>TREATMENT AND DISPOSAL PLANT</b>					
23	353.4 Land & Land Rights			-		
24	354.4 Structures & Improvements	-		-		
25	355.4 Power Generation Equipment	-		-		
26	380.4 Treatment & Disposal Equipment	1,332		1,332		
27	381.4 Plant Sewers	-		-		
28	382.4 Outfall Sewer Lines	-		-		
29	389.4 Other Plant & Misc. Equipment	-		-		
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>					
31	366.6 Reuse Services	-		-		
32	367.6 Reuse Mtr/Installations	-		-		
33	374.5 Reuse Dist Reservoirs	-		-		
34	375.6 Reuse Trans. And Dist. System	79		79		
35	371.6 Pumping Equip RCLM Dist	49		49		
36	371.5 Pumping Equipment	-		-		
37	389.5 Other Plant & Misc Equipment	1,314		1,314		
38	<b>GENERAL PLANT</b>					
39	353.7 Land & Land Rights			-		
40	354.7 Structures & Improvements	49,370		49,370		
41	390.7 Office Furniture & Equipment	28,933	(867)	28,066		
42	391.7 Transportation Equipment	11,506	1,260	12,766		
43	392.7 Stores Equipment			-		
44	393.7 Tools, Shop & Garage Equipment	26		26		
45	394.7 Laboratory Equipment	-		-		
46	395.7 Power Operated Equipment	-		-		
47	396.7 Communication Equipment	41		41		
48	397.7 Miscellaneous Equipment	214		214		
49	398.7 Other Tangible Plant			-		
50	TOTAL	170,193	794	170,988		N/A
51	LESS: AMORTIZATION OF CIAC	(49,808)		(49,808)		
52						
53	NET DEPRECIATION EXPENSE - SEWER	\$ 120,386	\$ 794	\$ 121,180		N/A



## Taxes Other Than Income (Final Rates)

Florida Public Service Commission  
Schedule: B-15

Page 1 of 1

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic  Projected Interim  Final 

Recap Schedules: B-2

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other (Business Tax)	(6) Total
1						
2	<b>WASTEWATER</b>					
3	Test Year	43,786	11,269	592	217	55,865
4	Adjust Current RAF					-
5	Test Year Per Books	\$ 43,786	\$ 11,269	\$ 592	\$ 217	\$ 55,865
6						
7	Adjustments to Test Year (Explain):					
8	Adjustment to RAF per B-3	478				478
9	Increase in ad valorem tax per B-3			909		909
10	Payroll Tax for allocations/annualization/increase		748			748
11	Reclass Sales Tax Expense to O & M Expenses					-
12	Increase in RAFs associated with annualized sewer revenues per B-3	565				565
13	Total Test Year Adjustments	1,043	748	909	-	2,700
14						
15	Adjusted Test Year	44,830	12,017	1,501	217	58,565
16	Increase in ad valorem tax per B-3					
17	RAFs Assoc. with Revenue Increase	4,852	-	-	-	4,852
18	Total Adjustments for requested increases	4,852	-	-	-	4,852
19						
20	Total Balance	\$ 49,682	\$ 12,017	\$ 1,501	\$ 217	\$ 63,417

## Reconciliation of Total Income Tax Provision

Florida Public Service Commission  
Schedule: C-1

Page 1 of 1

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 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	\$ 108	\$ 29,893	\$ 30,001		\$ 30,001
2							
3	Deferred Income Tax Expense	C-5	(4,932)	4,932	-		-
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		\$ (4,824)	\$ 34,825	\$ 30,001	\$ -	\$ 30,001

Supporting Schedules: C-2, C-5, C-7, C-8

Recap Schedules: B-2

## State and Federal Income Tax Calculation - Current Sewer

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Page 1 of 1

Preparer: Deborah Swain

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	
1	Net Utility Operating Income (Sch. B-2)	\$ 46,648	\$ (30,022)	\$ 16,625	\$ 64,216	\$ 80,840
2	Add: Income Tax Expense Per Books (Sch. B-2)	(1,870)	(6,873)	(8,743)	38,744	30,001
3						
4	Subtotal	44,778	(36,895)	7,882	102,960	110,841
5	Less: Interest Charges (Sch. C-3)	34,352	(3,235)	31,116		31,116
6						
7	Taxable Income Per Books	10,426	(33,659)	(23,234)	102,960	79,726
8						
9	Schedule M Adjustments:					
10	Permanent Differences (From Sch. C-4)	17	(17)	-	-	-
11	Timing Differences (From Sch. C-5)	(12,312)	12,312	-	-	-
12	Other Adjustments - Pre-tax income difference	2,157	(2,157)	-	-	-
13						
14	Total Schedule M Adjustments	(10,138)	10,138	-	-	-
15						
16	Taxable Income Before State Taxes	288	(23,521)	(23,234)	102,960	79,726
17	Less: State Income Tax Exemption (\$5,000)			-	-	-
18						
19	State Taxable Income	288	(23,521)	(23,234)	102,960	79,726
20	State Income Tax (5.5% of Line 19)	16	(1,294)	(1,278)	5,663	4,385
21	Limited by NOL		-	-	-	-
22	Credits					
23						
24	Current State Income Taxes	16	(1,294)	(1,278)	5,663	4,385
25						
26	Federal Taxable Income (Line 16 - Line 24)	272	(22,227)	(21,956)	97,297	75,341
27	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
28	Federal Income Taxes (Line 26 x Line 27)	92	(7,557)	(7,465)	33,081	25,616
29	Less: Investment Tax Credit Realized					
30	This Year (Sch. C-8)	-	-	-	-	-
31						
32	Current Federal Inc. Taxes (Line 28 - Line 30)	92	(7,557)	(7,465)	33,081	25,616
33						
34	Summary:					
35	Current State Income Taxes (Line 24)	16	(1,294)	(1,278)	5,663	4,385
36	Current Federal Income Taxes (Line 32)	92	(7,557)	(7,465)	33,081	25,616
37						
38	Total Current Income Tax Expense (To C-1)	\$ 108	\$ (8,851)	\$ (8,743)	\$ 38,744	\$ 30,001

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8

Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission  
Schedule: C-3

Page 1 of 1

Preparer: Deborah Swain

Supporting Schedules: D-1, C-8

Recap Schedules: C-2

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

**Explanation:** Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt			\$ -		
2						
3	Amortization of Debt Premium,			-		
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	(6)	998	992	-	992
7						
8	Other Interest Expense - Intercompany	34,359	(4,233)	30,125	-	30,125
9						
10	AFUDC	141	(141)	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 34,493	\$ (3,376)	\$ 31,117	\$ -	\$ 31,117
16						
17	Calculation of ITC Interest Synchronization Adjustment					
18	ONLY for Option 2 companies (See Sch. C-8, pg. 4)					
19						
20					<b>Total Weighted Cost</b>	<b>Debt Only Weighted Cost</b>
21	<u>Balances From Schedule D-1</u>	<u>Amount</u>	<u>Ratio</u>	<u>Cost</u>		
22						
23	Long-Term Debt			Not applicable		
24						
25	Short-Term Debt					
26	Preferred Stock					
27						
28	Common Equity					
29						
30	Total					
31						
32	ITCs (from D-1, Line 7)					
33						
34	Weighted Debt Cost (From Line 12)					
35						
36	Interest Adjustment (To Line 6)					

**Book/Tax Differences - Permanent**

**Company: Utilities, Inc. of Florida - Tierra Verde**  
**Docket No.: 160101 - WS**  
**Schedule Year Ended: December 31, 2015**  
**Historic  Projected**

**Page 1 of 1**  
**Preparer: Deborah Swain**

**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	Adjustments	Adjusted Total	Water	Sewer
1	AFUDC	\$ (141)	\$ -	\$ (141)	\$	(141)
2	Meals & Entertainment (50%)	124	\$ -	\$ 124		124
3		\$ (17)	\$ -	\$ (17)	\$ -	\$ (17)

Supporting Schedules: None  
 Recap Schedules: C-2

## Deferred Income Tax Expense (Final) - Sewer

Florida Public Service Commission

Schedule: C-5

Page 2 of 2

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected [ ]

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Test Year Adjustments	Wastewater
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 109,896	\$ -	\$ 109,896		\$ 109,896
3	Book Depreciation and Amortization	120,386	794	121,180	-	121,180
4						
5	Difference	(10,490)	(794)	(11,284)	-	(11,284)
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees	-	-	-	-	-
9	Deferred Maintenance - Amort	-	-	-	-	-
10	Deferred Rate Case Exp	-	-	-	-	-
11	Deferred Rate Case Additions	-	-	-	-	-
12	Organization Exp - Amort	86		86		86
13	Bad Debt	(1)		(1)		(1)
14	Book Gain/Loss on sale of assets	(147)		(147)		(147)
15	Other <sup>1</sup>	(1,761)		(1,761)		(1,761)
16						
17	Total Timing Differences (To C-2)	(12,312)	(794)	(13,107)	-	(13,107)
18						
19	State Tax Rate	0.055	0.055	0.055	0.055	0.055
20	State Deferred Taxes ( Line 16x Line 18)	(677)	(44)	(721)	-	(721)
21	(Limited by NOL)			-		-
22	Total State Tax Deferred	(677)	(44)	(721)	-	(721)
23						
24	Timing Differences For Federal Deferred Taxes					
25	(Line 16 - 21)	(11,635)	(750)	(12,386)	-	(12,386)
26	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
27						
28	Federal Deferred Taxes (Line 24 x Line 25)	(3,956)	(255)	(4,211)	-	(4,211)
29	Add: State Deferred Taxes (Line 21)	(677)	(44)	(721)	-	(721)
30						
31	Total Deferred Tax Expense (To C-1)	\$ (4,633)	\$ (299)	\$ (4,932)	\$ -	\$ (4,932)
32						
33						

<sup>1</sup> 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 - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected [ ]

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.	Year	Account No. 190.1011 / 2011			Account No. 190.1012 / 2012			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	2007	2,723	15,897	18,620	3,111	18,178	21,289	(4,511)	(107,783)	(112,294)
2	2008	2,723	15,897	18,620	5,909	34,521	40,430	(4,885)	(109,471)	(114,356)
3	2009	2,723	15,897	18,620	5,909	34,521	40,430	(5,642)	(114,305)	(119,947)
4	2010	2,723	15,897	18,620	6,149	35,924	42,073	(3,674)	(103,149)	(106,824)
5	2011	2,723	15,897	18,620	5,909	34,521	40,430	(5,553)	(114,674)	(120,227)
6	2012	2,723	15,897	18,620	5,909	34,521	40,430	(4,888)	(110,990)	(115,878)
7	2013	2,723	15,897	18,620	5,909	34,521	40,430	(8,948)	(150,815)	(159,763)
8	2014	2,723	15,897	18,620	5,909	34,521	40,430	(8,948)	(165,200)	(174,148)
9	2015	2,723	15,897	18,620	5,909	34,521	40,430	(8,557)	(162,465)	(171,022)
10										
11										
Line No.	Year	Account No. 190.1020 / 2020			Account No. 190.1021 / 2021			Account No. 190.1024 / 2024		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
13	2007	(4,314)	(25,211)	(29,525)	(1,619)	(9,463)	(11,082)	(3,095)	-	(3,095)
14	2008	(6,994)	(40,862)	(47,856)	(817)	(4,776)	(5,593)	(3,315)	(38)	(3,353)
15	2009	(6,409)	(37,445)	(43,854)	(0)	1	1	(3,315)	(296)	(3,611)
16	2010	(3,589)	(20,972)	(24,561)	(0)	1	1	(3,315)	(554)	(3,869)
17	2011	(1,936)	(11,317)	(13,253)	1	4	5	(3,509)	(591)	(4,100)
18	2012	(533)	(3,124)	(3,657)	1	4	5	(3,482)	(586)	(4,068)
19	2013	47	266	313	1	4	5	(3,223)	(555)	(3,778)
20	2014	47	266	313	1	4	5	(3,223)	(555)	(3,778)
21	2015	47	266	313	1	4	5	(3,194)	(550)	(3,745)
22										
23										
24										
Line No.	Year	Account No. 190.1026/2026			Account No. 190.1031 / 2031			Account No. 190		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
26	2007	-	-	-	(1,317)	(107,184)	(108,501)	-	-	-
27	2008	-	-	-	(2,391)	(114,213)	(116,604)	-	-	-
28	2009	-	-	-	(4,550)	(126,983)	(131,533)	-	-	-
29	2010	-	-	-	(5,642)	(133,445)	(139,088)	-	-	-
30	2011	-	-	-	(8,740)	(153,188)	(161,928)	-	-	-
31	2012	-	2	2	(9,505)	(157,704)	(167,209)	-	-	-
32	2013	-	-	-	(9,619)	(153,945)	(163,564)	(1,911)	-	(1,911)
33	2014	-	-	-	(9,619)	(168,330)	(177,949)	(1,911)	-	(1,911)
34	2015	-	-	-	(8,180)	(165,712)	(173,893)	(1,933)	(40)	(1,973)
35										
36										
37										
Line No.	Year	Account No. 191								
		State	Federal	Total						
39	2007	-	-	-						
40	2008	-	-	-						
41	2009	-	-	-						
42	2010	-	-	-						
43	2011	-	-	-						
44	2012	-	-	-						
45	2013	(2,874)	(47,003)	(49,877)						
46	2014	(2,874)	(47,003)	(49,877)						
47	2015	(3,929)	(46,851)	(50,780)						

Supporting Schedules: C-6 Pg 2 & 3, C-7

Recap Schedules: A-18, A-19, D-2

Accumulated Deferred Income Taxes - State

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected [ ]

Schedule: C-6

Page 2 of 3

Preparer: Deborah Swain

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Account No. 190.2011 Deferred Tax Debits- Tap Fees Pre 1987							Account No. 190.2012 Deferred Tax Debits- Tap Fees Post 2000				
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2007					2,723					3,111
2	2008	2,723		-	-	2,723	3,111	2,798	-	-	5,909
3	2009	2,723		-	-	2,723	5,909	-	-	-	5,909
4	2010	2,723		-	-	2,723	5,909	240	-	-	6,149
5	2011	2,723		-	-	2,723	6,149	(240)	-	-	5,909
6	2012	2,723		-	-	2,723	5,909	-	-	-	5,909
7	2013	2,723		-	-	2,723	5,909	-	-	-	5,909
8	2014	2,723		-	-	2,723	5,909	-	-	-	5,909
9	2015	2,723		-	-	2,723	5,909	-	-	-	5,909
10											
11											
Account No. 190.2020 Deferred Tax Credits- Rate Case							Account No. 190.2021 Deferred Tax Credits- Maint Fee				
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
12											
13											
14											
15	2007					(4,314)					(1,619)
16	2008	(4,314)	(2,680)		-	(6,994)	(1,619)	802			(817)
17	2009	(6,994)	585		-	(6,409)	(817)	817			(0)
18	2010	(6,409)	2,820		-	(3,589)	(0)	-			(0)
19	2011	(3,589)	1,653		-	(1,936)	(0)	1			1
20	2012	(1,936)	1,403		-	(533)	1	-			1
21	2013	(533)	580		-	47	1	-			1
22	2014	47	-		-	47	1	-			1
23	2015	47	-		-	47	1	-			1
24											
25											
Account No. 190.2024 Deferred St Tax - Org							Account No. 190.2026 Bad Debt Expense				
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
26											
27											
28											
29	2007					-					-
30	2008	-	(38)			(38)	-				-
31	2009	(38)	(258)			(296)	-				-
32	2010	(296)	(258)			(554)	-				-
33	2011	(554)	(37)			(591)	-				-
34	2012	(591)	5			(586)	-				-
35	2013	(586)	31			(555)	-				-
36	2014	(555)	0		-	(555)	-				-
37	2015	(555)	5		-	(550)	-				-
38											
39											
Account No. 190.2031 Deferred Tax Credits- Depreciation							Account No. 190.2 Accum Def Income Tax - State NOL				
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
40											
41											
42											
43	2007					(1,317)					-
44	2008	(1,317)	(1,074)			(2,391)	-				-
45	2009	(2,391)	(2,159)			(4,550)	-				-
46	2010	(4,550)	(1,092)			(5,642)	-				-
47	2011	(5,642)	(3,098)			(8,740)	-				-
48	2012	(8,740)	(765)			(9,505)	-				-
49	2013	(9,505)	(114)			(9,619)	-	(2,874)			(2,874)
50	2014	(9,619)	1			(9,619)	(2,874)	-			(2,874)
51	2015	(9,619)	1,438			(8,180)	(2,874)	(1,055)			(3,929)
52											
53											
Accumu Deferred Income Tax State											
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance					
54											
55											
56											
57	2007					-					
58	2008	-				-					
59	2009	-				-					
60	2010	-				-					
61	2011	-				-					
62	2012	-				-					
63	2013	-	(1,911)			(1,911)					
64	2014	(1,911)	-			(1,911)					
65	2015	(1,911)	(21)			(1,933)					

Supporting Schedules: None

Recap Schedules: C-6



Accumulated Deferred Income Taxes - Federal  
Company: Utilities, Inc. of Florida - Tierra Verde  
Docket No.: 160101 - WS  
Schedule Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Schedule: C-6  
Page 3 of 3  
Preparer: Deborah Swain

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Account No. 190.1011 Deferred Tax Debits- Tap Fees Pre 1987					Account No. 190.1012 Deferred Tax Debits- Tap Fees Post 2000					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2007					15,897					18,178
2	2008	15,897		-	-	15,897	18,178	16,343			34,521
3	2009	15,897				15,897	34,521	-			34,521
4	2010	15,897				15,897	34,521	1,403			35,924
5	2011	15,897				15,897	35,924	(1,403)			34,521
6	2012	15,897				15,897	34,521	-			34,521
7	2013	15,897				15,897	34,521	-			34,521
8	2014	15,897				15,897	34,521	-			34,521
9	2015	15,897				15,897	34,521	-			34,521
10											
11											
Line No.	Account No. 190.1020 Deferred Tax Credits- Rate Case					Account No. 190.1021 Deferred Tax Credits- Maint Fee					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
15	2007					(25,211)					(9,463)
16	2008	(25,211)	(15,651)			(40,862)	(9,463)	4,687			(4,776)
17	2009	(40,862)	3,417		-	(37,445)	(4,776)	4,777			1
18	2010	(37,445)	16,473		-	(20,972)	1	0			1
19	2011	(20,972)	9,655		-	(11,317)	1	3			4
20	2012	(11,317)	8,193		-	(3,124)	4	0			4
21	2013	(3,124)	3,390		-	266	4	0			4
22	2014	266			-	266	4	0			4
23	2015	266			-	266	4	0			4
24											
25											
Line No.	Account No. 190.1024 Deferred Tax Credits- Org. Exp.					Account No. 190.1031 Deferred Tax Credits- Depreciation					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
29	2007					(3,095)					(107,184)
30	2008	(3,095)	(220)			(3,315)	(107,184)	(7,029)			(114,213)
31	2009	(3,315)	0		-	(3,315)	(114,213)	(12,770)			(126,983)
32	2010	(3,315)	0		-	(3,315)	(126,983)	(6,463)			(133,445)
33	2011	(3,315)	(194)			(3,509)	(133,445)	(19,743)			(153,188)
34	2012	(3,509)	27			(3,482)	(153,188)	(4,516)			(157,704)
35	2013	(3,482)	259			(3,223)	(157,704)	3,759			(153,945)
36	2014	(3,223)	0			(3,223)	(153,945)	(14,385)			(168,330)
37	2015	(3,223)	28			(3,194)	(168,330)	2,618			(165,712)
38											
39											
Line No.	Account No. 190.1026 Bad Debt Expense					Account No. 190.1 Deferred Fed Tax - NOL					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
43	2007					-					-
44	2008	-				-	-				-
45	2009	-				-	-				-
46	2010	-				-	-				-
47	2011	-				-	-				-
48	2012	-	2			2	-				-
49	2013	2	(2)			-	-	(47,003)			(47,003)
50	2014	-				-	(47,003)	-			(47,003)
51	2015	-				-	(47,003)	152			(46,851)
52											
53											
Line No.	Accumu Deferred Income Tax Fed										
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance					
57	2007					-					
58	2008	-				-					
59	2009	-				-					
60	2010	-				-					
61	2011	-				-					
62	2012	-				-					
63	2013	-				-					
64	2014	-				-					
65	2015	-	(40)			(40)					

Supporting Schedules: None  
Recap Schedules: C-6

Investment Tax Credits - Analysis

Company: Utilities, Inc. of Florida - Tierra Verde  
Docket No.: 160101 - WS  
Test Year Ended: December 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.

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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 - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 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 - Tierra Verde based on the capital structure of the consolidated group. This intercompany interest is shown on Schedule C-3, Line 8.			

Supporting Schedules: None

Recap Schedules: C-3

**Income Tax Returns**

Florida Public Service Commission

**Company: Utilities, Inc. of Florida - Tierra Verde**

**Schedule: C-9**

**Docket No.: 160101 - WS**

**Page 1 of 1**

**Schedule Year Ended: December 31, 2015**

**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 - Tierra Verde**

**Schedule: C-10**

**Docket No.: 160101 - WS**

**Page 1 of 1**

**Test Year Ended: December 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   |

Schedule of Requested Cost of Capital  
13 Month Average Balance

Company: Utilities, Inc. of Florida - Tierra Verde  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Schedule D-1  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide a schedule which calculates the requested cost of capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

	(1)	(2)	(3)	(4)	(5)
		Reconciled to Requested Rate Base			
Line No.	Class of Capital	AYE 12/31/15	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	\$449,905	41.07%	6.70%	2.75%
2	Short Term Debt	42,728	3.90%	2.32%	0.09%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	478,454	43.68%	10.40%	4.54%
5	Customer Deposits	-	0.00%	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	124,333	11.35%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10					
11	Total	<u>\$1,095,420</u>	<u>100.00%</u>		<u>7.38%</u>
12					

Notes:

- The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-16-0254-PAA-WS
- 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 - Tierra Verde

Schedule D-2

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 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		(8) Pro Rata Percentage	(9) Reconciled to Requested Rate Base AYE 12/31/15
							Pro Rata			
1	Long Term Debt	180,000,000	180,000,000	180,000,000		180,000,000	(179,550,096)	46.33%	449,905	
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(17,057,272)	4.40%	42,728	
3	Preferred Stock		-	-		-	-	0.00%	-	
4	Common Equity	187,444,000	201,944,049	191,433,000		191,433,000	(190,954,546)	49.27%	478,454	
5	Customer Deposits	-	-	-		-	-	n/a	-	
6	Tax Credits - Zero Cost	-	-	-		-	-	n/a	-	
7	Tax Credits - Weighted Cost	-	-	-		-	-	n/a	-	
8	Accumulated Deferred Income Taxes (see Note 1)	124,271	295,294	123,919	414	124,333	-	n/a	124,333	
9	Other (Explain)									
10										
11	Total	<u>369,868,271</u>	<u>399,239,343</u>	<u>388,656,919</u>	414	<u>388,657,333</u>	<u>(387,561,914)</u>	100.00%	<u>1,095,420</u>	
12										
13	<b>Note:</b>									
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

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim  Final

Historical  Projected

Schedule D-3

Page 1 of 1

Preparer: John Hoy

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
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	Note: Preferred stock is actual for UIF's parent company, Utilities, Inc.											

Recap Schedules: D-2



**Schedule of Short Term Debt  
13 Month Average**

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Schedule D-4

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Preparer: John Hoy

Historical [x] Projected [ ]

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: D-2

Cost of Long Term Debt  
13 Month Average Balance

Company: Utilities, Inc. of Florida - Tierra Verde  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule D-5  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the specified date on long term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
				Thirteen Month Average	Amount	Unamortized Discount or Premium	Unamortized Issuing Expense	Annual Amortization of Discount or Premium	Annual Amortization of Issuing Expense	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	Associated with Column (4)	Associated with Column (4)	on Principal Outstanding	on Principal 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: D-2

Cost of Variable Rate Long Term Debt  
13 Month Average Balance

Company: Utilities, Inc. of Florida - Tierra Verde  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Explanation: Provide the specified data on variable cost long term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				13 Month Average				Annual Amortization of	Annual Amortization of				
	Description, Coupon	Issue Date -	Principal Amount	Principal Amount	Amount Outstanding	Associated with	Associated with	Discount or Premium on Principal Outstanding	Issuing Expense on	Basis of Variable	Interest Cost (Coupon	Total Interest Cost	Effective Cost Rate
Line No.	Rate, Years of Life	Maturity Date	Sold (Face Value)	Outstanding	within One Year	Column (4)	Column (4)		Principal Outstanding	Rate (i.e. Prime + 2%)	Rate x Column (4)	(8)+(9)+(10)	(11)/((4)-(6)-(7))
1	Not applicable												
2													
3	Note: Variable rate long term debt is actual for Utilities, Inc.												

Supporting Schedules: None  
Recap Schedules: D-2

**Schedule of Customer Deposits**

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Utility  or Parent

Historic  or Projected

Schedule: D-7

Page 1 of 1

Preparer: John Hoy

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec 14	NO CUSTOMER DEPOSITS			
2	Jan 15				
3	Feb 15				
4	Mar 15				
5	Apr 15				
6	May 15				
7	Jun 15				
8	Jul 15				
9	Aug 15				
10	Sep 15				
11	Oct 15				
12	Nov 15				
13	Dec 15				
14					
15					
				Thirteen Month Average	_____

## Rate Schedule - Sewer

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Water [ ] or Sewer [X]

Interim [ ] Final [x]

Schedule: E-1 (Revised)

Page 1 of 1

Preparer: Jared Deason

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)
		Test Year Rates Effective 3.14.2014	Test Year Rates Effective 12.07.2015	Test Year Rates Effective 06.24.2016	Proposed Rates
1	<b>Residential</b>				
2	Flat Rate (bi-monthly)	\$95.35	\$96.91	\$97.29	\$107.82
3					
4	<b>General Service (Bi-Monthly)</b>				
5	5/8" x 3/4"	\$60.81	\$61.81	\$62.06	\$68.77
6	1"	\$152.03	\$154.52	\$155.13	\$171.93
7	1.5"	\$304.06	\$309.05	\$310.28	\$343.85
8	2"	\$486.50	\$494.48	\$496.44	\$550.16
9	3"	\$973.00	\$988.96	\$992.89	\$1,031.55
10	4"	\$1,520.29	\$1,545.22	\$1,551.36	\$1,719.25
11	6"	\$3,040.59	\$3,090.46	\$3,102.73	\$3,438.50
12					
13	Gallonge Charge per 1,000 gallons	\$3.51	\$3.57	\$3.58	\$3.97

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Water [ ] Sewer [x]

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line	Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Billable Gallons (in 000's)	Total Test Year Revenue	Present Rates Effective	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
No.	Class/Meter Size	1.1.2015 to 12.7.2015	3.14.2014	1.1.2015 to 12.7.2015	12.7.2015 - 12.31.2015	12.7.2015 - 12.31.2015	12.7.2015	12.7.2015 - 12.31.2015	Jan - Dec 2015	Jan - Dec 2015	Year Revenue	06.24.2016	Revenues	Rates	Proposed Rates	
1	<b>Residential - Base Charge</b>															
2	Flat Rate All Meter Sizes	5,187	\$95.35	\$494,580	472		\$96.91	\$45,742	5,659		\$540,322	\$97.29	\$550,564	\$107.82	\$610,153	
3	Total Residential Service	5,187		\$494,580	472			\$45,742	5,659		\$540,322		\$550,564		\$610,153	
4	Average Residential Bill			95.35				96.91			95.48		97.29		107.82	
5																
6	<b>General Service - Base Charge</b>															
7	5/8" General Service	11	\$60.81	\$669	1		\$61.81	\$62	12		\$731	\$62.06	\$745	\$68.77	\$825	
8	1" General Service	224	\$152.03	\$34,055	20		\$154.52	\$3,090	244		\$37,145	\$155.13	\$37,852	\$171.93	\$41,950	
9	1.5" General Service	125	\$304.06	\$38,008	11		\$309.05	\$3,400	136		\$41,407	\$310.28	\$42,198	\$343.85	\$46,764	
10	2" General Service	205	\$486.50	\$99,733	18		\$494.48	\$8,901	223		\$108,633	\$496.44	\$110,706	\$550.16	\$122,686	
11	3" General Service		\$973.00	\$0			\$988.96	\$0	0		\$0	\$992.89	\$0	\$1,031.55	\$0	
12	4" General Service	6	\$1,520.29	\$9,122	0		\$1,545.22	\$0	6		\$9,122	\$1,551.36	\$9,308	\$1,719.25	\$10,316	
13	6" General Service	12	\$3,040.59	\$36,487	1		\$3,090.46	\$3,090	13		\$39,578	\$3,102.73	\$40,335	\$3,438.50	\$44,701	
14	Total General Service Base Facility Charges	583		\$218,072	51			\$18,543	634		\$236,615		\$241,144		\$267,240	
15																
16	<b>Gallonge Charge (per 1,000 Gallons)</b>		\$3.51	\$183,798		4,760	\$3.57	\$16,993		57,124	\$200,791	\$3.58	\$204,504	\$3.97	\$226,782	
17	Total General Service Consumption	52,364		183,798		4,760		16,993		57,124	\$200,791		\$204,504		\$226,782	
18	Total General Service	583		\$401,870	51	4,760		\$35,536	634	57,124	\$437,406		\$445,648		\$494,023	
19	Average General Service Bill			\$689.31				\$696.79			\$689.92		\$702.92		\$779.22	
20																
21	Other Miscellaneous Revenues			\$0				\$0			\$0		\$0		\$0	
22	Total Other Revenues			-				-			\$0		\$0		\$0	
23																
24	Adjusted Test Year/ Annualized / Proposed Revenues			\$896,451				\$81,278			\$977,728		\$996,212		\$1,104,176	
25																
26	Total Per Books			\$ 901,706				\$ 81,950			\$ 983,657					
27	Test Year Accrual			\$ (32,524)				\$ 55,509			\$22,985					
28	Per Books Net of Accrual			\$ 934,231				\$ 26,441			\$ 960,672			Total Required Revenues \$	1,104,024	
29	Difference			(\$37,780)				\$54,836			\$17,056			Difference \$	152	
30	Percentage			-4.04% *				207.39% *			1.78% *			Percentage Difference	0.01%	
31																
32	UIF - Tierra Verde bills bimonthly, as a result the entire year is more representative of the difference between per books net of accrual and the billing analysis.															

## Customer Monthly Billing Schedule

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Water [ ] or Sewer [x]

Explanation: Provide a schedule of monthly customers billed or served by class.

WASTEWATER		(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month/Year	Residential	Multi-Residential	General Service	Private Fire Protection	Other	Total	
1	January							-
2	February	943		105				1,048
3	March							-
4	April	943		105				1,048
5	May							-
6	June	943		106				1,049
7	July							-
8	August	943		106				1,049
9	September							-
10	October	943		106				1,049
11	November							-
12	December	943		106				1,049
13								
14	Total	5,658	-	634	-	-		6,292

**Miscellaneous Service Charges**

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim  Final Historical  Projected Water  Sewer 

Schedule E-4

Page 1 of 1

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 Charge (in lieu of disconnection)	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
5	Premises Visit Charge			\$ 36.71	\$ 45.03
6	Late Payment Charge	\$ 5.25	N/A	\$ 8.84	N/A
7	NSF	N/A	N/A	*	N/A
8	*Pursuant to Florida Statute 832.08(5)				



Miscellaneous Service Charge Revenues

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Water [ ] Sewer [ X ]

Schedule E-5

Page 1 of 1

Preparer: Jared Deason

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line Number	(1) Initial Connection	(2) Normal Connect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charge					
6	Tampering Fee					
7	Cut-Off Charge					
8	Total Other Charges				\$ -	
9						
10	(a) Actual Cost is equal to the total cost incurred for services.					

**Public Fire Hydrants Schedule**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Tierra Verde**  
**Docket No.: 160101 - WS**  
**Test Year Ended: December 31, 2015**

**Schedule E-6**  
**Page 1 of 1**  
**Preparer: Jared Deason**

**Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.**

	(1)	(2)	(3)	(4)
Line No.	Size	Make	Type	Quantity

Utilities, Inc. of Florida - Tierra Verde is a sewer only utility; therefore this schedule is not applicable.

**Private Fire Protection Service****Florida Public Service Commission****Company: Utilities, Inc. of Florida - Tierra Verde****Schedule E-7****Docket No.: 160101 - WS****Page 1 of 1****Test Year Ended: December 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.**

<b>Line No.</b>	<b>(1) Size</b>	<b>(2) Type</b>	<b>(3) Quantity</b>
-----------------	---------------------	---------------------	-------------------------

Utilities, Inc. of Florida - Tierra Verde is a sewer only utility; therefore this schedule is not applicable.

**Contracts and Agreements Schedule****Florida Public Service Commission****Company: Utilities, Inc. of Florida - Tierra Verde****Schedule E-8****Docket No.: 160101 - WS****Page 1 of 1****Test Year Ended: December 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.**

<b>Line No.</b>	<b>(1) Type</b>	<b>(2) Description</b>
1		UIF - Tierra Verde does not have any outstanding contracts or agreements having rates or conditions different from those on the approved tariffs; therefore this schedule is not applicable.
2		

## Tax or Franchise Fee Schedule

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Schedule: E-9

Page 1 of 1

Preparer: Jared Deason

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How Collected From Customers	(5) Type Agreement
1	UIF - Tierra Verde does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not applicable.				
2					

**Service Availability Charges Schedule**

**Company: Utilities, Inc. of Florida - Tierra Verde**

**Docket No.: 160101 - WS**

**Test Year Ended: December 31, 2015**

**Interim [ ] Final [x]**

**Historical [x] Projected [ ]**

**Water [ X] Sewer [X ]**

**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.**

(1) Line No.	(2) Type Charge	(3) Water		(4) Sewer		(5) Proposed Charges
		Present Charges	Proposed Charges	Present Charges	Proposed Charges	
1	UIF - Tierra Verde	is not proposing a change to its present service availability charges; therefore this schedule is not applicable.				
2						

**Guaranteed Revenues Received**

**Company: Utilities, Inc. of Florida - Tierra Verde**

**Docket No.: 160101 - WS**

**Test Year Ended: December 31, 2015**

**Water [X] or Sewer [X]**

**Historic [X] or Projected [ ]**

**Schedule: E-11**

**Page 1 of 1**

**Preparer: Jared Deason**

**Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.**

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
----------	------------------------------	--------------------	---------------------------	--------------	--------------

- 1 UIF - Tierra Verde does not have any guaranteed revenue contracts; therefore this schedule is not applicable.

**Class A Utility Cost of Service Study**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Tierra Verde**

**Schedule: E-12**

**Docket No.: 160101 - WS**

**Page 1 of 1**

**Test Year Ended: December 31, 2015**

**Preparer: Jared Deason**

**Water [X] or Sewer [X]**

**Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity**

---

<b>Line No.</b>	
1	UIF - Tierra Verde does not have any industrial customers whose utilization exceeds an average of 350,000 GPD; therefore this
2	schedule is not applicable



Projected Test Year Revenue Calculation

Company: Utilities, Inc. of Florida - Tierra Verde  
 Docket No.: 160101 - WS  
 Test Year Ended: December 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 UIF - Tierra Verde is not utilizing a projected test year; therefore this schedule is not applicable.

**Billing Analysis Schedules****Company:** Utilities, Inc. of Florida - Tierra Verde**Docket No.:** 160101 - WS**Test Year Ended:** December 31, 2015**Water [x] or Sewer [x]****Schedule:** E-14**Page 1 of 1****Preparer:** Jared Deason**Customer Class:****Meter Size:** all

**Explanation:** Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Gallons			Consolidated	
Line No.	Consumption Level	Number of Bills	Cumulative Bills	Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Factor [(1)x(6)]+(5)	Percentage of Total

The billing analysis is contained in Volume II

**CLASS A and B  
WATER AND/OR WASTEWATER UTILITIES**

**FINANCIAL, RATE  
AND ENGINEERING  
MINIMUM FILING  
REQUIREMENTS**

**OF**

**UTILITIES, INC. OF FLORIDA - UIF - MARION COUNTY**

**Docket No.: 160101-WS**

**VOLUME I**



**FOR THE**

**Test Year Ended: December 31, 2015**

**FLORIDA PUBLIC SERVICE COMMISSION****CLASS A AND B WATER AND/OR SEWER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS****INDEX**

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**FLORIDA PUBLIC SERVICE COMMISSION****CLASS A AND B WATER AND/OR SEWER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS****INDEX**

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## Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County

Schedule: A-1

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Interim [ ] Final [X]

Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

(1)	(2)	(3)	(4)	(5)		
Line No.	Description	Average Balance Per Books	Utility Adjustments	Ref.	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	1,208,257	7,031	(A)	1,215,288	A-5, A-3
2						
3	Utility Land & Land Rights	17,211	-	(A)	17,211	A-5
4						
5	Less: Non-Used & Useful Plant	-	-	(B)	-	A-7
6						
7	Construction Work in Progress	24,955	(24,955)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	(537,137)	9,307	(D)	(527,830)	A-9, A-3
10						
11	Less: CIAC	(184,713)		(E)	(184,713)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	120,763		(E)	120,763	A-14, A-3
14						
15	Acquisition Adjustments	5,529	(5,529)	(F)	-	-
16						
17	Accum. Amort. of Acq. Adjustments	(2,178)	2,178	(F)	-	-
18						
19	Advances For Construction	-	-		-	A-16
20						
21	Working Capital Allowance	-	15,778	(G)	15,778	A-17, A-3
22						
23	<b>Total Rate Base</b>	<b>652,687</b>	<b>3,810</b>		<b>656,497</b>	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: A-2  
Page 1 of 1  
Preparer: Deborah D. 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 Balance Per Books	(3) Utility Adjustments	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	210,434	979	(A)	211,413	A-6, A-3
2						
3	Utility Land & Land Rights	10,725	-	(A)	10,725	A-6, A-3
4						
5	Less: Non-Used & Useful Plant (net)	-	-	(B)	-	A-7
6						
7	Construction Work in Progress	7	(7)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	(100,023)	1,568	(D)	(98,455)	A-10, A-3
10						
11	Less: CIAC	(7,200)		(E)	(7,200)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	1,858		(E)	1,858	A-14, A-3
14						
15	Acquisition Adjustments	-	-	(F)	-	-
16						
17	Accum. Amort. of Acq. Adjustments	-	-	(F)	-	-
18						
19	Advances For Construction	-			-	A-16
20						
21	Working Capital Allowance	-	2,196	(G)	2,196	A-17, A-3
22						
23	<b>Total Rate Base</b>	<b>115,801</b>	<b>4,737</b>		<b>120,537</b>	

## Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County

Schedule: A-3

Test Year Ended: December 31, 2015

Page 1 of 1

Interim [ ] Final [X]

Docket No.: 160101-WS

Historic [X] Projected [ ]

Preparer: Deborah D. 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	<b>(A) Utility Plant</b>		
2	1. <u>Pro Forma Adjustments</u>		
3	(a) Plant Additions		
4	General Plant:		
5	340.5 - Allocation for GIS Mapping System	5,382	749
6	341.5 - Allocation for Vehicle Replacements	5,222	727
7	341.5 - Allocation for C4500 Kodiak Truck Upgrade	344	48
8	<b>Total Pro Forma Additions Adjustments</b>	<b>10,948</b>	<b>1,524</b>
9			
10	(b) Plant Retirements		
11	341.5 - Retirement Allocation for Vehicle Replacements	(3,917)	(545)
12		(3,917)	(545)
13			
14	<b>Total Adjustments to Utility Plant in Service</b>	<b>7,031</b>	<b>979</b>
15			
16	<b>(B) Non-Used &amp; Useful Plant</b>		
17			
18	<b>(C) Construction Work in Progress</b>		
19	1. To remove from rate base average adjusted construction work in process balance	(24,955)	(7)
20			
21	<b>Total Construction Work in Progress Adjustments</b>	<b>(24,955)</b>	<b>(7)</b>
22			
23	<b>(D) Accumulated Depreciation</b>		
24	1. <u>Test Year Adjustments</u>		
25	(a) To restate Project Phoenix accumulated depreciation	(8,087)	(1,126)
26			
27	<b>Total Adjustments to Test Year Accumulated Depreciation</b>	<b>(8,087)</b>	<b>(1,126)</b>
28			
29	<u>Pro-Forma Adjustments</u>		
30	(b)333.4 To annualize accumulated depreciation for assets placed in service during the test year	1,962	
31			
32	(c) To adjust accumulated depreciation for pro forma additions		
33	340.5 - Allocation for GIS Mapping System	179	25
34	341.5 - Allocation for Vehicle Replacements	522	73
35	341.5 - Allocation for C4500 Kodiak Truck Upgrade	34	5
36			
37	341.5 - Retirement Allocation for Vehicle Replacements	(3,917)	(545)
38			
39	<b>Total Pro Forma Adjustments for Plant Additions</b>	<b>(1,220)</b>	<b>(442)</b>
40			
41	<b>Total Accumulated Depreciation Adjustments</b>	<b>(9,307)</b>	<b>(1,568)</b>
42			
43	<b>(E) Contributions in Aid of Construction / Amortization</b>		
44			
45	<b>(F) Acquisition Adjustments /Accumulated Amortization</b>		
45	To remove acquisition Adjustments from Rate Base		
46	Acquisition Adjustments	(5,529)	
47			
48	Accum. Amort. of Acq. Adjustments	2,178	
49			
50	<b>(G) Working Capital Adjustment Per Schedule A-17</b>	<b>15,778</b>	<b>2,196</b>



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 - UIF - Marion County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Schedule: A-4  
Page 1 of 1  
Preparer: Deborah D. 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 12/31/08	\$ 760,775	\$ 179,210
2	Additions		25,802
3	Retirements		
4	Adjustments (Note 1)	8,767	
5	Adjustments - UIF Allocations	(8,557)	(1)
6			
7	Balance 12/31/09	\$ 760,985	\$ 205,011
8	Additions	61,330	
9	Retirements	(9,279)	(3,983)
10	Adjustments - UIF Allocations		(18,495)
11			
12	Balance 12/31/10	\$ 813,036	\$ 182,533
13	Additions	42,437	6,838
14	Retirements	(6,919)	(1,390)
15	Adjustments - Rounding		
16			
17	Balance 12/31/11	\$ 848,554	\$ 187,981
18	Additions	68,508	33,293
19	Retirements	(27,563)	(3,700)
20	Adjustments - Rounding		
21			
22	Balance 12/31/12	\$ 889,499	\$ 217,574
23	Additions	135,664	16,389
24	Retirements	(3,185)	(15,115)
25	Adjustments - Rounding	(1)	
26			
27	Balance 12/31/13	\$ 1,021,977	\$ 218,848
28	Additions		
29	Retirements	5,045	1,376
30	Adjustments - UIF Allocations	(53,031)	(2,532)
31			
32	Balance 12/31/14	\$ 973,991	\$ 217,692
33	Additions	93,009	(521)
34	Retirements	(16,759)	456
35	Adjustments - Rounding		
36			
37	Balance 12/31/15	\$ 1,050,241	\$ 217,627
38			

39 Notes:

40 1. The 2008 ending balance Other Intangible Plant did not tie to the beginning 2009 balance in the annual report. Correcting adjustment  
41 made to 2010 annual report.

42

43 2. 2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations.

Supporting Schedules: A-5, A-6

Recap Schedules: A-18

Schedule of Water Plant in Service By Primary Account  
Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Schedule: A-5  
Page 1 of 2  
Preparer: Deborah D. Swain  
Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) NU&U %	(6) NU&U Amount
1	<b>INTANGIBLE PLANT</b>					
2	301.1 Organization	590		590		
3	302.1 Franchises	722		722		
4	339.1 Other Plant & Misc. Equipment	-		-		
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>					
6	303.2 Land & Land Rights	15,141		15,141		
7	304.2 Structures & Improvements	62,271		62,271		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	28,117		28,117		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	6,456		6,456		
13	310.2 Power Generation Equipment	-		-		
14	311.2 Pumping Equipment	1,902		1,902		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	<b>WATER TREATMENT PLANT</b>					
17	303.3 Land & Land Rights	-		-		
18	304.3 Structures & Improvements	22,136		22,136		
19	310.3 Power Generation Equipment	-		-		
20	311.3 Pumping Equipment - WTP	160,820		160,820		
21	320.3 Water Treatment Equipment	36,157		36,157		
22	339.3 Other Plant & Misc. Equipment	-		-		
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>					
24	303.4 Land & Land Rights	-		-		
25	304.4 Structures & Improvements	-		-		
26	311.4 Electric Pumping Equipment - T&D	3,575		3,575		
27	330.4 Distr. Reservoirs & Standpipes	49,873		49,873		
28	331.4 Transm. & Distribution Mains	301,256		301,256		
29	333.4 Services	411,177		411,177		
30	334.4 Meters & Meter Installations	83,855		83,855		
31	335.4 Hydrants	37,699		37,699		
32	336.4 Backflow Prevention Devices	7,275		7,275		
33	339.4 Other Plant & Misc. Equipment	-		-		
34	<b>GENERAL PLANT</b>					
35	303.5 Land & Land Rights	2,070		2,070		
36	304.5 Structures & Improvements - Water	-		-		
37	304.5 Structures & Improvements - Common	19,656		19,656		
38	340.5 Office Furniture & Equipment	71,527	5,382	76,909		
39	341.5 Transportation Equipment	25,203	1,649	26,852		
40	342.5 Stores Equipment	-		-		
41	343.5 Tools, Shop & Garage Equipment	9,695		9,695		
42	344.5 Laboratory Equipment	1,510		1,510		
43	345.5 Power Operated Equipment	-		-		
44	346.5 Communication Equipment	986		986		
45	347.5 Miscellaneous Equipment	280		280		
46	348.5 Other Tangible Plant	(134,481)		(134,481)		
47						
48	<b>TOTAL</b>	<u>1,225,468</u>	<u>7,031</u>	<u>1,232,499</u>	N/A	<u>-</u>

Schedule of Water Plant in Service By Primary Account  
Test Year Average Balance

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-W5  
Test Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Schedule: A-5

Page 2 of 2

Preparer: Deborah D. Swain

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year 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 Bal.
1	<b>INTANGIBLE PLANT</b>														
2	301.1 Organization	592	590	590	590	590	590	590	590	590	590	590	590	590	590
3	302.1 Franchises	725	722	722	722	722	722	722	722	722	722	722	722	722	722
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>														
6	303.2 Land & Land Rights	4,467	4,467	17,082	17,082	17,082	17,082	17,082	17,082	17,082	17,082	17,082	17,082	17,082	15,141
7	304.2 Structures & Improvements	62,448	62,448	62,448	61,798	61,798	61,798	61,798	62,298	62,539	62,539	62,539	62,539	62,539	62,271
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	28,117	28,117	28,117	28,117	28,117	28,117	28,117	28,117	28,117	28,117	28,117	28,117	28,117	28,117
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	6,456	6,456	6,456	6,456	6,456	6,456	6,456	6,456	6,456	6,456	6,456	6,456	6,456	6,456
13	310.2 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	311.2 Pumping Equipment	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	2,352	2,352	2,352	2,352	1,902
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	<b>WATER TREATMENT PLANT</b>														
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	19,049	19,049	19,049	19,049	20,219	22,078	22,239	22,360	22,360	22,360	26,651	26,651	26,651	22,136
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	155,709	155,679	155,679	159,809	159,809	161,429	162,304	162,754	162,256	162,931	164,018	164,018	164,266	160,820
21	320.3 Water Treatment Equipment	35,607	35,607	35,607	36,187	36,187	36,187	36,187	36,187	36,187	36,187	36,628	36,628	36,654	36,157
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>														
24	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	311.4 Electric Pumping Equipment - T&D	202	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,575
27	330.4 Distr. Reservoirs & Standpipes	49,635	49,635	49,635	49,668	49,668	49,668	49,668	50,128	50,128	50,128	50,128	50,128	50,128	49,873
28	331.4 Transm. & Distribution Mains	296,746	297,618	297,618	297,636	299,304	299,304	302,343	302,625	302,826	304,957	304,957	304,997	305,392	301,256
29	333.4 Services	185,924	187,867	187,891	187,891	504,900	506,755	507,091	511,671	512,703	512,968	512,968	513,333	513,333	411,177
30	334.4 Meters & Meter Installations	82,062	82,062	82,062	82,264	82,264	83,268	83,389	83,389	83,530	83,721	87,368	87,368	87,368	83,855
31	335.4 Hydrants	37,159	37,159	37,159	37,159	37,159	37,159	38,759	38,062	38,062	38,062	38,062	38,062	38,062	37,699
32	336.4 Backflow Prevention Devices	3,241	5,886	6,878	6,878	6,878	6,878	7,667	7,667	7,667	8,733	8,733	8,733	8,733	7,275
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	<b>GENERAL PLANT</b>														
35	303.5 Land & Land Rights	12,747	12,746	129	129	129	129	130	129	129	127	127	127	126	2,070
36	304.5 Structures & Improvements - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	304.5 Structures & Improvements - Common	19,789	19,704	19,594	19,572	19,594	19,594	19,646	19,698	19,685	19,633	19,624	19,690	19,711	19,656
38	340.5 Office Furniture & Equipment	72,016	71,632	71,024	71,007	71,256	71,335	71,723	71,788	71,971	71,545	71,532	71,497	71,527	71,527
39	341.5 Transportation Equipment	24,566	24,435	24,387	25,942	25,697	25,693	25,771	25,052	24,978	25,307	25,293	25,277	25,244	25,203
40	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	343.5 Tools, Shop & Garage Equipment	9,721	9,709	9,704	9,694	9,693	9,693	9,694	9,692	9,689	9,689	9,687	9,685	9,682	9,695
42	344.5 Laboratory Equipment	1,511	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510
43	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	346.5 Communication Equipment	1,001	997	986	985	988	988	989	988	987	978	978	978	976	986
45	347.5 Miscellaneous Equipment	280	280	280	280	280	280	280	280	280	280	280	280	280	280
46	348.5 Other Tangible Plant	(134,914)	(134,445)	(134,445)	(134,445)	(134,445)	(134,445)	(134,445)	(134,445)	(134,445)	(134,445)	(134,445)	(134,445)	(134,445)	(134,481)
47															
48	<b>TOTAL</b>	<b>976,558</b>	<b>985,488</b>	<b>985,720</b>	<b>991,538</b>	<b>1,311,413</b>	<b>1,317,826</b>	<b>1,325,268</b>	<b>1,330,358</b>	<b>1,331,567</b>	<b>1,336,385</b>	<b>1,345,813</b>	<b>1,346,231</b>	<b>1,346,912</b>	<b>1,225,468</b>

Schedule of Wastewater Plant in Service By Primary Account  
 Test Year Average Balance

Company: Utilities, Inc. of Florida - UIF - Marion County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Historic [X] Projected [ ]

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) Non-Used & Useful %	(6) NU&U Final Amount	(7) Non-Used & Useful %	(8) NU&U Test Year Amount
1	<b>INTANGIBLE PLANT</b>							
2	351.1 Organization	(13)		(13)				
3	352.1 Franchises	-		-				
4	389.1 Other Plant & Misc. Equipment	-		-				
5	<b>COLLECTION PLANT</b>							
6	353.2 Land & Land Rights	-		-				
7	354.2 Structures & Improvements	-		-				
8	355.2 Power Generation Equipment - Collection Plt	-		-				
9	360.2 Collection Sewers - Force	1,214		1,214				
10	361.2 Collection Sewers - Gravity	59,784		59,784				
11	362.2 Special Collecting Structures	-		-				
12	363.2 Services to Customers	2,180		2,180				
13	364.2 Flow Measuring Devices	2,648		2,648				
14	365.2 Flow Measuring Installations	-		-				
15	389.2 Other Plant & Misc. Equipment	-		-				
16	<b>SYSTEM PUMPING PLANT</b>							
17	353.3 Land & Land Rights	-		-				
18	354.3 Structures & Improvements	(299)		(299)				
19	355.3 Power Generation Equipment - Pumping Plt	-		-				
20	370.3 Receiving Wells	-		-				
21	371.3 Pumping Equipment	33,455		33,455				
22	389.3 Other Plant & Misc. Equipment	-		-				
23	<b>TREATMENT AND DISPOSAL PLANT</b>							
24	353.4 Land & Land Rights	8,529		8,529				
25	354.4 Structures & Improvements	3,314		3,314				
26	355.4 Power Generation Equipment - Treatment Plt	-		-				
27	380.4 Treatment & Disposal Equipment	111,218		111,218				
28	381.4 Plant Sewers	-		-				
29	382.4 Outfall Sewer Lines	-		-				
30	389.4 Other Plant & Misc. Equipment	-		-				
31	<b>RECLAIMED WATER TREATMENT PLANT</b>							
32	353.5 Land & Land Rights	-		-				
33	354.5 Structures & Improvements	-		-				
34	355.5 Power Generation Equipment	-		-				
35	371.5 Pumping Equipment	-		-				
36	374.5 Reuse Distribution Reservoirs	39		39				
37	380.5 Treatment & Disposal Equipment	-		-				
38	381.5 Plant Sewers	-		-				
39	389.5 Other Plant & Misc. Equipment	-		-				
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>							
41	352.6 Franchises	-		-				
42	353.6 Land & Land Rights	-		-				
43	354.6 Structures & Improvements	-		-				
44	355.6 Power Generation Equipment	-		-				
45	366.6 Reuse Services	-		-				
46	367.6 Reuse Meters & Meter Installations	-		-				
47	371.6 Pumping Equipment	-		-				
48	375.6 Reuse Transmission & Distribution System	1,168		1,168				
49	389.6 Other Plant & Miscellaneous Equipment	-		-				
50	<b>GENERAL PLANT</b>							
51	353.7 Land & Land Rights	2,196		2,196				
52	354.7 Structures & Improvements	3,985		3,985				
53	354.7 Structures & Improvements - Common	-		-				
54	390.7 Office Furniture & Equipment	9,763	749	10,512				
55	391.7 Transportation Equipment	3,514	230	3,744				
56	392.7 Stores Equipment	-		-				
57	393.7 Tools, Shop & Garage Equipment	2		2				
58	394.7 Laboratory Equipment	-		-				
59	395.7 Power Operated Equipment	1,735		1,735				
60	396.7 Communication Equipment	-		-				
61	397.7 Miscellaneous Equipment	-		-				
62	398.7 Other Tangible Plant	(23,273)		(23,273)				
63								
64	<b>TOTAL</b>	<u>221,159</u>	<u>979</u>	<u>222,138</u>	N/A	<u>N/A</u>		<u>-</u>

Schedule of Wastewater Plant in Service By Primary Account  
Test Year Average Balance

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Line No.	(1) Account No. and Name	(2) Prior Year 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 Bal
1	<b>INTANGIBLE PLANT</b>														
2	351.1 Organization	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)
3	352.1 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>COLLECTION PLANT</b>														
6	353.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	355.2 Power Generation Equipment - Collection Plt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	360.2 Collection Sewers - Force	3,426	3,426	793	793	793	793	793	793	793	793	862	862	862	1,214
10	361.2 Collection Sewers - Gravity	59,694	59,694	59,786	59,786	59,786	59,786	59,786	59,786	59,786	59,786	59,786	59,786	59,943	59,784
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	-	-	2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,638	2,638	2,638	2,638	2,180
13	364.2 Flow Measuring Devices	2,648	2,648	2,648	2,648	2,648	2,648	2,648	2,648	2,648	2,648	2,648	2,648	2,648	2,648
14	365.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	<b>SYSTEM PUMPING PLANT</b>														
17	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	354.3 Structures & Improvements	(299)	(299)	(299)	(299)	(299)	(299)	(299)	(299)	(299)	(299)	(299)	(299)	(299)	(299)
19	355.3 Power Generation Equipment - Pumping Plt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	371.3 Pumping Equipment	32,908	32,908	32,908	33,070	33,070	33,070	33,070	33,070	33,070	33,871	34,634	34,634	34,634	33,455
22	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	<b>TREATMENT AND DISPOSAL PLANT</b>														
24	353.4 Land & Land Rights	-	-	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,080	8,529
25	354.4 Structures & Improvements	-	-	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,314
26	355.4 Power Generation Equipment - Treatment Plt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	380.4 Treatment & Disposal Equipment	110,761	110,761	110,761	110,761	110,761	110,761	110,761	110,761	110,761	110,785	112,735	112,735	112,735	111,218
28	381.4 Plant Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	382.4 Outfall Sewer Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	<b>RECLAIMED WATER TREATMENT PLANT</b>														
32	353.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	354.5 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	355.5 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	371.5 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	374.5 Reuse Distribution Reservoirs	39	39	39	39	39	39	39	39	39	39	39	39	39	39
37	380.5 Treatment & Disposal Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	381.5 Plant Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	389.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>														
41	352.6 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	353.6 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	354.6 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	355.6 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	366.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	367.6 Reuse Meters & Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	371.6 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	375.6 Reuse Transmission & Distribution System	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168
49	389.6 Other Plant & Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	<b>GENERAL PLANT</b>														
51	353.7 Land & Land Rights	10,723	10,725	645	645	645	645	645	645	645	645	645	645	645	2,196
52	354.7 Structures & Improvements	7,299	7,299	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,985
53	390.7 Office Furniture & Equipment	9,991	9,763	9,684	9,683	9,716	9,721	9,772	9,781	9,808	9,754	9,751	9,747	9,749	9,763
54	391.7 Transportation Equipment	3,488	3,402	3,395	3,611	3,577	3,577	3,588	3,488	3,477	3,523	3,521	3,519	3,514	3,514
55	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	393.7 Tools, Shop & Garage Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	2
57	394.7 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	395.7 Power Operated Equipment	-	-	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	1,735
59	396.7 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	398.7 Other Tangible Plant	(23,879.34)	(23,222.43)	(23,222.43)	(23,222.43)	(23,222.43)	(23,222.43)	(23,222.43)	(23,222.43)	(23,222.43)	(23,222.43)	(23,222.43)	(23,222.43)	(23,222.43)	(23,273)
62															
63	<b>TOTAL</b>	<b>217,956</b>	<b>218,300</b>	<b>220,264</b>	<b>220,642</b>	<b>220,641</b>	<b>220,646</b>	<b>220,707</b>	<b>220,616</b>	<b>220,632</b>	<b>221,546</b>	<b>224,324</b>	<b>224,317</b>	<b>224,472</b>	<b>221,159</b>

Non-Used and Useful Plant - Summary - Final

Company: Utilities, Inc. of Florida - UIF - Marion County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule: A-7

Page 1 of 1

Preparer: Deborah D. 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	N/A	N/A	N/A
2				
3	Plant in Service			
4				
5	Land			
6				
7	Accumulated Depreciation			
8				
9	CIAC			
10				
11	Accumulated Amortization of CIAC			
12				
13	Advances for Construction			
14				
15	Other (Explain)			
16				
17	<b>Total</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
18				
19				
20				
21				
22	WASTEWATER	N/A	N/A	N/A
23				
24	Plant in Service			
25				
26	Land			
27				
28	Accumulated Depreciation			
29				
30	CIAC			
31				
32	Accumulated Amortization of CIAC			
33				
34	Advances for Construction			
35				
36	Other (Explain)			
37				
38	<b>Total</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

Supporting Schedules: A-5, A-6, A-9, A-10, A-12, A-14, A-16

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 - UIF - Marion County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Schedule: A-8  
Page 1 of 1  
Preparer: Deborah D. 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 12/31/08	\$ 337,424	\$ 67,055
2	Additions	36,114	6,763
3	Retirements		
4	Adjustments - UIF Allocations	(11,452)	(13,070)
5			
5	Balance 12/31/09	\$ 362,086	\$ 60,748
6	Additions	37,247	9,338
7	Retirements	(9,279)	(3,983)
8	Adjustments - UIF Allocations	(80,507)	(24,106)
9	Adjustments - Rounding	1	
10			
11	Balance 12/31/10	\$ 309,548	\$ 41,997
12	Additions	35,817	9,827
13	Retirements	(6,919)	(1,390)
14	Adjustments - UIF Allocations	(2,402)	(430)
15	Adjustments - Rounding	(1)	(1)
16			
17	Balance 12/31/11	\$ 336,043	\$ 50,003
18	Additions	38,736	9,605
19	Retirements	(27,563)	(3,700)
20	Adjustments - UIF Allocations	(2,490)	131
21			
22	Balance 12/31/12	\$ 344,726	\$ 56,039
23	Additions	38,992	10,300
24	Retirements	(3,185)	(15,115)
25	Adjustments - UIF Allocations	78,957	34,211
26			
27	Balance 12/31/13	\$ 459,490	\$ 85,435
28	Additions	41,152	10,826
29	Retirements	5,045	1,376
30	Adjustments - UIF Allocations	(22,459)	(6,614)
31			
32	Balance 12/31/14	\$ 483,228	\$ 91,023
33	Additions	45,433	4,971
34	Retirements	(16,759)	(456)
35	Adjustments - Rounding		
36	Adjustments - UIF Allocations		
37	Balance 12/31/15	\$ 511,902	\$ 95,538
38			
39	<u>Note:</u>		
40	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations.		

Supporting Schedules: A-9, A10

Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account  
Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Explanation: Provide month  
ending balances for each month  
of the test year and the ending

Schedule: A-9  
Page 1 of 2  
Preparer: Deborah D. Swain  
Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>					
2	301.1 Organization	1,211		1,211		
3	302.1 Franchises	126		126		
4	339.1 Other Plant & Misc. Equipment	-		-		
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>					
6	303.2 Land & Land Rights	-		-		
7	304.2 Structures & Improvements	64,468		64,468		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	29,874		29,874		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	1,098		1,098		
13	310.2 Power Generation Equipment	-		-		
14	311.2 Pumping Equipment	470		470		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	<b>WATER TREATMENT PLANT</b>					
17	303.3 Land & Land Rights	-		-		
18	304.3 Structures & Improvements	2,090		2,090		
19	310.3 Power Generation Equipment	-		-		
20	311.3 Pumping Equipment - WTP	73,439		73,439		
21	320.3 Water Treatment Equipment	23,193		23,193		
22	339.3 Other Plant & Misc. Equipment	-		-		
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>					
24	303.4 Land & Land Rights	-		-		
25	304.4 Structures & Improvements	-		-		
26	311.4 Electric Pumping Equipment - T&D	110		110		
27	330.4 Distr. Reservoirs & Standpipes	63,350		63,350		
28	331.4 Transm. & Distribution Mains	171,251		171,251		
29	333.4 Services	50,591	1,962	52,553		
30	334.4 Meters & Meter Installations	39,881		39,881		
31	335.4 Hydrants	17,229		17,229		
32	336.4 Backflow Prevention Devices	645		645		
33	339.4 Other Plant & Misc. Equipment	-		-		
34	<b>GENERAL PLANT</b>					
35	303.5 Land & Land Rights	-		-		
36	304.5 Structures & Improvements - Water	-		-		
37	304.5 Structures & Improvements - Common	8,463		8,463		
38	340.5 Office Furniture & Equipment	60,819	(7,908)	52,911		
39	341.5 Transportation Equipment	19,999	(3,361)	16,638		
40	342.5 Stores Equipment	-		-		
41	343.5 Tools, Shop & Garage Equipment	10,131		10,131		
42	344.5 Laboratory Equipment	1,349		1,349		
43	345.5 Power Operated Equipment	-		-		
44	346.5 Communication Equipment	527		527		
45	347.5 Miscellaneous Equipment	107		107		
46	348.5 Other Tangible Plant	(103,284)		(103,284)		
47						
48	<b>TOTAL</b>	<b>537,137</b>	<b>(9,307)</b>	<b>527,830</b>	<b>N/A</b>	<b>N/A</b>



Schedule of Water Accumulated Depreciation By Primary Account  
Test Year Average Balance

Company: Utilities, Inc. of Florida - UIF - Marion County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year  
and the ending balance for the prior year.

Schedule: A-9

Page 2 of 2

Preparer: Deborah D. Swain

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 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 Bal.
1	<b>INTANGIBLE PLANT</b>														
2	301.1 Organization	2,318	2,318	1,003	1,005	1,006	1,007	1,008	1,010	1,011	1,012	1,013	1,015	1,016	1,211
3	302.1 Franchises	118	119	120	122	123	125	126	128	129	131	132	134	135	126
4	339.1 Other Plant & Misc. Equipment														-
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>														
6	303.2 Land & Land Rights														-
7	304.2 Structures & Improvements	64,149	64,312	63,701	63,862	64,024	64,185	64,347	64,509	64,672	64,836	64,999	65,162	65,326	64,468
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	29,404	29,483	29,562	29,640	29,718	29,796	29,874	29,952	30,030	30,109	30,187	30,265	30,343	29,874
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	899	915	1,056	1,071	1,087	1,102	1,118	1,133	1,148	1,164	1,179	1,194	1,210	1,098
13	310.2 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	311.2 Pumping Equipment	425	432	440	447	454	461	468	475	482	492	502	512	521	470
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	<b>WATER TREATMENT PLANT</b>														
17	303.3 Land & Land Rights														-
18	304.3 Structures & Improvements	1,720	1,770	1,867	1,917	1,970	2,028	2,086	2,144	2,202	2,261	2,330	2,400	2,469	2,090
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	71,517	72,154	72,571	71,035	71,701	72,373	73,050	73,728	73,953	74,632	75,315	75,999	76,682	73,439
21	320.3 Water Treatment Equipment	22,393	22,528	22,640	22,777	22,915	23,052	23,189	23,326	23,463	23,600	23,739	23,877	24,016	23,193
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>														
24	303.4 Land & Land Rights														-
25	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	311.4 Electric Pumping Equipment - T&D	14	30	46	62	78	94	110	126	143	159	175	191	207	110
27	330.4 Distr. Reservoirs & Standpipes	65,106	65,218	62,459	62,571	62,682	62,794	62,906	63,019	63,132	63,245	63,358	63,471	63,584	63,350
28	331.4 Transm. & Distribution Mains	167,675	168,252	168,925	169,503	170,084	170,665	171,252	171,840	172,428	173,020	173,612	174,204	174,797	171,251
29	333.4 Services	49,438	49,829	50,034	50,426	51,475	51,135	50,704	48,900	49,092	50,161	51,230	52,097	53,167	50,591
30	334.4 Meters & Meter Installations	37,959	38,301	38,460	38,802	39,145	39,492	39,840	40,188	40,536	40,885	41,249	41,613	41,977	39,881
31	335.4 Hydrants	17,131	17,200	17,272	17,341	17,409	17,478	17,550	16,924	16,995	17,065	17,135	17,206	17,276	17,229
32	336.4 Backflow Prevention Devices	405	423	480	518	556	595	637	680	722	771	819	868	916	645
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	<b>GENERAL PLANT</b>														
35	303.5 Land & Land Rights														-
36	304.5 Structures & Improvements - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	304.5 Structures & Improvements - Common	8,365	8,363	8,343	8,356	8,401	8,435	8,476	8,500	8,524	8,523	8,553	8,580	8,601	8,463
38	340.5 Office Furniture & Equipment	57,771	58,114	58,253	58,786	59,654	60,301	60,976	61,542	62,149	62,352	62,994	63,614	64,138	60,819
39	341.5 Transportation Equipment	19,755	19,918	20,015	20,873	20,796	20,961	21,138	18,992	19,141	19,330	19,518	19,682	19,865	19,999
40	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	343.5 Tools, Shop & Garage Equipment	9,851	9,889	9,943	9,983	10,032	10,081	10,133	10,181	10,228	10,278	10,319	10,367	10,413	10,131
42	344.5 Laboratory Equipment	1,272	1,279	1,321	1,329	1,337	1,346	1,354	1,363	1,371	1,379	1,388	1,396	1,405	1,349
43	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	346.5 Communication Equipment	485	491	494	502	512	520	529	536	544	548	555	563	570	527
45	347.5 Miscellaneous Equipment	93	94	101	103	105	106	108	109	111	112	114	115	117	107
46	348.5 Other Tangible Plant	(102,144)	(101,921)	(102,186)	(102,451)	(102,716)	(102,982)	(103,247)	(103,512)	(103,777)	(104,042)	(104,307)	(104,572)	(104,837)	(103,284)
47															
48	<b>TOTAL</b>	526,119	529,511	526,920	528,580	532,548	535,150	537,732	535,793	538,429	542,023	546,108	549,953	553,914	537,137

Schedule of Wastewater Accumulated Depreciation By Primary Account  
Beginning and End of Year Average

Schedule: A-10

Page 1 of 2

Company: Utilities, Inc. of Florida - UIF - Marion County

Docket No.: 160101-WS

Explanation: Provide month ending balances for each month of the test year and the  
ending balance for the prior year.

Preparer: Deborah D. Swain

Test Year Ended: December 31, 2015

Historic [X] Projected [ ]

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(9) Adjusted Average	(10) Non-Used & Useful %	(11) NU&U Final Amount	(12) Non-Used & Useful %	(12) NU&U Test Year Amount
1	<b>INTANGIBLE PLANT</b>							
2	351.1 Organization	-		-				
3	352.1 Franchises	-		-				
4	389.1 Other Plant & Misc. Equipment	-		-				
5	<b>COLLECTION PLANT</b>							
6	353.2 Land & Land Rights	-		-				
7	354.2 Structures & Improvements	-		-				
8	355.2 Power Generation Equipment - Collection Plt	-		-				
9	360.2 Collection Sewers - Force	(51)		(51)				
10	361.2 Collection Sewers - Gravity	36,222		36,222				
11	362.2 Special Collecting Structures	-		-				
12	363.2 Services to Customers	(1,583)		(1,583)				
13	364.2 Flow Measuring Devices	(508)		(508)				
14	365.2 Flow Measuring Installations	-		-				
15	389.2 Other Plant & Misc. Equipment	-		-				
16	<b>SYSTEM PUMPING PLANT</b>							
17	353.3 Land & Land Rights	-		-				
18	354.3 Structures & Improvements	(2,272)		(2,272)				
19	355.3 Power Generation Equipment - Pumping Plt	-		-				
20	370.3 Receiving Wells	-		-				
21	371.3 Pumping Equipment	(9,852)		(9,852)				
22	389.3 Other Plant & Misc. Equipment	-		-				
23	<b>TREATMENT AND DISPOSAL PLANT</b>							
24	353.4 Land & Land Rights	-		-				
25	354.4 Structures & Improvements	(274)		(274)				
26	355.4 Power Generation Equipment - Treatment Plt	-		-				
27	380.4 Treatment & Disposal Equipment	106,598		106,598				
28	381.4 Plant Sewers	-		-				
29	382.4 Outfall Sewer Lines	-		-				
30	389.4 Other Plant & Misc. Equipment	-		-				
31	<b>RECLAIMED WATER TREATMENT PLANT</b>							
32	353.5 Land & Land Rights	-		-				
33	354.5 Structures & Improvements	-		-				
34	355.5 Power Generation Equipment	-		-				
35	371.5 Pumping Equipment	-		-				
36	374.5 Reuse Distribution Reservoirs	5		5				
37	380.5 Treatment & Disposal Equipment	-		-				
38	381.5 Plant Sewers	-		-				
39	389.5 Other Plant & Misc. Equipment	-		-				
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>							
41	352.6 Franchises	-		-				
42	353.6 Land & Land Rights	-		-				
43	354.6 Structures & Improvements	-		-				
44	355.6 Power Generation Equipment	-		-				
45	366.6 Reuse Services	-		-				
46	367.6 Reuse Meters & Meter Installations	-		-				
47	371.6 Pumping Equipment	-		-				
48	375.6 Reuse Transmission & Distribution System	110		110				
49	389.6 Other Plant & Miscellaneous Equipment	-		-				
50	<b>GENERAL PLANT</b>							
51	353.7 Land & Land Rights	-		-				
52	354.7 Structures & Improvements	1,684		1,684				
53	354.7 Structures & Improvements - Common	0		-				
54	390.7 Office Furniture & Equipment	7,767	(1,101)	6,666				
55	391.7 Transportation Equipment	2,788	(467)	2,321				
56	392.7 Stores Equipment	-		-				
57	393.7 Tools, Shop & Garage Equipment	1		1				
58	394.7 Laboratory Equipment	-		-				
59	395.7 Power Operated Equipment	60		60				
60	396.7 Communication Equipment	-		-				
61	397.7 Miscellaneous Equipment	-		-				
62	398.7 Other Tangible Plant	(40,672)		(40,672)				
63								
64	<b>TOTAL</b>	100,023	(1,568)	98,455	N/A	N/A		-

Schedule of Wastewater Accumulated Depreciation By Primary Account  
Test Year Average Balance

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Schedule: A-10  
Page 2 of 2  
Preparer: Deborah D. Swain

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 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 Bal
1	<b>INTANGIBLE PLANT</b>														
2	351.1 Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	352.1 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>COLLECTION PLANT</b>														
6	353.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	355.2 Power Generation Equipment - Collection Plt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	360.2 Collection Sewers - Force	(2,129)	(2,119)	315	317	319	321	324	326	328	330	333	335	337	(51)
10	361.2 Collection Sewers - Gravity	35,543	35,653	35,783	35,894	36,004	36,115	36,225	36,336	36,446	36,557	36,667	36,778	36,888	36,222
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	-	-	(1,899)	(1,893)	(1,888)	(1,882)	(1,877)	(1,871)	(1,865)	(1,860)	(1,854)	(1,848)	(1,842)	(1,583)
13	364.2 Flow Measuring Devices	(773)	(729)	(685)	(641)	(596)	(552)	(508)	(464)	(420)	(376)	(332)	(288)	(243)	(508)
14	365.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	<b>SYSTEM PUMPING PLANT</b>														
17	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	354.3 Structures & Improvements	(2,266)	(2,267)	(2,268)	(2,269)	(2,270)	(2,271)	(2,272)	(2,273)	(2,274)	(2,275)	(2,276)	(2,277)	(2,278)	(2,272)
19	355.3 Power Generation Equipment - Pumping Plt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	371.3 Pumping Equipment	(11,020)	(10,867)	(10,424)	(10,271)	(10,118)	(9,965)	(9,812)	(9,659)	(9,506)	(9,349)	(9,189)	(9,028)	(8,868)	(9,852)
22	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	<b>TREATMENT AND DISPOSAL PLANT</b>														
24	353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	354.4 Structures & Improvements	-	-	(375)	(365)	(354)	(344)	(334)	(324)	(313)	(303)	(293)	(283)	(273)	(274)
26	355.4 Power Generation Equipment - Treatment Plt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	380.4 Treatment & Disposal Equipment	87,193	87,705	107,776	108,289	108,802	109,314	109,827	110,340	110,853	110,635	111,158	111,679	112,201	106,598
28	381.4 Plant Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	382.4 Outfall Sewer Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	<b>RECLAIMED WATER TREATMENT PLANT</b>														
32	353.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	354.5 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	355.5 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	371.5 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	374.5 Reuse Distribution Reservoirs	5	5	5	5	5	5	5	5	5	5	5	6	6	5
37	380.5 Treatment & Disposal Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	381.5 Plant Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	389.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>														
41	352.6 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	353.6 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	354.6 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	355.6 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	366.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	367.6 Reuse Meters & Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	371.6 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	375.6 Reuse Transmission & Distribution System	97	99	101	103	106	108	110	113	115	117	119	122	124	110
49	389.6 Other Plant & Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	<b>GENERAL PLANT</b>														
51	353.7 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	354.7 Structures & Improvements	1,323	1,296	1,707	1,716	1,725	1,734	1,743	1,752	1,760	1,769	1,778	1,787	1,796	1,684
53	390.7 Office Furniture & Equipment	7,406	7,315	7,403	7,480	7,601	7,691	7,786	7,867	7,953	7,987	8,077	8,166	8,241	7,767
54	391.7 Transportation Equipment	2,805	2,773	2,786	2,906	2,895	2,918	2,943	2,644	2,665	2,691	2,717	2,740	2,765	2,788
55	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	393.7 Tools, Shop & Garage Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1
57	394.7 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	395.7 Power Operated Equipment	-	-	-	14	28	43	57	71	85	100	114	128	142	60
59	396.7 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	398.7 Other Tangible Plant	(41,092)	(40,123)	(40,192)	(40,291)	(40,388)	(40,487)	(40,586)	(40,684)	(40,783)	(40,881)	(40,980)	(41,079)	(41,177)	(40,672)
62	<b>TOTAL</b>	<b>77,093</b>	<b>78,742</b>	<b>100,035</b>	<b>100,996</b>	<b>101,872</b>	<b>102,749</b>	<b>103,631</b>	<b>104,179</b>	<b>105,050</b>	<b>105,148</b>	<b>106,046</b>	<b>106,939</b>	<b>107,821</b>	<b>100,023</b>

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 - UIF - Marion County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Schedule: A-11  
Page 1 of 1  
Preparer: Deborah D. 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 12/31/08	\$ 157,814	\$ 7,200
2	Additions	350	
3	Retirements		
4	Adjustments - Rounding		
5			
6	Balance 12/31/09	\$ 158,164	\$ 7,200
7	Additions	350	
8	Retirements		
9	Adjustments - Rounding		
10			
11	Balance 12/31/10	\$ 158,514	\$ 7,200
12	Additions		
13	Retirements		
14	Adjustments - UIF Allocations	23,216	7,926
15			
16	Balance 12/31/11	\$ 181,730	\$ 15,126
17	Additions	1,400	
18	Retirements		
19	Adjustments - UIF Allocations	207	(179)
20			
21	Balance 12/31/12	\$ 183,337	\$ 14,947
22	Additions		
23	Retirements		
24	Adjustments - UIF Allocations	(342)	(434)
25			
26	Balance 12/31/13	\$ 182,995	\$ 14,513
27	Additions		
28	Retirements		
29	Adjustments - UIF Allocations	1,915	(7,313)
30	Adjustments - Rounding	1	
31			
32	Balance 12/31/14	\$ 184,911	\$ 7,200
33	Additions	-	-
34	Retirements		
35	Adjustments - Rounding		
36			
37	Balance 12/31/15	\$ 184,911	\$ 7,200
38			
39	<u>Note:</u>		
40	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations.		

Schedule of Contributions in Aid of Construction By Classification  
Test Year Average Balance

Florida Public Service Commission

Schedule: A-12

Page 1 of 2

Company: Utilities, Inc. of Florida - UIF - Marion County

Preparer: Deborah D. Swain

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Historic [X] or Projected [ ]

Recap Schedules: A-1, A-2

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

	(1)	(2)	(3)	(4)
Line No.	Description	Test Year Average Bal	Adjustments	Adjusted Average
1	WATER			
2				
3	Plant Capacity Fees	-		-
4				
5	Line/Main Extension Fees			-
6				
7	Tapping & Meter Installation Fees	44,778		44,778
8				
9	Contributed Lines	33,099		33,099
10				
11	Other - Contributed Property/Connection Fees	106,836		106,836
12				
13				
14	<b>Total</b>	<b>184,713</b>	<b>-</b>	<b>184,713</b>
15				
16				
17	WASTEWATER			
18				
19	Plant Capacity Fees	-		-
20				
21	Line/Main Extension Fees			-
22				
23	Contributed Lines	-		-
24				
25	Other - Tap Fees	6,750		6,750
26				
27	Other - Contributed Property/Connection Fees	450		450
28				
29				
30	<b>Total</b>	<b>7,200</b>	<b>-</b>	<b>7,200</b>



**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 - UIF - Marion County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Schedule: A-13  
Page 1 of 1  
Preparer: Deborah D. 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 12/31/08	\$ 77,419	\$ 760
2	Additions	7,258	196
3	Retirements		
4	Adjustments - Rounding		1
5			
6	Balance 12/31/09	\$ 84,677	\$ 957
7	Additions	8,092	183
8	Retirements		
9	Adjustments - COA	(1,722)	(132)
10	Adjustments - Rounding	(1)	
11			
12	Balance 12/31/10	\$ 91,046	\$ 1,008
13	Additions	8,034	130
14	Retirements		
15	Adjustments - UIF Allocations	10,966	200
16	Adjustments - Rounding	(1)	1
17			
18	Balance 12/31/11	\$ 110,045	\$ 1,339
19	Additions	8,668	384
20	Retirements		
21	Adjustments - UIF Allocations	83	
22			
23	Balance 12/31/12	\$ 118,796	\$ 1,723
24	Additions	8,792	407
25	Retirements		
26	Adjustments - UIF Allocations	6,327	582
27	Adjustments - Rounding	(1)	
28			
29	Balance 12/31/13	\$ 133,914	\$ 2,712
30	Additions	8,999	183
31	Retirements		
32	Adjustments - UIF Allocations	(16,603)	1,677
33	Adjustments - Rounding		(1)
34			
35	Balance 12/31/14	\$ 126,310	\$ 4,571
36	Additions	14,872	77
37	Retirements		
38	Adjustments - Rounding		
39			
40	Balance 12/31/15	\$ 141,182	\$ 4,648
41			
42	<u>Note:</u>		
43	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations.		

Supporting Schedule: A-14

Recap Schedule: A-19

Schedule of Accumulated Amortization of CIAC  
 Test Year Average Balance - Water and Wastewater

Schedule: A-14

Page 1 of 2

Preparer: Deborah D. Swain

Company: Utilities, Inc. of Florida - UIF - Marion County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Historic [X] or Projected [ ]

Explanation: Provide the average amortization of CIAC balance by account. If a projected year is employed, provide breakdown for average projected year.

Line No.	(1) Description	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5)	(6)	(7)	(8)
					Non-Used & Useful % Final	Non-Used & Amount Final	Non-Used & Useful % Test Year	Non-Used & Amount Test Year
1	WATER							
2								
3	Plant Capacity Fees	-		-				
4								
5	Line/Main Extension Fees			-				
6								
7	Tapping & Meter Installation Fees	13,058		13,058				
8								
9	Contributed Lines	9,228		9,228				
10								
11	Other - Contributed Property	98,477		98,477				
12								
13								
14	<b>Total</b>	<b>120,763</b>	<b>-</b>	<b>120,763</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
15								
16								
17	WASTEWATER							
18								
19	Plant Capacity Fees	-		-				
20								
21	Line/Main Extension Fees			-				
22								
23	Contributed Lines	-		-				
24								
25	Other - Tap Fees	1,615		1,615				
26								
27	Other - Contributed Property	243		243				
28								
29								
30	<b>Total</b>	<b>1,858</b>	<b>-</b>	<b>1,858</b>		<b>-</b>		<b>-</b>



Schedule of Accumulated Amortization - CIAC  
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Schedule: A-14

Page 2 of 2

Company: Utilities, Inc. of Florida - UIF - Marion County  
 Docket No.: 160101-WS

Preparer: Deborah D. Swain

Explanation: Provide the ending balances and average amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Test Year Ended: December 31, 2015

Historic [X] or Projected [ ]

Line No.	(1) Description	(2) Prior Year 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 Bal
1	<b>WATER</b>														
2	ACC AMORT WATER RES CAP FEE-NC														
3	ACC AMORT WATER PLT MOD FEE-NC														
4	SUB-TOTAL PLANT FEES														
5															
6	ACC AMORT TRANS & DISTR MAINS	9,058	9,123	8,932	8,996	9,060	9,125	9,189	9,253	9,317	9,382	9,446	9,510	9,574	9,228
7	SUB-TOTAL MAINS	9,058	9,123	8,932	8,996	9,060	9,125	9,189	9,253	9,317	9,382	9,446	9,510	9,574	9,228
8															
9	ACC AMORT-ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0	-
10	ACC AMORT STRUCT & IMPRV SRC	852	858	873	879	886	892	899	905	912	918	924	931	937	897
11	ACC AMORT STRUCT & IMPRV - WTP	51	52	53	53	53	54	54	54	55	55	56	56	56	54
12	ACC AMORT WELLS & SPRINGS	1,695	1,708	1,738	1,751	1,764	1,776	1,789	1,802	1,815	1,828	1,841	1,853	1,866	1,787
13	ACC AMORT ELECTRIC PUMP EQUIP	6,791	6,843	1,955	1,955	1,955	1,955	1,955	1,955	1,955	1,955	1,955	1,955	1,955	2,703
14	ACC AMORT ELEC PUMP EQP W	0	0	5,645	5,671	5,697	5,724	5,750	5,777	5,803	5,829	5,856	5,882	5,909	4,888
15	ACC AMORT WATER TREATMENT EQPT	960	968	1,078	1,086	1,095	1,103	1,111	1,120	1,128	1,136	1,145	1,153	1,161	1,096
16	ACC AMORT DIS RESV & STNDPIPES	3,721	3,744	3,229	3,252	3,276	3,299	3,322	3,346	3,369	3,393	3,416	3,440	3,463	3,405
17	ACC AMORT HYDRANTS	725	730	747	752	758	763	769	774	780	785	791	796	802	767
18	ACC AMORT OTHER TANG PLT WATER	100,245	100,661	77,377	77,838	78,300	78,762	79,223	79,685	80,147	80,608	81,070	81,531	81,993	82,880
19	SUB-TOTAL CONTRIBUTED PROPERTY	115,040	115,564	92,695	93,237	93,784	94,328	94,872	95,418	95,964	96,507	97,054	97,597	98,142	98,477
20															
21	ACC AMORT SERVICE LINES	3,802	3,830	3,909	3,938	3,966	3,995	4,024	4,053	4,082	4,110	4,139	4,168	4,197	4,016
22	ACC AMORT METERS	2,263	2,280	2,312	2,329	2,346	2,363	2,380	2,397	2,414	2,432	2,449	2,466	2,483	2,378
23	ACC AMORT METER INSTALLATIONS	86	86	88	88	89	90	90	91	92	92	93	93	94	90
24	ACC AMORT WATER CIAC TAP	6,072	6,127	6,349	6,404	6,459	6,514	6,569	6,624	6,679	6,734	6,790	6,846	6,902	6,544
25	ACC AMORT WATER PLT METER FEE-NC	23	23	30	30	30	31	31	31	31	32	32	32	33	30
26	SUB-TOTAL TAPS & METERS	12,246	12,346	12,688	12,789	12,890	12,993	13,094	13,196	13,298	13,400	13,503	13,605	13,709	13,058
27															
28	TOTAL WATER CIAC AMORTIZATION	136,344	137,033	114,315	115,022	115,734	116,446	117,155	117,867	118,579	119,289	120,003	120,712	121,425	120,763
29															
30															
31	<b>WASTEWATER</b>														
32	ACC AMORT SEWER RES CAP FEE - NC														
33	ACC AMORT SEWER PLT MOD FEE - NC														
34	SUB-TOTAL PLANT FEES														
35															
36	ACC AMORT-SEWER FORCE MAINS	0	0	0	0	0	0	0	0	0	0	0	0	0	-
37	ACC AMORT-SEWER GRAVITY MAINS	0	0	0	0	0	0	0	0	0	0	0	0	0	-
38	ACC AMORT-SWR MANHOLES														
39	SUB-TOTAL MAINS														
40															
41	ACC AMORT ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0	-
42	ACC AMORT-STRUCT/IMPRV COLLECTION														
43	ACC AMORT-STRUCT/IMPRV PUMP PLT LS	0	0	0	0	0	0	0	0	0	0	0	0	0	-
44	ACC AMORT-STRUCT/IMPRV TREATMENT PLANT														
45	ACC AMORT-STRCT/IMP GEN PLT	229	230	0	0	0	0	0	0	0	0	0	0	0	35
46	ACC AMORT PWR GEN EQP COLL														
47	ACC AMORT PWR GEN EQP TREAT														
48	ACC AMORT- TREAT/DISP EQUIP LAGOON	0	0	0	0	0	0	0	0	0	0	0	0	0	-
49	ACC AMORT- TREAT/DISP EQUIP TRT PLT	0	0	0	0	0	0	0	0	0	0	0	0	0	-
50	ACC AMORT- OUTFALL LINE														
51	ACC AMORT- OTHER TANG PLT SEWER	(4)	(4)	227	231	235	239	242	246	250	254	257	261	265	208
52	SUB-TOTAL CONTRIBUTED PROPERTY	225	226	227	231	235	239	242	246	250	254	257	261	265	243
53															
54	ACC AMORT SEWAGE SERVICE LINES														
55	ACC AMORT SEWER TAP	1,642	1,656	1,538	1,552	1,566	1,580	1,595	1,609	1,623	1,637	1,651	1,665	1,679	1,615
56	SUB-TOTAL TAPS	1,642	1,656	1,538	1,552	1,566	1,580	1,595	1,609	1,623	1,637	1,651	1,665	1,679	1,615
57															
58	ACC AMORT-REUSE SERVICES														
59	ACC AMORT-REUSE TAP														
60	ACC AMORT-MGMT FEE-NC														
61	SUB-TOTAL REUSE														
62															
63	TOTAL WASTEWATER CIAC AMORTIZATION	1,867	1,882	1,765	1,783	1,801	1,819	1,837	1,855	1,873	1,891	1,908	1,926	1,944	1,858

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Schedule: A-15  
Page 1 of 1  
Preparer: Deborah D. 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 AFUDC rate for all Florida companies is 9.03% for qualified construction projects beginning 1/1/2003 pursuant to 3/8/2004 Order PSC-04-0262-PAA, Docket
- 2 #031006-WS.

Schedule of Water and Wastewater Advances For Construction  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Schedule: A-16  
Page 1 of 1  
Preparer: Deborah D. 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	Year-End Balance	
		Water	Wastewater
1	12/31/08 Balance per Schedule A-13, TYE 12/31/08 MFRs	N/A	N/A
2	Additions		
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/09	-	-
7	Additions		
8	Adjustments - Rounding		
9	Adjustments - COA		
10			
11	Balance 12/31/10	-	-
12	Additions		
13	Retirements		
14	Adjustments		
15			
16	Adjusted 12/31/11 Balance	-	-
17	Adjustments to year-end test year balance:		
18	1. To convert to 13-month average test year.		
19	2. Various other adjustments to test year as per Schedule A14		
20			
21	Adjusted 12/31/11 Balance	-	-
22			
23	Adjustments to year-end test year balance:	-	-
24			
25	Adjusted 6/30/10 Balance	N/A	N/A
26			
27			
28	<u>TEST YEAR AVERAGE BALANCE</u>		
29			
30	Beginning Balance - December 31, 2010	N/A	N/A
31	January		
32	February		
33	March		
34	April		
35	May		
36	June		
37	July		
38	August		
39	September		
40	October		
41	November		
42	Ending Balance December 31, 2011		
43			
44	Average Test Year Balance - 13 Months	N/A	N/A

Recap Schedules: A-1, A-2

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Schedule: A-17  
Page 1 of 1  
Preparer: Deborah D. 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	13-Month Average
1	<b>Final Rates</b>			
2	Current and Accrued Assets:			
3	Cash			3,062
4	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			460,740
5	Miscellaneous current and accrued assets			4,070
6	Material and Supplies			4,920
7	Miscellaneous Deferred Debits			71,595
8				
9	Less: Current and Accrued Liabilities and Credits			
10	Accounts Payable			(176,934)
11	Accrued Taxes			(79,890)
12	Accrued Interest			(9,652)
13	Miscellaneous Current and Accrued Liabilities and Credits			0
14				
15	<b>Equals working capital (Balance Sheet Approach)</b>			<b>\$ 277,911</b>
16				
17	<b>Allocation to Water &amp; Sewer</b>	<b>\$ 15,778</b>	<b>\$ 2,196</b>	
18				
19				
20	Allocation Methodology based on number of ERCs at the end of the test year:	<b>12/31/15 ERCs</b>	<b>% of Total</b>	<b>Allocated Working Capital</b>
21	Marion County - Water	548.8	5.677%	\$ 15,778
22	Marion County - Wastewater	76.4	0.790%	\$ 2,196
23	Orange County - Water	310.5	3.212%	\$ 8,927
24	Pasco County - Water	2,869.5	29.685%	\$ 82,498
25	Pasco County - Wastewater	1,245.2	12.882%	\$ 35,799
26	Pinellas County - Water	430.1	4.449%	\$ 12,365
27	Seminole County - Water	2,711.5	28.050%	\$ 77,955
28	Seminole County - Wastewater	1,474.5	15.254%	\$ 42,392
29	TOTAL UIF	9,666.5	100%	277,911
30				
31				
32	<b>Interim Rates</b>			
33	Current and Accrued Assets:			
34	Cash			3,062
35	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			460,740
36	Miscellaneous current and accrued assets			4,070
37	Material and Supplies			4,920
38	Miscellaneous Deferred Debits			71,595
39				
40	Less: Current and Accrued Liabilities			
41	Accounts Payable			(176,934)
42	Accrued Taxes			(79,890)
43	Accrued Interest			(9,652)
44	Miscellaneous Current and Accrued Liabilities			0
45				
46	<b>Equals working capital (Balance Sheet Approach)</b>			<b>\$ 277,911</b>
47				
48	<b>Allocation to Water &amp; Sewer</b>	<b>\$ 15,778</b>	<b>\$ 2,196</b>	
49				
50	Allocation Methodology based on UIF number of ERCs at the end of the test year:	<b>12/31/15 ERCs</b>	<b>% of Total</b>	<b>Working Capital</b>
51	Marion County - Water	548.8	5.677%	\$ 15,778
52	Marion County - Wastewater	76.4	0.790%	\$ 2,196
53	Orange County - Water	310.5	3.212%	\$ 8,927
54	Pasco County - Water	2,869.5	29.685%	\$ 82,498
55	Pasco County - Wastewater	1,245.2	12.882%	\$ 35,799
56	Pinellas County - Water	430.1	4.449%	\$ 12,365
57	Seminole County - Water	2,711.5	28.050%	\$ 77,955
58	Seminole County - Wastewater	1,474.5	15.254%	\$ 42,392
59	TOTAL UIF	9,666.5	100%	277,911

Comparative Balance Sheet - Assets

Company: Utilities, Inc. of Florida - UIF - All Counties  
Docket No.:160101-WS  
Schedule Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule A-18  
Page 1 of 2  
Preparer: Deborah D. Swain

Line No.	(1) ASSETS	(2) Prior Year Ended 12/1/2014	(3) Adjustments	(4) Adjusted Prior Year Ended 12/1/2014	(5) Test Year Ended 12/1/2015	(6) Adjustments	(7) Adjusted Test Year Ended 12/1/2015	(8) 13-Month Average Bal.	(9) Adjustments	(10) Adjusted Average
1	Utility Plant in Service	15,233,140		15,233,140	16,095,707		16,095,707	15,742,047		15,742,047
2	Construction Work in Progress	325,737		325,737	506,878		506,878	312,396		312,396
3	Other Utility Plant Adjustments	470,813		470,813	471,246		471,246	471,007		471,007
4	<b>GROSS UTILITY PLANT</b>	16,029,690		16,029,690	17,073,831		17,073,831	16,525,450		16,525,450
5	Less: Accumulated Depreciation	(3,325,299)		(3,325,299)	(3,793,175)		(3,793,175)	(3,570,133)		(3,570,133)
6										
7	<b>NET UTILITY PLANT</b>	12,704,391		12,704,391	13,280,655		13,280,655	12,955,317		12,955,317
8										
9	Cash	1,963		1,963	3,000		3,000	3,062		3,062
10	Accounts Receivable (net)	461,836		461,836	502,184		502,184	460,740		460,740
11	Notes Receivable									
12	Accts. Rec'b - Assoc. Cos.	5,391,408		5,391,408	5,120,132		5,120,132	5,371,022		5,371,022
13	Notes Rec'b - Assoc. Cos.									
14	Accts. Rec'b - Other									
15	Accrued Interest Rec'b									
16	Allowance for Bad Debts									
17	Materials & Supplies	4,963		4,963	4,401		4,401	4,920		4,920
18	Misc Current & Accrued Assets	4,070		4,070	4,070		4,070	4,070		4,070
19										
20	<b>TOTAL CURRENT ASSETS</b>	5,864,239		5,864,239	5,633,787		5,633,787	5,843,814		5,843,814
21										
22	Net nonutility property									
23	Unamortized Debt Discount & Exp.									
24	Prelim. Survey & Investigation Charges									
25	Clearing Accounts									
26	Deferred Rate Case Expense	348,690		348,690	254,785		254,785	298,666		298,666
27	Other Miscellaneous Deferred Debits	71,335		71,335	67,747		67,747	71,595		71,595
28	Accum. Deferred Income Taxes									
29										
30	<b>TOTAL OTHER ASSETS</b>	420,025		420,025	322,533		322,533	370,261		370,261
31										
32	<b>TOTAL ASSETS</b>	18,988,655		18,988,655	19,236,975		19,236,975	19,169,391		19,169,391

Comparative Balance Sheet - Assets

Company: Utilities, Inc. of Florida - UIF - All Counties  
Docket No.: 160101-W5  
Schedule Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule A-18  
Page 2 of 2  
Preparer: Deborah D. Swain

Line No.	(1) ASSETS	(2) Prior Year 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 Bal.
1	Utility Plant in Service	15,233,140	15,251,201	15,361,172	15,430,705	15,769,147	15,805,798	15,835,326	15,875,245	15,938,377	15,972,900	16,024,782	16,053,108	16,095,707	15,742,047
2	Construction Work in Progress	325,737	412,553	366,458	438,374	127,786	129,325	161,931	175,700	158,700	301,159	464,731	491,820	506,878	312,396
3	Other Utility Plant Adjustments	470,813	470,802	470,842	470,882	470,923	470,963	471,004	471,044	471,084	471,125	471,165	471,205	471,246	471,007
4	<b>GROSS UTILITY PLANT</b>	<b>16,029,690</b>	<b>16,134,556</b>	<b>16,198,472</b>	<b>16,339,962</b>	<b>16,367,856</b>	<b>16,406,086</b>	<b>16,468,260</b>	<b>16,521,989</b>	<b>16,568,162</b>	<b>16,745,184</b>	<b>16,960,678</b>	<b>17,016,133</b>	<b>17,073,831</b>	<b>16,525,450</b>
5	Less: Accumulated Depreciation	(3,325,299)	(3,376,074)	(3,414,782)	(3,465,424)	(3,512,154)	(3,552,195)	(3,593,267)	(3,591,400)	(3,637,909)	(3,677,705)	(3,712,667)	(3,759,683)	(3,793,175)	(3,570,133)
6															
7	<b>NET UTILITY PLANT</b>	<b>12,704,391</b>	<b>12,758,481</b>	<b>12,783,690</b>	<b>12,874,538</b>	<b>12,855,702</b>	<b>12,853,891</b>	<b>12,874,994</b>	<b>12,930,589</b>	<b>12,930,253</b>	<b>13,067,479</b>	<b>13,248,010</b>	<b>13,256,450</b>	<b>13,280,655</b>	<b>12,955,317</b>
8															
9	Cash	1,963	3,000	3,000	3,000	3,305	4,034	3,500	3,000	3,000	3,000	3,000	3,000	3,000	3,062
10	Accounts Receivable (net)	461,836	451,302	445,458	436,866	452,752	480,063	465,027	444,529	456,472	450,810	462,911	479,409	502,184	460,740
11	Notes Receivable														0
12	Accts. Rec'b - Assoc. Cos.	5,391,408	5,350,002	5,400,823	5,312,857	5,404,955	5,476,395	5,503,208	5,444,613	5,519,646	5,369,743	5,391,173	5,138,334	5,120,132	5,371,022
13	Notes Rec'b - Assoc. Cos.														0
14	Accts. Rec'b - Other														0
15	Accrued Interest Rec'b														0
16	Allowance for Bad Debts														0
17	Materials & Supplies	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,401	4,920
18	Misc Current & Accrued Assets	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070
19															
20	<b>TOTAL CURRENT ASSETS</b>	<b>5,864,239</b>	<b>5,813,337</b>	<b>5,858,314</b>	<b>5,761,756</b>	<b>5,870,045</b>	<b>5,969,525</b>	<b>5,980,767</b>	<b>5,901,175</b>	<b>5,988,151</b>	<b>5,832,587</b>	<b>5,866,117</b>	<b>5,629,777</b>	<b>5,633,787</b>	<b>5,843,814</b>
21															
22	Net nonutility property														0
23	Unamortized Debt Discount & Exp.														0
24	Prelim. Survey & Investigation Charges														0
25	Clearing Accounts														0
26	Deferred Rate Case Expense	348,690	339,803	330,916	322,030	313,143	304,256	295,478	290,734	281,848	275,878	266,991	258,104	254,785	298,666
27	Other Miscellaneous Deferred Debits	71,335	72,002	70,513	69,025	71,736	70,107	76,710	74,990	73,269	72,776	71,098	69,423	67,747	71,595
28	Accum. Deferred Income Taxes														0
29															
30	<b>TOTAL OTHER ASSETS</b>	<b>420,025</b>	<b>411,805</b>	<b>401,429</b>	<b>391,054</b>	<b>384,879</b>	<b>374,363</b>	<b>372,188</b>	<b>365,724</b>	<b>355,117</b>	<b>348,653</b>	<b>338,089</b>	<b>327,527</b>	<b>322,533</b>	<b>370,261</b>
31															
32	<b>TOTAL ASSETS</b>	<b>18,988,655</b>	<b>18,983,623</b>	<b>19,043,433</b>	<b>19,027,348</b>	<b>19,110,626</b>	<b>19,197,779</b>	<b>19,227,949</b>	<b>19,197,488</b>	<b>19,273,521</b>	<b>19,248,719</b>	<b>19,452,217</b>	<b>19,213,754</b>	<b>19,236,975</b>	<b>19,169,391</b>

Comparative Balance Sheet - Equity Capital & Liabilities

Company: Utilities, Inc. of Florida - UIF - All Counties  
Docket No.:160101-WS  
Schedule Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested.  
Provide same for historical base or intermediate years, if  
not already shown.

Schedule A-19  
Page 1 of 2  
Preparer: Deborah D. Swain

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/1/2014	(3) Adjustments	(4) Adjusted Prior Year Ended 12/1/2014	(5) Test Year Ended 12/1/2015	(6) Adjustments	(7) Adjusted Test Year Ended 12/1/2015	(8) 13-Month Average Bal.	(9) Adjustments	(10) Adjusted Average
1	Common Stock Issued	200,000		200,000	200,000		200,000	200,000		200,000
2	Preferred Stock Issued									
3	Additional Paid in Capital	8,817,649		8,817,649	8,817,649		8,817,649	8,817,649		8,817,649
4	Retained Earnings	(339,412)	152,538	(186,874)	(148,364)	152,534	4,170	(164,718)	156,721	(7,997)
5	Other Equity Capital									
6										
7	<b>TOTAL EQUITY CAPITAL</b>	<b>8,678,237</b>	<b>152,538</b>	<b>8,830,775</b>	<b>8,869,285</b>	<b>152,534</b>	<b>9,021,819</b>	<b>8,852,931</b>	<b>156,721</b>	<b>9,009,652</b>
8										
9	Bonds									
10	Reacquired Bonds									
11	Advances From Associated Companies									
12	Other Long-Term Debt									
13										
14	<b>TOTAL LONG-TERM DEBT</b>									
15										
16	Accounts Payable	140,313		140,313	206,294		206,294	176,934		176,934
17	Notes Payable									
18	Notes & Accounts Payable - Assoc. Cos.	7,455,800		7,455,800	7,455,800		7,455,800	7,455,800		7,455,800
19	Customer Deposits	53,859		53,859	53,988		53,988	52,702		52,702
20	Accrued Taxes	60,450		60,450	45,399		45,399	79,890		79,890
21	Current Portion Long Term Debt									
22	Accrued Interest	8,809		8,809	10,822		10,822	9,652		9,652
23	Accrued Dividends									
24	Misc. Current and Accrued Liabilities & Credits									
25										
26	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>7,719,231</b>		<b>7,719,231</b>	<b>7,772,304</b>		<b>7,772,304</b>	<b>7,774,978</b>		<b>7,774,978</b>
27										
28	Advances for Construction	(2,948)		(2,948)	(2,948)		(2,948)	(2,948)		(2,948)
29	Prepaid Capacity Charges									
30	Accum. Deferred ITC's	81,679		81,679	79,323		79,323	80,501		80,501
31	Operating Reserves									
32										
33	<b>TOTAL DEFERRED CR. &amp; OPER. RESERVES</b>	<b>78,731</b>		<b>78,731</b>	<b>76,375</b>		<b>76,375</b>	<b>77,553</b>		<b>77,553</b>
34										
35	Contributions in Aid of Construction	3,843,530		3,843,530	3,846,939		3,846,939	3,845,047		3,845,047
36	Less: Accum. Amortization of CIAC	(2,530,851)		(2,530,851)	(2,668,629)		(2,668,629)	(2,591,578)		(2,591,578)
37										
38	Accumulated Deferred Income Taxes	1,199,777	(152,538)	1,047,239	1,340,701	(152,534)	1,188,167	1,210,459	(156,721)	1,053,738
39										
40	<b>Total Equity Capital and Liabilities</b>	<b>\$ 18,988,655</b>	<b>\$ -</b>	<b>\$ 18,988,655</b>	<b>\$ 19,236,975</b>	<b>\$ -</b>	<b>\$ 19,236,975</b>	<b>\$ 19,169,391</b>	<b>\$ -</b>	<b>\$ 19,169,391</b>

Comparative Balance Sheet - Equity Capital & Liabilities

Company: Utilities, Inc. of Florida - UIF - All Counties  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule A-19  
Page 2 of 2  
Preparer: Deborah D. Swain

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year 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 Bal.
1	Common Stock Issued	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
2	Preferred Stock Issued														0
3	Additional Paid in Capital	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649
4	Retained Earnings	(339,412)	(278,971)	(282,799)	(307,617)	(246,735)	(141,753)	(131,953)	(94,820)	(31,080)	(96,146)	(43,635)	1,953	(148,364)	(164,718)
5	Other Equity Capital														0
7	<b>TOTAL EQUITY CAPITAL</b>	<b>8,678,237</b>	<b>8,738,678</b>	<b>8,734,850</b>	<b>8,710,032</b>	<b>8,770,914</b>	<b>8,875,896</b>	<b>8,885,696</b>	<b>8,922,829</b>	<b>8,986,569</b>	<b>8,921,503</b>	<b>8,974,014</b>	<b>9,019,602</b>	<b>8,869,285</b>	<b>8,852,931</b>
9	Bonds														0
10	Reacquired Bonds														0
11	Advances From Associated Companies														0
12	Other Long-Term Debt														0
14	<b>TOTAL LONG-TERM DEBT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
16	Accounts Payable	140,313	148,619	178,615	169,002	177,406	144,425	149,675	155,094	153,466	187,660	323,554	166,020	206,294	176,934
17	Notes Payable														0
18	Notes & Accounts Payable - Assoc. Cos.	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800
19	Customer Deposits	53,859	52,899	53,347	53,036	51,989	51,962	51,775	51,962	51,351	52,824	52,767	53,367	53,988	52,702
20	Accrued Taxes	60,450	929	24,642	55,541	83,922	112,307	141,033	81,289	109,281	127,442	155,690	40,648	45,399	79,890
21	Current Portion Long Term Debt														0
22	Accrued Interest	8,809	9,013	8,744	8,968	9,177	9,372	9,575	9,789	9,989	10,204	10,404	10,616	10,822	9,652
23	Accrued Dividends														0
24	Misc. Current and Accrued Liabilities & Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>7,719,231</b>	<b>7,667,260</b>	<b>7,721,148</b>	<b>7,742,347</b>	<b>7,778,295</b>	<b>7,773,866</b>	<b>7,807,858</b>	<b>7,753,934</b>	<b>7,779,887</b>	<b>7,833,929</b>	<b>7,998,215</b>	<b>7,726,451</b>	<b>7,772,304</b>	<b>7,774,978</b>
28	Advances for Construction	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)
29	Prepaid Capacity Charges														0
30	Accum. Deferred ITC's	81,679	81,483	81,287	81,090	80,894	80,698	80,501	80,305	80,109	79,912	79,716	79,520	79,323	80,501
31	Operating Reserves														0
33	<b>TOTAL DEFERRED CR. &amp; OPER. RESERVES</b>	<b>78,731</b>	<b>78,535</b>	<b>78,339</b>	<b>78,142</b>	<b>77,946</b>	<b>77,750</b>	<b>77,553</b>	<b>77,357</b>	<b>77,161</b>	<b>76,964</b>	<b>76,768</b>	<b>76,572</b>	<b>76,375</b>	<b>77,553</b>
35	Contributions in Aid of Construction	3,843,530	3,843,691	3,843,691	3,844,891	3,844,891	3,845,131	3,845,131	3,845,131	3,845,131	3,845,131	3,845,481	3,846,851	3,846,939	3,845,047
36	Less: Accum. Amortization of CIAC	(2,530,851)	(2,544,318)	(2,534,192)	(2,547,639)	(2,561,046)	(2,574,493)	(2,587,940)	(2,601,387)	(2,614,833)	(2,628,280)	(2,641,728)	(2,655,178)	(2,668,629)	(2,591,578)
38	Accumulated Deferred Income Taxes	1,199,777	1,199,777	1,199,599	1,199,575	1,199,627	1,199,630	1,199,651	1,199,625	1,199,607	1,199,472	1,199,467	1,199,457	1,340,701	1,210,459
40	<b>Total Equity Capital and Liabilities</b>	<b>18,988,655</b>	<b>18,983,623</b>	<b>19,043,434</b>	<b>19,027,348</b>	<b>19,110,627</b>	<b>19,197,779</b>	<b>19,227,949</b>	<b>19,197,489</b>	<b>19,273,521</b>	<b>19,248,719</b>	<b>19,452,217</b>	<b>19,213,754</b>	<b>19,236,975</b>	<b>19,169,391</b>



Schedule of Water Net Operating Income

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] or Projected [ ]

Schedule: B-1  
Page 1 of 1  
Preparer: Deborah D. 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	159,194	49,223	208,417	68,885	(A) 277,302	B-4, B-3
2							
3	Operation & Maintenance	135,850	(5,031)	130,818		(B) 130,818	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	61,493	(211)	61,282		(C) 61,282	B-13, B-3
6							
7	Amortization	-	-	-	-	(D) -	
8							
9	Taxes Other Than Income	16,310	(856)	15,454	3,100	(E) 18,554	B-15, B-3
10							
11	Provision for Income Taxes	69	(69)		18,027	(F) 18,027	C-1, C-2, B-3
12							
13	OPERATING EXPENSES	213,721	(6,167)	207,554	21,127	228,681	
14							
15	NET OPERATING INCOME	(54,527)	55,390	863	47,758	48,621	
16							
17							
18	RATE BASE	652,687	3,810	656,497		656,497	
19							
20							
21	RATE OF RETURN	--	%	0.13	%	7.41	%

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] or Projected [ ]

Schedule: B-2  
Page 1 of 1  
Preparer: Deborah D. 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	47,187	1,092	48,279	38,048	(A) 86,327	B-4, B-3
2							
3	Operation & Maintenance	18,258	18,189	36,447		(B) 36,447	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	30,707	1,699	32,406		(C) 32,406	B-14, B-3
6							
7	Amortization	-	-	-	-	(D) -	
8							
9	Taxes Other Than Income	-	3,516	3,516	1,712	(E) 5,228	B-15, B-3
10							
11	Provision for Income Taxes	10	(10)		3,313	(F) 3,313	C-1, C-2, B-3
12							
13	OPERATING EXPENSES	48,975	23,394	72,369	5,025	77,394	
14							
15	NET OPERATING INCOME	(1,788)	(22,302)	(24,090)	33,023	8,933	
16							
17							
18	RATE BASE	115,801	4,737	120,537		120,537	
19							
20							
21	RATE OF RETURN	--	%	--	%	7.41	%

Schedule of Adjustments to Operating Income  
 Company: Utilities, Inc. of Florida - UIF - Marion County  
 Test Year Ended: December 31, 2015  
 Interim [ ] Final [X]  
 Historic [X] or Projected [ ]

Florida Public Service Commission  
 Schedule: B-3  
 Page 1 of 2  
 Docket No.: 160101-WS  
 Preparer: Deborah D. 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	<b>(A) Adjustments to Revenues</b>		
2	<u>Test Year Revenues</u>		
3	(1) Test Year Revenues net of Unbilled Revenues & Other Adjustments		
4	Total Revenues per B4 prior to adjustments	159,194	47,187
5	(a) To remove Accrued Revenues per B4	(697)	(4)
6	(b) To allocate NSF Fees based on ERCs	(11)	11
7	Adjustment to Test Year Revenues	(708)	7
8			
9	Test Year Adjusted Revenues prior to Annualizing Revenues	158,486	47,194
10			
11	(2) Annualized Revenue		
12	To calculate test year revenues based on current rates:		
13	Annualized water/sewer revenues per Schedule E-2	208,417	48,279
14	Test Year Adjusted Revenues per above	158,486	47,194
15	Adjustment required to annualize revenues	49,931	1,085
16			
17	<u>Pro-Forma Adjustments</u>		
18	(3) Revenue Increase		
19	Increase in revenue required by the Utility to realize the rate of return per Schedule D-1	68,885	38,048
20			
21	<b>Total Adjustments to Revenues</b>	<b>118,119</b>	<b>39,129</b>
22			
23	<b>(B) Adjustments to Operations &amp; Maintenance (O&amp;M) Expenses</b>		
24	(1) To allocate to wastewater common expenses charged to water - See Schedules B5 and B6, Column		
25	(3) for detail accounts and amounts	(12,024)	12,024
26	Total Allocation to Wastewater	(12,024)	12,024
27			
28	(2) 618/718 Chemicals		
29	To allocate chemical expense based on usage	(4,847)	4,847
30	To adjust expense for invoices not booked	620	
31	To adjust prior year accrual	(463)	
32	Total Chemical Adjustments	(4,690)	4,847
33			
34	<b>Total Test Year Adjustments to O&amp;M</b>	<b>(16,713)</b>	<b>16,871</b>
35			
36	<u>Pro-Forma Adjustments</u>		
37	(1) Amortization of rate case expense per Schedule B-10	7,759	846
38	666/766 Adjustments for Deferred Costs - Pro Forma Adjustment	7,759	846
39			
40	(2) (a) To adjust Salary & Benefits for addition of 5 FTE		
41	601 / 701 Salaries & Wages - Employees	1,077	150
42	604 / 704 Employee Pensions & Benefits	361	50
43	(b) To annualize 2015 Salary & Benefits		
44	601/701 Salary & Wages	1,688	184
45	603/703 Salaries & Wages - Officers, Etc.	83	9
46	604/704 Employee Pensions & Benefits	643	70
47			
48	(3) 650 / 750 Increase in exp to reflect increase of truck fleet by 3 units	70	10
49			
50	<b>Total Pro Forma Adjustments to O&amp;M</b>	<b>11,682</b>	<b>1,319</b>
51			
52	<b>Total Adjustments to O&amp;M Expenses</b>	<b>(5,031)</b>	<b>18,189</b>
53			
54	<b>(C) Adjustments to Depreciation Expense:</b>		
55	(1) a. To allocate common general depreciation expense from water to wastewater		
56	304.5 Structures & Improvements - Common	(66)	66
57	340.5 Office Furniture & Equipment	(1,129)	1,129
58	341.5 Transportation Equipment	(420)	420
59	343.5 Tools, Shop & Garage Equipment	(82)	82
60	344.5 Laboratory Equipment	(26)	26
61	345.5 Power Operated Equipment	(17)	17
62	346.5 Communication Equipment	(14)	14
63	347.5 Miscellaneous Equipment	(2)	2
64		(1,757)	1,757
65			
66	b. To restate Project Phoenix depreciation expense	(1,105)	(154)
67			
68	<b>Total Test Year Adjustments to Depreciation Expense</b>	<b>(2,862)</b>	<b>1,603</b>

Schedule of Adjustments to Operating Income  
 Company: Utilities, Inc. of Florida - UIF - Marion County  
 Test Year Ended: December 31, 2015  
 Interim [ ] Final [X]  
 Historic [X] or Projected [ ]  
 Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Florida Public Service Commission  
 Schedule: B-3  
 Page 2 of 2  
 Docket No.: 160101-WS  
 Preparer: Deborah D. Swain

Line No.	Description	Water	Wastewater
1	<u>Pro-Forma Adjustments</u>		
2	(2) 333.4 To annualize depreciation expense for assets placed in service during the test year	1,962	
3			
4	(3) To add Depreciation Expense for Pro Forma Plant Additions		
5	340.5 - Allocation for GIS Mapping System	359	50
6	341.5 - Allocation for Vehicle Replacements	1,044	145
7	341.5 - Allocation for C4500 Kodiak Truck Upgrade	69	10
8	341.5 - Retirement Allocation for Vehicle Replacements	(783)	(109)
9	Total Pro Forma Adjustments for Plant Additions & Retirements	689	96
10	<b>Total Pro Forma Adjustments</b>	<b>2,651</b>	<b>96</b>
11			
12	<b>Total Adjustments to Depreciation Expenses</b>	<b>(211)</b>	<b>1,699</b>
13			
14	<b>(D) Amortization</b>		
15			
16	<b>(E) Taxes Other Than Income (TOTI)</b>		
17	<b>Test Year Adjustments</b>		
18	(1) To remove from the books total TOTI charged to combined accounts in order to allocate TOTI between water and wastewater and make corrections as necessary	(16,310)	
19			
20			
21	(2) Payroll Taxes		
22	(a) Allocation of P/R taxes per books to water & wastewater based on labor costs:	2,958	408
23	Total Payroll Taxes Adjustment	2,958	408
24	(3) Personal Property Tax		
25	(a) Allocation of Personal Property to water and wastewater based on Net Plant per Books	1,182	194
26	Total Personal Property Tax Adjustment	1,182	194
27			
28	(4) Real Estate Tax		
29	(a) Allocation of Real Estate Taxes to water and wastewater based on property taxes	1,341	658
30	(b) Allocation of allocated taxes per books based on ERCs	155	22
31			
32	Total Real Estate Tax Adjustment	1,496	680
33	(5) General & Other Taxes		
34	(a) Allocate business tax to water and wastewater	18	2
35			
36	Total General Other Taxes Adjustment	18	2
37	(6) Regulatory Assessment Fees (RAF)		
38	(a) Calculate RAFs based on Adjusted Test Year Revenues		
39	Test Year Adjusted Revenues	158,486	47,194
40	(b) Calculate RAFs for Annualized Revenues		
41	Annualized Revenues Adjustment	49,931	1,085
42	Total Test Year Adjusted Revenues	208,417	48,279
43	RAF Rate	4.5%	4.5%
44	Adjusted Test Year RAF	9,379	2,173
45			
46	<b>Total Test Year Adjustments to TOTI</b>	<b>(1,277)</b>	<b>3,457</b>
47			
48	<u>Pro Forma Adjustments</u>		
49	(7) Regulatory Assessment Fees (RAF)		
50	(a) Calculate RAFs on Additional Revenues Requested		
51	Additional Revenues Requested	68,885	38,048
52	RAF Rate	4.5%	4.5%
53	Pro Forma Adjustment to RAF	3,100	1,712
54			
55	(8) Payroll Taxes		
56	(a) Adjust Payroll Taxes for associated salary increases	218	26
57			
58	(9) Total Net Plant Additions	12,168	1,966
59	Millage rate	16.6608	16.6608
60	Increase in ad valorem taxes for Pro Forma Plant Additions	203	33
61			
62	<b>Total Pro Forma Adjustments to TOTI</b>	<b>3,521</b>	<b>1,771</b>
63			
64	<b>Total Adjustments to TOTI</b>	<b>2,244</b>	<b>5,228</b>
65	<b>(F) Provision for Income Taxes</b>		
66	(1) Adjusted taxes prior to revenue increase	(69)	(10)
67	(2) To calculate additional taxes due to requested revenue adjustments	18,027	3,313
68			
69	<b>Total Adjustments to Provision for Income Taxes</b>	<b>17,958</b>	<b>3,303</b>

## Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County

Schedule: B-4

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic [X] or Projected [ ]

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	0	521.1 Flat Rate - Residential	
2	461.1 Metered - Residential	137,479	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	18,713	521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other	
7	462.1 Public Fire Protection		522.1 Measured - Residential	30,496
8	462.2 Private Fire Protection		522.2 Measured - Commercial	16,403
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers		522.4 Measured - Public Authority	
11	466 Sales for Resale		522.5 Measured - Multi-Family	
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13	Accrued Water Revenues	697	524 Revenues from Other Systems	
14			525 Interdepartmental Sales	
15			Accrued Sewer Revenues	4
16	<b>TOTAL WATER SALES</b>	<b>156,889</b>	<b>TOTAL SEWER SALES</b>	<b>46,903</b>
17				
18	<b>OTHER WATER REVENUES</b>		<b>OTHER SEWER REVENUES</b>	
19	470 Forfeited Discounts		530 Guaranteed Revenues	
20	471 Misc. Service Revenues	2,306	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		535 Interdepartmental Rents	
24			536 Other Sewer Revenues	284
25			541 Measured Re-Use Revenues	
26				
27	<b>TOTAL OTHER WATER REVENUES (See 4. below)</b>	<b>2,306</b>	<b>TOTAL OTHER SEWER REVENUES</b>	<b>284</b>
28				
29	<b>TOTAL WATER OPERATING REVENUES</b>	<b>159,194</b>	<b>TOTAL SEWER OPERATING REVENUES</b>	<b>47,187</b>

Detail of Operation & Maintenance Expenses Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] or Projected [ ]

Schedule: B-5  
Page 1 of 2  
Preparer: Deborah D. Swain  
Recap Schedules: B-1

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Line No.	(1) Account No. and Name	(2) Test Year Total	(3) Adjustments		(4) B3 - (B)(2)	(9) Adjusted Total
			B3 - (B)(1)			
1	601 Salaries & Wages - Employees	40,120	(4,903)		2,765	37,982
2	603 Salaries & Wages - Officers, Etc.	1,978	(242)		83	1,819
3	604 Employee Pensions & Benefits	15,275	(1,867)		1,004	14,412
4	610 Purchased Water	-	-			-
5	615 Purchased Power	13,379	-			13,379
6	616 Fuel for Power Purchased	-				-
7	618 Chemicals	6,372	-		(4,690)	1,683
8	620 Materials & Supplies	4,437	(302)			4,135
9	631 Contractual Services - Engr.	0	(0)			0
10	632 Contractual Services - Acct.	1,679	(205)			1,474
11	633 Contractual Services - Legal	(34)	4			(30)
12	634 Contractual Services - Mgmt. Fees	-	-			-
13	635 Contractual Services - Testing	3,709	-			3,709
14	636 Contractual Services - Other	3,525	(431)			3,094
15	641 Rental of Building/Real Prop.	54	(7)			47
16	642 Rental of Equipment	8	(1)			7
17	650 Transportation Expenses	2,675	(327)		70	2,419
18	656 Insurance - Vehicle	-				-
19	657 Insurance - General Liability	5,094	(622)			4,472
20	658 Insurance - Workman's Comp.	-				-
21	659 Insurance - Other	1,114	(136)			978
22	660 Advertising Expense	-	-			-
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-		7,759	7,759
24	667 Reg. Comm. Exp. - Other	45	(6)			39
25	670 Bad Debt Expense	851	(4)			847
26	675 Miscellaneous Expenses	35,569	(2,975)			32,594
27						
28	<b>TOTAL</b>	135,850	(12,024)		6,992	130,818

## Detail of Operation &amp; Maintenance Expenses By Month - Water

Company: Utilities, Inc. of Florida - UIF - Marion County

Docket No.: 160101-WS

Test Year Ended: December 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.

Line No.	(1) Account No. and Name	(2) Jan-15	(3) Feb-15	(4) Mar-15	(5) Apr-15	(6) May-15	(7) Jun-15	(8) Jul-15	(9) Aug-15	(10) Sep-15	(11) Oct-15	(12) Nov-15	(13) Dec-15	(14) Total Test Year
1	601 Salaries & Wages - Employees	3,377	2,678	2,785	3,383	3,264	3,491	3,881	3,577	3,140	3,335	3,365	3,844	40,120
2	603 Salaries & Wages - Officers, Etc.	157	161	155	160	157	158	202	121	154	157	382	13	1,978
3	604 Employee Pensions & Benefits	2,192	1,178	993	335	1,567	1,409	1,068	1,213	819	1,176	1,208	2,117	15,275
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-
5	615 Purchased Power	1,107	697	983	1,367	887	1,487	1,454	648	922	1,229	773	1,825	13,379
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	345	376	195	1,214	449	481	403	306	358	791	410	1,047	6,372
8	620 Materials & Supplies	233	146	866	524	574	478	250	227	214	224	218	484	4,437
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	28	(28)	-	-	-	0
10	632 Contractual Services - Acct.	125	127	133	124	123	124	146	146	144	145	171	171	1,679
11	633 Contractual Services - Legal	-	1	-	-	-	-	-	(58)	-	5	-	18	(34)
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	100	1,340	330	100	100	185	295	380	419	280	100	80	3,709
14	636 Contractual Services - Other	197	199	313	287	251	253	545	270	257	333	274	347	3,525
15	641 Rental of Building/Real Prop.	4	4	4	4	4	4	4	4	4	4	4	8	54
16	642 Rental of Equipment	-	-	5	-	-	-	-	-	-	-	-	3	8
17	650 Transportation Expenses	181	196	198	259	283	240	238	223	201	242	214	199	2,675
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	431	378	425	431	423	425	424	424	418	447	435	434	5,094
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-
21	659 Insurance - Other	14	26	14	53	62	122	146	33	118	217	369	(60)	1,114
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-
24	667 Reg. Comm. Exp. - Other	(54)	(1)	3	-	9	10	3	3	-	38	1	33	45
25	670 Bad Debt Expense	2	247	61	5	65	(71)	123	184	97	82	41	15	851
26	675 Miscellaneous Expenses	1,662	3,057	2,605	2,948	3,592	1,841	5,528	2,398	2,094	3,695	2,251	3,899	35,569
27														
28	<b>TOTAL</b>	<b>10,074</b>	<b>10,808</b>	<b>10,068</b>	<b>11,193</b>	<b>11,810</b>	<b>10,635</b>	<b>14,712</b>	<b>10,127</b>	<b>9,331</b>	<b>12,398</b>	<b>10,215</b>	<b>14,478</b>	<b>135,850</b>

## Detail of Operation &amp; Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County

Schedule: B-6

Docket No.: 160101-WS

Page 1 of 2

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic [X] or Projected [ ]

Recap Schedules: B-2

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and

Line No.	(1) Account No. and Name	(2) Test Year Total	(3) Adjustments		(5) Adjusted Total
			B3 - (B)(1)	B3 - (B)(2)	
1	701 Salaries & Wages - Employees	-	4,903	334	5,237
2	703 Salaries & Wages - Officers, Etc.	-	242	9	251
3	704 Employee Pensions & Benefits	-	1,867	120	1,987
4	710 Purchased Sewage Treatment	-			-
5	711 Sludge Removal Expense	8,882			8,882
6	715 Purchased Power	3,522			3,522
7	716 Fuel for Power Purchased	-			-
8	718 Chemicals	-	-	4,847	4,847
9	720 Materials & Supplies	1,098	302		1,400
10	731 Contractual Services - Engr.	-	0		0
11	732 Contractual Services - Acct.	-	205		205
12	733 Contractual Services - Legal	-	(4)		(4)
13	734 Contractual Services - Mgmt. Fees	-	-		-
14	735 Contractual Services - Testing	1,500	-		1,500
15	736 Contractual Services - Other	-	431		431
16	741 Rental of Building/Real Prop.	-	7		7
17	742 Rental of Equipment	-	1		1
18	750 Transportation Expenses	-	327	10	337
19	756 Insurance - Vehicle	-	-		-
20	757 Insurance - General Liability	-	622		622
21	758 Insurance - Workman's Comp.	-	-		-
22	759 Insurance - Other	-	136		136
23	760 Advertising Expense	-	-		-
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	-	846	846
25	767 Reg. Comm. Exp. - Other	-	6		6
26	770 Bad Debt Expense	-	4		4
27	775 Miscellaneous Expenses	3,255	2,975		6,230
28					
29	TOTAL	18,258	12,024	6,166	36,447



Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Test Year Ended: December 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-6  
Page 2 of 2  
Preparer: Deborah D. Swain  
Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jan-15	(3) Feb-15	(4) Mar-15	(5) Apr-15	(6) May-15	(7) Jun-15	(8) Jul-15	(9) Aug-15	(10) Sep-15	(11) Oct-15	(12) Nov-15	(13) Dec-15	(14) Total Test Year
1	701 Salaries & Wages - Employees													-
2	703 Salaries & Wages - Officers, Etc.													-
3	704 Employee Pensions & Benefits													-
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-
5	711 Sludge Removal Expense	10	984	1,624	1,294	-	1,988	994	994	-	994	-	-	8,882
6	715 Purchased Power	392	379	320	345	306	284	334	320	238	223	239	141	3,522
7	716 Fuel for Power Purchased													-
8	718 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-
9	720 Materials & Supplies	29	136	18	131	-	-	-	-	259	525	-	-	1,098
10	731 Contractual Services - Engr.													-
11	732 Contractual Services - Acct.													-
12	733 Contractual Services - Legal													-
13	734 Contractual Services - Mgmt. Fees													-
14	735 Contractual Services - Testing	103	147	215	95	155	95	95	155	95	95	155	95	1,500
15	736 Contractual Services - Other													-
16	741 Rental of Building/Real Prop.													-
17	742 Rental of Equipment													-
18	750 Transportation Expenses													-
19	756 Insurance - Vehicle													-
20	757 Insurance - General Liability													-
21	758 Insurance - Workman's Comp.													-
22	759 Insurance - Other													-
23	760 Advertising Expense													-
24	766 Reg. Comm. Exp. - Rate Case Amort.													-
25	767 Reg. Comm. Exp. - Other													-
26	770 Bad Debt Expense													-
27	775 Miscellaneous Expenses	-	186	175	175	625	388	175	428	175	392	186	350	3,255
28														
29	TOTAL	534	1,832	2,352	2,040	1,086	2,755	1,598	1,897	768	2,229	580	586	18,258

Operation & Maintenance Expense Comparison - Water

Company: Utilities, Inc. of Florida - UIF - Marion County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Schedule: B-7 (Revised)

Page 1 of 1

Preparer: Patrick Flynn

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/08	(3) Current TY 12/31/15	(4) TY Adj.'s per B-5	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	601 Salaries & Wages - Employees	20,840	40,120	(2,138)	37,982	17,142	82.26 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015
2	603 Salaries & Wages - Officers, Etc.	(307)	1,978	(159)	1,819	2,126	(692.49) %	Under benchmark
3	604 Employee Pensions & Benefits	7,267	15,275	(863)	14,412	7,145	98.32 %	Reflects large increases in health care costs since the last TY.
4	610 Purchased Water	-	-	-	-	-	-	
5	615 Purchased Power	15,883	13,379	-	13,379	(2,504)	(15.77) %	Under benchmark
6	616 Fuel for Power Purchased	-	-	-	-	-	-	
7	618 Chemicals	1,556	6,372	(4,690)	1,683	126	8.13 %	De minimus amount
8	620 Materials & Supplies	5,831	4,437	(302)	4,135	(1,696)	(29.08) %	Under benchmark
9	631 Contractual Services - Engr.	-	0	(0)	0	0	100.00 %	
10	632 Contractual Services - Acct.	537	1,679	(205)	1,474	937	174.44 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
11	633 Contractual Services - Legal	996	(34)	4	(30)	(1,026)	(102.99) %	Under benchmark
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	
13	635 Contractual Services - Testing	1,688	3,709	-	3,709	2,021	119.70 %	Triennial sampling activity
14	636 Contractual Services - Other	9,377	3,525	(431)	3,094	(6,283)	(67.01) %	Under benchmark
15	641 Rental of Building/Real Prop.	-	54	(7)	47	47	100.00 %	De minimus amount
16	642 Rental of Equipment	-	8	(1)	7	7	100.00 %	De minimus amount
17	650 Transportation Expenses	3,533	2,675	(257)	2,419	(1,114)	(31.53) %	Under benchmark
18	656 Insurance - Vehicle	-	-	-	-	-	-	
19	657 Insurance - General Liability	-	5,094	(622)	4,472	4,472	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	4,190	1,114	(136)	978	(3,212)	(76.66) %	Under benchmark
22	660 Advertising Expense	3	-	-	-	(3)	(100.00) %	Under benchmark
23	666 Reg. Comm. Exp. - Rate Case Amort.	4,219	-	7,759	7,759	n/a	n/a %	
24	667 Reg. Comm. Exp. - Other	1,024	45	(6)	39	(985)	(96.18) %	Under benchmark
25	670 Bad Debt Expense	546	851	(4)	847	301	55.16 %	De minimus amount
26	675 Miscellaneous Expenses	20,394	35,569	(2,975)	32,594	12,200	59.82 %	Increases in training expense, bank service charges, licensing fees, or other misc. expenses
27	<b>TOTAL</b>	<b>97,577</b>	<b>135,850</b>	<b>(5,031)</b>	<b>130,818</b>	<b>29,701</b>	<b>31.81 %</b>	
28	<b>Less:</b>							
29	666 Reg. Comm. Exp. - Rate Case Amort.	(4,219)	-	(7,759)	(7,759)	n/a	n/a	Not subject to Index Benchmarking
30								
31	<b>TOTAL</b>	<b>93,358</b>	<b>135,850</b>	<b>(12,790)</b>	<b>123,059</b>	<b>29,701</b>	<b>31.81 %</b>	
32								
33	Total Customers (ERC's)	532.1			548.8	17	3.14 %	
34								
35	Consumer Price Index - U	210.228			236.525	26.30	12.51 %	
36								
37	Benchmark Index: Increase in Customer ERC's					1.0314		
38	Increase in CPI					1.1251		
39								
40						<b>1.1604</b>		

Operation & Maintenance Expense Comparison - Wastewater

Company: Utilities, Inc. of Florida - UIF - Marion County

Schedule: B-8 (Revised)

Docket No.: 160101-WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

Preparer: Patrick Flynn

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/08	(3) Current TY 12/31/2015	(4) TY Adj.'s per B-6	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701 Salaries & Wages - Employees	3,114	-	5,237	5,237	2,123	68.17 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.
2	703 Salaries & Wages - Officers, Etc.	(46)	-	251	251	297	(645.82) %	Under benchmark
3	704 Employee Pensions & Benefits	1,086	-	1,987	1,987	901	82.97 %	Reflects large increases in health care costs since the last TY
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	
5	711 Sludge Removal Expense	4,899	8,882	-	8,882	3,983	81.30 %	Increase in volume of dewatered sludge and unit cost of disposal
6	715 Purchased Power	9,627	3,522	-	3,522	(6,105)	(63.41) %	Under benchmark
7	716 Fuel for Power Purchased	-	-	-	-	-	-	
8	718 Chemicals	2,339	-	4,847	4,847	2,508	107.22 %	Increase in amount of chlorine used for disinfection
9	720 Materials & Supplies	2,084	1,098	302	1,400	(684)	(32.80) %	Under benchmark
10	731 Contractual Services - Engr.	-	-	0	0	0	100.00 %	De minimus
11	732 Contractual Services - Acct.	79	-	205	205	126	159.49 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
12	733 Contractual Services - Legal	145	-	(4)	(4)	(149)	(102.76) %	Under benchmark
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	
14	735 Contractual Services - Testing	1,649	1,500	-	1,500	(149)	(9.03) %	Under benchmark
15	736 Contractual Services - Other	1,378	-	431	431	(947)	(68.72) %	Under benchmark
16	741 Rental of Building/Real Prop.	-	-	7	7	7	100.00 %	De minimus
17	742 Rental of Equipment	-	-	1	1	1	100.00 %	De minimus
18	750 Transportation Expenses	523	-	337	337	(186)	(35.60) %	Under benchmark
19	756 Insurance - Vehicle	-	-	-	-	-	-	
20	757 Insurance - General Liability	-	-	622	622	622	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	618	-	136	136	(482)	(77.99) %	Under benchmark
23	760 Advertising Expense	1	-	-	-	(1)	(100.00) %	Under benchmark
24	766 Reg. Comm. Exp. - Rate Case Amort.	1,176	-	846	846	n/a	n/a %	
25	767 Reg. Comm. Exp. - Other	151	-	6	6	(145)	(96.03) %	Under benchmark
26	770 Bad Debt Expense	82	-	4	4	(78)	(95.12) %	Under benchmark
27	775 Miscellaneous Expenses	2,492	3,255	2,975	6,230	3,738	149.99 %	Increases in training expense, bank service charges, licensing fees, or other misc. expenses
28								
29	<b>TOTAL</b>	<b>\$ 31,397</b>	<b>\$ 18,258</b>	<b>\$ 18,189</b>	<b>\$ 36,447</b>	<b>\$ 5,380</b>	<b>17.80 %</b>	
30	<b>Less:</b>							
31	766 Reg. Comm. Exp. - Rate Case Amort.	(1,176)	-	(846)	(846)	n/a	n/a	Not subject to Index Benchmarking
32								
33	<b>TOTAL</b>	<b>30,221</b>	<b>18,258</b>	<b>17,343</b>	<b>35,601</b>	<b>5,380</b>	<b>17.80 %</b>	
34	Total Customers (ERC's)	78.8			76.4	(2)	(3.05) %	
35								
36	Consumer Price Index	210.228			236.525	26.30	12.51 %	
37								
38	Benchmark Index: Increase in Customer ERC's					0.9695		
39	Increase in CPI					1.1251		
40						<b>1.0908</b>		

## Contractual Services

Company: Utilities Inc. of Florida - Marion, Orange, Pasco, Pinellas, and Seminole Counties

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Schedule: B-9

Page 1 of 1

Preparer: Deborah D. Swain

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.	\$ 468	various legal issues
2	Legal Fees	Sundstrom & Midland LLP	98	various legal issues
3	Other Outside Services	Sunshine State One Call of FL, Inc.	1,670	underground utility location notifications
4	Other Outside Services	Arborwood at Summertree, Inc.	456	easement payments
5	Engineering	CPH, Inc.	603	various engineering services
6	Other Outside Services	Cumby & Fair, Inc.	640	various engineering services
7	Engineering	Knight Engineering Consultants	2,100	various engineering services
8	Other Outside Services	The Avanti Group	1,673	meter testing
9	Engineering	Excel Engineering Consultants, Inc.	396	various engineering services

Analysis of Rate Case Expense

Company: Utilities, Inc. of Florida - UIF - Marion County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Schedule: B-10

Page 1 of 1

Preparer: Deborah D. 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	165.22	59,479	Legal Fees
2	Friedman & Friedman, P.A.	Bridget Friedman	360.00	55.07	19,825	Legal Fees
3	Milian, Swain & Associates	Deborah Swain	200.00	137.68	27,536	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Milian, Swain & Associates	Cynthia Yapp	150.00	172.10	25,815	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5	Milian, Swain & Associates	John Swain	130.00	8.26	1,074	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
6	M&R Consultants	Frank Seidman	150.00	82.61	12,392	U&U Analysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7	Guastella Associates	John Guastella	245.00	55.07	13,492	Consolidated Rates
8	Guastella Associates	Gary White	200.00	41.30	8,260	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9	Public Service Commission				1,239	Filing Fee
10	Water Service Corp.	Other staff			2,754	Assist w/MFRs, data requests, audit facilitation
11	Travel & Other					Customer notices, postage
12	Consultants Travel				1,859	Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp./UIF				2,065	Travel, Notices, and other
14	Water Service Corp./UIF				10,326	Notices - postage, printing, publication
15					<u>\$ 186,116</u>	

16 Estimate Through  
 17 [ ] PAA  
 18 [X] Commission Hearing  
 19  
 20 Amortization Period 4 Years  
 21 Explanation if different from Section 367.0816, Florida

	(A)	(B)	(C)
	Water	Wastewater	Total
23 <b>Amortization of Rate Case Expense:</b>			
24 Prior Unamortized rate case expenses	157,903	64,263	222,166
25 Additional Rate Case Exp Generic Docket	14,012	5,702	19,714
26 Current rate case expense	132,281	53,835	186,116
27 Total Projected Rate Case Expense	<u>304,195</u>	<u>123,801</u>	<u>427,996</u>
28 Annual Amortization - All UIF Systems <sup>(1)</sup>	<u>\$ 76,049</u>	<u>\$ 30,950</u>	<u>\$ 106,999</u>
29			
30 <b>Annual Amortization - Marion County</b>	<b>\$ 6,075</b>	<b>\$ 846</b>	<b>\$ 6,920</b>
31 Limited Proceeding Docket No. 150269-WS <sup>(2)</sup>	<u>1,684</u>		<u>\$ 1,684</u>
32 <b>Total Annual Amortization - Marion County</b>	<b><u>\$ 7,759</u></b>	<b><u>\$ 846</u></b>	<b><u>\$ 8,604</u></b>

33

34 Method of allocation between UIF systems (based on ERC count 12/31/15):

35 Total Customers - UIF	6,870.40	2,796.10	9,666.50
36 Total Customers - County	548.8	76.4	625.2
37 Percentage of Customers	7.99%	2.73%	6.47%

38

39 Method of allocation for the County between water and wastewater (based on ERC count 12/31/15):

40 Total Customer - County	2,711.5	1,474.5	4,186.0
41 Percentage of Customers	64.78%	35.22%	100.00%

42

43 <sup>(1)</sup>Charges are calculated based on the total amount of estimated charges for the entire company and allocated among the five counties based on their ERCs. See chart below.

County	Water	Wastewater	Total ERCs
Marion	548.8	76.4	625.2
Orange	310.5	-	310.5
Pasco	2,869.5	1,245.2	4,114.7
Pinellas	430.1	-	430.1
Seminole	2,711.5	1,474.5	4,186.0
<b>TOTAL</b>	<b>6,870.4</b>	<b>2,796.1</b>	<b>9,666.5</b>

53 <sup>(2)</sup> Annual Amortization recommended by Staff in Docket No. 150269-WS.

**Analysis of Major Maintenance Projects - Water & Sewer  
For the Test Year and 2 Years Prior and 1 Year Subsequent**

**Florida Public Service Commission**

**Company: Utilities Inc. of Florida - Marion, Orange, Pasco, Pinellas, and Seminole Counties  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015**

**Schedule: B-11**

**Page 1 of 1**

**Preparer: Deborah D. Swain**

**Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.**

<b>Line No.</b>	<b>Description</b>	<b>Period</b>	<b>Budget Amount</b>	<b>Term of Amort.</b>	<b>Test Year Amortization</b>
1	COA-UIF	Q3 2003	\$ 19,127	166 months	\$ 1,383
2	Engineering Fees	Q1 2011	2,150	60 months	430
3	Engineering Fees	Q2 2011	2,150	60 months	430
4	Weathersfield Hydro Tank Inspection	Q2 2011	2,150	60 months	430
5	EXCEL Engineering Consultatns	Q3 2013	10,871	120 months	1,087
6	Reclass Various Expenses	Q1 2014	8,549	120 months	855
7	Water Tank Maintenance and Repair	Q1 2014	19,500	60 months	3,900
8	ECO-2000 INC	Q2 2014	11,285	60 months	2,257
9	ECO-2000 INC	Q3 2014	9,055	60 months	1,811
10	ECO-2000 INC	Q3 2014	10,080	60 months	216
11	ECO-2000 INC	Q3 2014	10,080	60 months	216
12	Crowell Plumbing and Heating	Q3 2014	3,000	60 months	600
13	Lake Tarpon - Hydro Tank Refurbishment	Q3 2014	23,000	60 months	4,600
14	COA-UIF	Q4 2014	2,198	60 months	440
15	Knight Engineering Consultants	Q2 2015	2,100	60 months	105
16	Weathersfield, Oakland Sh, Br Lk - 3 GST's @ \$1,500 each	Q1 2016	4,500	60 months	
17	Seminole Co systems - 9 Hydro Tanks @ \$2,100 each	Q1 2016	18,900	60 months	

Allocation of Expenses

Schedule B-12

Company: Utilities, Inc. of Florida - UIF - Marion County

Page 1 of 13

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Preparer: John Hoy

Interim [ ] Final [x]

Historical [x] Projected [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Marion County  
Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending January 31, 2015			87.47%	12.53%
			Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		
No.	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer
1	Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$729	309,806	\$310,535	637	91
3	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$115	49,335	\$49,450	100	14
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.23%	99.77%	100.00%	ERC	(\$10)	(4,146)	(\$4,155)	(8)	(1)
8	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$819	352,524	\$353,343	717	103
9	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$1,632	702,314	\$703,946	1,428	204
10	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$206	88,832	\$89,038	181	26
11	632/732	Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$125	53,792	\$53,917	109	16
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$196	84,388	\$84,584	172	25
14	641	Rent Expense	0.23%	99.77%	100.00%	ERC	\$4	1,700	\$1,704	3	0
15	650/750	Transportation Expenses	0.23%	99.77%	100.00%	ERC	\$2	1,057	\$1,060	2	0
16	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$431	185,529	\$185,960	377	54
17	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$14	6,087	\$6,101	12	2
18	670/770	Bad Debt Expense	0.23%	99.77%	100.00%	ERC	\$2	1,015	\$1,017	2	0
19	675/775	Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$268	115,309	\$115,577	234	34
20							\$4,535	\$1,947,542	\$1,952,077	3,967	568
21											
22	Water Service Corp. Allocated State Expenses										
23											
24	403	Depreciation Expenses	1.06%	98.94%	100.00%	ERC	\$386	\$35,889	\$36,275	338	48
25	408	Taxes Other than Income	0.98%	99.02%	100.00%	ERC	\$346	\$34,827	\$35,173	302	43
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.98%	99.02%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	0.99%	99.01%	100.00%	ERC	\$456	\$45,424	\$45,880	399	57
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	0.98%	99.02%	100.00%	ERC	\$2	\$239	\$242	2	0
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	0.25%	99.75%	100.00%	ERC	\$8	\$2,992	\$3,000	7	1
35	636/736	Contractual Services - Other	0.27%	99.73%	100.00%	ERC	\$11	\$4,104	\$4,115	10	1
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.98%	99.02%	100.00%	ERC	\$179	\$18,043	\$18,222	156	22
38	667/767	Reg. Commission Exp. - Other	0.98%	99.02%	100.00%	ERC	(\$54)	(\$5,441)	(\$5,495)	(47)	(7)
39	675/775	Miscellaneous Expenses	0.98%	99.02%	100.00%	ERC	\$86	\$8,691	\$8,777	75	11
40							\$ 1,419	\$ 144,774	\$146,193	1,242	178
41											
42	Water Service Corp. Allocated UI Expenses										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company										

Allocation of Expenses

Schedule B-12

Company: Utilities, Inc. of Florida - UIF - Marion County

Page 2 of 13

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Preparer: John Hoy

Interim [ ] Final [x]

Historical [x] Projected [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Marion County  
Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending February 28, 2015			87.49%	12.51%
			Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		
No.	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer
1	Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$730	313,139	\$313,870	639	91
3	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$112	48,451	\$48,563	98	14
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.23%	99.77%	100.00%	ERC	\$5	2,294	\$2,300	5	1
8	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$784	340,126	\$340,910	686	98
9	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$1,178	511,116	\$512,294	1,030	147
10	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$137	59,582	\$59,719	120	17
11	632/732	Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$127	54,901	\$55,028	111	16
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$190	82,532	\$82,722	166	24
14	641	Rent Expense	0.23%	99.77%	100.00%	ERC	\$4	1,700	\$1,704	3	0
15	650/750	Transportation Expenses	0.22%	99.78%	100.00%	ERC	\$1	256	\$257	0	0
16	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$378	163,889	\$164,266	330	47
17	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$26	11,126	\$11,152	22	3
18	670/770	Bad Debt Expense	0.23%	99.77%	100.00%	ERC	(\$2)	(850)	(\$852)	(2)	(0)
19	675/775	Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$311	134,996	\$135,308	272	39
20							\$3,980	\$1,723,260	\$1,727,240	3,482	498
21											
22	Water Service Corp. Allocated State Expenses										
23											
24	403	Depreciation Expenses	1.13%	98.87%	100.00%	ERC	\$233	\$20,452	\$20,685	204	29
25	408	Taxes Other than Income	0.98%	99.02%	100.00%	ERC	\$246	\$24,755	\$25,001	215	31
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	1.08%	98.92%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	0.99%	99.01%	100.00%	ERC	\$472	\$47,039	\$47,511	413	59
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	0.98%	99.02%	100.00%	ERC	\$8	\$816	\$824	7	1
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.99%	99.01%	100.00%	ERC	\$1	\$139	\$140	1	0
34	635	Testing Expense	0.25%	99.75%	100.00%	ERC	(\$8)	(\$2,992)	(\$3,000)	(7)	(1)
35	636/736	Contractual Services - Other	0.21%	99.79%	100.00%	ERC	(\$8)	(\$3,762)	(\$3,770)	(7)	(1)
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.98%	99.02%	100.00%	ERC	\$196	\$19,759	\$19,954	171	24
38	667/767	Reg. Commission Exp. - Other	0.98%	99.02%	100.00%	ERC	(\$1)	(\$104)	(\$105)	(1)	(0)
39	675/775	Miscellaneous Expenses	1.00%	99.00%	100.00%	ERC	\$84	\$8,321	\$8,405	73	10
40							\$ 1,224	\$ 114,427	\$115,651	1,071	153
41											
42	Water Service Corp. Allocated UI Expenses										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company										



Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Marion County  
Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending March 31, 2015			87.49%	12.51%
			Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		
No.	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer
1	Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$733	315,009	\$315,743	642	92
3	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$95	41,259	\$41,354	83	12
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	100.00%	100.00%	ERC	\$0	(2)	(\$2)	-	-
7	427	Interest Expense	-665.47%	765.47%	100.00%	ERC	\$199	(229)	(\$30)	174	25
8	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$837	363,790	\$364,627	732	105
9	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$991	431,021	\$432,013	867	124
10	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$166	72,367	\$72,533	146	21
11	632/732	Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$133	57,746	\$57,879	116	17
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$280	121,560	\$121,839	245	35
14	641	Rent Expense	0.23%	99.77%	100.00%	ERC	\$4	1,751	\$1,755	4	1
15	650/750	Transportation Expenses	0.23%	99.77%	100.00%	ERC	\$0	208	\$208	0	0
16	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$425	184,635	\$185,059	372	53
17	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$14	6,095	\$6,109	12	2
18	670/770	Bad Debt Expense	0.23%	99.77%	100.00%	ERC	\$5	2,278	\$2,284	5	1
19	675/775	Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$481	209,240	\$209,722	421	60
20							\$4,365	\$1,806,728	\$1,811,093	3,819	546
21											
22	Water Service Corp. Allocated State Expenses										
23											
24	403	Depreciation Expenses	1.00%	99.00%	100.00%	ERC	\$1,154	\$113,944	\$115,099	1,010	144
25	408	Taxes Other than Income	0.98%	99.02%	100.00%	ERC	\$222	\$22,405	\$22,626	194	28
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.98%	99.02%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	0.99%	99.01%	100.00%	ERC	\$514	\$51,393	\$51,907	449	64
30	604/704	Employee Benefits	0.98%	99.02%	100.00%	ERC	\$2	\$163	\$165	1	0
31	620/720	Materials and Supplies	0.98%	99.02%	100.00%	ERC	\$4	\$413	\$418	4	1
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.98%	99.02%	100.00%	ERC	\$31	\$3,109	\$3,140	27	4
36	642/742	Rental of Equipment	0.98%	99.02%	100.00%	ERC	\$5	\$551	\$556	5	1
37	650/750	Transportation Expense	0.98%	99.02%	100.00%	ERC	\$198	\$20,043	\$20,241	173	25
38	667/767	Reg. Commission Exp. - Other	0.98%	99.02%	100.00%	ERC	\$3	\$327	\$331	3	0
39	675/775	Miscellaneous Expenses	0.98%	99.02%	100.00%	ERC	\$91	\$9,240	\$9,331	80	11
40							\$ 2,224	\$ 221,594	\$223,818	1,946	278
41											
42	Water Service Corp. Allocated UI Expenses										
43											
44	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$2,939,877	\$2,939,877	-	-
45							\$ -	\$ 2,939,877	\$2,939,877	-	-
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 - UIF - Marion County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule B-12  
Page 4 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Marion County  
Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending April 30, 2015			87.57%	12.43%
			Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		
No.	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer
1	Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$811	349,209	\$350,020	710	101
3	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$84	36,416	\$36,500	73	10
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	0.23%	99.77%	100.00%	ERC	(\$2)	(789)	(\$791)	(2)	(0)
7	427	Interest Expense	0.23%	99.77%	100.00%	ERC	\$3	1,371	\$1,374	3	0
8	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$909	395,655	\$396,564	796	113
9	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$892	388,290	\$389,182	781	111
10	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$171	74,252	\$74,423	149	21
11	632/732	Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$124	53,793	\$53,917	108	15
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$258	112,513	\$112,772	226	32
14	641	Rent Expense	0.23%	99.77%	100.00%	ERC	\$4	1,751	\$1,755	4	0
15	650/750	Transportation Expenses	0.22%	99.78%	100.00%	ERC	\$1	320	\$320	1	0
16	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$431	187,595	\$188,025	377	54
17	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$53	22,979	\$23,032	46	7
18	670/770	Bad Debt Expense	0.23%	99.77%	100.00%	ERC	\$5	2,002	\$2,006	4	1
19	675/775	Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$375	163,363	\$163,738	329	47
20							\$4,118	\$1,788,719	\$1,792,837	3,606	512
21											
22	Water Service Corp. Allocated State Expenses										
23											
24	403	Depreciation Expenses	1.09%	98.91%	100.00%	ERC	\$268	\$24,202	\$24,470	234	33
25	408	Taxes Other than Income	0.97%	99.03%	100.00%	ERC	\$228	\$23,158	\$23,386	200	28
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.97%	99.03%	100.00%	ERC	(\$44)	(\$4,456)	(\$4,500)	(38)	(5)
28	427	Interest Expense	1.06%	98.94%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	0.98%	99.02%	100.00%	ERC	\$474	\$47,684	\$48,158	415	59
30	604/704	Employee Benefits	0.97%	99.03%	100.00%	ERC	\$3	\$302	\$305	3	0
31	620/720	Materials and Supplies	1.09%	98.91%	100.00%	ERC	\$5	\$480	\$486	5	1
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.97%	99.03%	100.00%	ERC	\$24	\$2,443	\$2,467	21	3
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.97%	99.03%	100.00%	ERC	\$258	\$26,289	\$26,547	226	32
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	0.98%	99.02%	100.00%	ERC	\$280	\$28,425	\$28,706	245	35
40							\$ 1,497	\$ 148,532	\$150,029	1,311	186
41											
42	Water Service Corp. Allocated UI Expenses										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company										

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule B-12  
Page 5 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Marion County  
Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Amounts Allocated			87.59%	12.41%
			Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		
No.	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer
Historical Month Ending May 31, 2015											
1	Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$738	318,044	\$318,782	646	92
3	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$74	32,432	\$32,506	65	9
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	0.23%	99.77%	100.00%	ERC	(\$2)	(800)	(\$802)	(2)	(0)
7	427	Interest Expense	0.23%	99.77%	100.00%	ERC	(\$0)	(123)	(\$124)	(0)	(0)
8	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$816	355,927	\$356,743	715	101
9	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$1,002	437,269	\$438,272	878	124
10	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$150	65,262	\$65,412	131	19
11	632/732	Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$123	53,793	\$53,917	108	15
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$249	108,458	\$108,706	218	31
14	641	Rent Expense	0.23%	99.77%	100.00%	ERC	\$4	1,813	\$1,817	4	1
15	650/750	Transportation Expenses	0.23%	99.77%	100.00%	ERC	\$2	735	\$736	1	0
16	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$423	184,537	\$184,959	370	53
17	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$62	26,964	\$27,026	54	8
18	670/770	Bad Debt Expense	0.23%	99.77%	100.00%	ERC	\$3	1,393	\$1,396	3	0
19	675/775	Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$254	110,809	\$111,063	222	32
20							\$3,897	\$1,696,512	\$1,700,410	3,414	484
21											
22	Water Service Corp. Allocated State Expenses										
23											
24	403	Depreciation Expenses	1.09%	98.91%	100.00%	ERC	\$268	\$24,323	\$24,591	235	33
25	408	Taxes Other than Income	0.97%	99.03%	100.00%	ERC	\$199	\$20,300	\$20,499	174	25
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.98%	99.02%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	0.98%	99.02%	100.00%	ERC	\$509	\$51,286	\$51,795	446	63
30	604/704	Employee Benefits	0.97%	99.03%	100.00%	ERC	\$5	\$525	\$530	5	1
31	620/720	Materials and Supplies	1.09%	98.91%	100.00%	ERC	\$5	\$442	\$447	4	1
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.97%	99.03%	100.00%	ERC	\$2	\$228	\$230	2	0
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.97%	99.03%	100.00%	ERC	\$281	\$28,693	\$28,974	246	35
38	667/767	Reg. Commission Exp. - Other	0.97%	99.03%	100.00%	ERC	\$9	\$963	\$972	8	1
39	675/775	Miscellaneous Expenses	0.97%	99.03%	100.00%	ERC	\$75	\$7,709	\$7,784	66	9
40							\$ 1,354	\$ 134,474	\$135,828	1,186	168
41											
42	Water Service Corp. Allocated UI Expenses										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company										



Allocation of Expenses

Schedule B-12

Company: Utilities, Inc. of Florida - UIF - Marion County

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Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Preparer: John Hoy

Interim [ ] Final [x]

Historical [x] Projected [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Marion County  
Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Amounts Allocated			87.59%	12.41%
			Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		
No.	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer
Historical Month Ending July 31, 2015											
<b>Water Service Corp. Allocated Expenses:</b>											
1											
2	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$756	325,634	\$326,391	662	94
3	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$77	33,476	\$33,553	67	10
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	0.23%	99.77%	100.00%	ERC	(\$4)	(1,789)	(\$1,793)	(4)	(1)
7	427	Interest Expense	0.23%	99.77%	100.00%	ERC	(\$1)	(307)	(\$308)	(1)	(0)
8	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$890	387,689	\$388,579	779	110
9	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$1,038	452,131	\$453,169	909	129
10	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$146	63,691	\$63,837	128	18
11	632/732	Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$146	63,770	\$63,917	128	18
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$231	100,824	\$101,056	203	29
14	641	Rent Expense	0.23%	99.77%	100.00%	ERC	\$4	1,870	\$1,874	4	1
15	650/750	Transportation Expenses	0.22%	99.78%	100.00%	ERC	\$1	303	\$303	1	0
16	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$424	184,536	\$184,960	371	53
17	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$146	63,759	\$63,905	128	18
18	670/770	Bad Debt Expense	0.23%	99.77%	100.00%	ERC	\$3	1,109	\$1,111	2	0
19	675/775	Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$306	133,503	\$133,809	268	38
20							\$4,163	\$1,810,199	\$1,814,362	3,647	517
21											
<b>Water Service Corp. Allocated State Expenses</b>											
22											
23											
24	403	Depreciation Expenses	1.08%	98.92%	100.00%	ERC	\$285	\$25,977	\$26,261	250	35
25	408	Taxes Other than Income	0.97%	99.03%	100.00%	ERC	\$162	\$16,451	\$16,613	142	20
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	1.21%	98.79%	100.00%	ERC	\$0	\$4	\$4	0	0
29	601/701/603/703	Salaries	0.98%	99.02%	100.00%	ERC	\$663	\$66,758	\$67,421	581	82
30	604/704	Employee Benefits	0.97%	99.03%	100.00%	ERC	\$30	\$3,073	\$3,103	26	4
31	620/720	Materials and Supplies	0.97%	99.03%	100.00%	ERC	\$8	\$774	\$782	7	1
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.97%	99.03%	100.00%	ERC	\$80	\$8,150	\$8,230	70	10
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.97%	99.03%	100.00%	ERC	\$238	\$24,241	\$24,479	208	30
38	667/767	Reg. Commission Exp. - Other	0.97%	99.03%	100.00%	ERC	\$3	\$337	\$340	3	0
39	675/775	Miscellaneous Expenses	0.97%	99.03%	100.00%	ERC	\$136	\$13,789	\$13,925	119	17
40							\$ 1,604	\$ 159,554	\$161,158	1,405	199
41											
<b>Water Service Corp. Allocated UI Expenses</b>											
42											
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46											

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Marion County  
Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending August 31, 2015			87.61%	12.39%
			Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		
No.	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer
1	Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$776	334,326	\$335,102	680	96
3	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$72	31,562	\$31,634	63	9
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	0.23%	99.77%	100.00%	ERC	(\$5)	(2,027)	(\$2,032)	(4)	(1)
7	427	Interest Expense	0.23%	99.77%	100.00%	ERC	(\$0)	(168)	(\$168)	(0)	(0)
8	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$792	344,981	\$345,772	694	98
9	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$1,210	527,007	\$528,217	1,060	150
10	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$196	85,321	\$85,516	172	24
11	632/732	Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$146	63,770	\$63,917	128	18
12	633/733	Contractual Services - Legal	0.23%	99.77%	100.00%	ERC	(\$58)	(25,307)	(\$25,365)	(51)	(7)
13	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$268	116,543	\$116,810	234	33
14	641	Rent Expense	0.23%	99.77%	100.00%	ERC	\$4	1,870	\$1,874	4	1
15	650/750	Transportation Expenses	0.23%	99.77%	100.00%	ERC	\$1	315	\$315	1	0
16	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$424	184,638	\$185,061	371	53
17	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$33	14,508	\$14,541	29	4
18	670/770	Bad Debt Expense	0.23%	99.77%	100.00%	ERC	\$3	1,194	\$1,197	2	0
19	675/775	Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$287	125,013	\$125,300	251	36
20							\$4,149	\$1,803,543	\$1,807,692	3,635	514
21											
22	Water Service Corp. Allocated State Expenses										
23											
24	403	Depreciation Expenses	1.09%	98.91%	100.00%	ERC	\$271	\$24,524	\$24,795	237	34
25	408	Taxes Other than Income	0.97%	99.03%	100.00%	ERC	\$204	\$20,802	\$21,007	179	25
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.98%	99.02%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	0.98%	99.02%	100.00%	ERC	\$657	\$66,121	\$66,778	576	81
30	604/704	Employee Benefits	0.97%	99.03%	100.00%	ERC	\$3	\$322	\$325	3	0
31	620/720	Materials and Supplies	1.07%	98.93%	100.00%	ERC	\$6	\$601	\$607	6	1
32	631/731	Contractual Services - Engineering	0.97%	99.03%	100.00%	ERC	\$28	\$2,888	\$2,916	25	4
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.97%	99.03%	100.00%	ERC	\$2	\$203	\$205	2	0
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.97%	99.03%	100.00%	ERC	\$223	\$22,702	\$22,925	195	28
38	667/767	Reg. Commission Exp. - Other	0.97%	99.03%	100.00%	ERC	\$3	\$321	\$324	3	0
39	675/775	Miscellaneous Expenses	0.95%	99.05%	100.00%	ERC	\$28	\$2,965	\$2,993	25	4
40							\$ 1,426	\$ 141,455	\$142,881	1,250	177
41											
42	Water Service Corp. Allocated UI Expenses										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company										

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Marion County  
Allocation Percentage

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
		Allocation Percentages					Historical Month Ending September 30, 2015						
Line	G/L Acct.	Other Companies/			Description of Allocation	Amounts Allocated			87.68%	12.32%			
No.	No.	Description	Utilities, Inc. of Florida - Marion County	Systems	Total	Method	Utilities, Inc. of Florida - Marion County	Systems	Total	Water	Sewer		
1	Water Service Corp. Allocated Expenses:												
2	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$759	331,225	\$331,984	666	93		
3	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$70	31,042	\$31,113	62	9		
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	0.23%	99.77%	100.00%	ERC	(\$6)	(2,546)	(\$2,552)	(5)	(1)		
7	427	Interest Expense	-120.40%	220.40%	100.00%	ERC	\$182	(333)	(\$151)	160	22		
8	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$850	375,527	\$376,378	746	105		
9	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$814	359,509	\$360,323	714	100		
10	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$153	67,686	\$67,839	134	19		
11	632/732	Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$144	63,772	\$63,917	127	18		
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
13	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$257	113,287	\$113,544	225	32		
14	641	Rent Expense	0.23%	99.77%	100.00%	ERC	\$4	1,870	\$1,874	4	1		
15	650/750	Transportation Expenses	0.22%	99.78%	100.00%	ERC	\$1	271	\$272	1	0		
16	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$418	184,542	\$184,960	366	51		
17	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$118	52,215	\$52,333	104	15		
18	670/770	Bad Debt Expense	0.23%	99.77%	100.00%	ERC	\$2	921	\$923	2	0		
19	675/775	Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$277	122,463	\$122,741	243	34		
20							\$4,045	\$1,701,451	\$1,705,496	3,547	498		
21													
22	Water Service Corp. Allocated State Expenses												
23													
24	403	Depreciation Expenses	1.08%	98.92%	100.00%	ERC	\$287	\$26,354	\$26,642	252	35		
25	408	Taxes Other than Income	0.97%	99.03%	100.00%	ERC	\$206	\$21,076	\$21,282	181	25		
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
28	427	Interest Expense	1.01%	98.99%	100.00%	ERC	\$0	\$5	\$5	0	0		
29	601/701/603/703	Salaries	0.98%	99.02%	100.00%	ERC	\$622	\$62,951	\$63,574	546	77		
30	604/704	Employee Benefits	0.97%	99.03%	100.00%	ERC	\$5	\$544	\$550	5	1		
31	620/720	Materials and Supplies	0.96%	99.04%	100.00%	ERC	\$2	\$191	\$192	2	0		
32	631/731	Contractual Services - Engineering	0.97%	99.03%	100.00%	ERC	(\$28)	(\$2,888)	(\$2,916)	(25)	(3)		
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
35	636/736	Contractual Services - Other	0.96%	99.04%	100.00%	ERC	\$0	\$37	\$37	0	0		
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
37	650/750	Transportation Expense	0.97%	99.03%	100.00%	ERC	\$201	\$20,560	\$20,761	176	25		
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
39	675/775	Miscellaneous Expenses	0.97%	99.03%	100.00%	ERC	\$93	\$9,486	\$9,579	81	11		
40							\$ 1,388	\$ 138,317	\$139,705	1,217	171		
41													
42	Water Service Corp. Allocated UI Expenses												
43													
44	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$3,004,727	\$3,004,727	-	-		
45							\$ -	\$ 3,004,727	\$3,004,727	-	-		
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 - UIF - Marion County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule B-12  
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Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Marion County  
Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending October 31, 2015			87.59%	12.41%
			Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		
No.	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer
1	Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$761	331,425	\$332,186	667	94
3	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$70	30,654	\$30,723	61	9
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	0.23%	99.77%	100.00%	ERC	(\$7)	(2,872)	(\$2,878)	(6)	(1)
7	427	Interest Expense	0.23%	99.77%	100.00%	ERC	(\$1)	(237)	(\$238)	(0)	(0)
8	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$842	370,812	\$371,654	737	104
9	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$1,176	517,903	\$519,079	1,030	146
10	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$163	71,601	\$71,764	142	20
11	632/732	Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$145	63,772	\$63,917	127	18
12	633/733	Contractual Services - Legal	0.23%	99.77%	100.00%	ERC	\$5	2,195	\$2,200	4	1
13	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$327	144,186	\$144,513	287	41
14	641	Rent Expense	0.23%	99.77%	100.00%	ERC	\$4	1,870	\$1,874	4	1
15	650/750	Transportation Expenses	0.23%	99.77%	100.00%	ERC	\$1	377	\$378	1	0
16	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$447	197,080	\$197,527	392	56
17	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$217	95,541	\$95,758	190	27
18	670/770	Bad Debt Expense	0.23%	99.77%	100.00%	ERC	\$3	1,385	\$1,388	3	0
19	675/775	Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$340	149,792	\$150,132	298	42
20							\$4,493	\$1,975,484	\$1,979,977	3,935	558
21											
22	Water Service Corp. Allocated State Expenses										
23											
24	403	Depreciation Expenses	1.07%	98.93%	100.00%	ERC	\$301	\$27,734	\$28,035	264	37
25	408	Taxes Other than Income	0.97%	99.03%	100.00%	ERC	\$209	\$21,370	\$21,579	183	26
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.97%	99.03%	100.00%	ERC	\$2	\$253	\$255	2	0
29	601/701/603/703	Salaries	0.98%	99.02%	100.00%	ERC	\$615	\$62,058	\$62,673	538	76
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	1.05%	98.95%	100.00%	ERC	\$8	\$723	\$731	7	1
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.97%	99.03%	100.00%	ERC	\$6	\$570	\$575	5	1
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.97%	99.03%	100.00%	ERC	\$241	\$24,645	\$24,885	211	30
38	667/767	Reg. Commission Exp. - Other	0.97%	99.03%	100.00%	ERC	\$38	\$3,836	\$3,873	33	5
39	675/775	Miscellaneous Expenses	0.97%	99.03%	100.00%	ERC	\$93	\$9,471	\$9,564	82	12
40							\$ 1,513	\$ 150,658	\$152,170	1,325	188
41											
42	Water Service Corp. Allocated UI Expenses										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company										



Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule B-12  
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Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Marion County  
Allocation Percentage

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
		Allocation Percentages					Amounts Allocated					Historical Month Ending November 30, 2015	
Line	G/L Acct.	Other Companies/			Description of Allocation	Other Companies/			87.66%	12.34%			
No.	No.	Description	Utilities, Inc. of Florida - Marion County	Systems	Total	Method	Utilities, Inc. of Florida - Marion County	Systems	Total	Water	Sewer		
1	Water Service Corp. Allocated Expenses:												
2	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$758	331,599	\$332,357	664	93		
3	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$68	30,195	\$30,263	60	8		
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	0.23%	99.77%	100.00%	ERC	(\$7)	(2,919)	(\$2,925)	(6)	(1)		
7	427	Interest Expense	0.22%	99.78%	100.00%	ERC	(\$1)	(478)	(\$479)	(1)	(0)		
8	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$1,035	458,611	\$459,646	908	128		
9	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$1,210	535,881	\$537,091	1,061	149		
10	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$144	63,605	\$63,749	126	18		
11	632/732	Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$171	75,709	\$75,880	150	21		
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
13	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$273	120,862	\$121,135	239	34		
14	641	Rent Expense	0.23%	99.77%	100.00%	ERC	\$4	1,870	\$1,874	4	1		
15	650/750	Transportation Expenses	0.23%	99.77%	100.00%	ERC	\$1	562	\$563	1	0		
16	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$435	192,562	\$192,997	381	54		
17	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$369	163,372	\$163,741	323	45		
18	670/770	Bad Debt Expense	0.23%	99.77%	100.00%	ERC	\$3	1,287	\$1,290	3	0		
19	675/775	Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$320	141,545	\$141,865	280	39		
20							\$4,782	\$2,114,264	\$2,119,046	4,192	590		
21													
22	Water Service Corp. Allocated State Expenses												
23													
24	403	Depreciation Expenses	1.08%	98.92%	100.00%	ERC	\$279	\$25,652	\$25,932	245	34		
25	408	Taxes Other than Income	0.96%	99.04%	100.00%	ERC	\$196	\$20,090	\$20,286	171	24		
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
28	427	Interest Expense	1.01%	98.99%	100.00%	ERC	\$0	\$5	\$5	0	0		
29	601/701/603/703	Salaries	0.98%	99.02%	100.00%	ERC	\$626	\$63,592	\$64,218	549	77		
30	604/704	Employee Benefits	0.96%	99.04%	100.00%	ERC	(\$1)	(\$144)	(\$145)	(1)	(0)		
31	620/720	Materials and Supplies	1.03%	98.97%	100.00%	ERC	\$7	\$676	\$683	6	1		
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
35	636/736	Contractual Services - Other	0.96%	99.04%	100.00%	ERC	\$1	\$94	\$95	1	0		
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
37	650/750	Transportation Expense	0.96%	99.04%	100.00%	ERC	\$213	\$21,895	\$22,108	187	26		
38	667/767	Reg. Commission Exp. - Other	0.96%	99.04%	100.00%	ERC	\$1	\$107	\$108	1	0		
39	675/775	Miscellaneous Expenses	0.96%	99.04%	100.00%	ERC	\$117	\$12,074	\$12,191	102	14		
40							\$ 1,438	\$ 144,042	\$145,481	1,261	177		
41													
42	Water Service Corp. Allocated UI Expenses												
43													
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-		
45							\$ -	\$ -	\$0	-	-		
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company												

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule B-12  
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Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Marion County  
Allocation Percentage

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
		Allocation Percentages					Historical Month Ending December 31, 2015						
Line	G/L Acct.	Other Companies/			Description of Allocation	Amounts Allocated			87.78%	12.22%			
No.	No.	Description	Utilities, Inc. of Florida - Marion County	Systems	Total	Method	Utilities, Inc. of Florida - Marion County	Systems	Total	Water	Sewer		
1	Water Service Corp. Allocated Expenses:												
2	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$726	318,296	\$319,022	637	89		
3	408	Taxes Other than Income	0.21%	99.79%	100.00%	ERC	(\$0)	(42)	(\$42)	(0)	(0)		
4	409	Gains/Losses from Disposition of Utility	0.23%	99.77%	100.00%	ERC	\$0	100	\$100	0	0		
5	410	Miscellaneous Non-Utility Expenses	0.22%	99.78%	100.00%	ERC	\$46	20,394	\$20,439	40	6		
6	420	Interest During Construction	0.22%	99.78%	100.00%	ERC	(\$7)	(3,300)	(\$3,307)	(7)	(1)		
7	427	Interest Expense	-1037.23%	1137.23%	100.00%	ERC	\$219	(240)	(\$21)	192	27		
8	601/701/603/703	Salaries	0.22%	99.78%	100.00%	ERC	\$720	319,716	\$320,437	632	88		
9	604/704	Employee Benefits	0.22%	99.78%	100.00%	ERC	\$1,558	691,220	\$692,778	1,367	190		
10	620/720	Materials and Supplies	0.22%	99.78%	100.00%	ERC	\$176	78,169	\$78,345	155	22		
11	632/732	Contractual Services - Accounting	0.22%	99.78%	100.00%	ERC	\$171	75,969	\$76,140	150	21		
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
13	636/736	Contractual Services - Other	0.22%	99.78%	100.00%	ERC	\$265	117,783	\$118,049	233	32		
14	641	Rent Expense	0.22%	99.78%	100.00%	ERC	\$8	3,740	\$3,748	7	1		
15	650/750	Transportation Expenses	0.23%	99.77%	100.00%	ERC	\$1	297	\$297	1	0		
16	657	Insurance - General Liability	0.22%	99.78%	100.00%	ERC	\$434	192,753	\$193,188	381	53		
17	659/759	Other Insurance	0.22%	99.78%	100.00%	ERC	(\$60)	(26,550)	(\$26,610)	(53)	(7)		
18	670/770	Bad Debt Expense	0.22%	99.78%	100.00%	ERC	\$3	1,131	\$1,134	2	0		
19	675/775	Miscellaneous Expenses	0.22%	99.78%	100.00%	ERC	\$304	134,943	\$135,247	267	37		
20							\$4,565	\$1,924,379	\$1,928,944	4,007	558		
21													
22	Water Service Corp. Allocated State Expenses												
23													
24	403	Depreciation Expenses	1.06%	98.94%	100.00%	ERC	\$312	\$29,010	\$29,322	274	38		
25	408	Taxes Other than Income	0.96%	99.04%	100.00%	ERC	\$214	\$21,976	\$22,189	187	26		
26	410	Miscellaneous Non-Utility Expenses	0.97%	99.03%	100.00%	ERC	\$32	\$3,259	\$3,291	28	4		
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
28	427	Interest Expense	0.99%	99.01%	100.00%	ERC	\$0	\$17	\$17	0	0		
29	601/701/603/703	Salaries	0.97%	99.03%	100.00%	ERC	\$747	\$75,932	\$76,679	656	91		
30	604/704	Employee Benefits	0.97%	99.03%	100.00%	ERC	(\$1)	(\$81)	(\$82)	(1)	(0)		
31	620/720	Materials and Supplies	0.96%	99.04%	100.00%	ERC	\$6	\$580	\$586	5	1		
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
33	633/733	Contractual Services - Legal	0.96%	99.04%	100.00%	ERC	\$18	\$1,853	\$1,871	16	2		
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
35	636/736	Contractual Services - Other	0.96%	99.04%	100.00%	ERC	\$81	\$8,380	\$8,461	71	10		
36	642/742	Rental of Equipment	0.96%	99.04%	100.00%	ERC	\$3	\$277	\$279	2	0		
37	650/750	Transportation Expense	0.96%	99.04%	100.00%	ERC	\$199	\$20,458	\$20,657	174	24		
38	667/767	Reg. Commission Exp. - Other	0.96%	99.04%	100.00%	ERC	\$33	\$3,363	\$3,395	29	4		
39	675/775	Miscellaneous Expenses	0.96%	99.04%	100.00%	ERC	\$193	\$19,892	\$20,085	170	24		
40							\$ 1,836	\$ 184,915	\$186,751	1,611	224		
41													
42	Water Service Corp. Allocated UI Expenses												
43													
44	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$3,179,219	\$3,179,219	-	-		
45							\$ -	\$ 3,179,219	\$3,179,219	-	-		
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 - UIF - Marion County  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 13 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Marion County  
 Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Amounts Allocated			87.78%	12.22%
			Utilities, Inc. of Florida - Marion County	Other Companies/	Total		Utilities, Inc. of Florida - Marion County	Other Companies/	Total		
No.	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer
<u>Water Service Corp. Allocated Expenses:</u>											
2	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$8,972	3,876,423	\$3,885,396	7,876	1,096
3	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$913	398,018	\$398,931	801	112
4	409	Gains/Losses from Disposition of Utility	0.23%	99.77%	100.00%	ERC	\$0	100	\$100	0	0
5	410	Miscellaneous Non-Utility Expenses	0.22%	99.78%	100.00%	ERC	\$46	20,394	\$20,439	40	6
6	420	Interest During Construction	0.23%	99.77%	100.00%	ERC	(\$42)	(18,471)	(\$18,513)	(37)	(5)
7	427	Interest Expense	-37.10%	137.10%	100.00%	ERC	\$795	(2,939)	(\$2,144)	698	97
8	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$10,134	4,431,371	\$4,441,505	8,896	1,238
9	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$14,109	6,167,401	\$6,181,510	12,385	1,724
10	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$1,991	869,895	\$871,885	1,747	243
11	632/732	Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$1,679	734,582	\$736,260	1,474	205
12	633/733	Contractual Services - Legal	0.23%	99.77%	100.00%	ERC	(\$53)	(23,112)	(\$23,165)	(47)	(6)
13	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$3,040	1,329,947	\$1,332,987	2,668	371
14	641	Rent Expense	0.23%	99.77%	100.00%	ERC	\$54	23,616	\$23,670	47	7
15	650/750	Transportation Expenses	0.23%	99.77%	100.00%	ERC	\$13	5,620	\$5,633	11	2
16	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$5,094	2,227,254	\$2,232,348	4,471	622
17	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$1,114	489,088	\$490,202	978	136
18	670/770	Bad Debt Expense	0.23%	99.77%	100.00%	ERC	\$32	14,131	\$14,164	28	4
19	675/775	Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$3,849	1,682,663	\$1,686,512	3,379	470
20							<u>\$51,740</u>	<u>\$22,225,980</u>	<u>\$22,277,720</u>	<u>45,417</u>	<u>6,323</u>
21											
<u>Water Service Corp. Allocated State Expenses</u>											
24	403	Depreciation Expenses	1.06%	98.94%	100.00%	ERC	\$4,313	\$402,317	\$406,630	3,786	527
25	408	Taxes Other than Income	0.97%	99.03%	100.00%	ERC	\$2,651	\$269,614	\$272,264	2,327	324
26	410	Miscellaneous Non-Utility Expenses	0.97%	99.03%	100.00%	ERC	\$32	\$3,259	\$3,291	28	4
27	414	Taxes Other than Income	0.97%	99.03%	100.00%	ERC	(\$44)	(\$4,456)	(\$4,500)	(38)	(5)
28	427	Interest Expense	0.98%	99.02%	100.00%	ERC	\$3	\$318	\$321	3	0
29	601/701/603/703	Salaries	0.98%	99.02%	100.00%	ERC	\$6,973	\$702,555	\$709,529	6,121	852
30	604/704	Employee Benefits	0.97%	99.03%	100.00%	ERC	\$46	\$4,705	\$4,751	41	6
31	620/720	Materials and Supplies	1.01%	98.99%	100.00%	ERC	\$78	\$7,674	\$7,752	69	10
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	0	0
33	633/733	Contractual Services - Legal	0.96%	99.04%	100.00%	ERC	\$19	\$1,992	\$2,011	17	2
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	0	0
35	636/736	Contractual Services - Other	0.97%	99.03%	100.00%	ERC	\$233	\$23,854	\$24,087	205	29
36	642/742	Rental of Equipment	0.97%	99.03%	100.00%	ERC	\$8	\$827	\$835	7	1
37	650/750	Transportation Expense	0.97%	99.03%	100.00%	ERC	\$2,663	\$271,622	\$274,285	2,337	325
38	667/767	Reg. Commission Exp. - Other	0.95%	99.05%	100.00%	ERC	\$45	\$4,706	\$4,752	40	6
39	675/775	Miscellaneous Expenses	0.97%	99.03%	100.00%	ERC	\$1,337	\$136,312	\$137,650	1,174	163
40							<u>\$ 18,359</u>	<u>\$ 1,825,299</u>	<u>\$1,843,658</u>	<u>16,115</u>	<u>2,243</u>
41											
<u>Water Service Corp. Allocated UI Expenses</u>											
44	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$12,109,878	\$12,109,878	-	-
45							<u>\$ -</u>	<u>\$ 12,109,878</u>	<u>\$12,109,878</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.

## Net Depreciation Expense - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County

Schedule: B-13

Docket No.: 160101-WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic [X] or Projected [ ]

Recap Schedules: B-1

Used and useful depreciation expense by primary account

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Adjustments	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>					
2	301.1 Organization	(1,309)		(1,309)		
3	302.1 Franchises	1		1		
4	339.1 Other Plant & Misc. Equipment			-		
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>					
6	303.2 Land & Land Rights			-		
7	304.2 Structures & Improvements	1,936		1,936		
8	305.2 Collect. & Impound. Reservoirs			-		
9	306.2 Lake, River & Other Intakes			-		
10	307.2 Wells & Springs	938		938		
11	308.2 Infiltration Galleries & Tunnels			-		
12	309.2 Supply Mains	311		311		
13	310.2 Power Generation Equipment	-		-		
14	311.2 Pumping Equipment	96		96		
15	339.2 Other Plant & Misc. Equipment			-		
16	<b>WATER TREATMENT PLANT</b>					
17	303.3 Land & Land Rights			-		
18	304.3 Structures & Improvements	(10)		(10)		
19	310.3 Power Generation Equipment	-		-		
20	311.3 Pumping Equipment - WTP	7,447		7,447		
21	320.3 Water Treatment Equipment	1,623		1,623		
22	339.3 Other Plant & Misc. Equipment			-		
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>					
24	303.4 Land & Land Rights			-		
25	304.4 Structures & Improvements			-		
26	311.4 Electric Pumping Equipment - T&D	193		193		
27	330.4 Distr. Reservoirs & Standpipes	(1,523)		(1,523)		
28	331.4 Transm. & Distribution Mains	7,101		7,101		
29	333.4 Services	10,574	1,962	12,536		
30	334.4 Meters & Meter Installations	4,017		4,017		
31	335.4 Hydrants	842		842		
32	336.4 Backflow Prevention Devices	511		511		
33	339.4 Other Plant & Misc. Equipment			-		
34	<b>GENERAL PLANT</b>					
35	303.5 Land & Land Rights			-		
36	304.5 Structures & Improvements - Water			-		
37	304.5 Structures & Improvements - Common	540	(66)	474		
38	340.5 Office Furniture & Equipment	9,236	(1,875)	7,361		
39	341.5 Transportation Equipment	3,439	(90)	3,349		
40	342.5 Stores Equipment			-		
41	343.5 Tools, Shop & Garage Equipment	670	(82)	588		
42	344.5 Laboratory Equipment	213	(26)	187		
43	345.5 Power Operated Equipment	142	(17)	125		
44	346.5 Communication Equipment	117	(14)	102		
45	347.5 Miscellaneous Equipment	19	(2)	16		
46	348.5 Other Tangible Plant	(1,245)		(1,245)		
47				-		
48	<b>SUB-TOTAL</b>	<b>45,879</b>	<b>(211)</b>	<b>45,668</b>	N/A	N/A
49						
50	<b>LESS: AMORTIZATION OF CIAC</b>	<b>15,614</b>		<b>15,614</b>		
51						
52	<b>NET DEPRECIATION EXPENSE - WATER</b>	<b>61,493</b>	<b>(211)</b>	<b>61,282</b>	N/A	N/A

## Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County

Schedule: B-14

Docket No.: 160101-WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic [X] or Projected [ ]

Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) NU&U Amount
1	<b>INTANGIBLE PLANT</b>					
2	351.1 Organization	-		-		
3	352.1 Franchises			-		
4	389.1 Other Plant & Misc. Equipment			-		
5	<b>COLLECTION PLANT</b>					
6	353.2 Land & Land Rights			-		
7	354.2 Structures & Improvements			-		
8	355.2 Power Generation Equipment - Collection Plt	-		-		
9	360.2 Collection Sewers - Force	2,466		2,466		
10	361.2 Collection Sewers - Gravity	1,345		1,345		
11	362.2 Special Collecting Structures			-		
12	363.2 Services to Customers	(1,842)		(1,842)		
13	364.2 Flow Measuring Devices	530		530		
14	365.2 Flow Measuring Installations			-		
15	389.2 Other Plant & Misc. Equipment			-		
16	<b>SYSTEM PUMPING PLANT</b>					
17	353.3 Land & Land Rights			-		
18	354.3 Structures & Improvements	(12)		(12)		
19	355.3 Power Generation Equipment - Pumping Plt			-		
20	370.3 Receiving Wells			-		
21	371.3 Pumping Equipment	2,152		2,152		
22	389.3 Other Plant & Misc. Equipment	-		-		
23	<b>TREATMENT AND DISPOSAL PLANT</b>					
24	353.4 Land & Land Rights			-		
25	354.4 Structures & Improvements	495		495		
26	355.4 Power Generation Equipment - Treatment Plt			-		
27	380.4 Treatment & Disposal Equipment	25,742		25,742		
28	381.4 Plant Sewers			-		
29	382.4 Outfall Sewer Lines			-		
30	389.4 Other Plant & Misc. Equipment			-		
31	<b>RECLAIMED WATER TREATMENT PLANT</b>					
32	353.5 Land & Land Rights			-		
33	354.5 Structures & Improvements			-		
34	355.5 Power Generation Equipment			-		
35	371.5 Pumping Equipment			-		
36	374.5 Reuse Distribution Reservoirs			-		
37	380.5 Treatment & Disposal Equipment			-		
38	381.5 Plant Sewers			-		
39	389.5 Other Plant & Misc. Equipment			-		
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>					
41	352.6 Franchises			-		
42	353.6 Land & Land Rights			-		
43	354.6 Structures & Improvements			-		
44	355.6 Power Generation Equipment			-		
45	366.6 Reuse Services			-		
46	367.6 Reuse Meters & Meter Installations			-		
47	371.6 Pumping Equipment			-		
48	375.6 Reuse Transmission & Distribution System	27		27		
49	389.6 Other Plant & Miscellaneous Equipment			-		
50	<b>GENERAL PLANT</b>					
51	353.7 Land & Land Rights		-	-		
52	354.7 Structures & Improvements - Sewer	(248)		(248)		
53	354.7 Structures & Improvements - Common		66	66		
54	390.7 Office Furniture & Equipment		1,025	1,025		
55	391.7 Transportation Equipment		466	466		
56	392.7 Stores Equipment		-	-		
57	393.7 Tools, Shop & Garage Equipment		82	82		
58	394.7 Laboratory Equipment		26	26		
59	395.7 Power Operated Equipment		17	17		
60	396.7 Communication Equipment		14	14		
61	397.7 Miscellaneous Equipment		2	2		
62	398.7 Other Tangible Plant	130		130		
63						
64	<b>SUB-TOTAL</b>	30,784	1,699	32,483	N/A	N/A
65						
66	<b>LESS: AMORTIZATION OF CIAC</b>	(77)		(77)		
67						
68	<b>NET DEPRECIATION EXPENSE - SEWER</b>	30,707	1,699	32,406	N/A	N/A

## Taxes Other Than Income (Final Rates)

Company: Utilities, Inc. of Florida - UIF - Marion County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Historic [X] or Projected [ ]

Interim [ ] Final [X]

Schedule: B-15

Page 1 of 2

Preparer: Deborah D. 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	(6) Total
1	<b>WATER</b>					
2	Test Year Per Books *	9,372	3,366	3,552	20	16,310
3						
4	<b>ADJUSTMENTS TO TEST YEAR (Explain):</b>					
5	1. Remove TOTI from books in order to correct and allocate appropriately	(9,372)	(3,366)	(3,552)	(20)	(16,310)
6	between water and wastewater					
7						
8	2. Personal Property Tax					
9	Allocation to water and wastewater adjustments to personal			1,182		1,182
10	property taxes per B-3					
11						
12	3. Real Estate Tax					
13	Allocation to water and wastewater and adjustments to real estate			1,496		1,496
14	taxes per B-3					
15						
16	4. General & Other Taxes					
17	Allocation of business tax to water and wastewater				18	18
18						
19	5. Payroll Taxes					
20	Allocation of P/R taxes per books to water & wastewater based on					
21	labor costs		2,958			2,958
22						
23	6. Regulatory Assessment Fees					
24	Calculation of RAFs based on Adjusted and Annualized Test Year	9,379				9,379
25	Revenues per B-3					
26						
27						
28	7. Payroll Taxes					
29	Adjust payroll taxes for salary increase		218			218
30						
31						
32	89. Real Estate & Personal Property					
33	Increase in ad valorem taxes for Pro Forma Plant Additions			203		203
34						
35						
36	<b>Adjusted Test Year TOTI - Water</b>	<b>9,379</b>	<b>3,176</b>	<b>2,881</b>	<b>18</b>	<b>15,454</b>
37						
38	<b>PRO FORMA ADJUSTMENTS</b>					
39	9. Regulatory Assessment Fees					
40	a. Adjust for additional revenues requested	3,100				3,100
41						
42						
43	<b>Total Taxes Other than Income - Water</b>	<b>12,479</b>	<b>3,176</b>	<b>2,881</b>	<b>18</b>	<b>18,554</b>

## Taxes Other Than Income (Final Rates)

Company: Utilities, Inc. of Florida - UIF - Marion County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Historic [X] or Projected [ ]

Interim [ ] Final [X]

Schedule: B-15

Page 2 of 2

Preparer: Deborah D. 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	(6) Total
1	WASTEWATER					
2	Test Year Per Books *	-	-	-	-	-
3						
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	1. Personal Property Tax					
6	Allocation to water and wastewater and adjustments to personal			194		194
7	property taxes per B-3, including NU&U adjustment					
8						
9	2. Real Estate Tax					
10	Allocation to water and wastewater and adjustments to real estate			680		680
11	taxes per B-3					
12						
13	3. General & Other Taxes					
14	Allocation of business tax to water and wastewater				2	2
15						
16	4. Regulatory Assessment Fees					
17	Calculation of RAFs based on Adjusted and Annualized Test Year	2,173				2,173
18	Revenues per B-3					
19	5. Payroll Taxes					
20	Allocation of P/R taxes per books to water & wastewater based on					
21	labor costs		408			408
22						
23	6. Payroll Taxes					
24	Adjust payroll taxes for salary increase		26			26
25						
26	7. Real Estate & Personal Property					
27	Increase in ad valorem taxes for Pro Forma Plant Additions			33		33
28						
29	<b>Adjusted Test Year TOTI - Wastewater</b>	<b>2,173</b>	<b>434</b>	<b>907</b>	<b>2</b>	<b>3,516</b>
30						
31	PRO FORMA ADJUSTMENTS					
32	8. Regulatory Assessment Fees					
33	a. Adjust for additional revenues requested	1,712				1,712
34						
35	<b>Total Taxes Other than Income - Wastewater</b>	<b>3,885</b>	<b>434</b>	<b>907</b>	<b>2</b>	<b>5,228</b>

Reconciliation of Total Income Tax Provision

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: C-1  
Page 1 of 1  
Preparer: Deborah D. Swain

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	\$ (36,824)	\$ 58,164	\$ 21,340	\$ 18,027	\$ 3,313
2							
3	Deferred Income Tax Expense	C-5	9,859	(9,859)	-		
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		\$ (26,965)	\$ 48,305	\$ 21,340	\$ 18,027	\$ 3,313

Supporting Schedules: C-2, C-5, C-7, C-8  
Recap Schedules: B-1, B-2



## State and Federal Income Tax Calculation - Current Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County

Schedule: C-2

Docket No.: 160101-WS

Page 1 of 2

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Interim [ ] Final [X]

Historic [X] Projected [ ]

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	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma Adjusted
Water					
1	\$ (54,527)	\$ 55,390	\$ 863	\$ 47,758	\$ 48,621
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
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34					
35					
36					
37					
38					
39					
40					

Supporting Schedules: B-1, C-3, C-4, C-5, C-8

Recap Schedules: C-1

## State and Federal Income Tax Calculation - Current Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County

Schedule: C-2

Docket No.: 160101-WS

Page 2 of 2

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Interim [ ] Final [X]

Historic [X] Projected [ ]

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	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma Adjusted
Wastewater					
1	\$ (1,788)	\$ (22,302)	\$ (24,090)	\$ 33,023	\$ 8,933
2	10	(10)	-	3,313	3,313
3					
4	(1,778)	(22,312)	(24,090)	36,336	12,246
5	(774)	4,215	3,441	-	3,441
6					
7	(1,004)	(26,527)	(27,531)	36,336	8,805
8					
9	Schedule M Adjustments:				
10	(898)	898	-	-	-
11	3,202	(3,202)	-	-	-
12					
13	2,304	(2,304)	-	-	-
14					
15	(3,308)	(24,223)	(27,531)	36,336	8,805
16					
17					
18	(3,308)	(24,223)	(27,531)	36,336	8,805
19	(182)	(1,332)	(1,514)	1,998	484
20					
21					
22					
23	(182)	(1,332)	(1,514)	1,998	484
24					
25	(3,126)	(22,891)	(26,017)	34,338	8,321
26	0.34	0.34	0.34	0.34	0.34
27	(1,063)	(7,783)	(8,846)	11,675	2,829
28					
29					-
30					
31	(1,063)	(7,783)	(8,846)	11,675	2,829
32					
33	Summary:				
34	(182)	(1,332)	(1,514)	1,998	484
35	(1,063)	(7,783)	(8,846)	11,675	2,829
36					
37	\$ (1,245)	\$ (9,115)	\$ (10,360)	\$ 13,673	\$ 3,313
38					
39					
40					

Supporting Schedules: B-2, C-3, C-4, C-5, C-8

Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Company: Utilities, Inc. of Florida - UIF - Marion County  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Florida Public Service Commission  
 Schedule: C-3  
 Page 1 of 1  
 Preparer: Deborah D. Swain  
 Supporting Schedules: D-1, C-8  
 Recap Schedule: C-2

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 calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

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/Deposits	(2)	775	773	653	120
7						
8	Other Interest Expense - Intercompany	800	20,611	21,411	18,090	3,321
9						
10	AFUDC	(5,790)	5,790	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)		-	-	-	-
14						
15	<b>Total Used For Tax Calculation</b>	<b>\$ (4,992)</b>	<b>\$ 27,176</b>	<b>\$ 22,184</b>	<b>\$ 18,743</b>	<b>\$ 3,441</b>

18 \* Adjustment to calculate interest per capital structure in Schedule D1.

22 Calculation of ITC Interest Synchronization Adjustment  
 23 ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
26 <u>Balances From Schedule D-1</u>					
27					
28 Long-Term Debt	\$ -	This Schedule is not applicable			
29					
30 Short-Term Debt	-				
31					
32 Preferred Stock	-				---
33					
34 Common Equity	-	-	-	-	---
35					
36 <b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County

Schedule: C-4

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic [X] 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.		Water	Sewer
1	AFUDC <sup>(1)</sup>	\$ (4,892)	\$ (898)
2	Meals & Entertainment per below allocation <sup>(2)</sup>	2	-
3			
4	<b>Total</b>	<u>\$ (4,890)</u>	<u>\$ (898)</u>
5			
6			
7	<sup>(1)</sup> Allocated to water & wastewater based upon rate base		
8			
9	<sup>(2)</sup> Allocation Methodology to UIF water and wastewater systems is based upon number of ERCs at year end.		
10			
11	Total - Meals & Entertainment	<u>77</u>	
12	@50%	<u>39</u>	
13			
14			
15			
16	Allocation Methodology to counties based on UIF number of ERCs at the end of the test year:		
17		<u>12/31/15 ERCs</u>	<u>Water</u> <u>Sewer</u>
18	Marion County - Water	548.8	2
19	Marion County - Wastewater	76.4	0
20	Orange County - Water	310.5	1
21	Pasco County - Water	2,869.5	12
22	Pasco County - Wastewater	1,245.2	5
23	Pinellas County - Water	430.1	1
24	Seminole County - Water	2,711.5	11
25	Seminole County - Wastewater	1,474.5	6
26	TOTAL UIF	<u>9,666.5</u>	<u>27</u> <u>11</u>

Supporting Schedule: None

Recap Schedules: C-2

## Deferred Income Tax Expense - Water

Company: Utilities, Inc. of Florida - UIF - Marion County

Schedule: C-5

Docket No.: 160101-WS

Page 1 of 2

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic  Projected Interim  Final 

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	UIF			Per Books Allocation to County Systems				
		Total Per Books	Utility Adjustments	Utility Adjusted	Marion Water	Orange Water	Pasco Water	Pinellas Water	Seminole Water
1	Timing Differences:								
2									
3	Tax Depreciation and Amortization	\$ 981,469		\$ 981,469	\$ 124,129	\$ 47,198	\$ 222,785	\$ 64,811	\$ 333,275
4	Book Depreciation and Amortization	518,357	(36,546)	481,811	60,936	23,170	109,367	31,816	163,607
5									
6	Difference	463,112	36,546	499,658	63,193	24,028	113,418	32,995	169,668
7									
8	Other Timing Differences (Itemize):								
9									
10	Tap Fees	-		-					
11	Deferred Maintenance Additions	4,200		4,200					
12	Deferred Maintenance Amortization	(7,788)		(7,788)					
13	Deferred Rate Case Additions	12,735		12,735					
14	Deferred Rate Case Amortization	(106,640)		(106,640)					
15	PAA Expense Amortization	(433)		(433)					
16	Organization Expense Amortization	(415)		(415)					
17	Bad Debts	3,728		3,728					
18	Other*	52		52					
19									
20	Total Timing Differences (To C-2)	368,551	36,546	405,097	22,999	13,012	120,253	18,024	113,632
21									
22	State Tax Rate	0.055	0.055	0.055					
23	State Deferred Taxes ( Line 24 x Line 26)	20,270	2,010	22,280					
24									
25	State Deferred Tax	20,270	2,010	22,280					
26									
27	Timing Differences For Federal Taxes								
28	(Line 24- 29)	348,281	34,536	382,817					
29	Federal Tax Rate	0.34	0.34	0.34					
30									
31	Federal Deferred Taxes (Line 32 x Line 33)	118,416	11,742	130,158					
32									
33	Add: State Deferred Taxes (Line 29)	20,270	2,010	22,280					
34									
35	Total Deferred Tax Expense (To C-1)	\$ 138,686	\$ 13,752	\$ 152,438	8,654	4,896	45,251	6,783	42,760

Supporting Schedules: None

Recap Schedules: C-2

Deferred Income Tax Expense - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County

Schedule: C-5

Docket No.: 160101-WS

Page 2 of 2

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic  Projected

Interim  Final

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	-----UIF-----			--Per Books Allocation to County Systems--		
		Total Per Books	Utility Adjustments	Utility Adjusted	Marion Sewer	Pasco Sewer	Seminole Sewer
1	Timing Differences:						
2							
3	Tax Depreciation and Amortization	\$ 981,469		\$ 981,469	\$ 65,915	\$ 103,818	\$ 19,538
4	Book Depreciation and Amortization	518,357	(36,546)	481,811	32,358	50,965	9,592
5							
6	Difference	463,112	36,546	499,658	33,557	52,853	9,946
7							
8	Other Timing Differences (Itemize):						
9							
10	Tap Fees	-		-			
11	Deferred Maintenance Additions	4,200		4,200			
12	Deferred Maintenance Amortization	(7,788)		(7,788)			
13	Deferred Rate Case Additions	12,735		12,735			
14	Deferred Rate Case Amortization	(106,640)		(106,640)			
15	PAA Expense Amortization	(433)		(433)			
16	Organization Expense Amortization	(415)		(415)			
17	Bad Debts	3,728		3,728			
18	Other*	52		52			
19							
20	Total Timing Differences (To C-2)	368,551	36,546	405,097	3,202	52,183	61,792
21							
22	State Tax Rate	0.055	0.055	0.055			
23	State Deferred Taxes ( Line 18 x Line 20)	20,270	2,010	22,280			
24							
25	State Deferred Tax	20,270	2,010	22,280			
26							
27	Timing Differences For Federal Taxes						
28	(Line 24 - 29)	348,281	34,536	382,817			
29	Federal Tax Rate	0.34	0.34	0.34			
30							
31	Federal Deferred Taxes (Line 26 x Line 27)	118,416	11,742	130,158			
32							
33	Add: State Deferred Taxes (Line 23)	20,270	2,010	22,280			
34							
35	Total Deferred Tax Expense (To C-1)	\$ 138,686	\$ 13,752	\$ 152,438	1,205	19,636	23,252

Supporting Schedules: None

Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - All Counties

Schedule: C-6

Docket No.: 160101-WS

Page 1 of 3

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic [X] Projected [ ]

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. 4419 / 4369 (190.2011 / 1011)			Account No. 4421 / 4371 (190.2012 / 1012)			Net Deferred Income Taxes - TOTAL		
		State	Federal	Total	State	Federal	Total	190.2 State	190.1 Federal	Total
1	2011	978	10,505	11,483	4,094	23,917	28,011	(15,305)	(970,837)	(986,142)
2	2012	978	10,505	11,483	3,954	23,102	27,056	(31,609)	(1,066,735)	(1,098,344)
3	2013	978	10,505	11,483	3,954	23,102	27,056	(55,558)	(1,291,394)	(1,346,952)
4	2014	978	10,505	11,483	3,954	23,102	27,056	(55,554)	(1,144,221)	(1,199,775)
5	2015	978	10,505	11,483	3,955	23,101	27,056	(75,850)	(1,264,851)	(1,340,701)
6										
7		Account No. 4425 / 4375 (190.2020 / 1020)			Account No. 4427 / 4377 (190.2021 / 1021)					
8	Year	State	Federal	Total	State	Federal	Total			
9	2011	(20,183)	(117,903)	(138,086)	(301)	(1,750)	(2,051)			
10	2012	(23,952)	(139,907)	(163,859)	(526)	(3,062)	(3,588)			
11	2013	(36,123)	(211,009)	(247,132)	(814)	(4,743)	(5,557)			
12	2014	(36,123)	(211,009)	(247,132)	(814)	(4,743)	(5,557)			
13	2015	(30,535)	(180,098)	(210,633)	(601)	(3,563)	(4,164)			
14										
15		Account No. 4433 / 4383 (190.2024 / 1024)			Account No. 4437 / 4387 (190.2031 / 1031)					
16	Year	State	Federal	Total	State	Federal	Total			
17	2011	(5,228)	(23,318)	(28,546)	4,218	(868,818)	(864,600)			
18	2012	(5,394)	(24,855)	(30,249)	(7,121)	(935,154)	(942,275)			
19	2013	(4,902)	(22,011)	(26,913)	(17,946)	(1,244,056)	(1,262,002)			
20	2014	(4,902)	(22,011)	(26,913)	(17,942)	(1,096,883)	(1,114,825)			
21	2015	(4,877)	(21,875)	(26,752)	(35,390)	(1,263,164)	(1,298,554)			
22										
23		Account No. 4385 / 4435			Account No. 4417 / 4367					
24	Year	State	Federal	Total	State	Federal	Total			
25	2011	1,117	6,530	7,647	-	-	-			
26	2012	452	2,636	3,088	-	-	-			
27	2013	570	3,325	3,895	(321)	-	(321)			
28	2014	570	3,325	3,895	(321)	-	(321)			
29	2015	791	4,552	5,343	(417)	(784)	(1,201)			
30										
31		Account No. 4439 / 4389								
32	Year	State	Federal	Total						
33	2011	-	-	-						
34	2012	-	-	-						
35	2013	(954)	153,493	152,539						
36	2014	(954)	153,493	152,539						
37	2015	(9,754)	166,475	156,721						

Supporting Schedules: C-6, Pg 2 & 3

Recap Schedules: A-18, A-19, D-2

Accumulated Deferred Income Taxes - State

Company: Utilities, Inc. of Florida - UIF - All Counties  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

Schedule: C-6  
Page 2 of 3  
Preparer: Deborah D. Swain

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. 4419 (190.2011) Deferred State Tax - Other Tap Fees						Account No. 4421 (190.2012) - Deferred State Tax - Tap Fees Post 2000					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2011					978	2011					4,094
2	2012	978	-			978	2012	4,094	(140)			3,954
3	2013	978	-			978	2013	3,954				3,954
4	2014	978	-			978	2014	3,954				3,954
5	2015	978	-			978	2015	3,954			1	3,955
6	Account No. 4425 (190.2020) Deferred State Tax - Rate Case						Account No. 4427 (190.2021) Deferred State Tax - Maint Fee					
7	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
10	2011					(20,183)	2011					(301)
11	2012	(20,183)	(3,769)			(23,952)	2012	(301)	(225)			(526)
12	2013	(23,952)	(12,171)			(36,123)	2013	(526)	(288)			(814)
13	2014	(36,123)	-			(36,123)	2014	(814)	-			(814)
14	2015	(36,123)	5,587		1	(30,535)	2015	(814)	213			(601)
15	Account No. 4433 (190.2024) Deferred State Tax - Org						Account No. 4437 (190.2031) Deferred State Tax - Depreciation					
16	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
19	2011					(5,228)	2011					4,218
20	2012	(5,228)	(166)			(5,394)	2012	4,218	(11,339)			(7,121)
21	2013	(5,394)	492			(4,902)	2013	(7,121)	(10,825)			(17,946)
22	2014	(4,902)	-			(4,902)	2014	(17,946)	4			(17,942)
23	2015	(4,902)	25			(4,877)	2015	(17,942)	(17,449)		1	(35,390)
24	Account No. 4435 - Deferred State Tax - Bad Debt						Account No. 4417 (190.2) - Deferred Income Tax - State					
25	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
28	2011					1,117	2011					-
29	2012	1,117	(665)			452	2012	-				-
30	2013	452	118			570	2013	-	(321)			(321)
31	2014	570	-			570	2014	(321)	-			(321)
32	2015	570	222		(1)	791	2015	(321)	(96)			(417)

Supporting Schedules: None  
Recap Schedules: C-6, Pg 1



Accumulated Deferred Income Taxes - Federal

Company: Utilities, Inc. of Florida - UIF - All Counties  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

Schedule: C-6  
Page 3 of 3  
Preparer: Deborah D. Swain

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. 4369 (190.1011) Deferred Federal Tax - Other Tap Fees					Account No. 4371 (190.1012) Deferred Federal Tax - Tap Fees Post 2000						
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2011					10,505	2011					23,917
2	2012	10,505				10,505	2012	23,917	(815)			23,102
3	2013	10,505				10,505	2013	23,102				23,102
4	2014	10,505				10,505	2014	23,102				23,102
5	2015	10,505				10,505	2015	23,102			(1)	23,101
6	Account No. 4375 (190.1020) Deferred Federal Tax - Rate Case					Account No. 4377 (190.1021) Deferred Federal Tax - Maint Fee						
7												
8		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
9	Year						Year					
10	2011					(117,903)	2011					(1,750)
11	2012	(117,903)	(22,004)			(139,907)	2012	(1,750)	(1,312)			(3,062)
12	2013	(139,907)	(71,102)			(211,009)	2013	(3,062)	(1,681)			(4,743)
13	2014	(211,009)	0			(211,009)	2014	(4,743)	0			(4,743)
14	2015	(211,009)	30,911			(180,098)	2015	(4,743)	1,181		(1)	(3,563)
15	Account No. 4383 (190.1024) Deferred Federal Tax - Org. Exp.					Account No. 4387 (190.1031) Deferred Federal Tax - Depreciation						
16												
17		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	Year						Year					
19	2011					(23,318)	2011					(868,818)
20	2012	(23,318)	(1,537)			(24,855)	2012	(868,818)	(66,336)			(935,154)
21	2013	(24,855)	2,844			(22,011)	2013	(935,154)	(308,902)			(1,244,056)
22	2014	(22,011)	0			(22,011)	2014	(1,244,056)	147,173			(1,096,883)
23	2015	(22,011)	137		-1	(21,875)	2015	(1,096,883)	(166,281)			(1,263,164)
24	Account No. 4485 - Deferred Federal Tax - Bad Debt					Account No. 4389 (190.2) Accum Def Income Tax - Fed NOL						
25												
26		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
27	Year						Year					
28	2011					6,530	2011					-
29	2012	6,530	(3,894)			2,636	2012	-				-
30	2013	2,636	689			3,325	2013	-	153,493			153,493
31	2014	3,325	-			3,325	2014	153,493	0			153,493
32	2015	3,325	1,227			4,552	2015	153,493	12,984		(2)	166,475
33	Account No. 4439 - Accum Def Income Tax - State NOL					Account No. 4437 (190.1) - Deferred Income Tax - Fed						
34												
35		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
36	Year						Year					
37	2011						2011					-
38	2012	-				-	2012	-				-
39	2013	-	(954)			(954)	2013	-				-
40	2014	(954)	-			(954)	2014	-				-
41	2015	(954)	(8,800)			(9,754)	2015	-	(784)			(784)

Supporting Schedules: None  
Recap Schedules: C-6, Pg 1

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - All Counties  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

Schedule: C-7  
Page 1 of 1  
Preparer: Deborah D. 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.

1.5 % ITC

Line No.	Year	Gross ITC	Acc. Amort. 12/31/2008	Net ITC 12/31/2008	2009	2010	2011	2012	2013	2014	2015
1	2008	(102,883)	-	(102,883)	785	2,356	10,995	2,356	2,356	2,356	2,356
2											
3					785	2,356	10,995	2,356	2,356	2,356	2,356
4			-	(102,883)	(102,098)	(99,742)	(88,747)	(86,391)	(84,035)	(81,679)	(79,323)
5											
6			Per Books	(102,883)	(102,098)	(99,742)	(88,747)	(86,391)	(84,035)	(81,679)	(79,323)
7											
8			Difference	-	-	-	-	-	-	-	-
9											
10											
11											
12											
13											

							Allocation to Counties		
		Amount Realized		Amortization				12/31/15 ERCs	Allocation
	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance			
17	2008					(102,883)	Marion County - Water	548.8	(4,503)
18	2009	(102,883)		785		(102,098)	Marion County - Wastewater	76.4	(627)
19	2010	(102,098)		2,356		(99,742)	Orange County - Water	310.5	(2,548)
20	2011	(99,742)		10,995		(88,747)	Pasco County - Water	2,869.5	(23,547)
21	2012	(88,747)		2,356		(86,391)	Pasco County - Wastewater	1,245.2	(10,218)
22	2013	(86,391)		2,356		(84,035)	Pinellas County - Water	430.1	(3,529)
23	2014	(84,035)		2,356		(81,679)	Seminole County - Water	2,711.5	(22,250)
24	2015	(81,679)		2,356		(79,323)	Seminole County - Wastewater	1,474.5	(12,100)
							<b>TOTAL</b>	<b>9,666.5</b>	<b>(79,323)</b>

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 - UIF - Marion County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

Schedule: C-8  
Page 1 of 1  
Preparer: Deborah D. Swain

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Line No.	Description	Parent's Name:		Utilities, Inc.	
		Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt		%	%	%
2					
3	Short-Term Debt				
4					
5	Preferred Stock				
6					
7	Common Equity - Common Stock				
8	Retained Earnings - Parent Only				
9					
10	Deferred Income Tax				
11					
12	Other Paid in Capital				-
13					
14	Total	N/A	0.00% %		- %
15					
16					

17 Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate)  
18 X Equity of Subsidiary (To C-1)

19  
20  
21 NOTE: A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each  
22 subsidiary company, including Utilities, Inc. of Florida, based on the capital structure of the consolidated group. This  
23 intercompany interest is shown on Schedules C-3, line 8.

Supporting Schedules: None  
Recap Schedules: C-3

**Income Tax Returns**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Marion County**

**Schedule: C-9**

**Docket No.: 160101-WS**

**Page 1 of 1**

**Test Year Ended: December 31, 2015**

**Preparer: Deborah D. 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 - UIF - Marion County**

**Schedule: C-10**

**Docket No.: 160101-WS**

**Page 1 of 1**

**Test Year Ended: December 31, 2015**

**Preparer: Deborah D. 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   |

Schedule of Requested Cost of Capital  
13-Month Average Balance

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Schedule D-1  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide a schedule which calculates the requested cost of capital on a thirteen month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

	(1)	(2)	(3)	(4)	(5)
Line No.	Class of Capital	Reconciled to Requested Rate Base AYE 12/31/15	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	319,566	41.13%	6.70%	2.76%
2	Short Term Debt	30,349	3.91%	2.32%	0.09%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	339,845	43.74%	10.40%	4.55%
5	Customer Deposits	3,411	0.44%	2.00%	0.01%
6	Tax Credits - Zero Cost	5,208	0.67%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	78,655	10.12%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10					
11	Total	<u>777,034</u>	<u>100.00%</u>		<u>7.41%</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.				
17	Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.				

Supporting Schedules: D-2  
Recap Schedules: A-1, A-2

Reconciliation of Capital Structure to Requested Rate Base  
13-Month Average Balance

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Schedule D-2

Page 1 of 1

Preparer: John Hoy

Explanation: Provide a reconciliation of the thirteen-month average 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) Pro Forma Adjustments <sup>(1)</sup>	(6) Adjusted Thirteen Month Average	(7) Reconciliation Adjustments		(9) Reconciled to Requested Rate Base
							(7) Pro Rata Amount	(8) Pro Rata Percentage	
1	Long Term Debt	180,000,000	180,000,000	180,000,000		180,000,000	(179,680,434)	46.33%	319,566
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(17,069,651)	4.40%	30,349
3	Preferred Stock	-	-	-		-	-	0.00%	-
4	Common Equity	187,444,000	201,935,000	191,432,923		191,432,923	(191,093,078)	49.27%	339,845
5	Customer Deposits	3,509	3,492	3,411		3,411	-	n/a	3,411
6	Tax Credits - Zero Cost	4,000	5,132	5,208		5,208	-	n/a	5,208
7	Tax Credits - Weighted Cost					-	-	0.00%	-
8	Accumulated Deferred Income Taxes	58,757	86,743	78,317	338	78,655	338	n/a	78,655
9	Other (Explain)					-	-	0.00%	-
11	Total	<u>369,810,266</u>	<u>399,030,367</u>	<u>388,619,859</u>	<u>338</u>	<u>388,620,197</u>	<u>(387,842,825)</u>	<u>100.00%</u>	<u>777,034</u>

Notes:

Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

<sup>(1)</sup> Accumulated Deferred Income Taxes associated with proforma plant additions.

\*\*Allocation of ADIT to the Counties

County	County		Pro Rata Percentage	12/31/2014	12/31/2015	Average ADIT
	Total ERCs 2014	Total ERCs 2015				
Marion	445.9	625.2	6.47%	58,757	86,743	78,317
Orange	309.5	310.5	3.21%	40,784	43,036	38,856
Pasco	4,100.9	4,114.7	42.57%	540,387	570,736	515,292
Pinellas	430.1	430.1	4.45%	56,675	59,661	53,865
Seminole	3,818.5	4,186.0	43.30%	503,174	580,523	524,129
Total	<u>9,104.9</u>	<u>9,666.5</u>	<u>100.0%</u>	<u>1,199,777</u>	<u>1,340,701</u>	<u>1,210,459</u>

\*\*Allocation of Tax Credits to the Counties

County	County		Pro Rata Percentage	12/31/2014	12/31/2015	Average Tax Credits
	Total ERCs 2014	Total ERCs 2015				
Marion	445.9	625.2	6.47%	4,000	5,132	5,208
Orange	309.5	310.5	3.21%	2,776	2,546	2,584
Pasco	4,100.9	4,114.7	42.57%	36,789	33,768	34,269
Pinellas	430.1	430.1	4.45%	3,858	3,530	3,582
Seminole	3,818.5	4,186.0	43.30%	34,255	34,347	34,857
Total	<u>9,104.9</u>	<u>9,666.5</u>	<u>100.0%</u>	<u>81,679</u>	<u>79,323</u>	<u>80,501</u>

Supporting Schedules: A19, C-7, C-8, D-3, D-4, D-5, D-7

Recap Schedules: D-1

Preferred Stock Outstanding  
Thirteen Month Average

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Schedule D-3  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide data as specified on preferred stock on a thirteen month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line	(1) Description, Coupon	(2) Issue	(3) Call Provision,	(4) Principal Amount	(5) Principal Amount	(6) Discount or Premium on Principal Amount	(7) Discount or Premium	(8) Issuing Expense Associated with	(9) Net Proceeds	(10) Rate (Contract Rate	(11) Dollar Dividend on	(12) Effective Cost
No.	Rate, Years of Life	Date	Special Restriction	Sold (Face Value)	Outstanding	Sold	Associated with Column (5)	Column (4)	(5)-(9)+(7)	on Face Value)	Face Value (11)x(5)	Rate (12)/(10)
1	Not applicable.											
2												
3												
4	Note: Preferred stock is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.											

Recap Schedules: A-19, D-2



13-Month Average Cost of Short Term Debt

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Schedule D-4  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the following information on a thirteen 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	397,063	Revolving Line of Credit	17,100,000	2.32%
2					
3	Total	397,063		17,100,000	2.32%
4					
5					
6	Note: Short term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.				
7					
8	*Maturity Date not applicable				

Recap Schedules: A-19, D-2

Cost of Long Term Debt  
13-Month Average Balance

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Schedule D-5  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the specified date on long term debt issues on a thirteen month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Thirteen Month Average Principal Amount Outstanding 12/31/15	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((1)-(6)-(7))
1	6.58% note, due in installments beginning in 2017 through 2035	06/01/2007-05/31/35	180,000,000	180,000,000	-		974,514	-	143,425	11,844,000	11,987,425	6.70%
5	Total		180,000,000	180,000,000	-		974,514	-	143,425	11,844,000	11,987,425	6.70%

8 Note: Long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

Supporting Schedules: D-6  
Recap Schedules: A-19, D-2

Cost of Variable Rate Long Term Debt  
13-Month Average Balance

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Schedule D-6  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the specified data on variable cost long term debt issues on a thirteen month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Thirteen Month Average Principal Amount Outstanding 12/31/15	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/((4)-(6)-(7))
1	Not applicable.												
2													
3													
4	Note: Variable rate long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.												

Supporting Schedules: None  
Recap Schedules: A-19, D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Utility  or Parent   
Historic  or Projected

Schedule: D-7  
Page 1 of 1  
Preparer: John Hoy

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec-14				3,509
2	Jan-15	3,509		87	3,421
3	Feb-15	3,421	29		3,450
4	Mar-15	3,450		20	3,430
5	Apr-15	3,430		68	3,363
6	May-15	3,363		2	3,361
7	Jun-15	3,361		12	3,349
8	Jul-15	3,349	12		3,361
9	Aug-15	3,361		39	3,321
10	Sep-15	3,321	95		3,416
11	Oct-15	3,416		4	3,413
12	Nov-15	3,413	39		3,452
13	Dec-15	3,452	40		3,492
14					
15				Thirteen Month Average	\$ 3,411

Recap Schedules: A-19, D-2

Rate Schedule

Company: Utilities, Inc. of Florida; Marion County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Water [x] or Sewer [ ]

Schedule E-1  
Page 1 of 2  
Preparer: Jared Deason

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)
		Test Year Rates Effective 11.17.2014	Test Year Rates Effective 10.27.2015	Current Rates Effective 8.18.2016	Proposed Rates
1	<b>Residential</b>				
2	5/8" Residential	\$3.66	\$3.70	\$4.80	\$6.40
3	1" Residential	\$9.15	\$9.26	\$12.00	\$16.01
4	1.5" Residential	\$18.30	\$18.52	\$24.00	\$32.02
5	2" Residential	\$29.27	\$29.62	\$38.40	\$51.23
6	3" Residential	\$58.55	\$59.24	\$76.80	\$102.47
7	4" Residential	\$91.49	\$92.57	\$120.00	\$160.10
8	6" Residential	\$182.97	\$185.13	\$240.00	\$320.21
9					
10	Gallonage Charge (per 1,000 gals)	\$2.21	\$2.24	\$2.91	\$3.88
11					
12	<b>General Service</b>				
13	5/8" General Service	\$3.66	\$3.70	\$4.80	\$6.40
14	1" General Service	\$9.15	\$9.26	\$12.00	\$16.01
15	1.5" General Service	\$18.30	\$18.52	\$24.00	\$32.02
16	2" General Service	\$29.27	\$29.62	\$38.40	\$51.23
17	3" General Service	\$58.55	\$59.24	\$76.80	\$102.47
18	4" General Service	\$91.49	\$92.57	\$120.00	\$160.10
19	6" General Service	\$182.97	\$185.13	\$240.00	\$320.21
20					
21	Gallonage Charge	\$2.21	\$2.24	\$2.91	\$3.88

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Marion County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Water [ ] or Sewer [ X]

Schedule E-1  
Page 2 of 2  
Preparer: Jared Deason

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)
			Test Year Rates Effective 11.17.2014	Test Year Rates Effective 10.27.2015	Current Rates Effective 6.24.2016	Proposed Rates
1	<b>Residential</b>					
2	All Meter Sizes		\$25.78	\$26.12	\$26.37	\$47.27
3						
4	Gallorage Charge (Max 10,000 gallons)		\$2.75	\$2.79	\$2.82	\$5.05
5						
6	<b>General Service</b>					
7	5/8" General Service		\$25.78	\$26.12	\$26.37	\$47.27
8	1" General Service		\$64.46	\$65.32	\$65.95	\$118.21
9	1.5" General Service		\$128.92	\$130.63	\$131.88	\$236.39
10	2" General Service		\$206.27	\$209.01	\$211.02	\$378.24
11	3" General Service		\$412.53	\$418.02	\$422.03	\$756.46
12	4" General Service		\$644.60	\$653.17	\$659.44	\$1,182.00
13	6" General Service		\$1,289.19	\$1,306.34	\$1,318.88	\$2,364.00
14						
15	Gallorage Charge per 1,000 gallons		\$3.30	\$3.34	<b>\$3.37</b>	\$6.04

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida; Marion County

Docket No.: 160101-W5

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Water [x] or Sewer [ ]

Schedule E-2

Page 1 of 2

Preparer: Jared Deason

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Class/Meter Size	Total Bills for Rates Eff. 11.17.2014	Total Billable Gallons (in 000's) for Rates Eff. 11.17.2014	Test Year Rates Eff. 11.17.2014	Test Year Revenues for Rates Eff. 11.17.2014	Total Bills for Rates Eff. 10.27.15	Total Billable Gallons (in 000's) for Rates Eff. 10.27.15	Test Year Rates Eff. 10.27.15	Test Year Revenues for Rates Eff. 10.27.15	Total Bills for Test Year	Total Billable Gallons (in 000's) for Test Year	Total Test Year Revenue	Current Rates Eff. 8.18.16	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	<b>Residential - Base Charge</b>															
2	5/8" Residential	1,007		\$3.66	\$3,686	201		\$3.70	\$744	1,208		\$4,429	\$4.80	\$5,798	\$6.40	\$7,731
3	1" Residential	3,887		\$9.15	\$35,566	778		\$9.26	\$7,204	4,665		\$42,770	\$12.00	\$55,980	\$16.01	\$74,687
4	Total Residential Base Charge	<u>4,894</u>			<u>\$39,252</u>	<u>979</u>			<u>\$7,948</u>	<u>5,873</u>		<u>\$47,200</u>		<u>\$61,778</u>		<u>\$82,418</u>
5																
6	<b>Gallonge Charge</b>															
7	per 1,000 Gallons		34,413	\$2.21	\$76,053		6,883	\$2.24	\$15,418		41,296	\$91,471	\$2.91	\$120,171	\$3.88	160228.48
8																
9	Residential Total Gallons		<u>34,413</u>		<u>\$76,053</u>		<u>6,883</u>		<u>\$15,418</u>		<u>41,296</u>	<u>\$91,471</u>		<u>\$120,171</u>		<u>\$160,228</u>
10																
11	<b>Total Residential Service</b>	<u>4,894</u>	<u>34,413</u>		<u>\$115,304</u>	<u>979</u>	<u>6,883</u>		<u>\$23,366</u>	<u>5,873</u>	<u>41,296</u>	<u>\$138,670</u>		<u>\$181,950</u>		<u>\$242,646</u>
12	Average Residential Bill				<u>\$23.56</u>				<u>\$23.87</u>			<u>\$23.61</u>		<u>\$30.98</u>		<u>\$41.32</u>
13																
14	<b>General Service - Base Charge</b>															
15	5/8" General Service	190		\$3.66	\$695	38		\$3.70	\$141	228		\$836	\$4.80	\$1,094	\$6.40	\$1,459
16	1" General Service	65		\$9.15	\$595	13		\$9.26	\$120	78		\$715	\$12.00	\$936	\$16.01	\$1,249
17	1.5" General Service	20		\$18.30	\$366	4		\$18.52	\$74	24		\$440	\$24.00	\$576	\$32.02	\$768
18	2" General Service			\$29.27	\$0			\$29.62	\$0	0		\$0	\$38.40	\$0	\$51.23	\$0
19	3" General Service			\$58.55	\$0			\$59.24	\$0	0		\$0	\$76.80	\$0	\$102.47	\$0
20	4" General Service	11		\$91.49	\$1,006	2		\$92.57	\$185	13		\$1,192	\$120.00	\$1,560	\$160.10	\$2,081
21	6" General Service			\$182.97	\$0			\$185.13	\$0	0		\$0	\$240.00	\$0	\$320.21	\$0
22	Total General Service Base Charge	<u>286</u>			<u>\$2,663</u>	<u>57</u>			<u>\$520</u>	<u>343</u>		<u>\$3,183</u>		<u>\$4,166</u>		<u>\$5,558</u>
23																
24	<b>Gallonge Charge</b>															
25	per 1,000 Gallons		5,729	\$2.21	\$12,661		1,146	\$2.24	\$2,567		6,875	\$15,228	\$2.91	\$20,006	\$3.88	26675
26	General Service Total Gallons		<u>5,729</u>		<u>\$12,661</u>		<u>1,146</u>		<u>\$2,567</u>		<u>6,875</u>	<u>\$15,228</u>		<u>\$20,006</u>		<u>\$26,675</u>
27																
28	<b>Total General Service</b>	<u>286</u>	<u>5,729</u>		<u>\$15,324</u>	<u>57</u>	<u>1,146</u>		<u>\$3,087</u>	<u>343</u>	<u>6,875</u>	<u>\$18,411</u>		<u>\$24,173</u>		<u>\$32,233</u>
29	Average General Service Bill				<u>\$53.58</u>				<u>\$54.16</u>			<u>\$53.68</u>		<u>\$70.47</u>		<u>\$93.97</u>
30																
31	Adjustment to allocate NSF Fees based on ERCs															
32	<b>Total Miscellaneous Service Charge Revenues (Adjusted)</b>				<u>1,921</u>				<u>385</u>			<u>(11)</u>		<u>(11)</u>		<u>(11)</u>
33												<u>2,306</u>		<u>2,306</u>		<u>\$2,306</u>
34																
35	<b>Total Above Calculations</b>				<u>132,549</u>				<u>26,838</u>			<u>159,376</u>		<u>208,417</u>		<u>277,174</u>
36																
37	<b>Total Per Books</b>				<u>\$132,662</u>				<u>\$26,532</u>			<u>\$159,194</u>				
38	Adjustment to remove Accrued Revenues per B4											<u>(697)</u>				
39	Adjustment to allocate NSF Fees based on ERCs											<u>(11)</u>				
40	<b>Total Adjusted Books</b>				<u>\$132,662</u>				<u>\$26,532</u>			<u>\$158,486</u>			<b>Total Requested Revenues</b>	<u>\$277,302</u>
41																
42	<b>Difference</b>				<u>(\$113)</u>				<u>\$306</u>			<u>\$890</u>			<b>Difference</b>	<u>(\$128)</u>
43																
44	<b>Percentage Difference</b>				<u>-0.09%</u>				<u>1.15%</u>			<u>0.56%</u>		<b>Percentage Difference</b>	<u>-0.05%</u>	

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida; Marion County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

Schedule E-2  
Page 2 of 2

Preparer: Jared Deason

Interim  Final   
Water  or 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.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Line No.	Class/Meter Size	Total Bills for Rates Eff. 11.17.2014	Total Billable Gallons (in 000's) for Rates Eff. 11.17.2014	Test Year Rates Eff. 11.17.2014	Test Year Revenues for Rates Eff. 11.17.2014	Total Bills for Rates Eff. 10.27.15	Total Billable Gallons (in 000's) for Rates Eff. 10.27.15	Test Year Rates Eff. 10.27.15	Test Year Revenues for Rates Eff. 10.27.15	Total Bills for Test Year	Total Billable Gallons (in 000's) for Test Year	Total Test Year Revenue	Current Rates 6.24.2016	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	<b>Residential - Base Charge</b>															
2	ALL Meter Sizes	827		\$25.78	\$21,320	165		\$26.12	\$4,310	992		\$25,630	\$26.37	\$26,159	\$47.27	\$46,892
3	Total	827			\$21,320	165			\$4,310	992		\$25,630		\$26,159		\$46,892
4																
5	<b>Gallage Charge (per 1,000 Gallons)</b>															
6	ALL Meter Sizes (Max. 10,000 gallons)		1,502	\$2.75	\$4,131		300	\$2.79	\$837		1,802	\$4,968	\$2.82	\$5,082	\$5.05	\$9,100
7	Total		1,502		\$4,131		300		\$837		1,802	\$4,968		\$5,082		\$9,100
8																
9	<b>Total Residential Service</b>	<b>827</b>	<b>1,502</b>		<b>\$25,451</b>	<b>165</b>	<b>300</b>		<b>\$5,147</b>	<b>992</b>	<b>1,802</b>	<b>\$30,597</b>		<b>\$31,241</b>		<b>\$55,992</b>
10																
11	Average Residential Bill				\$30.77				\$31.19			\$30.84		\$31.49		\$56.44
12																
13	<b>General Service - Base Charge</b>															
14	5/8" General Service	10		\$25.78	\$258	2		\$26.12	\$52	12		\$310	\$26.37	\$316	\$47.27	\$567
15	1" General Service			\$64.46	\$0			\$65.32	\$0	0		\$0	\$65.95	\$0	\$118.21	\$0
16	1.5" General Service			\$128.92	\$0			\$130.63	\$0	0		\$0	\$131.88	\$0	\$236.39	\$0
17	2" General Service	10		\$206.27	\$2,063	2		\$209.01	\$418	12		\$2,481	\$211.02	\$2,532	\$378.24	\$4,539
18	3" General Service			\$412.53	\$0			\$418.02	\$0	0		\$0	\$422.03	\$0	\$756.46	\$0
19	4" General Service			\$644.60	\$0			\$653.17	\$0	0		\$0	\$659.44	\$0	\$1,182.00	\$0
20	6" General Service			\$1,289.19	\$0			\$1,306.34	\$0	0		\$0	\$1,318.88	\$0	\$2,364.00	\$0
21	Total General Service Base Charge	20			\$2,321	4			\$470	24		\$2,791		\$2,849		\$5,106
22																
23	<b>Gallage Charge</b>															
24	per 1,000 Gallons		3,436	\$3.30	\$11,339		687	\$3.34	\$2,295		4,123	\$13,633	\$3.37	\$13,895	\$6.04	\$24,903
25																
26	General Service Total Gallons		3,436		\$11,339		687		\$2,295		4,123	\$13,633		\$13,895		\$24,903
27																
28	<b>Total General Service</b>	<b>20</b>	<b>3,436</b>		<b>\$13,659</b>	<b>4</b>	<b>687</b>		<b>\$2,765</b>	<b>24</b>	<b>4,123</b>	<b>\$16,424</b>		<b>\$16,743</b>		<b>\$30,009</b>
29																
30	Average General Service Bill				\$682.97				\$691.21			\$684.34		\$697.63		\$1,250.38
31																
32	Adjustment to allocate NSF Fees based on ERCs												\$11	\$11		\$11
33	<b>Total Miscellaneous Service Charge Revenues</b>				<b>\$236</b>				<b>\$48</b>			<b>\$284</b>		<b>\$284</b>		<b>\$284</b>
34																
35	<b>Total Above Calculations</b>				<b>\$39,346</b>				<b>\$7,960</b>			<b>\$47,316</b>		<b>\$48,279</b>		<b>\$86,296</b>
36																
37	<b>Total per Books</b>				<b>\$39,322</b>				<b>\$7,864</b>			<b>\$47,186</b>		<b>(4)</b>		
38	Adjustment to remove Accrued Revenues per B4															
39	Adjustment to allocate NSF Fees based on ERCs													11		
40	<b>Total - Adjusted Books</b>				<b>\$39,322</b>				<b>\$7,864</b>			<b>\$47,193</b>			<b>Total Required Revenues</b>	<b>\$86,327</b>
41																
42	<b>Difference</b>				<b>\$24</b>				<b>\$96</b>			<b>\$124</b>			<b>Difference</b>	<b>(\$31)</b>
43																
44	<b>Percentage Difference</b>				<b>0.06%</b>				<b>1.22%</b>			<b>0.26%</b>		<b>Percentage Difference</b>		<b>-0.04%</b>



## Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County

Schedule E-3

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Jared Deason

Water [x] or Sewer [x]

Explanation: Provide a schedule of monthly customers billed or served by class.

## WATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Private Fire Protection	(6) Other Irrigation	(7) Total
1	Jan-15	488	-	27	-	-	515
2	Feb-15	491	-	27	-	-	518
3	Mar-15	488	-	27	-	-	515
4	Apr-15	489	-	29	-	-	518
5	May-15	486	-	29	-	-	515
6	Jun-15	499	-	29	-	-	528
7	Jul-15	488	-	29	-	-	517
8	Aug-15	483	-	29	-	-	512
9	Sep-15	492	-	29	-	-	521
10	Oct-15	491	-	29	-	-	520
11	Nov-15	487	-	31	-	-	518
12	Dec-15	491	-	28	-	-	519
13							
14	Total	5,873	-	343	-	-	6,216

## WASTEWATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
1	Jan-15	82	-	2	-	-	84
2	Feb-15	82	-	2	-	-	84
3	Mar-15	82	-	2	-	-	84
4	Apr-15	84	-	2	-	-	86
5	May-15	87	-	2	-	-	89
6	Jun-15	83	-	2	-	-	85
7	Jul-15	80	-	2	-	-	82
8	Aug-15	82	-	2	-	-	84
9	Sep-15	84	-	2	-	-	86
10	Oct-15	81	-	2	-	-	83
11	Nov-15	81	-	2	-	-	83
12	Dec-15	84	-	2	-	-	86
13							
14	Total	992	-	24	-	-	1,016

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]  
Water [x] or Sewer [ ]

Florida Public Service Commission

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, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present		(3) Proposed**	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	<u>Water</u>				
2	Initial Connection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
3					
4	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
5					
6	Violation Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
7					
8	Premises Visit Fee (in lieu of disconnection)	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
9					
10	Premises Visit Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
11					
12	Late Payment Charge	\$ 5.25	N/A	\$ 8.84	N/A
13					
14	NSF	*	N/A	*	N/A
15					
16	*Pursuant to Florida Statute 68.065				

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]  
Water [ ] or Sewer [x]

Florida Public Service Commission

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, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present		(3) Proposed**	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	<u>Wastewater</u>				
2	Initial Connection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
3					
4	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
5					
6	Violation Reconnection Fee	Actual Cost	Actual Cost	Actual Cost	Actual Cost
7					
8	Premises Visit Fee ( in lieu fo disconnection)	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
9					
10	Premises Visit Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
11					
12	Late Payment Charge	\$ 5.25	N/A	\$ 8.84	N/A
13					
14	NSF	*	N/A	*	N/A
15					
16	* Pursuant to Florida Statute 68.065				

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]  
Water [x] or Sewer [ ]

Schedule E-5  
Page 1 of 2

Preparer: Jared Deason

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

(1) Line No.	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	1,817	399	-	90	2,306
2					
3					
4					
5	Other Charges as follows:				
6	NSF Check Charge			90	
7	Tampering Charge				
8	Total			<u>90</u>	

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected   
Water  or Sewer

Schedule E-5  
Page 2 of 2

Preparer: Jared Deason

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

(1) Line No.	(2) Initial Connection	(3) Normal Connect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	284	-	-	-	284
2					
3					
4			Total Miscellaneous Service Charge		<u>\$ 284</u>
5	Other Charges as follows:				
6	Miscellaneous			-	
7	NSF Check Charge			-	
8	Shut-Off Charge			-	
9	Total			<u>-</u>	

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule E-6  
Page 1 of 1

Preparer: Jared Deason

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

(1)	(2)	(3)	(4)	(5)	
Line No.	Size	Make	Model	Location	Quantity
1	4.25	Mueller	107	7770 NW 56 Place	1
2	4.50	American Darling	MK73	5850 NW 75 <sup>th</sup> Avenue	1
3	4.25	Mueller	107	5580 NW 75 <sup>th</sup> Avenue	1
4	4.25	Mueller	107	5300 NW 75 <sup>th</sup> Avenue	1
5	4.25	Mueller	107	4950 NW 75 <sup>th</sup> Avenue	1
6	4.25	Mueller	107	4680 NW 75 <sup>th</sup> Avenue	1
7	4.25	Mueller	107	4410 NW 76 <sup>th</sup> Court	1
8	4.25	Mueller	107	Corner of NW 42nd Lane & NW 78th Avenue	1
9	4.25	Mueller	107	4606 NW 78 <sup>th</sup> Avenue	1
10	4.25	Mueller	107	7671 NW 46 <sup>th</sup> Place	1
11	4.50	Kennedy	K11	5147 NW 76 <sup>th</sup> Court	1
12	4.50	Kennedy	K11	Island of NW 76 <sup>th</sup> Court	1
13	4.25	Mueller	107	7734 NW 49 <sup>th</sup> Street	1
14	5.25	Clow	37D2Z	8155 NW 49 <sup>th</sup> Street	1
15	4.25	Mueller	107	Left of Golden Hills Clubhouse, NW 49th Street	1
16	4.50	Kennedy	K81A	5200 NW 82 <sup>nd</sup> Court	1
17	5.25	Mueller	107	8101 NW 46 <sup>th</sup> Street	1
18	4.50	Mueller	107	4700 NW 82 <sup>nd</sup> Court	1
19	4.50	Mueller	107	4550 NW 82 <sup>nd</sup> Court	1
20	4.50	Mueller	107	8131 NW 80 <sup>th</sup> Terrace	1
21	4.50	Kennedy	K11	Across from 4400 NW 80 <sup>th</sup> Avenue	1
22	4.25	Mueller	107	4727 NW 80 <sup>th</sup> Avenue	1
23	4.50	Mueller	107	7345 NW 44 <sup>th</sup> Lane	1
24	4.50	Mueller	107	4490 NW 74 <sup>th</sup> Terrace	1
25	4.25	Mueller	107	Island on NW 80 <sup>th</sup> Avenue	1
26	4.25	Mueller	107	5385 NW 80 <sup>th</sup> Avenue	1
27	5.25	Clow	37D2Z	5891 NW 80 <sup>th</sup> Avenue	1
28	4.25	Mueller	107	5599 NW 80 <sup>th</sup> Avenue	1
29	4.25	Mueller	107	5480 NW 78 <sup>th</sup> Court	1
30					
31					
				Total	29

## Private Fire Protection Service Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County

Schedule E-7

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim  Final 

Preparer: Jared Deason

Historical  Projected 

Explanation: Provide a schedule of private fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	This utility does not have any private fire protection in this area; therefore this schedule is not applicable.		
2			

## Contracts and Agreements

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Interim  Final Historical  Projected 

Schedule E-8

Page 1 of 1

Preparer: Jared Deason

**Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on the approved tariffs. Describe with whom, the purpose and the elements of each contract being shown.**

(1) Line No.	(2) Type	(3) Description
1		This utility does not have any outstanding contracts or agreements having rates or conditions different from those on the approved
2		tariffs.



**Tax or Franchise Fee Schedule**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Marion County**

**Schedule E-9**

**Docket No.: 160101-WS**

**Page 1 of 1**

**Test Year Ended: December 31, 2015**

**Interim [ ] Final [x]**

**Preparer: Jared Deason**

**Historical [x] Projected [ ]**

**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).**

(1) Line No.	(2) Type of Tax or Fee	(3) To Whom Payment is Made	(4) Amount	(5) How Collected from Customers	(6) Agreement Type
1 2	This utility does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not applicable.				

## Service Availability Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County

Schedule E-10

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Preparer: Jared Deason

Historical [x] Projected [ ]

Water [x] or Sewer [x]

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

(1) Line No.	(2) Type of Charge	(3) Present Charges	(4) Proposed Charges
1	<b>This utility is not proposing a change to its present service availability charges; therefore this schedule is not applicable.</b>		
2			
3			
4	System Capacity Charge		
5	Residential-per ERC (___ GPD)		
6	All others-per Gallon/Day		
7			
8	Plant Capacity Charge		
9	Residential-per ERC ( ___ GPD)		
10	All others-per Gallon/Day		
11			
12	Main Extension Charge		
13	Residential-per ERC ( ___ GPD)		
14	or-per Lot (_____ Front Footage)		
15	Multi-family - Per unit		
16	All others-per Gallon/Day		
17	or-per Front Foot		
18			
19	Meter Installation Charge		
20	5/8" x 3/4"		
21	1"		
22	1-1/2"		
23	2"		
24	All Others		
25			
26	Service (Lateral) Installation Charge		
27	5/8" x 3/4"		
28	1"		
29	1-1/2"		
30	2"		
31	All Others		
32			
33	Back Flow Prevention Installation Charge		
34	5/8" x 3/4"		
35	1"		
36	1-1/2"		
37	2"		
38	All Others		
39			
40	Plan Review Charge		
41			
42	Inspection Charge		
43			
44	Guaranteed Revenue Charge		
45	With prepayment of Serv. Avail. Charges		
46	Residential-per ERC (_____ GPD)/Month		
47	All others-per Gallon/Month		
48	Without prepayment of Serv. Avail. Charges		
49	Residential-per ERC (_____ GPD)/Month		
50	All others-per Gallon/Month		
51			
52	Allowance for Funds Prudently Invested (AFPI)		
53	(if lines constructed by utility)		

**Guaranteed Revenues Received**

**Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected   
Water  or Sewer

**Schedule E-11**  
**Page 1 of 1**

**Preparer: Jared Deason**

**Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class size..**

(1) Line No.	(2) For the Year Ended	(3) Residential	(4) General Service	(5) Other	(6) Total
1 2	This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.				

**Class A Utility Cost of Service Study**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Marion County**

**Schedule E-12**

**Docket No.: 160101-WS**

**Page 1 of 1**

**Test Year Ended: December 31, 2015**

**Interim [ ] Final [x]**

**Preparer: Jared Deason**

**Historical [x] Projected [ ]**

**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 (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and sewer service.**

(1) Line No.	(2) Customer	(3) Base	(4) Extra Capacity	(5) Present Charges	(6) Proposed Charges
1	This utility does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD; therefore this schedule is not applicable.				

Projected Test Year Revenue Calculation

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected   
Water  or Sewer

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 applicable.

(1) Line No.	(2) Class. Meter Size	(3) Historical Year Bills	(4) Projection Factor	(5) Projected Test Year Bills	(6) Projection Factor	(7) Projected Test Year Consumption (000)	(8) Present Rates	(9) Projected Test Year Revenue	(10) Proposed Rates	(11) Projected Revenue Requirement
1	This utility is not utilizing a projected test year; therefore this schedule is not applicable.									

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Water [X] or Sewer [X]

Schedule: E-14  
Page 1 of 1  
Preparer: Jared Deason

Customer Class: All  
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

1 The billing analysis is contained in Volume II

**CLASS A and B  
WATER AND/OR WASTEWATER UTILITIES**

**FINANCIAL, RATE  
AND ENGINEERING  
MINIMUM FILING  
REQUIREMENTS**

OF

**Utilities, Inc. of Florida - UIF - Orange County**  
Docket No.: 120209-WS

**VOLUME I**



**Test Year Ended: December 31, 2015**

**CLASS A AND B WATER AND/OR SEWER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS**

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**CLASS A AND B WATER AND/OR SEWER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS**

**INDEX**

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F-7	98	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
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## Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Orange County

Docket No.:160101-WS

Test Year Ended: December 31, 2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Schedule: A-1

Page 1 of 1

Preparer: Deborah D. 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 Balance Per Books	Utility Adjustments	Ref.	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	602,973	160,240	(A)	763,213	A-5, A-3
2						
3	Utility Land & Land Rights	73	-	(A)	73	A-5
4						
5	Less: Non-Used & Useful Plant	-	-	(B)	-	A-7
6						
7	Construction Work in Progress	14,118	(14,118)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	(192,322)	1,359,101	(D)	1,166,779	A-9, A-3
10						
11	Less: CIAC	(9,937)		(E)	(9,937)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	12,404		(E)	12,404	A-14, A-3
14						
15	Acquisition Adjustments	67	(67)	(F)	0	-
16						
17	Accum. Amort. of Acq. Adjustments	(142)	142	(F)	0	-
18						
19	Advances For Construction	-	-		-	A-16
20						
21	Working Capital Allowance		8,927	(G)	8,927	A-17, A-3
22						
23	<b>Total Rate Base</b>	<b>427,234</b>	<b>1,514,226</b>		<b>1,941,460</b>	

## Schedule of Adjustments to Rate Base

Company: Utilities, Inc. of Florida - UIF - Orange County

Test Year Ended: December 31, 2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Schedule: A-3

Page 1 of 1

Docket No.:160101-WS

Preparer: Deborah D. 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	<b>(A) Utility Plant, Land</b>		
2	1. <b>Test Year Adjustments</b>		
3	To remove T&D Main booked incorrectly to Orange County	(296,301)	
4			
5	2. <b>Pro Forma Adjustments</b>		
6	(a) Plant Additions		
7	Crescent Heights Water Main Replacement		
8	331.4 - Water Mains	1,811,360	
9	333.4 - Water Service Laterals		
10	General Plant:		
11	340.5 - Allocation for GIS Mapping System	3,045	
12	341.5 - Allocation for C4500 Kodiak Truck Upgrade	1,844	
13	341.5 - Allocation for Vehicle Replacement	195	
14	<b>Total Pro Forma Additions Adjustments</b>	<b>1,816,444</b>	
15			
16	(b) Plant Retirements		
17	Crescent Heights Water Main Replacement		
18	331.4 - Retirement of Main	(1,358,520)	
19	341.5 - Allocation for Vehicle Replacement	(1,383)	
20	<b>Total Pro Forma Retirements Adjustments</b>	<b>(1,359,903)</b>	
21			
22	<b>Total Adjustments to Utility Plant in Service</b>	<b>160,240</b>	
23			
24	<b>(B) Non-Used &amp; Useful Plant</b>		
25			
26	<b>(C) Construction Work in Progress</b>		
27	1. To remove from rate base average adjusted construction work in process balance	(14,118)	
28			
29	<b>Total Construction Work in Progress Adjustments</b>	<b>(14,118)</b>	
30			
31	<b>(D) Accumulated Depreciation</b>		
32	1. <b>Test Year Adjustments</b>		
33	(a) To restate Project Phoenix accumulated depreciation	(4,576)	
34			
35	(b) Remove Avg T&D Main Accum Depr booked incorrectly to Orange County	(16,030)	
36	Total Test Year Adjustments to Accumulated Depreciation	(20,606)	
37			
38	<b>Pro-Forma Adjustments</b>		
39	2. To adjust accumulated depreciation for pro forma additions and retirements		
40	Plant Additions		
41	(a) Crescent Heights Water Main Replacement		
42	331.4 - Water Mains	21,102	
43	General Plant:		
44	340.5 - Allocation for GIS Mapping System	102	
45	341.5 - Allocation for C4500 Kodiak Truck Upgrade	20	
46	341.5 - Allocation for Vehicle Replacement	184	
47	<b>Total Pro Forma Additions Adjustments</b>	<b>21,408</b>	
48			
49	(b) Plant Retirements		
50	Crescent Heights Water Main Replacement		
51	331.4 - Retirement of Main	(1,358,520)	
52	341.5 - Retirement Allocation for Vehicle Replacement	(1,383)	
53	<b>Total Pro Forma Retirements Adjustments</b>	<b>(1,359,903)</b>	
54			
55	<b>Total Accumulated Depreciation Adjustments</b>	<b>(1,359,101)</b>	
56			
57	<b>(E) Contributions in Aid of Construction / Amortization</b>		
58			
59	<b>(F) Acquisition Adjustments / Accumulated Amortization</b>		
60	1. To remove Acquisition Adjustment from rate base average	(67)	
61	2. To remove Accumulated Amortization of Acquisition Adjustment from rate base average	142	
62	<b>Total Adjustment Acquisition Adjustments</b>	<b>76</b>	
63			
64	<b>(G) Working Capital Adjustment Per Schedule A-17</b>	<b>8,927</b>	

**Schedule of Water and Wastewater Plant in Service  
Annual Balances Subsequent to Last Established Rate Base**

**Company: Utilities, Inc. of Florida - UIF - Orange County**  
**Docket No.:160101-WS**  
**Schedule Year Ended: December 31, 2015**

**Schedule: A-4**  
**Page 1 of 1**  
**Preparer: Deborah D. 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	Year-End Balance Wastewater
1	Balance 12/31/11	389,625	
2	Additions	526	
3	Retirements	(188)	
4	Adjustments - Rounding		
5			
6	Balance 12/31/12	389,963	
7	Additions		
8	Retirements		
9	Adjustments - UIF Allocation	312,242	
10	Adjustments - Rounding		
11			
12	Balance 12/31/13	702,205	
13	Additions		
14	Retirements		
15	Adjustments - UIF Allocation	(430,159)	
16	Adjustments - Rounding		
17			
18	Balance 12/31/14	272,046	
19	Additions		
20	Retirements	(378)	
21	Adjustments - UIF Allocation	369,610	
22	Adjustments - Rounding	(1)	
23	Balance 12/31/15	641,277	
24			
25	<u>Note:</u>		
26	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations		

**Supporting Schedules: A-5, A-6**  
**Recap Schedules: A-18**

**Schedule of Water Plant in Service By Primary Account  
Test Year Average Balance**

**Company: Utilities, Inc. of Florida - UIF - Orange County**  
**Docket No.:160101-WS**  
**Test Year Ended: December 31, 2015**  
**Historic [X] Projected [ ]**

**Schedule: A-5**  
**Page 1 of 2**  
**Preparer: Deborah D. Swain**  
**Recap Schedules: A-1, A-4**

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) NU&U %	(6) NU&U Amount
1	<b>INTANGIBLE PLANT</b>					
2	301.1 Organization	7,900		7,900		
3	302.1 Franchises	409		409		
4	339.1 Other Plant & Misc. Equipment	-		-		
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>					
6	303.2 Land & Land Rights	-		-		
7	304.2 Structures & Improvements	-		-		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	334		334		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	-		-		
13	310.2 Power Generation Equipment	-		-		
14	311.2 Pumping Equipment	-		-		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	<b>WATER TREATMENT PLANT</b>					
17	303.3 Land & Land Rights	-		-		
18	304.3 Structures & Improvements	57		57		
19	310.3 Power Generation Equipment	-		-		
20	311.3 Pumping Equipment - WTP	4,464		4,464		
21	320.3 Water Treatment Equipment	37		37		
22	339.3 Other Plant & Misc. Equipment	-		-		
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>					
24	303.4 Land & Land Rights	-		-		
25	304.4 Structures & Improvements	-		-		
26	311.4 Electric Pumping Equipment - T&D	-		-		
27	330.4 Distr. Reservoirs & Standpipes	3,761		3,761		
28	331.4 Transm. & Distribution Mains	495,068	156,539	651,607		
29	333.4 Services	25,106		25,106		
30	334.4 Meters & Meter Installations	42,888		42,888		
31	335.4 Hydrants	28		28		
32	336.4 Backflow Prevention Devices	732		732		
33	339.4 Other Plant & Misc. Equipment	-		-		
34	<b>GENERAL PLANT</b>					
35	303.5 Land & Land Rights	73		73		
36	304.5 Structures & Improvements	11,118		11,118		
37	340.5 Office Furniture & Equipment	39,768	3,045	42,813		
38	341.5 Transportation Equipment	14,255	656	14,911		
39	342.5 Stores Equipment	-		-		
40	343.5 Tools, Shop & Garage Equipment	32,851		32,851		
41	344.5 Laboratory Equipment	129		129		
42	345.5 Power Operated Equipment	-		-		
43	346.5 Communication Equipment	558		558		
44	347.5 Miscellaneous Equipment	-		-		
45	348.5 Other Tangible Plant (See Note 1)	(76,490)		(76,490)		
46						
47	<b>TOTAL</b>	<b>603,046</b>	<b>160,240</b>	<b>763,286</b>	<b>N/A</b>	<b>N/A</b>

Schedule of Water Plant in Service By Primary Account  
Test Year Average Balance

Company: Utilities, Inc. of Florida - UIF - Orange County

Docket No.:160101-W5  
Test Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Prior Year 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 Bal.
1	<b>INTANGIBLE PLANT</b>														
2	301.1 Organization	7,900	7,900	7,900	7,900	7,900	7,900	7,900	7,900	7,900	7,900	7,900	7,900	7,900	7,900
3	302.1 Franchises	409	409	409	409	409	409	409	408	408	408	408	408	408	409
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>														
6	303.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	334	334	334	334	334	334	334	334	334	334	334	334	334	334
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	310.2 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	311.2 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	<b>WATER TREATMENT PLANT</b>														
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	57	57	57	57	57	57	57	57	57	57	57	57	57	57
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	4,451	4,453	4,453	4,453	4,453	4,453	4,453	4,453	4,453	4,453	4,453	4,453	4,593	4,464
21	320.3 Water Treatment Equipment	36	36	36	36	36	36	36	36	36	36	36	36	50	37
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>														
24	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	311.4 Electric Pumping Equipment - T&D	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	330.4 Distr. Reservoirs & Standpipes	3,761	3,761	3,761	3,761	3,761	3,761	3,761	3,761	3,761	3,761	3,761	3,761	3,761	3,761
28	331.4 Transm. & Distribution Mains	494,743	494,743	494,743	494,784	494,784	494,945	495,187	495,187	495,267	495,267	495,267	495,469	495,494	495,068
29	333.4 Services	25,097	25,097	25,097	25,097	25,097	25,097	25,097	25,097	25,097	25,097	25,137	25,137	25,137	25,106
30	334.4 Meters & Meter Installations	41,199	41,517	41,880	42,244	42,244	42,284	42,284	42,324	42,324	44,702	44,822	44,863	44,863	42,888
31	335.4 Hydrants	28	28	28	28	28	28	28	28	28	28	28	28	28	28
32	336.4 Backflow Prevention Devices	297	297	297	297	297	297	297	297	297	1,711	1,711	1,711	1,711	732
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	<b>GENERAL PLANT</b>														
35	303.5 Land & Land Rights	75	75	73	73	73	73	73	73	73	72	72	72	71	73
36	304.5 Structures & Improvements	11,148	11,148	11,086	11,074	11,086	11,086	11,115	11,145	11,137	11,108	11,103	11,140	11,152	11,118
37	340.5 Office Furniture & Equipment	39,885	39,839	39,496	39,487	39,627	39,672	39,893	39,929	40,032	39,791	39,783	39,763	39,781	39,768
38	341.5 Transportation Equipment	13,839	13,825	13,797	14,678	14,539	14,537	14,581	14,174	14,132	14,318	14,311	14,301	14,283	14,255
39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	343.5 Tools, Shop & Garage Equipment	32,860	32,860	32,857	32,851	32,851	32,850	32,851	32,850	32,848	32,848	32,847	32,846	32,844	32,851
41	344.5 Laboratory Equipment	129	129	129	129	129	129	129	129	129	129	129	129	129	129
42	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	346.5 Communication Equipment	564	564	558	557	559	559	560	559	558	554	553	553	552	558
44	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	348.5 Other Tangible Plant	(76,459)	(76,493)	(76,493)	(76,493)	(76,493)	(76,493)	(76,493)	(76,493)	(76,493)	(76,493)	(76,493)	(76,493)	(76,493)	(76,490)
46															
47	<b>TOTAL</b>	<b>600,353</b>	<b>600,579</b>	<b>600,498</b>	<b>601,756</b>	<b>601,771</b>	<b>602,014</b>	<b>602,552</b>	<b>602,248</b>	<b>602,378</b>	<b>606,081</b>	<b>606,219</b>	<b>606,468</b>	<b>606,655</b>	<b>603,046</b>

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Orange County  
Docket No.:160101-WS  
Test Year Ended: December 31, 2015

Schedule: A-7  
Page 1 of 1  
Preparer: Deborah D. 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	N/A	N/A	N/A
2				
3	Plant in Service			
4				
5	Land			
6				
7	Accumulated Depreciation			
8				
9	CIAC			
10				
11	Accumulated Amortization of CIAC			
12				
13	Advances for Construction			
14				
15	Other (Explain)			
16				
17	<b>Total</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
18				
19	<b>Note: Water Plant is 100% Used &amp; Useful as per Schedules F5 and F7.</b>			
20				
21				
22	WASTEWATER - NOT APPLICABLE	N/A	N/A	N/A
23				
24	Plant in Service			
25				
26	Land			
27				
28	Accumulated Depreciation			
29				
30	CIAC			
31				
32	Accumulated Amortization of CIAC			
33				
34	Advances for Construction			
35				
36	Other (Explain)			
37				
38	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

Supporting Schedules: A-5, A-6, A-9, A-10, A-12, A-14, A-16  
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 - UIF - Orange County**  
**Docket No.:160101-WS**  
**Schedule Year Ended: December 31, 2015**

**Schedule: A-8**  
**Page 1 of 1**  
**Preparer: Deborah D. 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 12/31/11	166,497	
2	Additions	18,313	
3	Retirements	(188)	
4	Adjustments - Rounding		
5			
6	Balance 12/31/12	184,622	
7	Additions	23,354	
8	Retirements		
9	Adjustments - UIF Allocation	32,758	
10			
11	Balance 12/31/13	240,734	
12	Additions	6,717	
13	Retirements		
14	Adjustments - UIF Allocation	(106,295)	
15			
16	Balance 12/31/14	141,156	
17	Additions	6,904	
18	Retirements	(378)	
19	Adjustments - UIF Allocation	27,111	
20			
21	Balance 12/31/15	174,793	
22			
23	<u>Note:</u>		
24	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations		

**Supporting Schedules: A-5, A-6**

**Recap Schedules: A-18**



Schedule of Water Accumulated Depreciation By Primary Account  
Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Orange County  
Docket No.:160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Explanation: Provide month  
ending balances for each month  
of the test year and the ending

Schedule: A-9  
Page 1 of 2  
Preparer: Deborah D. Swain  
Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>					
2	301.1 Organization	28,340		28,340		
3	302.1 Franchises	71		71		
4	339.1 Other Plant & Misc. Equipment	-		-		
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>					
6	303.2 Land & Land Rights	-		-		
7	304.2 Structures & Improvements	5,351		5,351		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	12,103		12,103		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	-		-		
13	310.2 Power Generation Equipment	-		-		
14	311.2 Pumping Equipment	13,952		13,952		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	<b>WATER TREATMENT PLANT</b>					
17	303.3 Land & Land Rights	-		-		
18	304.3 Structures & Improvements	196		196		
19	310.3 Power Generation Equipment	-		-		
20	311.3 Pumping Equipment - WTP	7,409		7,409		
21	320.3 Water Treatment Equipment	3,502		3,502		
22	339.3 Other Plant & Misc. Equipment	-		-		
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>					
24	303.4 Land & Land Rights	-		-		
25	304.4 Structures & Improvements	-		-		
26	311.4 Electric Pumping Equipment - T&D	-		-		
27	330.4 Distr. Reservoirs & Standpipes	1,347		1,347		
28	331.4 Transm. & Distribution Mains	100,665	(1,353,448)	(1,252,783)		
29	333.4 Services	13,782		13,782		
30	334.4 Meters & Meter Installations	25,894		25,894		
31	335.4 Hydrants	22		22		
32	336.4 Backflow Prevention Devices	(83)		(83)		
33	339.4 Other Plant & Misc. Equipment	-		-		
34	<b>GENERAL PLANT</b>					
35	303.5 Land & Land Rights	-		-		
36	304.5 Structures & Improvements	4,787		4,787		
37	340.5 Office Furniture & Equipment	34,330	(4,474)	29,856		
38	341.5 Transportation Equipment	11,311	(1,179)	10,132		
39	342.5 Stores Equipment	-		-		
40	343.5 Tools, Shop & Garage Equipment	3,231		3,231		
41	344.5 Laboratory Equipment	141		141		
42	345.5 Power Operated Equipment	-		-		
43	346.5 Communication Equipment	(8,046)		(8,046)		
44	347.5 Miscellaneous Equipment	-		-		
45	348.5 Other Tangible Plant	(65,983)		(65,983)		
46						
47	<b>TOTAL</b>	<u>192,322</u>	<u>(1,359,101)</u>	<u>(1,166,779)</u>	N/A	<u>N/A</u>

Schedule of Water Accumulated Depreciation By Primary Account  
Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Orange County  
Docket No.:160101-W5  
Test Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Schedule: A-9  
Page 2 of 2  
Preparer: Deborah D. Swain  
Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 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 Bal.
1	<b>INTANGIBLE PLANT</b>														
2	301.1 Organization	28,282	28,282	28,283	28,283	28,300	28,316	28,333	28,349	28,365	28,382	28,398	28,415	28,431	28,340
3	302.1 Franchises	66	67	68	69	70	71	71	72	73	74	75	76	77	71
4	339.1 Other Plant & Misc. Equipment														
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>														
6	303.2 Land & Land Rights														
7	304.2 Structures & Improvements	5,351	5,351	5,351	5,351	5,351	5,351	5,351	5,351	5,351	5,351	5,351	5,351	5,351	5,351
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	12,097	12,098	12,099	12,100	12,101	12,102	12,103	12,104	12,104	12,105	12,106	12,107	12,108	12,103
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	310.2 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	311.2 Pumping Equipment	13,952	13,952	13,952	13,952	13,952	13,952	13,952	13,952	13,952	13,952	13,952	13,952	13,952	13,952
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	<b>WATER TREATMENT PLANT</b>														
17	303.3 Land & Land Rights														
18	304.3 Structures & Improvements	195	195	195	195	195	196	196	196	196	196	196	197	197	196
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	7,297	7,317	7,335	7,354	7,372	7,391	7,409	7,428	7,446	7,465	7,484	7,502	7,521	7,409
21	320.3 Water Treatment Equipment	3,501	3,501	3,502	3,502	3,502	3,502	3,502	3,502	3,502	3,502	3,503	3,503	3,503	3,502
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>														
24	303.4 Land & Land Rights														
25	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	311.4 Electric Pumping Equipment - T&D	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	330.4 Distr. Reservoirs & Standpipes	1,296	1,305	1,313	1,322	1,330	1,339	1,347	1,355	1,364	1,372	1,381	1,389	1,398	1,347
28	331.4 Transm. & Distribution Mains	94,898	95,859	96,820	97,781	98,741	99,702	100,664	101,625	102,587	103,549	104,511	105,473	106,435	100,665
29	333.4 Services	13,469	13,521	13,573	13,626	13,678	13,730	13,782	13,835	13,887	13,939	13,992	14,044	14,096	13,782
30	334.4 Meters & Meter Installations	25,146	25,196	25,247	25,300	25,476	25,653	25,829	26,005	26,182	26,367	26,554	26,741	26,928	25,894
31	335.4 Hydrants	22	22	22	22	22	22	22	22	22	22	22	22	22	22
32	336.4 Backflow Prevention Devices	(99)	(97)	(96)	(94)	(92)	(91)	(89)	(87)	(86)	(76)	(67)	(57)	(48)	(83)
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	<b>GENERAL PLANT</b>														
35	303.5 Land & Land Rights														
36	304.5 Structures & Improvements	4,712	4,731	4,721	4,728	4,753	4,772	4,795	4,809	4,823	4,822	4,839	4,855	4,866	4,787
37	340.5 Office Furniture & Equipment	32,530	32,861	32,899	33,196	33,684	34,046	34,426	34,741	35,081	35,191	35,550	35,897	36,190	34,330
38	341.5 Transportation Equipment	11,129	11,269	11,324	11,809	11,766	11,860	11,960	10,745	10,830	10,937	11,043	11,136	11,239	11,311
39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	343.5 Tools, Shop & Garage Equipment	2,213	2,383	2,555	2,720	2,891	3,061	3,233	3,403	3,572	3,743	3,909	4,078	4,247	3,231
41	344.5 Laboratory Equipment	137	138	138	139	140	141	141	142	143	143	144	145	146	141
42	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	346.5 Communication Equipment	(8,070)	(8,066)	(8,064)	(8,060)	(8,054)	(8,049)	(8,044)	(8,040)	(8,036)	(8,034)	(8,029)	(8,025)	(8,021)	(8,046)
44	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	348.5 Other Tangible Plant	(65,043)	(65,177)	(65,338)	(65,498)	(65,659)	(65,820)	(65,980)	(66,141)	(66,302)	(66,463)	(66,623)	(66,784)	(66,945)	(65,983)
46															
47	<b>TOTAL</b>	<b>183,081</b>	<b>184,708</b>	<b>185,899</b>	<b>187,797</b>	<b>189,519</b>	<b>191,247</b>	<b>193,003</b>	<b>193,368</b>	<b>195,056</b>	<b>196,539</b>	<b>198,291</b>	<b>200,017</b>	<b>201,693</b>	<b>192,322</b>

**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 - UIF - Orange County  
Docket No.:160101-WS  
Schedule Year Ended: December 31, 2015

Schedule: A-11  
Page 1 of 1  
Preparer: Deborah D. 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 12/31/11	(33,298)	
2	Additions		
3	Retirements		
4	Adjustments - UIF Allocation	395	
5			
6	Balance 12/31/12	(32,903)	
7	Additions		
8	Retirements		
9	Adjustments - UIF Allocation	42,751	
10	Adjustments - Rounding	1	
11			
12	Balance 12/31/13	9,849	
13	Additions		
14	Retirements		
15	Adjustments - UIF Allocation	141	
16			
17	Balance 12/31/14	9,990	
18	Additions		
19	Retirements		
20	Adjustments - UIF Allocation	63,164	
21			
22	Balance 12/31/15	73,154	
23			
24	<u>Note:</u>		
25	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations		

Supporting Schedule: A-12  
Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification  
Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Orange County  
Docket No.:160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] or Projected [ ]

Schedule: A-12  
Page 1 of 2  
Preparer: Deborah D. Swain  
Recap Schedules: A-1, A-2

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

	(1)	(2)	(3)	(4)
Line No.	Description	Test Year Average Bal	Adjustments Adjustments	Adjusted Average
1	<b>WATER</b>			
2				
3	Plant Capacity Fees	-		-
4				
5	Line/Main Extension Fees			-
6				
7	Tapping & Meter Installation Fees	8,641		8,641
8				
9	Contributed Lines	13,692		13,692
10				
11	Other - Contributed Property/Connection Fees	(12,396)		(12,396)
12				
13				
14	<b>Total</b>	<b>9,937</b>	<b>-</b>	<b>9,937</b>
15				
16				
17	<b>WASTEWATER - NOT APPLICABLE</b>			
18				
19	Plant Capacity Fees			
20				
21	Line/Main Extension Fees			
22				
23	Contributed Lines			
24				
25	Other - Tap Fees			
26				
27	Other - Contributed Property/Connection Fees			
28				
29				
30	<b>Total</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>



**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 - UIF - Orange County**  
**Docket No.:160101-WS**  
**Schedule Year Ended: December 31, 2015**

**Schedule: A-13**  
**Page 1 of 1**  
**Preparer: Deborah D. 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 12/31/11	26,074	
2	Additions	(2,208)	
3	Retirements		
4	Adjustments - UIF Allocation	158	
5	Adjustments - Rounding	(1)	
6			
7	Balance 12/31/12	24,023	
8	Additions	(807)	
9	Retirements		
10	Adjustments - UIF Allocation	2,418	
11	Adjustments - Rounding		
12			
13	Balance 12/31/13	25,634	
14	Additions	(24,617)	
15	Retirements		
16	Adjustments - UIF Allocation	(17,951)	
17	Adjustments - Rounding	1	
17			
18	Balance 12/31/14	(16,933)	
19	Additions	2,262	
20	Retirements		
21	Adjustments - UIF Allocation	17,456	
22			
23	Balance 12/31/15	2,785	
24			
25	<u>Note:</u>		
26	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations		

**Supporting Schedule: A-14**  
**Recap Schedule: A-19**

Schedule of Accumulated Amortization of CIAC  
Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Schedule: A-14

Company: Utilities, Inc. of Florida - UIF - Orange County  
Docket No.:160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] or Projected [ ]

Page 1 of 2  
Preparer: Deborah D. 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)
Line No.	Description	Test Year Average Bal.	Adjustments	Adjusted Average
1	<b>WATER</b>			
2				
3	Plant Capacity Fees	-		-
4				
5	Line/Main Extension Fees			-
6				
7	Tapping & Meter Installation Fees	3,664		3,664
8				
9	Contributed Lines	3,827		3,827
10				
11	Other - Contributed Property	(19,895)		(19,895)
12				
13				
14	<b>Total</b>	<b>(12,404)</b>	<b>-</b>	<b>(12,404)</b>
15				
16				
17	WASTEWATER - NOT APPLICABLE			
18				
19	Plant Capacity Fees			
20				
21	Line/Main Extension Fees			
22				
23	Contributed Lines			
24				
25	Other - Tap Fees			
26				
27	Other - Contributed Property			
28				
29				
30	<b>Total</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

Recap Schedules: A-1, A-2





Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Orange County

Schedule: A-15

Docket No.:160101-WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

Preparer: Deborah D. 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 AFUDC rate for all Florida companies is 9.03% for qualified construction projects beginning 1/1/2003 pursuant to 3/8/2004 Order PSC-04-0262-PAA,
- 2 Docket #031006-WS.
- 3
- 4 The utility uses the AFUDC practices described and approved by the Commission in Order No. PSC-04-0262-PAA-WS, dated March 8, 2004.

**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 - UIF - Orange County**  
**Docket No.:160101-WS**  
**Test Year Ended: December 31, 2015**

**Schedule: A-16**  
**Page 1 of 1**  
**Preparer: Deborah D. 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	Year-End Balance	
		Water	Wastewater
1	12/31/08 Balance per Schedule A-13, TYE 12/31/08 MFRs	N/A	
2	Additions		
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/09	-	
7	Additions		
8	Adjustments		
9			
10	Balance 12/31/10	-	
11	Additions		
12	Adjustments		
13			
14	Adjusted 12/31/11 Balance	<u>N/A</u>	
15			
16			
17			
18	<u>TEST YEAR AVERAGE BALANCE</u>		
19			
20	Beginning Balance - December 31, 2010	N/A	
21	January		
22	February		
23	March		
24	April		
25	May		
26	June		
27	July		
28	August		
29	September		
30	October		
31	November		
32	Ending Balance December 31, 2011		
33			
34	Average Test Year Balance - 13 Months	<u>N/A</u>	

Recap Schedules: A-1, A-2

## Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Orange County

Schedule: A-17

Docket No.:160101-WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

Preparer: Deborah D. 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	13-Month Average
1	<b>Final Rates</b>			
2	Current and Accrued Assets:			
3	Cash			3,062
4	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			460,740
5	Miscellaneous current and accrued assets			4,070
6	Material and Supplies			4,920
7	Miscellaneous Deferred Debits			71,595
8				
9	Less: Current and Accrued Liabilities and Credits			
10	Accounts Payable			(176,934)
11	Accrued Taxes			(79,890)
12	Accrued Interest			(9,652)
13	Miscellaneous Current and Accrued Liabilities and Credits			
14				
15	<b>Equals working capital (Balance Sheet Approach)</b>			<b>\$ 277,911</b>
16				
17	<b>Allocation to Water &amp; Sewer</b>	<b>\$ 8,927</b>	<b>\$ -</b>	
18				
19				
20	Allocation Methodology based on number of ERCs at the end of the test year:	<b>12/31/15 ERCs</b>	<b>% of Total</b>	<b>Allocated Working Capital</b>
21	Marion County - Water	548.8	5.677%	\$ 15,778
22	Marion County - Wastewater	76.4	0.790%	\$ 2,196
23	Orange County - Water	310.5	3.212%	\$ 8,927
24	Pasco County - Water	2,869.5	29.685%	\$ 82,498
25	Pasco County - Wastewater	1,245.2	12.882%	\$ 35,799
26	Pinellas County - Water	430.1	4.449%	\$ 12,365
27	Seminole County - Water	2,711.5	28.050%	\$ 77,955
28	Seminole County - Wastewater	1,474.5	15.254%	\$ 42,392
29	TOTAL UIF	9,666.5	100.0%	277,911
30				
31				
32	<b>Interim Rates</b>			
33	Current and Accrued Assets:			
34	Cash			3,062
35	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			460,740
36	Miscellaneous current and accrued assets			4,070
37	Material and Supplies			4,920
38	Miscellaneous Deferred Debits			71,595
39				
40	Less: Current and Accrued Liabilities			
41	Accounts Payable			(176,934)
42	Accrued Taxes			(79,890)
43	Accrued Interest			(9,652)
44	Miscellaneous Current and Accrued Liabilities			
45				
46	<b>Equals working capital (Balance Sheet Approach)</b>			<b>\$ 277,911</b>
47				
48	<b>Allocation to Water &amp; Sewer</b>	<b>\$ 8,927</b>	<b>\$ -</b>	
49				
50	Allocation Methodology based on UIF number of ERCs at the end of the test year:	<b>12/31/15 ERCs</b>	<b>% of Total</b>	<b>Working Capital</b>
51	Marion County - Water	548.8	5.677%	\$ 15,778
52	Marion County - Wastewater	76.4	0.790%	\$ 2,196
53	Orange County - Water	310.5	3.212%	\$ 8,927
54	Pasco County - Water	2,869.5	29.685%	\$ 82,498
55	Pasco County - Wastewater	1,245.2	12.882%	\$ 35,799
56	Pinellas County - Water	430.1	4.449%	\$ 12,365
57	Seminole County - Water	2,711.5	28.050%	\$ 77,955
58	Seminole County - Wastewater	1,474.5	15.254%	\$ 42,392
59	TOTAL UIF	9,666.5	100.0%	277,911

Comparative Balance Sheet - Assets

Company: Utilities, Inc. of Florida - UIF - All Counties  
Docket No.:160101-WS  
Schedule Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule A-18  
Page 1 of 2  
Preparer: Deborah D. Swain

Line No.	(1) ASSETS	(2) Prior Year Ended 12/1/2014	(3) Adjustments	(4) Adjusted Prior Year Ended 12/1/2014	(5) Test Year Ended 12/1/2015	(6) Adjustments	(7) Adjusted Test Year Ended 12/1/2015	(8) 13-Month Average Bal.	(9) Adjustments	(10) Adjusted Average
1	Utility Plant in Service	15,233,140		15,233,140	16,095,707		16,095,707	15,742,047		15,742,047
2	Construction Work in Progress	325,737		325,737	506,878		506,878	312,396		312,396
3	Other Utility Plant Adjustments	470,813		470,813	471,246		471,246	471,007		471,007
4	<b>GROSS UTILITY PLANT</b>	16,029,690		16,029,690	17,073,831		17,073,831	16,525,450		16,525,450
5	Less: Accumulated Depreciation	(3,325,299)		(3,325,299)	(3,793,175)		(3,793,175)	(3,570,133)		(3,570,133)
6										
7	<b>NET UTILITY PLANT</b>	12,704,391		12,704,391	13,280,655		13,280,655	12,955,317		12,955,317
8										
9	Cash	1,963		1,963	3,000		3,000	3,062		3,062
10	Accounts Receivable (net)	461,836		461,836	502,184		502,184	460,740		460,740
11	Notes Receivable									
12	Accts. Rec'b - Assoc. Cos.	5,391,408		5,391,408	5,120,132		5,120,132	5,371,022		5,371,022
13	Notes Rec'b - Assoc. Cos.									
14	Accts. Rec'b - Other									
15	Accrued Interest Rec'b									
16	Allowance for Bad Debts									
17	Materials & Supplies	4,963		4,963	4,401		4,401	4,920		4,920
18	Misc Current & Accrued Assets	4,070		4,070	4,070		4,070	4,070		4,070
19										
20	<b>TOTAL CURRENT ASSETS</b>	5,864,239		5,864,239	5,633,787		5,633,787	5,843,814		5,843,814
21										
22	Net nonutility property									
23	Unamortized Debt Discount & Exp.									
24	Prelim. Survey & Investigation Charges									
25	Clearing Accounts									
26	Deferred Rate Case Expense	348,690		348,690	254,785		254,785	298,666		298,666
27	Other Miscellaneous Deferred Debits	71,335		71,335	67,747		67,747	71,595		71,595
28	Accum. Deferred Income Taxes									
29										
30	<b>TOTAL OTHER ASSETS</b>	420,025		420,025	322,533		322,533	370,261		370,261
31										
32	<b>TOTAL ASSETS</b>	18,988,655		18,988,655	19,236,975		19,236,975	19,169,391		19,169,391

## Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - All Counties  
 Docket No.:160101-WS  
 Schedule Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested. Provide same for  
 historical base or intermediate years, if not already shown.

Schedule A-18  
 Page 2 of 2  
 Preparer: Deborah D. Swain

Line No.	(1) ASSETS	(2) Prior Year 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 Bal.
1	Utility Plant in Service	15,233,140	15,251,201	15,361,172	15,430,705	15,769,147	15,805,798	15,835,326	15,875,245	15,938,377	15,972,900	16,024,782	16,053,108	16,095,707	15,742,047
2	Construction Work in Progress	325,737	412,553	366,458	438,374	127,786	129,325	161,931	175,700	158,700	301,159	464,731	491,820	506,878	312,396
3	Other Utility Plant Adjustments	470,813	470,802	470,842	470,882	470,923	470,963	471,004	471,044	471,084	471,125	471,165	471,205	471,246	471,007
4	<b>GROSS UTILITY PLANT</b>	<b>16,029,690</b>	<b>16,134,556</b>	<b>16,198,472</b>	<b>16,339,962</b>	<b>16,367,856</b>	<b>16,406,086</b>	<b>16,468,260</b>	<b>16,521,989</b>	<b>16,568,162</b>	<b>16,745,184</b>	<b>16,960,678</b>	<b>17,016,133</b>	<b>17,073,831</b>	<b>16,525,450</b>
5	Less: Accumulated Depreciation	(3,325,299)	(3,376,074)	(3,414,782)	(3,465,424)	(3,512,154)	(3,552,195)	(3,593,267)	(3,591,400)	(3,637,909)	(3,677,705)	(3,712,667)	(3,759,683)	(3,793,175)	(3,570,133)
6															
7	<b>NET UTILITY PLANT</b>	<b>12,704,391</b>	<b>12,758,481</b>	<b>12,783,690</b>	<b>12,874,538</b>	<b>12,855,702</b>	<b>12,853,891</b>	<b>12,874,994</b>	<b>12,930,589</b>	<b>12,930,253</b>	<b>13,067,479</b>	<b>13,248,010</b>	<b>13,256,450</b>	<b>13,280,655</b>	<b>12,955,317</b>
8															
9	Cash	1,963	3,000	3,000	3,000	3,305	4,034	3,500	3,000	3,000	3,000	3,000	3,000	3,000	3,062
10	Accounts Receivable (net)	461,836	451,302	445,458	436,866	452,752	480,063	465,027	444,529	456,472	450,810	462,911	479,409	502,184	460,740
11	Notes Receivable														
12	Accts. Rec'b - Assoc. Cos.	5,391,408	5,350,002	5,400,823	5,312,857	5,404,955	5,476,395	5,503,208	5,444,613	5,519,646	5,369,743	5,391,173	5,138,334	5,120,132	5,371,022
13	Notes Rec'b - Assoc. Cos.														
14	Accts. Rec'b - Other														
15	Accrued Interest Rec'b														
16	Allowance for Bad Debts														
17	Materials & Supplies	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,401	4,920
18	Misc Current & Accrued Assets	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070
19															
20	<b>TOTAL CURRENT ASSETS</b>	<b>5,864,239</b>	<b>5,813,337</b>	<b>5,858,314</b>	<b>5,761,756</b>	<b>5,870,045</b>	<b>5,969,525</b>	<b>5,980,767</b>	<b>5,901,175</b>	<b>5,988,151</b>	<b>5,832,587</b>	<b>5,866,117</b>	<b>5,629,777</b>	<b>5,633,787</b>	<b>5,843,814</b>
21															
22	Net nonutility property														
23	Unamortized Debt Discount & Exp.														
24	Prelim. Survey & Investigation Charges														
25	Clearing Accounts														
26	Deferred Rate Case Expense	348,690	339,803	330,916	322,030	313,143	304,256	295,478	290,734	281,848	275,878	266,991	258,104	254,785	298,666
27	Other Miscellaneous Deferred Debits	71,335	72,002	70,513	69,025	71,736	70,107	76,710	74,990	73,269	72,776	71,098	69,423	67,747	71,595
28	Accum. Deferred Income Taxes														
29															
30	<b>TOTAL OTHER ASSETS</b>	<b>420,025</b>	<b>411,805</b>	<b>401,429</b>	<b>391,054</b>	<b>384,879</b>	<b>374,363</b>	<b>372,188</b>	<b>365,724</b>	<b>355,117</b>	<b>348,653</b>	<b>338,089</b>	<b>327,527</b>	<b>322,533</b>	<b>370,261</b>
31															
32	<b>TOTAL ASSETS</b>	<b>18,988,655</b>	<b>18,983,623</b>	<b>19,043,433</b>	<b>19,027,348</b>	<b>19,110,626</b>	<b>19,197,779</b>	<b>19,227,949</b>	<b>19,197,488</b>	<b>19,273,521</b>	<b>19,248,719</b>	<b>19,452,217</b>	<b>19,213,754</b>	<b>19,236,975</b>	<b>19,169,391</b>

Comparative Balance Sheet - Equity Capital & Liabilities

Company: Utilities, Inc. of Florida - UIF - All Counties  
Docket No.:160101-WS  
Schedule Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested.  
Provide same for historical base or intermediate years, if  
not already shown.

Schedule A-19  
Page 1 of 2  
Preparer: Deborah D. Swain

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/1/2014	(3) Adjustments (1)	(4) Adjusted Prior Year Ended 12/1/2014	(5) Test Year Ended 12/1/2015	(6) Adjustments (1)	(7) Adjusted Test Year Ended 12/1/2015	(8) 13-Month Average Bal.	(9) Adjustments (1)	(10) Adjusted Average
1	Common Stock Issued	200,000		200,000	200,000		200,000	200,000		200,000
2	Preferred Stock Issued									
3	Additional Paid in Capital	8,817,649		8,817,649	8,817,649		8,817,649	8,817,649		8,817,649
4	Retained Earnings	(339,412)	152,538	(186,874)	(148,364)	152,534	4,170	(164,718)	156,721	(7,997)
5	Other Equity Capital									
6										
7	<b>TOTAL EQUITY CAPITAL</b>	<b>8,678,237</b>	<b>152,538</b>	<b>8,830,775</b>	<b>8,869,285</b>	<b>152,534</b>	<b>9,021,819</b>	<b>8,852,931</b>	<b>156,721</b>	<b>9,009,652</b>
8										
9	Bonds									
10	Reacquired Bonds									
11	Advances From Associated Companies									
12	Other Long-Term Debt									
13										
14	<b>TOTAL LONG-TERM DEBT</b>									
15										
16	Accounts Payable	140,313		140,313	206,294		206,294	176,934		176,934
17	Notes Payable									
18	Notes & Accounts Payable - Assoc. Cos.	7,455,800		7,455,800	7,455,800		7,455,800	7,455,800		7,455,800
19	Customer Deposits	53,859		53,859	53,988		53,988	52,702		52,702
20	Accrued Taxes	60,450		60,450	45,399		45,399	79,890		79,890
21	Current Portion Long Term Debt									
22	Accrued Interest	8,809		8,809	10,822		10,822	9,652		9,652
23	Accrued Dividends									
24	Misc. Current and Accrued Liabilities & Credits									
25										
26	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>7,719,231</b>		<b>7,719,231</b>	<b>7,772,304</b>		<b>7,772,304</b>	<b>7,774,978</b>		<b>7,774,978</b>
27										
28	Advances for Construction	(2,948)		(2,948)	(2,948)		(2,948)	(2,948)		(2,948)
29	Prepaid Capacity Charges									
30	Accum. Deferred ITC's	81,679		81,679	79,323		79,323	80,501		80,501
31	Operating Reserves									
32										
33	<b>TOTAL DEFERRED CR. &amp; OPER. RESERVES</b>	<b>78,731</b>		<b>78,731</b>	<b>76,375</b>		<b>76,375</b>	<b>77,553</b>		<b>77,553</b>
34										
35	Contributions in Aid of Construction	3,843,530		3,843,530	3,846,939		3,846,939	3,845,047		3,845,047
36	Less: Accum. Amortization of CIAC	(2,530,851)		(2,530,851)	(2,668,629)		(2,668,629)	(2,591,578)		(2,591,578)
37										
38	Accumulated Deferred Income Taxes	1,199,777	(152,538)	1,047,239	1,340,701	(152,534)	1,188,167	1,210,459	(156,721)	1,053,738
39										
40	<b>Total Equity Capital and Liabilities</b>	<b>\$ 18,988,655</b>	<b>\$ -</b>	<b>\$ 18,988,655</b>	<b>\$ 19,236,975</b>	<b>\$ -</b>	<b>\$ 19,236,975</b>	<b>\$ 19,169,391</b>	<b>\$ -</b>	<b>\$ 19,169,391</b>
41										
42	<b>Note:</b>									
43	(1) To remove Deferred Taxes due to NOLs		(152,538)			(152,534)		\$ (156,721)		

Comparative Balance Sheet - Equity Capital & Liabilities

Company: Utilities, Inc. of Florida - UIF - All Counties  
Docket No.:160101-WS  
Schedule Year Ended: December 31, 2015

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 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 Bal.
1	Common Stock Issued	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
2	Preferred Stock Issued														
3	Additional Paid in Capital	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649
4	Retained Earnings	(339,412)	(278,971)	(282,799)	(307,617)	(246,735)	(141,753)	(131,953)	(94,820)	(31,080)	(96,146)	(43,635)	1,953	(148,364)	(164,718)
5	Other Equity Capital														
6															
7	<b>TOTAL EQUITY CAPITAL</b>	<b>8,678,237</b>	<b>8,738,678</b>	<b>8,734,850</b>	<b>8,710,032</b>	<b>8,770,914</b>	<b>8,875,896</b>	<b>8,885,696</b>	<b>8,922,829</b>	<b>8,986,569</b>	<b>8,921,503</b>	<b>8,974,014</b>	<b>9,019,602</b>	<b>8,869,285</b>	<b>8,852,931</b>
8															
9	Bonds														
10	Reacquired Bonds														
11	Advances From Associated Companies														
12	Other Long-Term Debt														
13															
14	<b>TOTAL LONG-TERM DEBT</b>														
15															
16	Accounts Payable	140,313	148,619	178,615	169,002	177,406	144,425	149,675	155,094	153,466	187,660	323,554	166,020	206,294	176,934
17	Notes Payable														
18	Notes & Accounts Payable - Assoc. Cos.	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800
19	Customer Deposits	53,859	52,899	53,347	53,036	51,989	51,962	51,775	51,962	51,351	52,824	52,767	53,367	53,988	52,702
20	Accrued Taxes	60,450	929	24,642	55,541	83,922	112,307	141,033	81,289	109,281	127,442	155,690	40,648	45,399	79,890
21	Current Portion Long Term Debt														
22	Accrued Interest	8,809	9,013	8,744	8,968	9,177	9,372	9,575	9,789	9,989	10,204	10,404	10,616	10,822	9,652
23	Accrued Dividends														
24	Misc. Current and Accrued Liabilities & Credits														
25															
26	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>7,719,231</b>	<b>7,667,260</b>	<b>7,721,148</b>	<b>7,742,347</b>	<b>7,778,295</b>	<b>7,773,866</b>	<b>7,807,858</b>	<b>7,753,934</b>	<b>7,779,887</b>	<b>7,833,929</b>	<b>7,998,215</b>	<b>7,726,451</b>	<b>7,772,304</b>	<b>7,774,978</b>
27															
28	Advances for Construction	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)
29	Prepaid Capacity Charges														
30	Accum. Deferred ITC's	81,679	81,483	81,287	81,090	80,894	80,698	80,501	80,305	80,109	79,912	79,716	79,520	79,323	80,501
31	Operating Reserves														
32															
33	<b>TOTAL DEFERRED CR. &amp; OPER. RESERVES</b>	<b>78,731</b>	<b>78,535</b>	<b>78,339</b>	<b>78,142</b>	<b>77,946</b>	<b>77,750</b>	<b>77,553</b>	<b>77,357</b>	<b>77,161</b>	<b>76,964</b>	<b>76,768</b>	<b>76,572</b>	<b>76,375</b>	<b>77,553</b>
34															
35	Contributions in Aid of Construction	3,843,530	3,843,691	3,843,691	3,844,891	3,844,891	3,845,131	3,845,131	3,845,131	3,845,131	3,845,131	3,845,481	3,846,851	3,846,939	3,845,047
36	Less: Accum. Amortization of CIAC	(2,530,851)	(2,544,318)	(2,534,192)	(2,547,639)	(2,561,046)	(2,574,493)	(2,587,940)	(2,601,387)	(2,614,833)	(2,628,280)	(2,641,728)	(2,655,178)	(2,668,629)	(2,591,578)
37															
38	Accumulated Deferred Income Taxes	1,199,777	1,199,777	1,199,599	1,199,575	1,199,627	1,199,630	1,199,651	1,199,625	1,199,607	1,199,472	1,199,467	1,199,457	1,340,701	1,210,459
39															
40	<b>Total Equity Capital and Liabilities</b>	<b>18,988,655</b>	<b>18,983,623</b>	<b>19,043,434</b>	<b>19,027,348</b>	<b>19,110,627</b>	<b>19,197,779</b>	<b>19,227,949</b>	<b>19,197,489</b>	<b>19,273,521</b>	<b>19,248,719</b>	<b>19,452,217</b>	<b>19,213,754</b>	<b>19,236,975</b>	<b>19,169,391</b>

Schedule of Water Net Operating Income

Company: Utilities, Inc. of Florida - UIF - Orange County  
Docket No.:160101-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] or Projected [ ]

Schedule: B-1  
Page 1 of 1  
Preparer: Deborah D. Swain

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 7) 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	116,225	868	117,092	258,990	(A) 376,082	B-4, B-3
2							
3	Operation & Maintenance	80,611	6,306	86,917		(B) 86,917	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	19,465	3,360	22,825		(C) 22,825	B-13, B-3
6							
7	Amortization/Other Expense	-		-	-	(D) -	B-3
8							
9	Taxes Other Than Income	8,016	31,167	39,184	11,655	(E) 50,839	B-15, B-3
10							
11	Provision for Income Taxes	39	(39)	-	58,317	(F) 58,317	C-1, C-2, B-3
12							
13	OPERATING EXPENSES	108,131	40,794	148,925	69,972	218,897	
14							
15	NET OPERATING INCOME	8,093	(39,926)	(31,833)	189,018	157,185	
16							
17							
18	RATE BASE	427,234	1,514,226	1,941,460		1,941,460	
19							
20							
21	RATE OF RETURN	1.89 %		--	%	8.10 %	



## Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida - UIF - Orange County

Test Year Ended: December 31, 2015

Interim [ ] Final [X]

Historic [X] or 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 1 of 2

Docket No.:160101-WS

Preparer: Deborah D. Swain

Line No.	Description	Water	Wastewater
1	<b>(A) Operating Revenues</b>		
2	<u>Test Year Revenues</u>		
3	(1) Test Year Revenues net of Unbilled Revenues & Other Adjustments		
4	Total Revenues per B4 prior to adjustments	116,225	
5	Adjustment to remove Accrued Revenues per B4	(803)	
6			
7	Test Year Adjusted Revenues prior to Annualizing Revenues	<u>115,422</u>	
8			
9	(2) Annualized Revenue		
10	To calculate test year revenues based on current rates		
11	Annualized water revenues per Schedule E-2	117,092	
12	Test Year Adjusted Revenues per above	<u>115,422</u>	
13	Adjustment required to annualize revenues	<u>1,671</u>	
14			
15	<u>Pro-Forma Adjustments</u>		
16	(3) <u>Revenue Increase</u>		
17	Increase in revenue required by the Utility to realize the rate of return per Schedule D-1.	<u>258,990</u>	
18			
19	<b>Total Adjustments to Revenues</b>	<b><u>259,857</u></b>	
20			
21	<b>(B) Operations &amp; Maintenance (O&amp;M) Expenses</b>		
22	<u>Pro-Forma Adjustments</u>		
23	(1) To adjust for pay increases		
24	(a) To adjust Salary & Benefits for addition of 5 FTE		
25	601 Salary & Wages	609	
26	604 Employee Pensions & Benefits	204	
27	(b) To annualize 2015 Salary & Benefits		
28	601/701 Salary & Wages	564	
29	603/703 Salaries & Wages - Officers, Etc.	37	
30	604/704 Employee Pensions & Benefits	<u>264</u>	
31	Adjustments for Pay Increase - Pro Forma Adjustment	<u>1,678</u>	
32			
33	(2) 650 Increase in exp to reflect increase of truck fleet by 3 units	<u>40</u>	
34			
35	(3) 610 Increase in Purchased Water expense by Orange County	<u>1,151</u>	
36			
37			
38	(4) Amortization of Deferred Costs		
39	(a) Amortization of rate case expense per Schedule B-10		
40	666 Adjustments for Deferred Costs - Pro Forma Adjustment	<u>3,437</u>	
41			
42	<b>Total Pro Forma Adjustments to O&amp;M</b>	<b><u>6,306</u></b>	
43			
44	<b>Total Adjustments to O&amp;M Expenses</b>	<b><u>6,306</u></b>	

## Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida - UIF - Orange County

Test Year Ended: December 31, 2015

Interim [ ] Final [X]

Historic [X] or Projected [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Florida Public Service Commission

Schedule: B-3

Page 2 of 2

Docket No.:160101-WS

Preparer: Deborah D. Swain

Line No.	Description	Water	Wastewater
1	<b>(C) Depreciation, net of CIAC Amort.</b>		
2	(1) (a) To restate Project Phoenix depreciation expense	(625)	
3			
4	(b) To remove depreciation expense from T&D Main booked to Orange County incorrectly	(6,900)	
5			
6	(2) <u>Pro-Forma Plant Additions &amp; Retirements</u>		
7	Crescent Heights Water Main Replacement	42,205	
8	Crescent Heights Water Main Retirement	(31,654)	
9	Allocation for GIS Mapping System	203	
10	Allocation for C4500 Kodiak Truck Upgrade	39	
11	Allocation for Vehicle Replacement	369	
12	Retirement Allocation for Vehicle Replacement	(277)	
13			
14	<b>Total Adjustments to Depreciation Expenses</b>	<b>3,360</b>	
15			
16	<b>(E) Taxes Other Than Income (TOTI)</b>		
17	Test Year Adjustments		
18	(1) Personal Property Tax		
19	(a) To remove from PP Tax a Real Estate Tax Bill associated with land not included in Rate Base	(189)	
20			
21			
22	(2) Regulatory Assessment Fees (RAF)		
23	(a) Calculate RAFs based on Adjusted Test Year Revenues		
24	Test Year Adjusted Revenues	115,422	
25	(b) Calculate RAFs for Annualized Revenues		
26	Annualized Revenues Adjustment	1,671	
27	Total Test Year Adjusted Revenues	117,092	
28	RAF Rate	4.5%	
29	Adjusted Test Year RAF	5,269	
30	Deduct: Test Year RAF per books	(5,199)	
31	Total Regulatory Assessment Fee Adjustment	70	
32			
33	<b>Total Test Year Adjustments to TOTI</b>	<b>(119)</b>	
34			
35	<u>Pro Forma Adjustments</u>		
36	(4) Regulatory Assessment Fees (RAF)		
37	(a) Calculate RAFs on Additional Revenues Requested		
38	Additional Revenues Requested	258,990	
39	RAF Rate	4.5%	
40	Pro Forma Adjustment to RAF	11,655	
41			
42	(5) Payroll Taxes		
43	(a) Adjust Payroll Taxes for associated salary increases	93	
44			
45	(6) Total Net Plant Additions	1,795,036	
46	Millage rate	17.3778	
47	Increase in ad valorem taxes for Pro Forma Plant Additions	31,194	
48			
49	<b>Total Pro Forma Adjustments to TOTI</b>	<b>42,941</b>	
50			
51	<b>Total Adjustments to TOTI</b>	<b>42,822</b>	
52			
53	<b>(F) Provision for Income Taxes</b>		
54	(1) Adjusted taxes prior to revenue increase	(39)	
55			
56	(2) To calculate additional taxes due to requested revenue adjustments	58,317	
57			
58	<b>Total Adjustments to Provision for Income Taxes</b>	<b>58,278</b>	

## Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Orange County

Schedule: B-4

Docket No.:160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic [X] or Projected [ ]

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	112,204	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	442	521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other	
7	462.1 Public Fire Protection		522.1 Measured - Residential	
8	462.2 Private Fire Protection		522.2 Measured - Commercial	
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers		522.4 Measured - Public Authority	
11	466 Sales for Resale		522.5 Measured - Multi-Family	
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13	Accrued Water Revenues	803	524 Revenues from Other Systems	
14			525 Interdepartmental Sales	
15			Accrued Sewer Revenues	
16	<b>TOTAL WATER SALES</b>	<b>113,450</b>	<b>TOTAL SEWER SALES</b>	<b>N/A</b>
17				
20	471 Misc. Service Revenues	2,775	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		535 Interdepartmental Rents	
24			536 Other Sewer Revenues	-
25			541 Measured Re-Use Revenues	
26				
27	<b>TOTAL OTHER WATER REVENUES</b>	<b>2,775</b>	<b>TOTAL OTHER SEWER REVENUES</b>	<b>N/A</b>
28				
29	<b>TOTAL WATER OPERATING REVENUES</b>	<b>116,225</b>	<b>TOTAL SEWER OPERATING REVENUES</b>	<b>N/A</b>

Detail of Operation & Maintenance Expenses Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Orange County  
Docket No.:160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] or Projected [ ]

Schedule: B-5  
Page 1 of 2  
Preparer: Deborah D. Swain  
Recap Schedules: B-1

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		Test Year Total	Adjustments	Adjusted Total
1	601 Salaries & Wages - Employees	15,038	1,173	16,211
2	603 Salaries & Wages - Officers, Etc.	984	37	1,021
3	604 Employee Pensions & Benefits	7,036	468	7,504
4	610 Purchased Water	38,886	1,151	40,038
5	615 Purchased Power	-		-
6	616 Fuel for Power Purchased	-		-
7	618 Chemicals	-		-
8	620 Materials & Supplies	1,284		1,284
9	631 Contractual Services - Engr.	0		0
10	632 Contractual Services - Acct.	835		835
11	633 Contractual Services - Legal	(17)		(17)
12	634 Contractual Services - Mgmt. Fees	-		-
13	635 Contractual Services - Testing	1,277		1,277
14	636 Contractual Services - Other	1,729		1,729
15	641 Rental of Building/Real Prop.	27		27
16	642 Rental of Equipment	4		4
17	650 Transportation Expenses	1,331	40	1,371
18	656 Insurance - Vehicle	-		-
19	657 Insurance - General Liability	2,534		2,534
20	658 Insurance - Workman's Comp.	-		-
21	659 Insurance - Other	555		555
22	660 Advertising Expense	-		-
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	3,437	3,437
24	667 Reg. Comm. Exp. - Other	23		23
25	670 Bad Debt Expense	2,923		2,923
26	675 Miscellaneous Expenses	6,161		6,161
27				
28	<b>TOTAL</b>	<b>80,611</b>	<b>6,306</b>	<b>86,917</b>

## Florida Public Service Commission

## Detail of Operation &amp; Maintenance Expenses By Month - Water

Company: Utilities, Inc. of Florida - UIF - Orange County

Docket No.:160101-WS

Test Year Ended: December 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 2 of 2

Preparer: Deborah D. Swain

Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jan-15	(3) Feb-15	(4) Mar-15	(5) Apr-15	(6) May-15	(7) Jun-15	(8) Jul-15	(9) Aug-15	(10) Sep-15	(11) Oct-15	(12) Nov-15	(13) Dec-15	(14) Total Test Year
1	601 Salaries & Wages - Employees	1,097	1,009	1,108	1,238	1,212	1,290	1,370	1,304	1,225	1,256	1,418	1,511	15,038
2	603 Salaries & Wages - Officers, Etc.	77	79	76	80	78	79	101	61	78	78	190	7	984
3	604 Employee Pensions & Benefits	804	579	487	446	503	704	535	610	414	583	600	771	7,036
4	610 Purchased Water	3,166	2,755	2,747	3,453	3,727	3,522	3,482	2,875	3,380	2,871	3,647	3,263	38,886
5	615 Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-	-
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-
8	620 Materials & Supplies	103	72	336	87	77	100	77	102	79	85	75	90	1,284
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	14	(14)	-	-	-	0
10	632 Contractual Services - Acct.	62	62	65	62	62	62	73	74	73	72	85	85	835
11	633 Contractual Services - Legal	-	1	-	-	-	-	-	(29)	-	2	-	9	(17)
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	-	80	7	40	40	80	80	300	230	300	40	80	1,277
14	636 Contractual Services - Other	97	95	152	141	125	125	256	136	130	165	136	172	1,729
15	641 Rental of Building/Real Prop.	2	2	2	2	2	2	2	2	2	2	2	4	27
16	642 Rental of Equipment	-	-	3	-	-	-	-	-	-	-	-	1	4
17	650 Transportation Expenses	89	97	97	129	141	120	119	112	102	120	106	99	1,331
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	212	186	208	215	211	212	212	213	211	222	216	215	2,534
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-
21	659 Insurance - Other	7	13	7	26	31	61	73	17	60	108	183	(30)	555
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-
24	667 Reg. Comm. Exp. - Other	(27)	(1)	2	-	5	5	2	2	-	19	1	16	23
25	670 Bad Debt Expense	1	81	28	493	563	55	572	79	491	148	412	1	2,923
26	675 Miscellaneous Expenses	295	309	388	462	280	308	336	2,424	302	329	367	361	6,161
27														
28	<b>TOTAL</b>	<b>5,986</b>	<b>5,417</b>	<b>5,712</b>	<b>6,873</b>	<b>7,056</b>	<b>6,725</b>	<b>7,291</b>	<b>8,296</b>	<b>6,761</b>	<b>6,360</b>	<b>7,477</b>	<b>6,656</b>	<b>80,611</b>

Operation & Maintenance Expense Comparison - Water

Company: Utilities, Inc. of Florida - UIF - Orange County  
 Docket No.:160101-WS  
 Schedule Year Ended: December 31, 2015

Schedule: B-7 (Revised)  
 Page 1 of 1  
 Preparer: Patrick Flynn

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/11	(3) Current TY 12/31/15	(4) TY Adj.'s per B-5	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	601 Salaries & Wages - Employees	14,600	15,038	1,173	16,211	1,611	11.03 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015
2	603 Salaries & Wages - Officers, Etc.	2,661	984	37	1,021	(1,640)	n/a %	
3	604 Employee Pensions & Benefits	4,224	7,036	468	7,504	3,280	77.65 %	Reflects large increases in health care costs since the last TY.
4	610 Purchased Water	45,094	38,886	1,151	40,038	(5,056)	(11.21) %	Under benchmark
5	615 Purchased Power	3	-	-	-	(3)	(100.00) %	Under benchmark
6	616 Fuel for Power Purchased	-	-	-	-	-	-	
7	618 Chemicals	-	-	-	-	-	-	
8	620 Materials & Supplies	1,000	1,284	-	1,284	284	28.37 %	Reflects the variance from year to year in repair activities and costs associated with them
9	631 Contractual Services - Engr.	4	0	-	0	(4)	(99.75) %	Under benchmark
10	632 Contractual Services - Acct.	406	835	-	835	429	105.69 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
11	633 Contractual Services - Legal	18	(17)	-	(17)	(35)	(195.44) %	Under benchmark
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	
13	635 Contractual Services - Testing	1,463	1,277	-	1,277	(186)	(12.68) %	Under benchmark
14	636 Contractual Services - Other	1,846	1,729	-	1,729	(117)	(6.34) %	Under benchmark
15	641 Rental of Building/Real Prop.	32	27	-	27	(5)	(16.22) %	Under benchmark
16	642 Rental of Equipment	-	4	-	4	4	100.00 %	
17	650 Transportation Expenses	1,548	1,331	40	1,371	(177)	(11.41) %	Under benchmark
18	656 Insurance - Vehicle	-	-	-	-	-	-	
19	657 Insurance - General Liability	-	2,534	-	2,534	2,534	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	2,432	555	-	555	(1,877)	(77.17) %	Under benchmark
22	660 Advertising Expense	6	-	-	-	(6)	(100.00) %	Under benchmark
23	666 Reg. Comm. Exp. - Rate Case Amort.	6,117	-	3,437	3,437	n/a	- %	
24	667 Reg. Comm. Exp. - Other	18	23	-	23	5	26.00 %	
25	670 Bad Debt Expense	4,433	2,923	-	2,923	(1,510)	(34.05) %	Under benchmark
26	675 Miscellaneous Expenses	2,739	6,161	-	6,161	3,422	124.95 %	Increases in training expense, bank service charges, licensing fees, or other misc. expenses
27	<b>TOTAL</b>	<b>88,644</b>	<b>80,611</b>	<b>6,306</b>	<b>86,917</b>	<b>953</b>	<b>1.15</b> %	
28	<b>Less:</b>							
29	666 Reg. Comm. Exp. - Rate Case Amort.	(6,117)	-	(3,437)	(3,437)	n/a	n/a	Not subject to Index Benchmarking
30								
31	<b>TOTAL</b>	<b>82,527</b>	<b>80,611</b>	<b>2,869</b>	<b>83,480</b>	<b>953</b>	<b>1.15</b> %	
32	Total Customers (ERC's)	298.5			310.5	12.00	4.02 %	
33								
34	Consumer Price Index - U	225.672			236.525	10.85	4.81 %	
35								
36	Benchmark Index: Increase in Customer ERC's					1.0402		
37	Increase in CPI					1.0481		
38								
39						<b>1.0902</b>		

## Contractual Services

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion, Orange, Pasco, Pinellas, and Seminole Counties

Schedule: B-9

Docket No.:160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Line No.	(1) Type of Service	(2) Consultants	(3) Amount	(4) Description of Work Performed
1	Legal Fees	Friedman & Friedman, P.A.	\$ 468	various legal issues
2	Legal Fees	Sundstrom & Midland LLP	98	various legal issues
3	Other Outside Services	Sunshine State One Call of FL, Inc.	1,670	underground utility location notifications
4	Other Outside Services	Arborwood at Summertree, Inc.	456	easement payments
5	Engineering	CPH, Inc.	603	various engineering services
6	Other Outside Services	Cumby & Fair, Inc.	640	various engineering services
7	Engineering	Knight Engineering Consultants	2,100	various engineering services
8	Other Outside Services	The Avanti Group	1,673	meter testing
9	Engineering	Excel Engineering Consultants, Inc.	396	various engineering services

Analysis of Rate Case Expense

Company: Utilities, Inc. of Florida - UIF - Orange County

Docket No.:160101-WS

Test Year Ended: December 31, 2015

Schedule: B-10

Page 1 of 1

Preparer: Deborah D. 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	165.22	59,479	Legal Fees
2	Friedman & Friedman, P.A.	Bridget Friedman	360.00	55.07	19,825	Legal Fees
3	Milian, Swain & Associates	Deborah Swain	200.00	137.68	27,536	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Milian, Swain & Associates	Cynthia Yapp	150.00	172.10	25,815	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5	Milian, Swain & Associates	John Swain	130.00	8.26	1,074	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
6	M&R Consultants	Frank Seidman	150.00	82.61	12,392	U&U Analysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7	Guastella Associates	John Guastella	245.00	55.07	13,492	Consolidated Rates
8	Guastella Associates	Gary White	200.00	41.30	8,260	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9	Public Service Commission				1,239	Filing Fee
10	Water Service Corp.	Other staff			2,754	Assist w/MFRs, data requests, audit facilitation
11	Travel & Other					Customer notices, postage
12	Consultants Travel				1,859	Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp./UIF				2,065	Travel, Notices, and other
14	Water Service Corp./UIF				10,326	Notices - postage, printing, publication
15					<u>\$ 186,116</u>	
16	Estimate Through					
17	[ ] PAA					
18	[X] Commission Hearing					
19						
20	Amortization Period 4 Years					
21	Explanation if different from Section 367.0816, Florida					
22			(A)	(B)	(C)	
23	<b>Amortization of Rate Case Expense:</b>					
24			Water	Wastewater	Total	
25			157,903	64,263	222,166	
26			14,012	5,702	19,714	
27			<u>132,281</u>	<u>53,835</u>	<u>186,116</u>	
28			<u>304,195</u>	<u>123,801</u>	<u>427,996</u>	
29			\$ 76,049	\$ 30,950	\$ 106,999	
30			<u>\$ 3,437</u>	<u>\$ -</u>	<u>\$ 3,437</u>	
31						
32	Method of allocation between UIF systems (based on ERC count 12/31/15):					
33	Total Customers - UIF		6,870.40	2,796.10	9,666.50	
34	Total Customers - County		310.5	-	310.5	
35	Percentage of Customers		4.52%	0.00%	3.21%	
36						
37	Method of allocation for the County between water and wastewater (based on ERC count 12/31/15):					
38	Total Customer - County		310.5	-	310.5	
39	Percentage of Customers		100.00%	0.00%	100.00%	
40						
41	*Charges are calculated based on the total amount of estimated charges for the entire company and allocated among the five counties based on their ERCs. See chart below					
42						
43						
44	County	Water	Wastewater	Total ERCs		
45	Marion	548.8	76.4	625.2		
46	Orange	310.5	-	310.5		
47	Pasco	2,869.5	1,245.2	4,114.7		
48	Pinellas	430.1	-	430.1		
49	Seminole	2,711.5	1,474.5	4,186.0		
50	<b>TOTAL</b>	<b>6,870.4</b>	<b>2,796.1</b>	<b>9,666.5</b>		



**Analysis of Major Maintenance Projects - Water & Sewer  
For the Test Year and 2 Years Prior and 1 Year Subsequent**

**Florida Public Service Commission**

**Company: Utilities Inc. of Florida - Marion, Orange, Pasco, Pinellas, and Seminole Counties  
Docket No.:160101-WS  
Schedule Year Ended: December 31, 2015**

**Schedule: B-11  
Page 1 of 1  
Preparer: Deborah D. Swain**

**Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.**

<b>Line No.</b>	<b>Description</b>	<b>Period</b>	<b>Budget Amount</b>	<b>Term of Amort.</b>	<b>Test Year Amortization</b>
1	COA-UIF	Q3 2003	\$ 19,127	166 months	\$ 1,383
2	Engineering Fees	Q1 2011	2,150	60 months	430
3	Engineering Fees	Q2 2011	2,150	60 months	430
4	Weathersfield Hydro Tank Inspection	Q2 2011	2,150	60 months	430
5	EXCEL Engineering Consultatns	Q3 2013	10,871	120 months	1,087
6	Reclass Various Expenses	Q1 2014	8,549	120 months	855
7	Water Tank Maintenance and Repair	Q1 2014	19,500	60 months	3,900
8	ECO-2000 INC	Q2 2014	11,285	60 months	2,257
9	ECO-2000 INC	Q3 2014	9,055	60 months	1,811
10	ECO-2000 INC	Q3 2014	10,080	60 months	216
11	ECO-2000 INC	Q3 2014	10,080	60 months	216
12	Crowell Plumbing and Heating	Q3 2014	3,000	60 months	600
13	Lake Tarpon - Hydro Tank Refurbishment	Q3 2014	23,000	60 months	4,600
14	COA-UIF	Q4 2014	2,198	60 months	440
15	Knight Engineering Consultants	Q2 2015	2,100	60 months	105
16	Weathersfield, Oakland Sh, Br Lk - 3 GST's @ \$1,500 each	Q1 2016	4,500	60 months	
17	Seminole Co systems - 9 Hydro Tanks @ \$2,100 each	Q1 2016	18,900	60 months	

Allocation of Expenses

Schedule B-12

Page 1 of 13

Company: Utilities, Inc. of Florida - UIF - Orange County

Docket No.:160101-WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Orange County  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending January 31, 2015 Amounts Allocated			Allocation Percentage	
			Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total	Water	Sewer
<u>Water Service Corp. Allocated Expenses:</u>											
2	403	Depreciation Expense	0.12%	99.88%	100.00%	ERC	\$361	310,174	\$310,535	361	-
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$56	49,394	\$49,450	56	-
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.11%	99.89%	100.00%	ERC	(\$5)	(4,150)	(\$4,155)	(5)	-
8	601/701/603/703	Salaries	0.11%	99.89%	100.00%	ERC	\$403	352,940	\$353,343	403	-
9	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$804	703,143	\$703,946	804	-
10	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$102	88,937	\$89,038	102	-
11	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$62	53,855	\$53,917	62	-
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$97	84,488	\$84,584	97	-
14	641	Rent Expense	0.11%	99.89%	100.00%	ERC	\$2	1,702	\$1,704	2	-
15	650/750	Transportation Expenses	0.11%	99.89%	100.00%	ERC	\$1	1,058	\$1,060	1	-
16	657	Insurance - General Liability	0.11%	99.89%	100.00%	ERC	\$212	185,748	\$185,960	212	-
17	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$7	6,094	\$6,101	7	-
18	670/770	Bad Debt Expense	0.12%	99.88%	100.00%	ERC	\$1	1,016	\$1,017	1	-
19	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$132	115,445	\$115,577	132	-
							<u>\$2,235</u>	<u>\$1,949,842</u>	<u>\$1,952,077</u>	<u>2,235</u>	<u>-</u>
<u>Water Service Corp. Allocated State Expenses</u>											
24	403	Depreciation Expenses	0.54%	99.46%	100.00%	ERC	\$195	\$36,079	\$36,275	195	-
25	408	Taxes Other than Income	0.48%	99.52%	100.00%	ERC	\$170	\$35,003	\$35,173	170	-
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.39%	99.61%	100.00%	ERC	\$0	\$5	\$5	0	-
29	601/701/603/703	Salaries	0.49%	99.51%	100.00%	ERC	\$224	\$45,655	\$45,880	224	-
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	0.48%	99.52%	100.00%	ERC	\$1	\$241	\$242	1	-
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	100.00%	100.00%	ERC	\$0	\$3,000	\$3,000	-	-
35	636/736	Contractual Services - Other	0.01%	99.99%	100.00%	ERC	\$1	\$4,115	\$4,115	1	-
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.48%	99.52%	100.00%	ERC	\$88	\$18,134	\$18,222	88	-
38	667/767	Reg. Commission Exp. - Other	0.48%	99.52%	100.00%	ERC	(\$27)	(\$5,468)	(\$5,495)	(27)	-
39	675/775	Miscellaneous Expenses	0.48%	99.52%	100.00%	ERC	\$42	\$8,735	\$8,777	42	-
							<u>\$ 695</u>	<u>\$ 145,498</u>	<u>\$146,193</u>	<u>695</u>	<u>-</u>
<u>Water Service Corp. Allocated UI Expenses</u>											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Schedule B-12

Page 2 of 13

Company: Utilities, Inc. of Florida - UIF - Orange County

Docket No.:160101-WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Orange County  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending February 28, 2015 Amounts Allocated			Allocation Percentage	
			Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total	Water	Sewer
<u>Water Service Corp. Allocated Expenses:</u>											
2	403	Depreciation Expense	0.12%	99.88%	100.00%	ERC	\$361	313,509	\$313,870	361	-
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$55	48,508	\$48,563	55	-
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.11%	99.89%	100.00%	ERC	\$3	2,297	\$2,300	3	-
8	601/701/603/703	Salaries	0.11%	99.89%	100.00%	ERC	\$385	340,525	\$340,910	385	-
9	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$579	511,715	\$512,294	579	-
10	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$68	59,652	\$59,719	68	-
11	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$62	54,965	\$55,028	62	-
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$94	82,629	\$82,722	94	-
14	641	Rent Expense	0.11%	99.89%	100.00%	ERC	\$2	1,702	\$1,704	2	-
15	650/750	Transportation Expenses	0.11%	99.89%	100.00%	ERC	\$0	257	\$257	0	-
16	657	Insurance - General Liability	0.11%	99.89%	100.00%	ERC	\$186	164,081	\$164,266	186	-
17	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$13	11,139	\$11,152	13	-
18	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	(\$1)	(851)	(\$852)	(1)	-
19	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$153	135,155	\$135,308	153	-
20							<u>\$1,959</u>	<u>\$1,725,281</u>	<u>\$1,727,240</u>	<u>1,959</u>	<u>-</u>
21											
<u>Water Service Corp. Allocated State Expenses:</u>											
24	403	Depreciation Expenses	0.58%	99.42%	100.00%	ERC	\$120	\$20,565	\$20,685	120	-
25	408	Taxes Other than Income	0.48%	99.52%	100.00%	ERC	\$121	\$24,881	\$25,001	121	-
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.43%	99.57%	100.00%	ERC	\$0	\$5	\$5	0	-
29	601/701/603/703	Salaries	0.49%	99.51%	100.00%	ERC	\$232	\$47,279	\$47,511	232	-
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	0.48%	99.52%	100.00%	ERC	\$4	\$820	\$824	4	-
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.49%	99.51%	100.00%	ERC	\$1	\$139	\$140	1	-
34	635	Testing Expense	0.00%	100.00%	100.00%	ERC	\$0	(\$3,000)	(\$3,000)	-	-
35	636/736	Contractual Services - Other	-0.03%	100.03%	100.00%	ERC	\$1	(\$3,771)	(\$3,770)	1	-
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.48%	99.52%	100.00%	ERC	\$96	\$19,858	\$19,954	96	-
38	667/767	Reg. Commission Exp. - Other	0.48%	99.52%	100.00%	ERC	(\$1)	(\$105)	(\$105)	(1)	-
39	675/775	Miscellaneous Expenses	0.49%	99.51%	100.00%	ERC	\$41	\$8,363	\$8,405	41	-
40							<u>\$ 616</u>	<u>\$ 115,035</u>	<u>\$115,651</u>	<u>616</u>	<u>-</u>
41											
<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>

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

Page 3 of 13

Company: Utilities, Inc. of Florida - UIF - Orange County

Docket No.:160101-WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Orange County  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending March 31, 2015 Amounts Allocated			Allocation Percentage	
			Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total	Water	Sewer
<u>Water Service Corp. Allocated Expenses:</u>											
1	403	Depreciation Expense	0.11%	99.89%	100.00%	ERC	\$361	315,381	\$315,743	361	-
2	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$47	41,308	\$41,354	47	-
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	420	Interest During Construction	0.00%	100.00%	100.00%	ERC	\$0	(2)	(\$2)	-	-
6	427	Interest Expense	-326.13%	426.13%	100.00%	ERC	\$98	(128)	(\$30)	98	-
7	601/701/603/703	Salaries	0.11%	99.89%	100.00%	ERC	\$410	364,217	\$364,627	410	-
8	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$486	431,527	\$432,013	486	-
9	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$82	72,452	\$72,533	82	-
10	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$65	57,814	\$57,879	65	-
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$137	121,702	\$121,839	137	-
13	641	Rent Expense	0.11%	99.89%	100.00%	ERC	\$2	1,753	\$1,755	2	-
14	650/750	Transportation Expenses	0.11%	99.89%	100.00%	ERC	\$0	208	\$208	0	-
15	657	Insurance - General Liability	0.11%	99.89%	100.00%	ERC	\$208	184,851	\$185,059	208	-
16	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$7	6,102	\$6,109	7	-
17	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$3	2,281	\$2,284	3	-
18	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$236	209,486	\$209,722	236	-
19							\$2,141	\$1,808,952	\$1,811,093	2,141	-
20											
21											
<u>Water Service Corp. Allocated State Expenses</u>											
22	403	Depreciation Expenses	0.50%	99.50%	100.00%	ERC	\$571	\$114,528	\$115,099	571	-
23	408	Taxes Other than Income	0.48%	99.52%	100.00%	ERC	\$109	\$22,518	\$22,626	109	-
24	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
25	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26	427	Interest Expense	0.39%	99.61%	100.00%	ERC	\$0	\$5	\$5	0	-
27	601/701/603/703	Salaries	0.48%	99.52%	100.00%	ERC	\$252	\$51,655	\$51,907	252	-
28	604/704	Employee Benefits	0.48%	99.52%	100.00%	ERC	\$1	\$164	\$165	1	-
29	620/720	Materials and Supplies	0.48%	99.52%	100.00%	ERC	\$2	\$416	\$418	2	-
30	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
32	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	636/736	Contractual Services - Other	0.48%	99.52%	100.00%	ERC	\$15	\$3,125	\$3,140	15	-
34	642/742	Rental of Equipment	0.48%	99.52%	100.00%	ERC	\$3	\$553	\$556	3	-
35	650/750	Transportation Expense	0.48%	99.52%	100.00%	ERC	\$97	\$20,144	\$20,241	97	-
36	667/767	Reg. Commission Exp. - Other	0.48%	99.52%	100.00%	ERC	\$2	\$329	\$331	2	-
37	675/775	Miscellaneous Expenses	0.48%	99.52%	100.00%	ERC	\$45	\$9,286	\$9,331	45	-
38							\$1,095	\$22,723	\$23,818	1,095	-
39											
40											
41											
<u>Water Service Corp. Allocated UI Expenses</u>											
42	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$2,939,877	\$2,939,877	-	-
43							\$-	\$2,939,877	\$2,939,877	-	-
44											
45											

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

Page 4 of 13

Company: Utilities, Inc. of Florida - UIF - Orange County

Docket No.:160101-WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Orange County  
Allocation Percentage

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
		Allocation Percentages						Historical Month Ending April 30, 2015					
Line	G/L Acct.	Other Companies/				Description of Allocation	Other Companies/			100.00%	0.00%		
		Utilities, Inc. of Florida - Orange County	Systems	Total	Method		Utilities, Inc. of Florida - Orange County	Systems	Total				
No.	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer		
1		<u>Water Service Corp. Allocated Expenses:</u>											
2	403	Depreciation Expense	0.12%	99.88%	100.00%	ERC	\$406	349,613	\$350,020	406	-		
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$42	36,458	\$36,500	42	-		
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	0.11%	99.89%	100.00%	ERC	(\$1)	(790)	(\$791)	(1)	-		
7	427	Interest Expense	0.11%	99.89%	100.00%	ERC	\$2	1,372	\$1,374	2	-		
8	601/701/603/703	Salaries	0.11%	99.89%	100.00%	ERC	\$453	396,111	\$396,564	453	-		
9	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$445	388,737	\$389,182	445	-		
10	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$85	74,338	\$74,423	85	-		
11	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$62	53,855	\$53,917	62	-		
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
13	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$129	112,643	\$112,772	129	-		
14	641	Rent Expense	0.11%	99.89%	100.00%	ERC	\$2	1,753	\$1,755	2	-		
15	650/750	Transportation Expenses	0.12%	99.88%	100.00%	ERC	\$0	320	\$320	0	-		
16	657	Insurance - General Liability	0.11%	99.89%	100.00%	ERC	\$215	187,811	\$188,025	215	-		
17	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$26	23,005	\$23,032	26	-		
18	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$2	2,004	\$2,006	2	-		
19	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$187	163,551	\$163,738	187	-		
20							<u>\$2,055</u>	<u>\$1,790,782</u>	<u>\$1,792,837</u>	<u>2,055</u>	<u>-</u>		
21													
22		<u>Water Service Corp. Allocated State Expenses</u>											
23													
24	403	Depreciation Expenses	0.57%	99.43%	100.00%	ERC	\$139	\$24,332	\$24,470	139	-		
25	408	Taxes Other than Income	0.49%	99.51%	100.00%	ERC	\$114	\$23,272	\$23,386	114	-		
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
27	414	Taxes Other than Income	0.48%	99.52%	100.00%	ERC	(\$22)	(\$4,478)	(\$4,500)	(22)	-		
28	427	Interest Expense	0.43%	99.57%	100.00%	ERC	\$0	\$5	\$5	0	-		
29	601/701/603/703	Salaries	0.49%	99.51%	100.00%	ERC	\$236	\$47,922	\$48,158	236	-		
30	604/704	Employee Benefits	0.48%	99.52%	100.00%	ERC	\$1	\$304	\$305	1	-		
31	620/720	Materials and Supplies	0.56%	99.44%	100.00%	ERC	\$3	\$483	\$486	3	-		
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
35	636/736	Contractual Services - Other	0.48%	99.52%	100.00%	ERC	\$12	\$2,455	\$2,467	12	-		
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
37	650/750	Transportation Expense	0.48%	99.52%	100.00%	ERC	\$129	\$26,419	\$26,547	129	-		
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
39	675/775	Miscellaneous Expenses	0.49%	99.51%	100.00%	ERC	\$140	\$28,566	\$28,706	140	-		
40							<u>\$ 751</u>	<u>\$ 149,278</u>	<u>\$150,029</u>	<u>751</u>	<u>-</u>		
41													
42		<u>Water Service Corp. Allocated UI Expenses</u>											
43													
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-		
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>		

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Orange County  
 Docket No.:160101-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Orange County  
 Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending May 31, 2015			100.00%	0.00%
			Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total		
No.	No.		County	Systems	Total	Method	County	Systems	Total	Water	Sewer
<u>Water Service Corp. Allocated Expenses:</u>											
1		403 Depreciation Expense	0.12%	99.88%	100.00%	ERC	\$370	318,412	\$318,782	370	-
2		408 Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$37	32,469	\$32,506	37	-
3		409 Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4		410 Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5		420 Interest During Construction	0.11%	99.89%	100.00%	ERC	(\$1)	(801)	(\$802)	(1)	-
6		427 Interest Expense	0.11%	99.89%	100.00%	ERC	(\$0)	(124)	(\$124)	(0)	-
7		601/701/603/703 Salaries	0.11%	99.89%	100.00%	ERC	\$407	356,336	\$356,743	407	-
8		604/704 Employee Benefits	0.11%	99.89%	100.00%	ERC	\$500	437,771	\$438,272	500	-
9		620/720 Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$75	65,337	\$65,412	75	-
10		632/732 Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$62	53,855	\$53,917	62	-
11		633/733 Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12		636/736 Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$124	108,582	\$108,706	124	-
13		641 Rent Expense	0.11%	99.89%	100.00%	ERC	\$2	1,815	\$1,817	2	-
14		650/750 Transportation Expenses	0.11%	99.89%	100.00%	ERC	\$11	736	\$736	11	-
15		657 Insurance - General Liability	0.11%	99.89%	100.00%	ERC	\$211	184,748	\$184,959	211	-
16		659/759 Other Insurance	0.11%	99.89%	100.00%	ERC	\$31	26,995	\$27,026	31	-
17		670/770 Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$2	1,394	\$1,396	2	-
18		675/775 Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$127	110,936	\$111,063	127	-
19							\$1,947	\$1,698,463	\$1,700,410	1,947	-
20											
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24		403 Depreciation Expenses	0.57%	99.43%	100.00%	ERC	\$139	\$24,452	\$24,591	139	-
25		408 Taxes Other than Income	0.48%	99.52%	100.00%	ERC	\$99	\$20,400	\$20,499	99	-
26		410 Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27		414 Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28		427 Interest Expense	0.39%	99.61%	100.00%	ERC	\$0	\$5	\$5	0	-
29		601/701/603/703 Salaries	0.49%	99.51%	100.00%	ERC	\$254	\$51,541	\$51,795	254	-
30		604/704 Employee Benefits	0.48%	99.52%	100.00%	ERC	\$3	\$527	\$530	3	-
31		620/720 Materials and Supplies	0.57%	99.43%	100.00%	ERC	\$3	\$445	\$447	3	-
32		631/731 Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33		633/733 Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34		635 Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35		636/736 Contractual Services - Other	0.48%	99.52%	100.00%	ERC	\$1	\$229	\$230	1	-
36		642/742 Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37		650/750 Transportation Expense	0.48%	99.52%	100.00%	ERC	\$140	\$28,834	\$28,974	140	-
38		667/767 Reg. Commission Exp. - Other	0.48%	99.52%	100.00%	ERC	\$5	\$967	\$972	5	-
39		675/775 Miscellaneous Expenses	0.48%	99.52%	100.00%	ERC	\$38	\$7,746	\$7,784	38	-
40							\$ 681	\$ 135,147	\$135,828	681	-
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44		427 Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Schedule B-12

Company: Utilities, Inc. of Florida - UIF - Orange County

Page 6 of 13

Docket No.:160101-WS

Schedule Year Ended: December 31, 2015

Preparer: John Hoy

Interim [ ] Final [x]

Historical [x] Projected [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Orange County  
Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending June 30, 2015			100.00%	0.00%
			Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total		
No.	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.12%	99.88%	100.00%	ERC	\$349	299,056	\$299,405	349	-
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$38	33,276	\$33,314	38	-
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	0.11%	99.89%	100.00%	ERC	(\$2)	(1,429)	(\$1,430)	(2)	-
7	427	Interest Expense	-69.46%	169.46%	100.00%	ERC	\$99	(242)	(\$143)	99	-
8	601/701/603/703	Salaries	0.11%	99.89%	100.00%	ERC	\$420	366,432	\$366,852	420	-
9	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$704	614,444	\$615,148	704	-
10	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$91	79,618	\$79,709	91	-
11	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$62	53,855	\$53,917	62	-
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$123	107,133	\$107,256	123	-
14	641	Rent Expense	0.11%	99.89%	100.00%	ERC	\$2	1,815	\$1,817	2	-
15	650/750	Transportation Expenses	0.11%	99.89%	100.00%	ERC	\$1	922	\$923	1	-
16	657	Insurance - General Liability	0.11%	99.89%	100.00%	ERC	\$212	185,172	\$185,384	212	-
17	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$61	53,054	\$53,115	61	-
18	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$1	1,269	\$1,270	1	-
19	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$163	141,849	\$142,011	163	-
20							\$2,325	\$1,936,223	\$1,938,548	2,325	-
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	0.57%	99.43%	100.00%	ERC	\$139	\$24,385	\$24,524	139	-
25	408	Taxes Other than Income	0.49%	99.51%	100.00%	ERC	\$110	\$22,513	\$22,623	110	-
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.40%	99.60%	100.00%	ERC	\$0	\$5	\$5	0	-
29	601/701/603/703	Salaries	0.49%	99.51%	100.00%	ERC	\$309	\$62,626	\$62,936	309	-
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	0.49%	99.51%	100.00%	ERC	\$9	\$1,746	\$1,755	9	-
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.49%	99.51%	100.00%	ERC	\$1	\$299	\$300	1	-
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.49%	99.51%	100.00%	ERC	\$119	\$24,412	\$24,531	119	-
38	667/767	Reg. Commission Exp. - Other	0.49%	99.51%	100.00%	ERC	\$5	\$1,003	\$1,008	5	-
39	675/775	Miscellaneous Expenses	0.49%	99.51%	100.00%	ERC	\$31	\$6,280	\$6,311	31	-
40							\$ 723	\$ 143,270	\$143,993	723	-
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$2,986,054	\$2,986,054	-	-
45							\$ -	\$ 2,986,054	\$2,986,054	-	-

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

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Company: Utilities, Inc. of Florida - UIF - Orange County

Docket No.:160101-WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Orange County  
Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending July 31, 2015			100.00%	0.00%
			Other Companies/	Utilities, Inc. of Florida - Orange County	Total		Other Companies/	Utilities, Inc. of Florida - Orange County	Total		
No.	No.					Method					
<u>Water Service Corp. Allocated Expenses:</u>											
1											
2	403	Depreciation Expense	0.12%	99.88%	100.00%	ERC	\$381	326,010	\$326,391	381	-
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$38	33,515	\$33,553	38	-
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	0.11%	99.89%	100.00%	ERC	(\$2)	(1,791)	(\$1,793)	(2)	-
7	427	Interest Expense	0.11%	99.89%	100.00%	ERC	(\$0)	(307)	(\$308)	(0)	-
8	601/701/603/703	Salaries	0.11%	99.89%	100.00%	ERC	\$446	388,133	\$388,579	446	-
9	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$520	452,649	\$453,169	520	-
10	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$73	63,764	\$63,837	73	-
11	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$73	63,843	\$63,917	73	-
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$116	100,940	\$101,056	116	-
14	641	Rent Expense	0.11%	99.89%	100.00%	ERC	\$2	1,872	\$1,874	2	-
15	650/750	Transportation Expenses	0.12%	99.88%	100.00%	ERC	\$0	303	\$303	0	-
16	657	Insurance - General Liability	0.11%	99.89%	100.00%	ERC	\$212	184,748	\$184,960	212	-
17	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$73	63,832	\$63,905	73	-
18	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$1	1,110	\$1,111	1	-
19	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$154	133,656	\$133,809	154	-
20							\$2,088	\$1,812,275	\$1,814,362	2,088	-
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	0.56%	99.44%	100.00%	ERC	\$148	\$26,114	\$26,261	148	-
25	408	Taxes Other than Income	0.49%	99.51%	100.00%	ERC	\$81	\$16,532	\$16,613	81	-
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.48%	99.52%	100.00%	ERC	\$0	\$4	\$4	0	-
29	601/701/603/703	Salaries	0.49%	99.51%	100.00%	ERC	\$332	\$67,089	\$67,421	332	-
30	604/704	Employee Benefits	0.49%	99.51%	100.00%	ERC	\$15	\$3,088	\$3,103	15	-
31	620/720	Materials and Supplies	0.48%	99.52%	100.00%	ERC	\$4	\$778	\$782	4	-
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.49%	99.51%	100.00%	ERC	\$40	\$8,190	\$8,230	40	-
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.49%	99.51%	100.00%	ERC	\$119	\$24,360	\$24,479	119	-
38	667/767	Reg. Commission Exp. - Other	0.49%	99.51%	100.00%	ERC	\$2	\$339	\$340	2	-
39	675/775	Miscellaneous Expenses	0.49%	99.51%	100.00%	ERC	\$68	\$13,857	\$13,925	68	-
40							\$ 809	\$ 160,350	\$161,158	809	-
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										



Allocation of Expenses

Schedule B-12

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Company: Utilities, Inc. of Florida - UIF - Orange County  
 Docket No.:160101-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Orange County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending August 31, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total	Water	Sewer
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.12%	99.88%	100.00%	ERC	\$393	334,709	\$335,102	393	-
3	408	Taxes Other than Income	0.12%	99.88%	100.00%	ERC	\$36	31,598	\$31,634	36	-
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	0.12%	99.88%	100.00%	ERC	(\$2)	(2,030)	(\$2,032)	(2)	-
7	427	Interest Expense	0.12%	99.88%	100.00%	ERC	(\$0)	(168)	(\$168)	(0)	-
8	601/701/603/703	Salaries	0.12%	99.88%	100.00%	ERC	\$399	345,374	\$345,772	399	-
9	604/704	Employee Benefits	0.12%	99.88%	100.00%	ERC	\$609	527,608	\$528,217	609	-
10	620/720	Materials and Supplies	0.12%	99.88%	100.00%	ERC	\$99	85,418	\$85,516	99	-
11	632/732	Contractual Services - Accounting	0.12%	99.88%	100.00%	ERC	\$74	63,843	\$63,917	74	-
12	633/733	Contractual Services - Legal	0.12%	99.88%	100.00%	ERC	(\$29)	(25,336)	(\$25,365)	(29)	-
13	636/736	Contractual Services - Other	0.12%	99.88%	100.00%	ERC	\$135	116,676	\$116,810	135	-
14	641	Rent Expense	0.12%	99.88%	100.00%	ERC	\$2	1,872	\$1,874	2	-
15	650/750	Transportation Expenses	0.12%	99.88%	100.00%	ERC	\$0	315	\$315	0	-
16	657	Insurance - General Liability	0.12%	99.88%	100.00%	ERC	\$213	184,848	\$185,061	213	-
17	659/759	Other Insurance	0.12%	99.88%	100.00%	ERC	\$17	14,524	\$14,541	17	-
18	670/770	Bad Debt Expense	0.12%	99.88%	100.00%	ERC	\$1	1,195	\$1,197	1	-
19	675/775	Miscellaneous Expenses	0.12%	99.88%	100.00%	ERC	\$144	125,155	\$125,300	144	-
20							<u>\$2,090</u>	<u>\$1,805,602</u>	<u>\$1,807,692</u>	<u>2,090</u>	<u>-</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	0.57%	99.43%	100.00%	ERC	\$141	\$24,654	\$24,795	141	-
25	408	Taxes Other than Income	0.49%	99.51%	100.00%	ERC	\$103	\$20,904	\$21,007	103	-
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.39%	99.61%	100.00%	ERC	\$0	\$5	\$5	0	-
29	601/701/603/703	Salaries	0.50%	99.50%	100.00%	ERC	\$331	\$66,447	\$66,778	331	-
30	604/704	Employee Benefits	0.49%	99.51%	100.00%	ERC	\$2	\$323	\$325	2	-
31	620/720	Materials and Supplies	0.55%	99.45%	100.00%	ERC	\$3	\$604	\$607	3	-
32	631/731	Contractual Services - Engineering	0.49%	99.51%	100.00%	ERC	\$14	\$2,902	\$2,916	14	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.49%	99.51%	100.00%	ERC	\$1	\$204	\$205	1	-
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.49%	99.51%	100.00%	ERC	\$112	\$22,813	\$22,925	112	-
38	667/767	Reg. Commission Exp. - Other	0.49%	99.51%	100.00%	ERC	\$2	\$322	\$324	2	-
39	675/775	Miscellaneous Expenses	0.48%	99.52%	100.00%	ERC	\$14	\$2,979	\$2,993	14	-
40							<u>\$ 723</u>	<u>\$ 142,158</u>	<u>\$142,881</u>	<u>723</u>	<u>-</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Schedule B-12

Page 9 of 13

Company: Utilities, Inc. of Florida - UIF - Orange County

Docket No.:160101-WS

Schedule Year Ended: December 31, 2015

Interim  Final

Historical  Projected

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Orange County  
Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending September 30, 2015			100.00%	0.00%
			Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total		Amounts Allocated				
							Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total		
No.	No.										
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.12%	99.88%	100.00%	ERC	\$386	331,598	\$331,984	386	-
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$36	31,077	\$31,113	36	-
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	0.11%	99.89%	100.00%	ERC	(\$3)	(2,549)	(\$2,552)	(3)	-
7	427	Interest Expense	-60.84%	160.84%	100.00%	ERC	\$92	(243)	(\$151)	92	-
8	601/701/603/703	Salaries	0.11%	99.89%	100.00%	ERC	\$430	375,948	\$376,378	430	-
9	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$411	359,911	\$360,323	411	-
10	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$77	67,762	\$67,839	77	-
11	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$73	63,844	\$63,917	73	-
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$130	113,414	\$113,544	130	-
14	641	Rent Expense	0.11%	99.89%	100.00%	ERC	\$2	1,872	\$1,874	2	-
15	650/750	Transportation Expenses	0.11%	99.89%	100.00%	ERC	\$0	272	\$272	0	-
16	657	Insurance - General Liability	0.11%	99.89%	100.00%	ERC	\$211	184,748	\$184,960	211	-
17	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$60	52,273	\$52,333	60	-
18	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$1	922	\$923	1	-
19	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$140	122,600	\$122,741	140	-
20							\$2,046	\$1,703,450	\$1,705,496	2,046	-
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	0.56%	99.44%	100.00%	ERC	\$150	\$26,491	\$26,642	150	-
25	408	Taxes Other than Income	0.49%	99.51%	100.00%	ERC	\$104	\$21,178	\$21,282	104	-
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.40%	99.60%	100.00%	ERC	\$0	\$5	\$5	0	-
29	601/701/603/703	Salaries	0.49%	99.51%	100.00%	ERC	\$314	\$63,259	\$63,574	314	-
30	604/704	Employee Benefits	0.49%	99.51%	100.00%	ERC	\$3	\$547	\$550	3	-
31	620/720	Materials and Supplies	0.49%	99.51%	100.00%	ERC	\$1	\$191	\$192	1	-
32	631/731	Contractual Services - Engineering	0.49%	99.51%	100.00%	ERC	(\$14)	(\$2,902)	(\$2,916)	(14)	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.51%	99.49%	100.00%	ERC	\$0	\$37	\$37	0	-
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.49%	99.51%	100.00%	ERC	\$101	\$20,660	\$20,761	101	-
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	0.49%	99.51%	100.00%	ERC	\$47	\$9,532	\$9,579	47	-
40							\$ 707	\$ 138,998	\$139,705	707	-
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$3,004,727	\$3,004,727	-	-
45							\$ -	\$ 3,004,727	\$3,004,727	-	-

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 - UIF - Orange County  
 Docket No.:160101-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 10 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Orange County  
 Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending October 31, 2015			100.00%	0.00%
			Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total		
No.	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.11%	99.89%	100.00%	ERC	\$380	331,806	\$332,186	380	-
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$35	30,689	\$30,723	35	-
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	0.11%	99.89%	100.00%	ERC	(\$3)	(2,875)	(\$2,878)	(3)	-
7	427	Interest Expense	0.11%	99.89%	100.00%	ERC	(\$0)	(238)	(\$238)	(0)	-
8	601/701/603/703	Salaries	0.11%	99.89%	100.00%	ERC	\$418	371,236	\$371,654	418	-
9	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$583	518,496	\$519,079	583	-
10	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$81	71,683	\$71,764	81	-
11	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$72	63,845	\$63,917	72	-
12	633/733	Contractual Services - Legal	0.11%	99.89%	100.00%	ERC	\$2	2,198	\$2,200	2	-
13	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$162	144,351	\$144,513	162	-
14	641	Rent Expense	0.11%	99.89%	100.00%	ERC	\$2	1,872	\$1,874	2	-
15	650/750	Transportation Expenses	0.11%	99.89%	100.00%	ERC	\$0	377	\$378	0	-
16	657	Insurance - General Liability	0.11%	99.89%	100.00%	ERC	\$222	197,305	\$197,527	222	-
17	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$108	95,651	\$95,758	108	-
18	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$2	1,386	\$1,388	2	-
19	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$169	149,964	\$150,132	169	-
20							\$2,231	\$1,977,746	\$1,979,977	2,231	-
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	0.55%	99.45%	100.00%	ERC	\$155	\$27,880	\$28,035	155	-
25	408	Taxes Other than Income	0.48%	99.52%	100.00%	ERC	\$104	\$21,475	\$21,579	104	-
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.48%	99.52%	100.00%	ERC	\$1	\$254	\$255	1	-
29	601/701/603/703	Salaries	0.49%	99.51%	100.00%	ERC	\$305	\$62,368	\$62,673	305	-
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	0.53%	99.47%	100.00%	ERC	\$4	\$727	\$731	4	-
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.48%	99.52%	100.00%	ERC	\$3	\$572	\$575	3	-
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.48%	99.52%	100.00%	ERC	\$120	\$24,766	\$24,885	120	-
38	667/767	Reg. Commission Exp. - Other	0.48%	99.52%	100.00%	ERC	\$19	\$3,855	\$3,873	19	-
39	675/775	Miscellaneous Expenses	0.48%	99.52%	100.00%	ERC	\$46	\$9,518	\$9,564	46	-
40							\$ 756	\$ 151,415	\$152,170	756	-
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Orange County  
 Docket No.:160101-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 11 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Orange County  
 Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending November 30, 2015			100.00%	0.00%
			Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total		
No.	No.		County	Systems	Total	Method	County	Systems	Total	Water	Sewer
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.11%	99.89%	100.00%	ERC	\$378	331,979	\$332,357	378	-
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$34	30,229	\$30,263	34	-
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	0.11%	99.89%	100.00%	ERC	(\$3)	(2,922)	(\$2,925)	(3)	-
7	427	Interest Expense	0.11%	99.89%	100.00%	ERC	(\$1)	(478)	(\$479)	(1)	-
8	601/701/603/703	Salaries	0.11%	99.89%	100.00%	ERC	\$514	459,132	\$459,646	514	-
9	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$601	536,490	\$537,091	601	-
10	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$71	63,677	\$63,749	71	-
11	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$85	75,795	\$75,880	85	-
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$136	121,000	\$121,136	136	-
14	641	Rent Expense	0.11%	99.89%	100.00%	ERC	\$2	1,872	\$1,874	2	-
15	650/750	Transportation Expenses	0.11%	99.89%	100.00%	ERC	\$1	563	\$563	1	-
16	657	Insurance - General Liability	0.11%	99.89%	100.00%	ERC	\$216	192,781	\$192,997	216	-
17	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$183	163,557	\$163,741	183	-
18	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$1	1,289	\$1,290	1	-
19	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$159	141,706	\$141,865	159	-
20							<u>\$2,376</u>	<u>\$2,116,670</u>	<u>\$2,119,046</u>	<u>2,376</u>	<u>-</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	0.55%	99.45%	100.00%	ERC	\$144	\$25,788	\$25,932	144	-
25	408	Taxes Other than Income	0.48%	99.52%	100.00%	ERC	\$97	\$20,189	\$20,286	97	-
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.40%	99.60%	100.00%	ERC	\$0	\$5	\$5	0	-
29	601/701/603/703	Salaries	0.48%	99.52%	100.00%	ERC	\$311	\$63,907	\$64,218	311	-
30	604/704	Employee Benefits	0.48%	99.52%	100.00%	ERC	(\$1)	(\$144)	(\$145)	(1)	-
31	620/720	Materials and Supplies	0.52%	99.48%	100.00%	ERC	\$4	\$679	\$683	4	-
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.47%	99.53%	100.00%	ERC	\$0	\$95	\$95	0	-
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.48%	99.52%	100.00%	ERC	\$106	\$22,002	\$22,108	106	-
38	667/767	Reg. Commission Exp. - Other	0.47%	99.53%	100.00%	ERC	\$1	\$107	\$108	1	-
39	675/775	Miscellaneous Expenses	0.47%	99.53%	100.00%	ERC	\$58	\$12,133	\$12,191	58	-
40							<u>\$ 719</u>	<u>\$ 144,762</u>	<u>\$145,481</u>	<u>719</u>	<u>-</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Orange County  
 Docket No.:160101-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 12 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Orange County  
 Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending December 31, 2015			100.00%	0.00%
			Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total		
No.	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.11%	99.89%	100.00%	ERC	\$362	318,660	\$319,022	362	-
3	408	Taxes Other than Income	0.09%	99.91%	100.00%	ERC	(\$0)	(42)	(\$42)	(0)	-
4	409	Gains/Losses from Disposition of Utility	0.12%	99.88%	100.00%	ERC	\$0	100	\$100	0	-
5	410	Miscellaneous Non-Utility Expenses	0.11%	99.89%	100.00%	ERC	\$23	20,417	\$20,439	23	-
6	420	Interest During Construction	0.11%	99.89%	100.00%	ERC	(\$4)	(3,303)	(\$3,307)	(4)	-
7	427	Interest Expense	-513.81%	613.81%	100.00%	ERC	\$109	(130)	(\$21)	109	-
8	601/701/603/703	Salaries	0.11%	99.89%	100.00%	ERC	\$357	320,080	\$320,437	357	-
9	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$772	692,006	\$692,778	772	-
10	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$87	78,258	\$78,345	87	-
11	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$85	76,056	\$76,140	85	-
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$131	117,917	\$118,048	131	-
14	641	Rent Expense	0.11%	99.89%	100.00%	ERC	\$4	3,744	\$3,748	4	-
15	650/750	Transportation Expenses	0.11%	99.89%	100.00%	ERC	\$0	297	\$297	0	-
16	657	Insurance - General Liability	0.11%	99.89%	100.00%	ERC	\$215	192,972	\$193,187	215	-
17	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	(\$30)	(26,581)	(\$26,610)	(30)	-
18	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$1	1,133	\$1,134	1	-
19	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$151	135,097	\$135,247	151	-
20							\$2,264	\$1,926,680	\$1,928,944	2,264	-
21											
22	<u>Water Service Corp. Allocated State Expenses:</u>										
23											
24	403	Depreciation Expenses	0.54%	99.46%	100.00%	ERC	\$159	\$29,162	\$29,322	159	-
25	408	Taxes Other than Income	0.48%	99.52%	100.00%	ERC	\$106	\$22,084	\$22,189	106	-
26	410	Miscellaneous Non-Utility Expenses	0.48%	99.52%	100.00%	ERC	\$16	\$3,275	\$3,291	16	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.47%	99.53%	100.00%	ERC	\$0	\$17	\$17	0	-
29	601/701/603/703	Salaries	0.48%	99.52%	100.00%	ERC	\$370	\$76,308	\$76,679	370	-
30	604/704	Employee Benefits	0.49%	99.51%	100.00%	ERC	(\$0)	(\$81)	(\$82)	(0)	-
31	620/720	Materials and Supplies	0.48%	99.52%	100.00%	ERC	\$3	\$583	\$586	3	-
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.48%	99.52%	100.00%	ERC	\$9	\$1,862	\$1,871	9	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.48%	99.52%	100.00%	ERC	\$40	\$8,421	\$8,461	40	-
36	642/742	Rental of Equipment	0.48%	99.52%	100.00%	ERC	\$1	\$278	\$279	1	-
37	650/750	Transportation Expense	0.48%	99.52%	100.00%	ERC	\$98	\$20,558	\$20,657	98	-
38	667/767	Reg. Commission Exp. - Other	0.48%	99.52%	100.00%	ERC	\$16	\$3,379	\$3,395	16	-
39	675/775	Miscellaneous Expenses	0.48%	99.52%	100.00%	ERC	\$96	\$19,989	\$20,085	96	-
40							\$ 915	\$ 185,836	\$186,751	915	-
41											
42	<u>Water Service Corp. Allocated UI Expenses:</u>										
43											
44	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$3,179,219	\$3,179,219	-	-
45							\$ -	\$ 3,179,219	\$3,179,219	-	-
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 - UIF - Orange County  
 Docket No.:160101-WS  
 Schedule Year Ended: December 31, 2015  
 Interim  Final   
 Historical  Projected

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Orange County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Year Ending December 31, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total	Water	Sewer
<u>Water Service Corp. Allocated Expenses:</u>											
1	403	Depreciation Expense	0.12%	99.88%	100.00%	ERC	\$4,488	3,880,908	\$3,885,396	4,488	-
2	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$454	398,477	\$398,931	454	-
3	409	Gains/Losses from Disposition of Utility	0.12%	99.88%	100.00%	ERC	\$0	100	\$100	0	-
4	410	Miscellaneous Non-Utility Expenses	0.11%	99.89%	100.00%	ERC	\$23	20,417	\$20,439	23	-
5	420	Interest During Construction	0.11%	99.89%	100.00%	ERC	(\$21)	(18,492)	(\$18,513)	(21)	-
6	427	Interest Expense	-18.46%	118.46%	100.00%	ERC	\$396	(2,539)	(\$2,144)	396	-
7	601/701/603/703	Salaries	0.11%	99.89%	100.00%	ERC	\$5,041	4,436,464	\$4,441,505	5,041	-
8	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$7,013	6,174,497	\$6,181,510	7,013	-
9	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$990	870,895	\$871,885	990	-
10	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$835	735,425	\$736,260	835	-
11	633/733	Contractual Services - Legal	0.12%	99.88%	100.00%	ERC	(\$27)	(23,139)	(\$23,165)	(27)	-
12	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$1,512	1,331,475	\$1,332,987	1,512	-
13	641	Rent Expense	0.11%	99.89%	100.00%	ERC	\$27	23,643	\$23,670	27	-
14	650/750	Transportation Expenses	0.11%	99.89%	100.00%	ERC	\$6	5,626	\$5,633	6	-
15	657	Insurance - General Liability	0.11%	99.89%	100.00%	ERC	\$2,534	2,229,814	\$2,232,348	2,534	-
16	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$555	489,647	\$490,202	555	-
17	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$16	14,148	\$14,164	16	-
18	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$1,913	1,684,599	\$1,686,512	1,913	-
19							\$25,756	\$22,251,964	\$22,277,720	25,756	-
20											
21											
<u>Water Service Corp. Allocated State Expenses</u>											
22	403	Depreciation Expenses	0.54%	99.46%	100.00%	ERC	\$2,200	\$404,430	\$406,630	2,200	-
23	408	Taxes Other than Income	0.48%	99.52%	100.00%	ERC	\$1,317	\$270,947	\$272,264	1,317	-
24	410	Miscellaneous Non-Utility Expenses	0.48%	99.52%	100.00%	ERC	\$16	\$3,275	\$3,291	16	-
25	414	Taxes Other than Income	0.48%	99.52%	100.00%	ERC	(\$22)	(\$4,478)	(\$4,500)	(22)	-
26	427	Interest Expense	0.47%	99.53%	100.00%	ERC	\$2	\$319	\$321	2	-
27	601/701/603/703	Salaries	0.49%	99.51%	100.00%	ERC	\$3,471	\$706,058	\$709,529	3,471	-
28	604/704	Employee Benefits	0.49%	99.51%	100.00%	ERC	\$23	\$4,728	\$4,751	23	-
29	620/720	Materials and Supplies	0.51%	99.49%	100.00%	ERC	\$39	\$7,713	\$7,752	39	-
30	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	0	-
31	633/733	Contractual Services - Legal	0.48%	99.52%	100.00%	ERC	\$10	\$2,001	\$2,011	10	-
32	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	636/736	Contractual Services - Other	0.48%	99.52%	100.00%	ERC	\$116	\$23,971	\$24,087	116	-
34	642/742	Rental of Equipment	0.48%	99.52%	100.00%	ERC	\$4	\$831	\$835	4	-
35	650/750	Transportation Expense	0.48%	99.52%	100.00%	ERC	\$1,325	\$272,960	\$274,285	1,325	-
36	667/767	Reg. Commission Exp. - Other	0.48%	99.52%	100.00%	ERC	\$23	\$4,729	\$4,752	23	-
37	675/775	Miscellaneous Expenses	0.48%	99.52%	100.00%	ERC	\$665	\$136,985	\$137,650	665	-
38							\$9,188	\$1,834,469	\$1,843,658	9,188	-
39											
40											
41											
<u>Water Service Corp. Allocated UI Expenses</u>											
42	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$12,109,878	\$12,109,878	-	-
43							\$-	\$12,109,878	\$12,109,878	-	-
44											
45											
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Orange County  
Docket No.:160101-WS  
Schedule Year Ended: December 31, 2015  
Historic [X] or Projected [ ]  
Used and useful depreciation expense by primary account

Schedule: B-13  
Page 1 of 1  
Preparer: Deborah D. Swain  
Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>					
2	301.1 Organization	145		145		
3	302.1 Franchises	-		-		
4	339.1 Other Plant & Misc. Equipment			-		
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>					
6	303.2 Land & Land Rights			-		
7	304.2 Structures & Improvements	-		-		
8	305.2 Collect. & Impound. Reservoirs			-		
9	306.2 Lake, River & Other Intakes			-		
10	307.2 Wells & Springs	11		11		
11	308.2 Infiltration Galleries & Tunnels			-		
12	309.2 Supply Mains	-		-		
13	310.2 Power Generation Equipment			-		
14	311.2 Pumping Equipment	-		-		
15	339.2 Other Plant & Misc. Equipment			-		
16	<b>WATER TREATMENT PLANT</b>					
17	303.3 Land & Land Rights			-		
18	304.3 Structures & Improvements	2		2		
19	310.3 Power Generation Equipment			-		
20	311.3 Pumping Equipment - WTP	-		-		
21	320.3 Water Treatment Equipment	2		2		
22	339.3 Other Plant & Misc. Equipment			-		
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>					
24	303.4 Land & Land Rights			-		
25	304.4 Structures & Improvements			-		
26	311.4 Electric Pumping Equipment - T&D			-		
27	330.4 Distr. Reservoirs & Standpipes	102		102		
28	331.4 Transm. & Distribution Mains	11,524	3,651	15,175		
29	333.4 Services	628		628		
30	334.4 Meters & Meter Installations	1,783		1,783		
31	335.4 Hydrants	1		1		
32	336.4 Backflow Prevention Devices	51		51		
33	339.4 Other Plant & Misc. Equipment			-		
34	<b>GENERAL PLANT</b>					
35	303.5 Land & Land Rights			-		
36	304.5 Structures & Improvements	307		307		
37	340.5 Office Furniture & Equipment	4,482	(422)	4,060		
38	341.5 Transportation Equipment	1,704	131	1,835		
39	342.5 Stores Equipment			-		
40	343.5 Tools, Shop & Garage Equipment	2,089		2,089		
41	344.5 Laboratory Equipment			-		
42	345.5 Power Operated Equipment			-		
43	346.5 Communication Equipment	66		66		
44	347.5 Miscellaneous Equipment			-		
45	348.5 Other Tangible Plant	(750)		(750)		
46				-		
47	<b>SUB-TOTAL</b>	22,146	3,360	25,506		N/A
48						
49	<b>LESS: AMORTIZATION OF CIAC</b>	(2,681)		(2,681)		
50						
51	<b>NET DEPRECIATION EXPENSE - WATER</b>	19,465	3,360	22,825		N/A

## Taxes Other Than Income (Final Rates)

Company: Utilities, Inc. of Florida - UIF - Orange County

Docket No.:160101-WS

Test Year Ended: December 31, 2015

Historic [X] or Projected [ ]

Interim [ ] Final [X]

Schedule: B-15

Page 1 of 1

Preparer: Deborah D. Swain

Recap Schedules: B-1

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	<b>WATER</b>					
2	Test Year Per Books *	5,199	1,673	1,134	10	8,016
3						
4	<b>ADJUSTMENTS TO TEST YEAR (Explain):</b>					
5	1. Regulatory Assessment Fees					
6	Adjustment to RAFs based on Adjusted and Annualized Test Year	70				70
7	Revenues per B-3					
8						
9	2. Real Estate & Personal Property					
10	Adjustment to Personal Property Tax per B-3			(189)		(189)
11						
12	3. Payroll Taxes					
13	Adjustments to P/R taxes		93			93
14	4. Real Estate & Personal Property					
15	Increase in ad valorem taxes for Pro Forma Plant Additions			31,194		31,194
16						
17	<b>Adjusted Test Year TOTI - Water</b>	5,269	1,765	32,139	10	39,184
18						
19	<b>PRO FORMA ADJUSTMENTS</b>					
20	5. Regulatory Assessment Fees					
21	a. Adjust for additional revenues requested	11,655				11,655
22						
23	<b>Total Taxes Other than Income - Water</b>	16,924	1,765	32,139	10	50,839



Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Orange County  
Docket No.:160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: C-1  
Page 1 of 1  
Preparer: Deborah D. Swain

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	\$ (1,970)	\$ 60,286	\$ 58,316	\$ 58,317	\$ -
2							
3	Deferred Income Tax Expense	C-5	4,896	(4,896)	-	-	-
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		\$ 2,926	\$ 55,390	\$ 58,316	\$ 58,317	\$ -

Supporting Schedules: C-2, C-5, C-7, C-8  
Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Company: Utilities, Inc. of Florida - UIF - Orange County  
Docket No.:160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: C-2 - Water  
Page 1 of 1  
Preparer: Deborah D. Swain

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma Adjusted
			Water		
1	\$ 8,093	\$ (39,926)	\$ (31,833)	\$ 189,018	\$ 157,185
2	39	(39)	-	58,317	58,317
3					
4	8,132	(39,965)	(31,833)	247,335	215,502
5	376	60,152	60,528	-	60,528
6					
7	7,756	(100,117)	(92,361)	247,335	154,974
8					
9	Schedule M Adjustments:				
10	(20)	20	-	-	-
11	13,012	(13,012)	-	-	-
12					
13	12,992	(12,992)	-	-	-
14					
15	(5,236)	(87,125)	(92,361)	247,335	154,974
16					
17					
18	(5,236)	(87,125)	(92,361)	247,335	154,974
19	(288)	(4,792)	(5,080)	13,603	8,524
20					
21					
22					
23	(288)	(4,792)	(5,080)	13,603	8,524
24					
25	(4,948)	(82,333)	(87,281)	233,731	146,450
26	0.34	0.34	0.34	0.34	0.34
27	(1,682)	(27,993)	(29,674)	79,468	49,793
28					
29	-	-	-	-	-
30					
31	(1,682)	(27,993)	(29,674)	79,467	49,793
32					
33	Summary:				
34	(288)	(4,792)	(5,080)	13,604	8,524
35	(1,682)	(27,993)	(29,674)	79,467	49,793
36					
37	\$ (1,970)	\$ (32,785)	\$ (34,754)	\$ 93,071	\$ 58,317

Supporting Schedules: B-1, 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 - UIF - Orange County

Page 1 of 1

Docket No.:160101-WS

Preparer: Deborah D. Swain

Test Year Ended: December 31, 2015

Interim [ ] Final [X]

Supporting Schedules: D-1, C-8

Historic [X] Projected [ ]

Recap Schedule: C-2

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 calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

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/Deposits	397	1,565	1,962	1,962	
7						
8	Other Interest Expense - Intercompany	(21)	58,587	58,566	58,566	
9						
10	AFUDC		-	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)		-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 376	\$ 60,152	\$ 60,528	\$ 60,528	\$ -
16						
17						
18	* Adjustment to calculate interest per capital structure in Schedule D1.					
19						
20						
21						
22	Calculation of ITC Interest Synchronization Adjustment					
23	ONLY for Option 2 companies (See Sch. C-8, pg. 4)					
24						
25					Total Weighted Cost	Debt Only Weighted Cost
26	<u>Balances From Schedule D-1</u>	<u>Amount</u>	<u>Ratio</u>	<u>Cost</u>		
27						
28	Long-Term Debt	\$ -	This Schedule is not applicable			
29						
30	Short-Term Debt	-				
31						
32	Preferred Stock	-				---
33						
34	Common Equity	-	-	-	-	---
35						
36	Total	\$ -	\$ -	\$ -	\$ -	\$ -

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Orange County  
Docket No.:160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Schedule: C-4  
Page 1 of 1  
Preparer: Deborah D. Swain

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.		Water	Sewer
1	AFUDC <sup>(1)</sup>	\$ (21)	
2			
3	Meals & Entertainment per below allocation <sup>(2)</sup>	1	
4			
5	<b>Total</b>	<u>\$ (20)</u>	<u>\$ -</u>
6			
7	<sup>(1)</sup> Allocated to water & wastewater based upon rate base		
8			
9	<sup>(2)</sup> Allocation Methodology to UIF water and wastewater systems is based upon number of ERCs at year end.		
10			
11	Total - Meals & Entertainment	<u>38</u>	
12	@50%	<u>19</u>	
13			
14			
15			
16	Allocation Methodology to counties based on UIF number of ERCs at the end of the test year:		
17		<u>12/31/15 ERCs</u>	<u>Water</u> <u>Sewer</u>
18	Marion County - Water	548.8	1
19	Marion County - Wastewater	76.4	-
20	Orange County - Water	310.5	1
21	Pasco County - Water	2,869.5	6
22	Pasco County - Wastewater	1,245.2	2
23	Pinellas County - Water	430.1	1
24	Seminole County - Water	2,711.5	5
25	Seminole County - Wastewater	1,474.5	3
26	TOTAL UIF	<u>9,666.5</u>	<u>14</u> <u>5</u>

Supporting Schedule: None  
Recap Schedules: C-2

Deferred Income Tax Expense - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Orange County

Schedule: C-5

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic  Projected

Interim  Final

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	UIF			Per Books Allocation to County Systems				
		Total Per Books	Utility Adjustments	Utility Adjusted	Marion Water	Orange Water	Pasco Water	Pinellas Water	Seminole Water
1	Timing Differences:								
2									
3	Tax Depreciation and Amortization	\$ 981,469		\$ 981,469	\$ 124,129	\$ 47,198	\$ 222,785	\$ 64,811	\$ 333,275
4	Book Depreciation and Amortization	518,357	(36,546)	481,811	60,936	23,170	109,367	31,816	163,607
5									
6	Difference	463,112	36,546	499,658	63,193	24,028	113,418	32,995	169,668
7									
8	Other Timing Differences (Itemize):								
9									
10	Tap Fees	-		-					
11	Deferred Maintenance Additions	4,200		4,200					
12	Deferred Maintenance Amortization	(7,788)		(7,788)					
13	Deferred Rate Case Additions	12,735		12,735					
14	Deferred Rate Case Amortization	(106,640)		(106,640)					
15	PAA Expense Amortization	(433)		(433)					
16	Organization Expense Amortization	(415)		(415)					
17	Bad Debts	3,728		3,728					
18	Other*	52		52					
19									
20	Total Timing Differences (To C-2)	368,551	36,546	405,097	22,999	13,012	120,253	18,024	113,632
21									
22	State Tax Rate	0.055	0.055	0.055					
23	State Deferred Taxes ( Line 24 x Line 26)	20,270	2,010	22,280					
24									
25	State Deferred Tax	20,270	2,010	22,280					
26									
27	Timing Differences For Federal Taxes								
28	(Line 24- 29)	348,281	34,536	382,817					
29	Federal Tax Rate	0.34	0.34	0.34					
30									
31	Federal Deferred Taxes (Line 32 x Line 33)	118,416	11,742	130,158					
32									
33	Add: State Deferred Taxes (Line 29)	20,270	2,010	22,280					
34									
35	Total Deferred Tax Expense (To C-1)	\$ 138,686	\$ 13,752	\$ 152,438	8,654	4,896	45,251	6,783	42,760
36									

\*The "Other" timing difference is due to the fact that the Company's tax schedules were done prior to the Company's books being closed. This is the difference between the net book depreciation on the Company's tax schedule and the Company's books.

Supporting Schedules: None  
Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary  
Company: Utilities, Inc. of Florida - UIF - Orange County  
Docket No.:160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Florida Public Service Commission  
Schedule: C-6  
Page 1 of 3  
Preparer: Deborah D. 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

Line No.	Year	Account No. 4419 / 4369 (190.2011 / 1011)			Account No. 4421 / 4371 (190.2012 / 1012)			Net Deferred Income Taxes - TOTAL		
		State	Federal	Total	State	Federal	Total	190.2 State	190.1 Federal	Total
1	2011	978	10,505	11,483	4,094	23,917	28,011	(15,305)	(970,837)	(986,142)
2	2012	978	10,505	11,483	3,954	23,102	27,056	(31,609)	(1,066,735)	(1,098,344)
3	2013	978	10,505	11,483	3,954	23,102	27,056	(55,558)	(1,291,394)	(1,346,952)
4	2014	978	10,505	11,483	3,954	23,102	27,056	(55,554)	(1,144,221)	(1,199,775)
5	2015	978	10,505	11,483	3,955	23,101	27,056	(75,850)	(1,264,851)	(1,340,701)
6										
7		Account No. 4425 / 4375 (190.2020 / 1020)			Account No. 4427 / 4377 (190.2021 / 1021)					
8	Year	State	Federal	Total	State	Federal	Total			
9	2011	(20,183)	(117,903)	(138,086)	(301)	(1,750)	(2,051)			
10	2012	(23,952)	(139,907)	(163,859)	(526)	(3,062)	(3,588)			
11	2013	(36,123)	(211,009)	(247,132)	(814)	(4,743)	(5,557)			
12	2014	(36,123)	(211,009)	(247,132)	(814)	(4,743)	(5,557)			
13	2015	(30,535)	(180,098)	(210,633)	(601)	(3,563)	(4,164)			
14										
15		Account No. 4433 / 4383 (190.2024 / 1024)			Account No. 4437 / 4387 (190.2031 / 1031)					
16	Year	State	Federal	Total	State	Federal	Total			
17	2011	(5,228)	(23,318)	(28,546)	4,218	(868,818)	(864,600)			
18	2012	(5,394)	(24,855)	(30,249)	(7,121)	(935,154)	(942,275)			
19	2013	(4,902)	(22,011)	(26,913)	(17,946)	(1,244,056)	(1,262,002)			
20	2014	(4,902)	(22,011)	(26,913)	(17,942)	(1,096,883)	(1,114,825)			
21	2015	(4,877)	(21,875)	(26,752)	(35,390)	(1,263,164)	(1,298,554)			
22										
23		Account No. 4385 / 4435			Account No. 4417 / 4367					
24	Year	State	Federal	Total	State	Federal	Total			
25	2011	1,117	6,530	7,647	-	-	-			
26	2012	452	2,636	3,088	-	-	-			
27	2013	570	3,325	3,895	(321)	-	(321)			
28	2014	570	3,325	3,895	(321)	-	(321)			
29	2015	791	4,552	5,343	(417)	(784)	(1,201)			
30										
31		Account No. 4439 / 4389								
32	Year	State	Federal	Total						
33	2011	-	-	-						
34	2012	-	-	-						
35	2013	(954)	153,493	152,539						
36	2014	(954)	153,493	152,539						
37	2015	(9,754)	166,475	156,721						

Supporting Schedules: C-6, Pg 2 & 3  
Recap Schedules: A-18, A-19, D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Orange County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

Schedule: C-6  
Page 2 of 3  
Preparer: Deborah D. Swain

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. 4419 (190.2011) Deferred State Tax - Other Tap Fees						Account No. 4421 (190.2012) - Deferred State Tax - Tap Fees Post 2000					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2011					978	2011					4,094
2	2012	978	-			978	2012	4,094	(140)			3,954
3	2013	978	-			978	2013	3,954				3,954
4	2014	978	-			978	2014	3,954				3,954
5	2015	978	-			978	2015	3,954			1	3,955
6	Account No. 4425 (190.2020) Deferred State Tax - Rate Case						Account No. 4427 (190.2021) Deferred State Tax - Maint Fee					
7	2011					(20,183)	2011					(301)
8	2012	(20,183)	(3,769)			(23,952)	2012	(301)	(225)			(526)
9	2013	(23,952)	(12,171)			(36,123)	2013	(526)	(288)			(814)
10	2014	(36,123)	-			(36,123)	2014	(814)	-			(814)
11	2015	(36,123)	5,587		1	(30,535)	2015	(814)	213			(601)
12	Account No. 4433 (190.2024) Deferred State Tax - Org						Account No. 4437 (190.2031) Deferred State Tax - Depreciation					
13	2011					(5,228)	2011					4,218
14	2012	(5,228)	(166)			(5,394)	2012	4,218	(11,339)			(7,121)
15	2013	(5,394)	492			(4,902)	2013	(7,121)	(10,825)			(17,946)
16	2014	(4,902)	-			(4,902)	2014	(17,946)	4			(17,942)
17	2015	(4,902)	25			(4,877)	2015	(17,942)	(17,449)		1	(35,390)
18	Account No. 4435 - Deferred State Tax - Bad Debt						Account No. 4417 (190.2) - Deferred Income Tax - State					
19	2011					1,117	2011					-
20	2012	1,117	(665)			452	2012	-				-
21	2013	452	118			570	2013	-	(321)			(321)
22	2014	570	-			570	2014	(321)	-			(321)
23	2015	570	222		(1)	791	2015	(321)	(96)			(417)

Supporting Schedules: None  
Recap Schedules: C-6, Pg 1

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Orange County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

Schedule: C-6  
Page 3 of 3  
Preparer: Deborah D. Swain

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. 4369 (190.1011) Deferred Federal Tax - Other Tap Fees						Account No. 4371 (190.1012) Deferred Federal Tax - Tap Fees Post 2000					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2011					10,505	2011					23,917
2	2012	10,505				10,505	2012	23,917	(815)			23,102
3	2013	10,505				10,505	2013	23,102				23,102
4	2014	10,505				10,505	2014	23,102				23,102
5	2015	10,505				10,505	2015	23,102			(1)	23,101
6	Account No. 4375 (190.1020) Deferred Federal Tax - Rate Case						Account No. 4377 (190.1021) Deferred Federal Tax - Maint Fee					
7												
8	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
10	2011					(117,903)	2011					(1,750)
11	2012	(117,903)	(22,004)			(139,907)	2012	(1,750)	(1,312)			(3,062)
12	2013	(139,907)	(71,102)			(211,009)	2013	(3,062)	(1,681)			(4,743)
13	2014	(211,009)	0			(211,009)	2014	(4,743)	0			(4,743)
14	2015	(211,009)	30,911			(180,098)	2015	(4,743)	1,181		(1)	(3,563)
15	Account No. 4383 (190.1024) Deferred Federal Tax - Org. Exp.						Account No. 4387 (190.1031) Deferred Federal Tax - Depreciation					
16												
17	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
19	2011					(23,318)	2011					(868,818)
20	2012	(23,318)	(1,537)			(24,855)	2012	(868,818)	(66,336)			(935,154)
21	2013	(24,855)	2,844			(22,011)	2013	(935,154)	(308,902)			(1,244,056)
22	2014	(22,011)	0			(22,011)	2014	(1,244,056)	147,173			(1,096,883)
23	2015	(22,011)	137		-1	(21,875)	2015	(1,096,883)	(166,281)			(1,263,164)
24	Account No. 4485 - Deferred Federal Tax - Bad Debt						Account No. 4389 (190.2) Accum Def Income Tax - Fed NOL					
25												
26	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
28	2011					6,530	2011					-
29	2012	6,530	(3,894)			2,636	2012	-				-
30	2013	2,636	689			3,325	2013	-	153,493			153,493
31	2014	3,325	-			3,325	2014	153,493	0			153,493
32	2015	3,325	1,227			4,552	2015	153,493	12,984		(2)	166,475
33	Account No. 4439 - Accum Def Income Tax - State NOL						Account No. 4437 (190.1) - Deferred Income Tax - Fed					
34												
35	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
37	2011						2011					-
38	2012	-				-	2012	-				-
39	2013	-	(954)			(954)	2013	-				-
40	2014	(954)	-			(954)	2014	-				-
41	2015	(954)	(8,800)			(9,754)	2015	-	(784)			(784)

Supporting Schedules: None  
Recap Schedules: C-6, Pg 1





Parent(s) Debt Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Orange County  
Docket No.:160101-WS  
Test Year Ended: December 31, 2015

Schedule: C-8  
Page 1 of 1  
Preparer: Deborah D. Swain

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Line No.	Description	Parent's Name: Utilities, Inc.			
		Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt		%	%	%
2					
3	Short-Term Debt				
4					
5	Preferred Stock				
6					
7	Common Equity - Common Stock				
8	Retained Earnings - Parent Only				
9					
10	Deferred Income Tax				
11					
12	Other Paid in Capital				-
13					
14	<b>Total</b>	<b>N/A</b>	<b>0.00%</b>		<b>- %</b>
15					
16					
17	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate)				
18	X Equity of Subsidiary (To C-1)				
19					
20					
21	NOTE: A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary				
22	company, including Utilities, Inc. of Florida, based on the capital structure of the consolidated group. This intercompany interest is				
23	shown on Schedules C-3, line 8.				

Supporting Schedules: None  
Recap Schedules: C-3

**Income Tax Returns**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Orange County**

**Docket No.:160101-WS**

**Test Year Ended: December 31, 2015**

**Schedule: C-9**

**Page 1 of 1**

**Preparer: Deborah D. 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 - UIF - Orange County**  
**Docket No.:160101-WS**  
**Test Year Ended: December 31, 2015**

**Schedule: C-10**  
**Page 1 of 1**  
**Preparer: Deborah D. Swain**

**Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.**

- 
- |   |  |      |
|---|--|------|
| 1 | <b>What tax years are currently open with the Internal Revenue Service?</b>            | None |
| 2 |  |      |
| 3 | <b>Is the treatment of customer deposits at issue with the IRS?</b>                    | No   |
| 4 |  |      |
| 5 | <b>Is the treatment if contributions in aid of construction at issue with the IRS?</b> | No   |
| 6 |  |      |
| 7 | <b>Is the treatment of unbilled revenues at issue with the IRS?</b>                    | No   |

Schedule of Requested Cost of Capital  
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Orange County

Schedule D-1

Docket No.:160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Preparer: John Hoy

Historical [x] Projected [ ]

Explanation: Provide a schedule which calculates the requested cost of capital on a thirteen month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	(1) Class of Capital	(2)	(3)	(4)	(5)
		Reconciled to Requested Rate Base AYE 12/31/15	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	874,119	45.02%	6.70%	3.02%
2	Short Term Debt	83,016	4.28%	2.32%	0.10%
3	Preferred Stock	-			
4	Common Equity	929,588	47.88%	10.40%	4.98%
5	Customer Deposits	1,693	0.09%	2.00%	
6	Tax Credits - Zero Cost	2,584	0.13%		
7	Tax Credits - Weighted Cost	-			
8	Accumulated Deferred Income Tax	50,460	2.60%		
9	Other (Explain)	-			
10					
11	Total	<u>1,941,460</u>	<u>100.00%</u>		<u>8.10%</u>
12					
13					

## Notes:

- The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-16-0254-PAA-WS
- Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

Supporting Schedules: D-2

Recap Schedules: A-1, A-2

Reconciliation of Capital Structure to Requested Rate Base  
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Orange County  
Docket No.:160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule D-2  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide a reconciliation of the thirteen-month average 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)	(3)	(4)	(5)	(6)	(7) Reconciliation Adjustments		(8)	(9)
		Balance 12/31/2014	Balance 12/31/2015	Thirteen Month Average	Pro Forma Adjustments (2)	Adjusted Thirteen Month Average	Pro Rata Amount	Pro Rata Percentage	Reconciled to Requested Rate Base	
1	Long Term Debt	180,000,000	180,000,000	180,000,000		180,000,000	(179,125,881)	46.33%	874,119	
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(17,016,984)	4.40%	83,016	
3	Preferred Stock	-	-	-		-	-		-	
4	Common Equity	187,444,000	201,935,000	191,432,923		191,432,923	(190,503,335)	49.27%	929,588	
5	Customer Deposits	1,731	1,734	1,693		1,693	-	n/a	1,693	
6	Tax Credits - Zero Cost (4)	2,776	2,546	2,584		2,584	-	n/a	2,584	
7	Tax Credits - Weighted Cost	-	-	-		-	-		-	
8	Accumulated Deferred Income Taxes (3)	40,784	43,036	38,856	11,604	50,460	-	n/a	50,460	
9	Other (Explain)	-	-	-		-	-		-	
10										
11	Total	<u>369,789,291</u>	<u>398,982,317</u>	<u>388,576,056</u>	<u>11,604</u>	<u>388,587,660</u>	<u>(386,646,200)</u>	<u>100.00%</u>	<u>1,941,460</u>	

Notes:

1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc
2. Deferred Taxes on Proforma Plant
3. Allocation of ADIT to the Counties:

County	County		Pro Rata	12/31/2014	12/31/2015	Average
	Total ERCs 2014	Total ERCs 2015	Percentage			ADIT
Marion	445.9	625.2	6.47%	58,757	86,743	78,317
Orange	309.5	310.5	3.21%	40,784	43,036	38,856
Pasco	4,100.9	4,114.7	42.57%	540,387	570,736	515,292
Pinellas	430.1	430.1	4.45%	56,675	59,661	53,865
Seminole	3,818.5	4,186.0	43.30%	503,174	580,523	524,129
Total	<u>9,104.9</u>	<u>9,666.5</u>	<u>100.0%</u>	<u>1,199,777</u>	<u>1,340,701</u>	<u>1,210,459</u>

  

County	County		Pro Rata	12/31/2014	12/31/2015	Average
	Total ERCs 2014	Total ERCs 2015	Percentage			Tax Credits
Marion	445.9	625.2	6.47%	4,000	5,132	5,208
Orange	309.5	310.5	3.21%	2,776	2,546	2,584
Pasco	4,100.9	4,114.7	42.57%	36,789	33,768	34,269
Pinellas	430.1	430.1	4.45%	3,858	3,530	3,582
Seminole	3,818.5	4,186.0	43.30%	34,255	34,347	34,857
Total	<u>9,104.9</u>	<u>9,666.5</u>	<u>100.0%</u>	<u>81,679</u>	<u>79,323</u>	<u>80,501</u>

Supporting Schedules: A19, C-7, C-8, D-3, D-4, D-5, D-7  
Recap Schedules: D-1

**Preferred Stock Outstanding  
Thirteen Month Average**

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Orange County

Docket No.:160101-WS

Test Year Ended: December 31, 2015

Interim  Final

Historical  Projected

Schedule D-3

Page 1 of 1

Preparer: John Hoy

Explanation: Provide data as specified on preferred stock on a thirteen month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provision, Special Restriction	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) Discount or Premium on Principal Amount Sold	(7) Discount or Premium Associated with Column (5)	(8) Issuing Expense Associated with Column (4)	(9) Net Proceeds (5)-(9)+(7)	(10) Rate (Contract Rate on Face Value)	(11) Dollar Dividend on Face Value (11)x(5)	(12) Effective Cost Rate (12)/(10)
1	Not applicable.											
2												
3												
4	Note: Preferred Stock Outstanding is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc											

Recap Schedules: A-19, D-2

**13-Month Average Cost of Short Term Debt**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Orange County**

**Schedule D-4**

**Docket No.:160101-WS**

**Page 1 of 1**

**Test Year Ended: December 31, 2015**

**Interim [x] Final [x]**

**Preparer: John Hoy**

**Historical [x] Projected [ ]**

Explanation: Provide the following information on a thirteen month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	(1) Lender	(2) Total Interest Expense	(3) Maturity Date	(4) Thirteen Month Average Amount Outstanding at 12/31/15	(5) Effective Cost Rate
1	Chase	397,063	Revolving Line of Credit	17,100,000	2.32%
2					
3	Total	<u>397,063</u>		<u>17,100,000</u>	<u>2.32%</u>
4					
5					
6	Note: Short term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.				
7					
8	*Maturity Date not applicable				

Recap Schedules: A-19, D-2



Cost of Long Term Debt  
13-Month Average Balance

Company: Utilities, Inc. of Florida - UIF - Orange County  
Docket No.:160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Schedule D-5  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the specified date on long term debt issues on a thirteen 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.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date - Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Thirteen Month Average Principal Amount Outstanding 12/31/11	(5) Amount Outstanding within One Year	(6) Unamortized Discount or Premium Associated with Column (4)	(7) Unamortized Issuing Expense Associated with Column (4)	(8) Annual Amortization of Discount or Premium on Principal Outstanding	(9) Annual Amortization of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate x Column (4))	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))
1	6.58% note, \$9,000,000 due in installments beginning in 2017 through 2035	06/01/2007-05/31/35	180,000,000	180,000,000	-		974,514	-	143,425	11,844,000	11,987,425	6.70%
5	Total		180,000,000	180,000,000	-		974,514	-	143,425	11,844,000	11,987,425	6.70%

8 Note: Long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

Supporting Schedules: D-6  
Recap Schedules: A-19, D-2

Cost of Variable Rate Long Term Debt  
13-Month Average Balance

Company: Utilities, Inc. of Florida - UIF - Orange County  
Docket No.:160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Schedule D-6  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the specified data on variable cost long term debt issues on a thirteen month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Thirteen Month Average Principal Amount Outstanding 12/31/11	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/((4)-(6)-(7))
1	Not applicable.												
2													
3													
4	Note: Variable rate long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.												

Supporting Schedules: None  
Recap Schedules: A-19, D-2

**Schedule of Customer Deposits**

**Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Orange County  
Docket No.:160101-WS  
Test Year Ended: December 31, 2015  
Utility  or Parent   
Historic  or Projected

Schedule: D-7  
Page 1 of 1  
Preparer: John Hoy

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec-14				1,731
2	Jan-15	1,731		32	1,699
3	Feb-15	1,699	14		1,713
4	Mar-15	1,713		10	1,703
5	Apr-15	1,703		34	1,670
6	May-15	1,670		1	1,669
7	Jun-15	1,669		6	1,663
8	Jul-15	1,663	6		1,669
9	Aug-15	1,669		20	1,649
10	Sep-15	1,649	47		1,696
11	Oct-15	1,696		2	1,694
12	Nov-15	1,694	19		1,713
13	Dec-15	1,713	20		1,734
14			Thirteen Month Average	\$	1,693

Recap Schedules: A-19, D-2

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Orange County  
Docket No.:160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Water [x] or Sewer [ ]

Schedule E-1  
Page 1 of 1  
Preparer: Jared Deason

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)
		Test Year Rates Effective 11.17.2014	Test Year Rates Effective 10.27.2015	Current Rates Effective 6.24.2016	Proposed Rates
1	<u>Residential</u>				
2	5/8" Residential	\$8.44	\$8.49	\$8.55	\$27.92
3	1" Residential	\$21.09	\$21.22	\$21.36	\$69.75
4	1.5" Residential	\$42.18	\$42.45	\$42.73	\$139.54
5	2" Residential	\$67.48	\$67.91	\$68.35	\$223.20
6	3" Residential	\$134.96	\$135.82	\$136.70	\$446.40
7	4" Residential	\$210.88	\$212.23	\$213.61	\$697.55
8	6" Residential	\$421.77	\$424.47	\$427.23	\$1,395.13
9					
10	Gallorage Charge (per 1,000 Gallons)				
11	0 - 6,000 gallons	\$3.42	\$3.44	\$3.46	\$11.30
12	6,001 - 8,000 gallons	\$3.54	\$3.56	\$3.58	\$11.69
13	8,001 - 16,000 gallons	\$5.32	\$5.35	\$5.38	\$17.57
14	Over 16,000 gallons	\$6.20	\$6.24	\$6.28	\$20.51
15					
16	<u>General Service</u>				
17	5/8" General Service	\$8.44	\$8.49	\$8.55	\$27.92
18	1" General Service	\$21.09	\$21.22	\$21.36	\$69.75
19	1.5" General Service	\$42.18	\$42.45	\$42.73	\$139.54
20	2" General Service	\$67.48	\$67.91	\$68.35	\$223.20
21	3" General Service	\$134.96	\$135.82	\$136.70	\$446.40
22	4" General Service	\$210.88	\$212.23	\$213.61	\$697.55
23	6" General Service	\$421.77	\$424.47	\$427.23	\$1,395.13
24					
25	Gallorage Charge (per 1,000 Gallons)	\$3.91	\$3.94	\$3.97	\$12.96

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Orange County

Schedule E-2

Docket No.:160101-WS

Page 1 of 2

Test Year Ended: December 31, 2015

Preparer: Jared Deason

Interim [ ] Final [x]

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and

Water [x] Sewer [ ]

Line No.	(1) Class/Meter Size	(2) Total Bills for Rates Effective 11.17.2014	(3) Total Billable Gallons (in 000's) for Rates 11.17.2014	(4) Test Year Rates Effective 11.17.2014	(5) Test Year Revenues for Rates 11.17.2014	(6) Total Bills for Rates Effective 10.27.2015	(7) Total Billable Gallons (in 000's) for Rates 10.27.2015	(8) Test Year Rates Effective 10.27.2015	(9) Test Year Revenues for Rates 10.27.2015
1	<b>Residential - Base Charge</b>								
2	5/8" Residential	3,098		\$8.44	\$26,147	620		\$8.49	\$5,264
3	1" Residential	10		\$21.09	\$211	2		\$21.22	\$42
4	Total Residential	<u>3,108</u>			<u>\$26,358</u>	<u>622</u>			<u>\$5,306</u>
5									
6	<b>Gallonge Charge (per 1,000 Gallons)</b>								
7	0-6,000 Gallons		12,834	\$3.42	\$43,892		2,567	\$3.44	\$8,830
8	6,001-8,000 Gallons		1,547	\$3.54	\$5,476		310	\$3.56	\$1,104
9	8,001-16,000 Gallons		1,963	\$5.32	\$10,443		392	\$5.35	\$2,097
10	Over 16,000 Gallons		1,062	\$6.20	\$6,584		213	\$6.24	\$1,329
11	Residential Total Gallons		<u>17,406</u>		<u>\$66,396</u>		<u>3,482</u>		<u>\$13,360</u>
12									
13	<b>Total Residential Service</b>	<u><b>3,108</b></u>	<u><b>17,406</b></u>		<u><b>\$92,754</b></u>	<u><b>622</b></u>	<u><b>3,482</b></u>		<u><b>\$18,667</b></u>
14	Average Residential Bill				<u>\$29.84</u>				<u>\$30.01</u>
15									
16	<b>General Service - Base Charge</b>								
17	5/8" General Service	19		\$8.44	\$160	4		\$8.49	\$34
18	1" General Service	10		\$21.09	\$211	2		\$21.22	\$42
19	Total General Service	<u>29</u>			<u>\$371</u>	<u>6</u>			<u>\$76</u>
20									
21	<b>Gallonge Charge (per 1,000 Gallons)</b>								
22	per 1,000 Gallons		253	\$3.91	\$989		51	\$3.94	\$201
23									
24	Total		<u>253</u>		<u>\$989</u>		<u>51</u>		<u>\$201</u>
25									
26	<b>Total General Service</b>	<u><b>29</b></u>	<u><b>253</b></u>		<u><b>\$1,360</b></u>	<u><b>6</b></u>	<u><b>51</b></u>		<u><b>\$277</b></u>
27	Average General Service Bill				<u>\$46.91</u>				<u>\$46.22</u>
28									
29	<b>Total Miscellaneous Service Charge Revenues (Adjusted)</b>				<u><b>\$2,313</b></u>				<u><b>\$462</b></u>
30									
31	<b>Total Above Calculations</b>				<u><b>\$96,428</b></u>				<u><b>\$19,406</b></u>
32									
33	<b>Total Per Books</b>				<u><b>\$96,854</b></u>				<u><b>19,371</b></u>
34	<b>Adjustment to Remove Accrual Included in Per Books</b>								
35	<b>Adjusted Total Per Books</b>				<u><b>\$96,854</b></u>				<u><b>\$19,371</b></u>
36									
37	<b>Difference</b>				<u><b>(\$426)</b></u>				<u><b>\$35</b></u>
38									
39	<b>Percentage Difference</b>				<u><b>-0.44%</b></u>				<u><b>0.18%</b></u>

## Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Orange County

Schedule E-2

Docket No.:160101-WS

Page 2 of 2

Test Year Ended: December 31, 2015

Preparer: Jared Deason

Interim [ ] Final [x]

Water [x] Sewer [ ]

Line No.	(1) Class/Meter Size	(10) Total Bills for Test Year	(11) Total Billable Gallons (in 000's) for Test Year	(12) Total Test Year Revenue	(13) Current Year Rates Effective 6.24.2016	(14) Annualized Revenues	(15) Proposed Rates	(16) Revenues at Proposed Rates
1	<b>Residential - Base Charge</b>							
2	5/8" Residential	3,718		\$31,411	\$8.55	\$31,789	\$27.92	\$103,807
3	1" Residential	12		\$253	\$21.36	\$256	\$69.75	\$837
4	Total Residential	<u>3,730</u>		<u>\$31,664</u>		<u>\$32,045</u>		<u>\$104,644</u>
5								
6	<b>Gallonge Charge (per 1,000 Gallons)</b>							
7	0-6,000 Gallons		15,401	\$52,723	\$3.46	\$53,287	\$11.30	\$174,031
8	6,001-8,000 Gallons		1,857	\$6,580	\$3.58	\$6,648	\$11.69	\$21,708
9	8,001-16,000 Gallons		2,355	\$12,540	\$5.38	\$12,670	\$17.57	\$41,377
10	Over 16,000 Gallons		1,275	\$7,914	\$6.28	\$8,007	\$20.51	\$26,150
11	Residential Total Gallons		<u>20,888</u>	<u>\$79,757</u>		<u>\$80,612</u>		<u>\$263,267</u>
12								
13	<b>Total Residential Service</b>	<u>3,730</u>	<u>20,888</u>	<u>\$111,421</u>		<u>\$112,658</u>		<u>\$367,911</u>
14	Average Rc			<u>\$29.87</u>		<u>\$30.20</u>		<u>\$98.64</u>
15								
16	<b>General Service - Base Charge</b>							
17	5/8" General Service	23		\$194	\$8.55	\$197	\$27.92	\$642
18	1" General Service	12		\$253	\$21.36	\$256	\$69.75	\$837
19	Total General Service	<u>35</u>		<u>\$448</u>		<u>\$453</u>		<u>\$1,479</u>
20								
21	<b>Gallonge Charge (per 1,000 Gallons)</b>							
22	per 1,000 Gallons		304	\$1,190	\$3.97	\$1,207	\$12.96	\$3,940
23								
24	Total		<u>304</u>	<u>\$1,190</u>		<u>\$1,207</u>		<u>\$3,940</u>
25								
26	<b>Total General Service</b>	<u>35</u>	<u>304</u>	<u>\$1,638</u>		<u>\$1,660</u>		<u>\$5,419</u>
27	Average Gener			<u>\$46.80</u>		<u>\$47.42</u>		<u>\$154.83</u>
28								
29	<b>Total Miscellaneous Service Charge Revenues (Adjusted)</b>			<u>\$2,775</u>		<u>\$2,775</u>		<u>\$2,775</u>
30								
31	<b>Total Above Calculations</b>			<u>\$115,834</u>		<u>\$117,092</u>		<u>\$376,105</u>
32								
33	<b>Total Per Books</b>			<u>\$116,225</u>				
34	<b>Adjustment to Remove Accrual Included in Per Books</b>			<u>(803)</u>				
35	<b>Adjusted Total Per Books</b>			<u>\$115,422</u>			<b>Total Required Revenues</b>	<u>\$376,082</u>
36								
37	<b>Difference</b>			<u>\$412</u>			<b>Difference</b>	<u>\$23</u>
38								
39	<b>Percentage Difference</b>			<u>0.36%</u>			<b>Percentage Difference</b>	<u>0.01%</u>

## Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Orange County

Schedule E-3

Docket No.:160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Jared Deason

Water [x] or Sewer [x]

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) Multi Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
WATER							
1	Jan-15	306		1	-	-	307
2	Feb-15	309		2	-	-	311
3	Mar-15	307		2	-	-	309
4	Apr-15	308		2	-	-	310
5	May-15	307		2	-	-	309
6	Jun-15	313		2	-	-	315
7	Jul-15	311		2	-	-	313
8	Aug-15	319		2	-	-	321
9	Sep-15	313		2	-	-	315
10	Oct-15	316		2	-	-	318
11	Nov-15	311		13	-	-	324
12	Dec-15	310		3	-	-	313
13							
14	Total	3,730	-	35	-	-	3,765

Line No.	(1) Month/ Year	(2) Residential	(3) Multi Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
WASTEWATER - NOT APPLICABLE							
1	Jan-15				-	-	-
2	Feb-15				-	-	-
3	Mar-15				-	-	-
4	Apr-15				-	-	-
5	May-15				-	-	-
6	Jun-15				-	-	-
7	Jul-15				-	-	-
8	Aug-15				-	-	-
9	Sep-15				-	-	-
10	Oct-15				-	-	-
11	Nov-15				-	-	-
12	Dec-15				-	-	-
13							
14	Total	-	-	-	-	-	-

Company: Utilities, Inc. of Florida - UIF - Orange County  
Docket No.:160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]  
Water [x] or Sewer [ ]

Schedule E-4  
Page 1 of 1

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, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	<u>Water</u>				
2	Initial Connection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
3					
4	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
5					
6	Violation Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
7					
8	Premises Visit Fee (in lieu of disconnection)	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
9					
10	Premises Visit Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
11					
12	Late Payment Charge	\$ 5.25	N/A	\$ 8.84	N/A
13					
14	NSF	*	N/A	*	N/A
15					
16	*Pursuant to Florida Statute 68.065				



Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Orange County  
Docket No.:160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]  
Water [x] Sewer [ ]

Schedule E-5  
Page 1 of 1

Preparer: Jared Deason

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.	(1) Initial Connection	(2) Normal Connect	(3) Violation Reconnect	(4) Other Charges	(5) Total
1	\$ 1,281.00	\$ 1,344.00	\$ -	\$ 150.00	\$ 2,775.00
2	Adjustment				
3	Total Miscellaneous Service Charge Revenues				<u>\$ 2,775.00</u>
4					
5					
6	Other Charges as follows:				
7	NSF Check Charge			150.00	
8					
9	Total				<u>\$ 150.00</u>

**Public Fire Hydrants Schedule**

Florida Public Service Commission

**Company: Utilities, Inc. of Florida; Orange County**

Schedule E-6

**Docket No.:160101-WS**

Page 1 of 1

**Test Year Ended: December 31, 2015****Interim [ ] Final [x]**

Preparer: Jared Deason

**Historical [x] Projected [ ]**

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

	(1)	(2)	(3)	(4)	(5)
Line No.	Size	Make	Model	Location	Quantity
1	5.25	American Darling	B-62B	John Street & Amelia Street	1
2				Total	1

**Private Fire Protection Service Schedule**

**Company: Utilities, Inc. of Florida - UIF - Orange County**  
**Docket No.:160101-WS**  
**Test Year Ended: December 31, 2015**  
**Interim [ ] Final [x]**  
**Historical [x] Projected [ ]**

Schedule E-7  
Page 1 of 1

Preparer: Jared Deason

Explanation: Provide a schedule of private fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

Line No.	(1) Size	(2) Type	(3) Quantity
1	Utilities, Inc. of Florida, Orange County, does not have any private fire protection in this area; therefore this schedule is not applicable.		
2			

**Contracts and Agreements**

Florida Public Service Commission

**Company: Utilities, Inc. of Florida - UIF - Orange County**

Schedule E-8

**Docket No.:160101-WS**

Page 1 of 1

**Test Year Ended: December 31, 2015****Interim [ ] Final [x]**

Preparer: Jared Deason

**Historical [x] Projected [ ]**

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on the approved tariffs. Describe with whom, the purpose and the elements of each contract being shown.

Line No.	(1) Type	(2) Description
1		This utility does not have any outstanding contracts or agreements having rates or conditions different from those on the approved tariffs.
2		

Tax or Franchise Fee Schedule

Company: Utilities, Inc. of Florida - UIF - Orange County

Docket No.:160101-WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

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 of Tax or Fee	(2) To Whom Payment is Made	(3) Amount	(4) How Collected from Customers	(5) Agreement Type
----------	---------------------------	--------------------------------	---------------	-------------------------------------	-----------------------

1 This utility does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not applicable.

**Service Availability Charges**

**Company: Utilities, Inc. of Florida - UIF - Orange County**  
**Docket No.:160101-WS**  
**Test Year Ended: December 31, 2015**  
**Interim [ ] Final [x]**  
**Historical [x] Projected [ ]**  
**Water [x] or Sewer [ ]**

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 of Charge	(2) Present Charges	(3) Proposed Charges
1	<b>This utility is not proposing a change to its present service availability charges; therefore this schedule is not applicable.</b>		
2			
3			
4	System Capacity Charge		
5	Residential-per ERC (___ GPD)		
6	All others-per Gallon/Day		
7			
8	Plant Capacity Charge		
9	Residential-per ERC ( GPD)		
10	All others-per Gallon/Day		
11			
12	Main Extension Charge		
13	Residential-per ERC ( GPD)		
14	or-per Lot (_____ Front Footage)		
15	Multi-family - Per unit		
16	All others-per Gallon/Day		
17	or-per Front Foot		
18			
19	Meter Installation Charge		
20	5/8" x 3/4"		
21	1"		
22	1-1/2"		
23	2"		
24	All Others		
25			
26	Service (Lateral) Installation Charge		
27	5/8" x 3/4"		
28	1"		
29	1-1/2"		
30	2"		
31	All Others		
32			
33	Back Flow Prevention Installation Charge		
34	5/8" x 3/4"		
35	1"		
36	1-1/2"		
37	2"		
38	All Others		
39			
40	Plan Review Charge		
41			
42	Inspection Charge		
43			
44	Guaranteed Revenue Charge		
45	With prepayment of Serv. Avail. Charges		
46	Residential-per ERC (_____ GPD)/Month		
47	All others-per Gallon/Month		
48	Without prepayment of Serv. Avail. Charges		
49	Residential-per ERC (_____ GPD)/Month		
50	All others-per Gallon/Month		
51			
52	Allowance for Funds Prudently Invested (AFPI)		
53	(if lines constructed by utility)		

**Guaranteed Revenues Received**

**Florida Public Service Commission**

**Company:** Utilities, Inc. of Florida - UIF - Orange County  
**Docket No.:**160101-WS  
**Test Year Ended:** December 31, 2015  
**Interim**  **Final**   
**Historical**  **Projected**   
**Water**  **or Sewer**

**Schedule E-11**  
**Page 1 of 1**

**Preparer:** Jared Deason

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class size.

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
1	This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.				

**Class A Utility Cost of Service Study**

**Company: Utilities, Inc. of Florida - UIF - Orange County**  
**Docket No.:160101-WS**  
**Test Year Ended: December 31, 2015**  
**Interim [ ] Final [x]**  
**Historical [x] Projected [ ]**  
**Water [x] or Sewer [ ]**

Preparer: Jared Deason

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 (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and sewer service.

Line No.	(1) Customer	(2) Base	(3) Extra Capacity	(4) Present Charges	(5) Proposed Charges
1	This utility does not have any industrial customers whose utilization exceeds an average of 350,000 GPD; therefore this				
2	schedule is not applicable.				



Projected Test Year Revenue Calculation

Company: Utilities, Inc. of Florida - UIF - Orange County  
Docket No.:160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected   
Water  or Sewer

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 applicable.

Line No.	(1) Class. Meter Size	(2) Historical Year Bills	(3) Projection Factor	(4) Projected Test Year Bills	(5) Projection Factor	(6) Projected Test Year Consumption (000)	(7) Present Rates	(8) Projected Test Year Revenue	(9) Proposed Rates	(10) Projected Revenue Requirement
1	This utility is not utilizing a projected test year; therefore this schedule is not applicable.									

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Orange County  
Docket No.:160101-WS  
Test Year Ended: December 31, 2015  
Water [X] or Sewer [X]

Schedule: E-14  
Page 1 of 1  
Preparer: Jared Deason

Customer Class: All  
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

1 The billing analysis is contained in Volume II

**CLASS A and B  
WATER AND/OR WASTEWATER UTILITIES**

**FINANCIAL, RATE  
AND ENGINEERING  
MINIMUM FILING  
REQUIREMENTS**

**OF**

**UTILITIES, INC. OF FLORIDA - UIF - PASCO COUNTY**

**Docket No.: 160101-WS**

**VOLUME I**



**FOR THE**

**Test Year Ended: December 31, 2015**

**FLORIDA PUBLIC SERVICE COMMISSION****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>
<b>VOLUME I</b>		
<b><u>RATE BASE</u></b>		
A-1	1	Schedule of Rate Base - Water
A-2	2	Schedule of Rate Base - Sewer
A-3	3	Adjustments to Rate Base - Final
A-4	5	Annual Plant Additions and Balances
A-5	6	Water Plant in Service by Primary Account
A-6	8	Sewer Plant in Service by Primary Account
A-7	10	Summary of Non-Used & Useful Plant
A-8	11	Annual Accumulated Depreciation Additions and Balances
A-9	12	Water Accumulated Depreciation by Primary Account
A-10	14	Sewer Accumulated Depreciation by Primary Account
A-11	16	Annual CIAC Additions and Balances
A-12	17	CIAC by Classification
A-13	19	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	20	Accumulated Amortization of CIAC by Classification
A-15	22	Schedule of AFUDC Rates Used
A-16	23	Annual Advances for Construction Additions and Balances
A-17	24	Calculation of Working Capital Allowance
A-18	25	Comparative Balance Sheet - Assets
A-19	27	Comparative Balance Sheet - Liabilities & Owners' Equity
<b><u>NET OPERATING INCOME</u></b>		
B-1	29	Schedule of Water Operating Statement - Final
B-2	30	Schedule of Sewer Operating Statement - Final
B-3	31	Adjustments to Operating Income - Final
B-4	34	Test Year Operating Revenues
B-5	35	Operation and Maintenance Expenses by Month - Water
B-6	37	Operation and Maintenance Expenses by Month - Sewer
B-7	39	Comparative Operation and Maintenance Expenses - Water
B-8	40	Comparative Operation and Maintenance Expenses - Sewer
B-9	41	Schedule of Test Year Contractual Services
B-10	42	Analysis of Rate Case Expense
B-11	43	Analysis of Major Maintenance Projects - Water and Sewer
B-12	44	Schedule of Allocated Expenses
B-13	57	Depreciation Expense - Water
B-14	58	Depreciation Expense - Sewer
B-15	59	Schedule of Taxes Other than Income
<b><u>INCOME TAX</u></b>		
C-1	61	Reconciliation of Total Income Tax Provision - Final
C-2	62	State and Federal Income Tax Calculation - Current -Final
C-3	64	Schedule of Interest in Tax Expense Calculation
C-4	65	Book/Tax Differences - Permanent
C-5	66	Deferred Tax Expense - Final
C-6	68	Accumulated Deferred Income Taxes - Final
C-7	71	Investment Tax Credits
C-8	72	Parent(s) Debt Information
C-9	73	Income Tax Returns
C-10	74	Miscellaneous Tax Information
<b><u>COST OF CAPITAL</u></b>		
D-1	75	Requested Cost of Capital - Final
D-2	76	Reconciliation of Capital Structure to Requested Rate Base - Final
D-3	77	Preferred Stock Outstanding
D-4	78	Short-Term Debt
D-5	79	Long-Term Debt
D-6	80	Variable Rate Long-Term Debt
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**FLORIDA PUBLIC SERVICE COMMISSION****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>
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E-3	87	Customer Monthly Billing Schedule
E-4	88	Miscellaneous Service Charges
E-5	90	Miscellaneous Service Charge Revenue
E-6	92	Public Fire Hydrants Schedule
E-7	93	Private Fire Protection Schedule
E-8	94	Contracts and Agreements Schedule
E-9	95	Tax or Franchise Fee Schedule
E-10	96	Service Availability Charges Schedule
E-11	97	Guaranteed Revenues Received Schedule
E-12	98	Class A Utility Cost of Service Study
E-13	99	Projected Test Year Revenue Calculation
E-14	100	Billing Analysis Schedule (contained in Volume II)
<b><u>ENGINEERING SCHEDULES</u></b>		
<b><u>SUMMERTREE</u></b>		
F-1	101	Gallons of Water Pumped, Sold and Unaccounted For
F-2	102	Gallons of Wastewater Treated
F-3	103	Water Treatment Plant Data
F-4	104	Wastewater Treatment Plant Data
F-5	105	Used and Useful Calculations - Water Treatment Plant
F-6	106	Used and Useful Calculations - Wastewater Treatment Plant
F-7	108	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	109	Margin Reserve Calculations - Water and Wastewater
F-9	110	Equivalent Residential Connections - Water
F-10	111	Equivalent Residential Connections - Wastewater
<b><u>ORANGEWOOD</u></b>		
F-1	112	Gallons of Water Pumped, Sold and Unaccounted For
F-2	113	Gallons of Wastewater Treated
F-3	114	Water Treatment Plant Data
F-4	115	Wastewater Treatment Plant Data
F-5	116	Used and Useful Calculations - Water Treatment Plant
F-6	117	Used and Useful Calculations - Wastewater Treatment Plant
F-7	119	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	120	Margin Reserve Calculations - Water and Wastewater
F-9	121	Equivalent Residential Connections - Water
F-10	122	Equivalent Residential Connections - Wastewater
<b><u>INTERIM RATE SCHEDULES</u></b>		
A-1 Interim	123	Water Rate Base - Interim
A-2 Interim	124	Wastewater Rate Base - Interim
A-3 Interim	125	Adjustments to Rate Base
B-1 Interim	126	Schedule of Water Operating Statement - Interim
B-2 Interim	127	Schedule of Wastewater Operating Statement - Interim
B-3 Interim	128	Adjustments to Operating Income
D-1 Interim	130	Requested Cost of Capital
D-2 Interim	131	Reconciliation of Capital Structure to Rate Base
E-1 Interim	132	Rate Schedule - Present, and Interim
E-2 Interim	133	Revenue Schedule at Present and Interim Rates

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: A-1  
Page 1 of 1  
Preparer: Deborah D. 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 Balance Per Books	Utility Adjustments	Ref.	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	4,388,952	(1,078,544)	(A)	3,310,408	A-5, A-3
2						
3	Utility Land & Land Rights	2,344	-	(A)	2,344	A-5
4						
5	Less: Non-Used & Useful Plant	-	-	(B)	-	A-7
6						
7	Construction Work in Progress	130,454	(130,454)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	(1,598,286)	2,935,862	(D)	1,337,576	A-9, A-3
10						
11	Less: CIAC	(720,510)	155,602	(E)	(564,908)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	334,667	(156,827)	(E)	177,840	A-14, A-3
14						
15	Acquisition Adjustments	375,485	(375,485)	(F)	-	-
16						
17	Accum. Amort. of Acq. Adjustments	(34,441)	34,441	(F)	-	-
18						
19	Advances For Construction	-	-		-	A-16
20						
21	Working Capital Allowance	-	262,498	(G)	262,498	A-17, A-3
22						
23	<b>Total Rate Base</b>	<b>2,878,665</b>	<b>1,647,093</b>		<b>4,525,758</b>	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: A-2  
Page 1 of 1  
Preparer: Deborah D. 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 Balance Per Books	(3) Utility Adjustments	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	1,034,888	15,954	(A)	1,050,842	A-6, A-3
2						
3	Utility Land & Land Rights	7,734	-	(A)	7,734	A-6, A-3
4						
5	Less: Non-Used & Useful Plant (net)	-	-	(B)	-	A-7
6						
7	Construction Work in Progress	34	(34)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	423,771	25,566	(D)	449,337	A-10, A-3
10						
11	Less: CIAC	(633,772)	-	(E)	(633,772)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	396,078		(E)	396,078	A-14, A-3
14						
15	Acquisition Adjustments	78,938	(78,938)	(F)	-	-
16						
17	Accum. Amort. of Acq. Adjustments	(7,255)	7,255	(F)	-	-
18						
19	Advances For Construction	-			-	A-16
20						
21	Working Capital Allowance	-	35,799	(G)	35,799	A-17, A-3
22						
23	<b>Total Rate Base</b>	<b>1,300,416</b>	<b>5,602</b>		<b>1,306,018</b>	

## Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County

Schedule: A-3

Test Year Ended: December 31, 2015

Page 1 of 2

Interim [ ] Final [X]

Docket No.: 160101-WS

Historic [X] Projected [ ]

Preparer: Deborah D. 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	<b>(A) Utility Plant, Land</b>		
2	1. Test Year Adjustments		
3	To adjust T&D Main booked incorrectly to Orange County	296,301	
4	<u>2. Pro Forma Adjustments</u>		
5	(a) Plant Additions		
6	331.4 Water Main Replacements	1,500,000	
7	340.5 GIS Mapping System	28,142	12,212
8	341.5 Vehicle Allocation - Kodiak	1,798	780
9	341.5 Vehicle Allocation - Vehicle Replacements	27,302	11,848
10		1,557,242	24,840
11	(b) Plant Retirements		
12	331.4 Water Main Replacements	(1,125,000)	
13	341.5 Vehicle Allocation - Vehicle Replacements	(20,477)	(8,886)
14	<b>Total Pro Forma Adjustments for Plant Additions and Retirements</b>	<b>(1,145,477)</b>	<b>(8,886)</b>
15			
16	(c) Summertree Decommissioning Wells and Plants		
17	304.2 Structure & Improvements	(107,677)	
18	307.2 Wells	(373,589)	
19	309.2 Supply Mains	(414,841)	
20	310.2 Generators	(1,312)	
21	304.3 Structures & Improvements	(436,154)	
22	311.3 Pumping Equipment - WTP	(226,940)	
23	320.3 Water Treatment Equipment	(226,097)	
24		(1,786,610)	-
25			
26	<b>Total Adjustments to Utility Plant in Service</b>	<b>(1,078,544)</b>	<b>15,954</b>
27			
28	<b>(B) Non-Used &amp; Useful Plant</b>		
29			
30	<b>(C) Construction Work in Progress</b>		
31	1. To remove from rate base construction work in process balance	(130,454)	(34)
32			
33	<b>Total Construction Work in Progress Adjustments</b>	<b>(130,454)</b>	<b>(34)</b>
34			
35	<b>(D) Accumulated Depreciation</b>		
36	<u>1. Test Year Adjustments</u>		
37	(a) To restate Project Pheonix Accumulated Depreciation	(42,287)	(18,350)
38	(b) To adjust Avg T&D Main Accum Depr booked incorrectly to Orange County	16,030	
39	<b>Total allocation of General Plant Accumulated Depreciation</b>	<b>(26,257)</b>	<b>(18,350)</b>
40			
41	<u>2. Pro Forma Adjustments</u>		
42	(a) 339.1 To annualize accumulated depreciation for assets placed in service during the test year	1,159	
43			
44	<b>Total Adjustments to Annualize A/D for assets placed in service in the Test Year</b>	<b>1,159</b>	<b>-</b>
45			
46	(b) To calculate adjustments to accumulated depreciation for pro forma additions		
47	331.4 Water Main Replacements	17,475	
48	340.5 GIS Mapping System	939	407
49	341.5 Vehicle Allocation - Kodiak	180	78
50	341.5 Vehicle Allocation - Vehicle Replacement	2,730	1,185
51		21,324	1,670
52			
53	(c) To calculate adjustments to accumulated depreciation for pro forma retirements		
54	331.4 Water Main Replacements	(1,125,000)	
55	341.5 Vehicle Allocation - Vehicle Replacement	(20,477)	(8,886)
56	<b>Total Adjustments to calculate Accumulated Depreciation for Pro Forma Plant</b>	<b>(1,124,153)</b>	<b>(7,216)</b>
57			



## Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County

Schedule: A-3

Test Year Ended: December 31, 2015

Page 2 of 2

Interim [ ] Final [X]

Docket No.: 160101-WS

Historic [X] Projected [ ]

Preparer: Deborah D. 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	(d) Summertree Decommissioning Wells and Plants		
2	304.2 Structure & Improvements	(107,677)	
3	307.2 Wells	(373,589)	
4	309.2 Supply Mains	(414,841)	
5	310.2 Generators	(1,312)	
6	304.3 Structures & Improvements	(436,154)	
7	311.3 Pumping Equipment - WTP	(226,941)	
8	320.3 Water Treatment Equipment	(226,097)	
9		(1,786,611)	-
10			
11	<b>Total Accumulated Depreciation Adjustments</b>	<b>(2,935,862)</b>	<b>(25,566)</b>
12			
13	<b>(E) Contributions in Aid of Construction / Amortization</b>		
14	<u>1. Test Year Adjustments</u>		
15	Adjustment for Connection Meter Fee incorrectly coded to Misc Revenues	1,225	-
16			
17	<b>Total Adjustments to CIAC</b>	<b>1,225</b>	<b>-</b>
18	<u>2. Pro Forma Adjustments</u>		
19	(a) To retire CIAC associated with Summertree Decommissioning Wells and Plants		
20	CIAC-Struct & Imprv Src S	(11,518)	
21	CIAC-Struct & Imprv Wtp	(983)	
22	CIAC-Wells & Springs	(102,619)	
23	CIAC-Elec Pump Eqp Src Pu	(43,028)	
24	CIAC-Water Treatment Eqpt	1,321	
25		(156,827)	
26			
27	<b>Total CIAC Adjustments</b>	<b>(155,602)</b>	<b>-</b>
28	(b) To adjust CIAC Amort associated with Summertree Decommissioning Wells and Plants		
29	CIAC-Struct & Imprv Src S	11,518	
30	CIAC-Struct & Imprv Wtp	983	
31	CIAC-Wells & Springs	102,619	
32	CIAC-Elec Pump Eqp Src Pu	43,028	
33	CIAC-Water Treatment Eqpt	(1,321)	
34	<b>Total CIAC Amortization Adjustments</b>	<b>156,827</b>	<b>-</b>
35			
36	<b>(F) Acquisition Adjustments / Accumulated Amortization</b>		
37	Acquisition Adjustments	(375,485)	(78,938)
38	Accum. Amort. of Acq. Adjustments	34,441	7,255
39	<b>Total Acquisition Adjustments</b>	<b>(341,044)</b>	<b>(71,683)</b>
40			
41	<b>(G) Working Capital Adjustment Per Schedule A-17</b>	<b>262,498</b>	<b>35,799</b>
42			

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 - UIF - Pasco County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Schedule: A-4  
Page 1 of 1  
Preparer: Deborah D. 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 12/31/11	\$ 4,209,019	\$ 1,098,067
2	Additions	96,768	9,945
3	Retirements	(13,077)	(6,753)
4	Adjustments - Rounding		
5			
6	Balance 12/31/12	4,292,710	1,101,259
7	Additions	326,624	
8	Adjustments		(481,938)
9	Retirements	(94,563)	(3,966)
10	Adjustments - Rounding		
11			
12	Balance 12/31/13	4,524,771	615,355
13	Additions	90,291	406,056
14	Adjustments	26,157	201
15	Retirements		
16	Adjustments - Rounding		
17			
18	Balance 12/31/14	4,641,219	1,021,612
19	Additions	363,613	(40,437)
20	Retirements	(307,818)	(14,166)
21	Adjustments		
22			
23	Balance 12/31/15	4,697,014	967,009
24			
25	Note:		

**Schedule of Water Plant in Service By Primary Account  
Test Year Average Balance**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Pasco County**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**  
**Historic [X] Projected [ ]**

**Schedule: A-5**  
**Page 1 of 2**  
**Preparer: Deborah D. Swain**  
**Recap Schedules: A-1, A-4**

Line	(1)	(2)	(3)	(4)	(5)	(6)
No.	Account No. and Name	Test Year Average Bal.	Adjustments	Adjusted Average	NU&U %	NU&U Amount
1	<b>INTANGIBLE PLANT</b>					
2	301.1 Organization	1,153		1,153		
3	302.1 Franchises	9,223		9,223		
4	339.1 Other Plant & Misc. Equipment	13,752		13,752		
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>					
6	303.2 Land & Land Rights	(5,169)		(5,169)		
7	304.2 Structures & Improvements	107,677	(107,677)	-		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	373,589	(373,589)	-		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	414,841	(414,841)	-		
13	310.2 Power Generation Equipment	1,312	(1,312)	-		
14	311.2 Pumping Equipment	-		-		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	<b>WATER TREATMENT PLANT</b>					
17	303.3 Land & Land Rights	6,839		6,839		
18	304.3 Structures & Improvements	436,154	(436,154)	-		
19	310.3 Power Generation Equipment	-		-		
20	311.3 Pumping Equipment - WTP	226,940	(226,940)	-		
21	320.3 Water Treatment Equipment	226,097	(226,097)	-		
22	339.3 Other Plant & Misc. Equipment	-		-		
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>					
24	303.4 Land & Land Rights	-		-		
25	304.4 Structures & Improvements	(7,881)		(7,881)		
26	311.4 Electric Pumping Equipment - T&D	791		791		
27	330.4 Distr. Reservoirs & Standpipes	313,066		313,066		
28	331.4 Transm. & Distribution Mains	1,157,127	671,301	1,828,428		
29	333.4 Services	542,358		542,358		
30	334.4 Meters & Meter Installations	431,543		431,543		
31	335.4 Hydrants	72,450		72,450		
32	336.4 Backflow Prevention Devices	430		430		
33	339.4 Other Plant & Misc. Equipment	-		-		
34	<b>GENERAL PLANT</b>					
35	303.5 Land & Land Rights	674		674		
36	304.5 Structures & Improvements	119,538		119,538		
37	340.5 Office Furniture & Equipment	393,241	28,142	421,383		
38	341.5 Transportation Equipment	131,754	8,623	140,377		
39	342.5 Stores Equipment	-		-		
40	343.5 Tools, Shop & Garage Equipment	40,433		40,433		
41	344.5 Laboratory Equipment	2,156		2,156		
42	345.5 Power Operated Equipment	12,351		12,351		
43	346.5 Communication Equipment	9,856		9,856		
44	347.5 Miscellaneous Equipment	423		423		
45	348.5 Other Tangible Plant	(641,422)		(641,422)		
46						
47	<b>TOTAL</b>	<b>4,391,296</b>	<b>(1,078,544)</b>	<b>3,312,752</b>	N/A	<b>N/A</b>

Schedule of Water Plant in Service By Primary Account  
Test Year Average Balance

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-W5  
Test Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Schedule: A-5

Page 2 of 2

Preparer: Deborah D. Swain

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year 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 Bal.
1	<b>INTANGIBLE PLANT</b>														
2	301.1 Organization	1,155	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153
3	302.1 Franchises	9,228	9,223	9,223	9,223	9,223	9,223	9,223	9,222	9,222	9,222	9,222	9,222	9,222	9,223
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	35,754	35,754	35,754	35,754	35,754	13,752
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>														
6	303.2 Land & Land Rights	(5,169)	(5,169)	(5,169)	(5,169)	(5,169)	(5,169)	(5,169)	(5,169)	(5,169)	(5,169)	(5,169)	(5,169)	(5,169)	(5,169)
7	304.2 Structures & Improvements	107,574	107,574	107,574	107,574	107,574	107,742	107,742	107,742	107,742	107,742	107,742	107,742	107,742	107,677
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	372,709	372,790	372,790	373,072	373,072	373,153	373,234	373,435	373,435	374,513	374,703	374,876	374,876	373,589
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	414,387	414,387	414,468	414,468	414,468	414,548	414,548	414,750	414,830	415,325	415,527	415,570	415,651	414,841
13	310.2 Power Generation Equipment	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312
14	311.2 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	<b>WATER TREATMENT PLANT</b>														
17	303.3 Land & Land Rights	4,685	4,685	4,685	4,685	4,685	8,185	8,185	8,185	8,185	8,185	8,185	8,185	8,185	6,839
18	304.3 Structures & Improvements	435,573	435,654	435,654	435,654	435,654	435,895	435,895	435,895	436,413	436,494	436,666	437,259	437,300	436,154
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	224,209	224,159	224,483	226,118	226,159	226,940	227,101	227,141	228,069	228,360	228,440	228,773	230,263	226,940
21	320.3 Water Treatment Equipment	220,653	220,814	221,299	223,177	224,125	225,052	226,180	227,403	228,061	229,572	230,237	231,123	231,569	226,097
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>														
24	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	304.4 Structures & Improvements	(7,881)	(7,881)	(7,881)	(7,881)	(7,881)	(7,881)	(7,881)	(7,881)	(7,881)	(7,881)	(7,881)	(7,881)	(7,881)	(7,881)
26	311.4 Electric Pumping Equipment - T&D	607	607	607	607	607	607	607	835	1,041	1,041	1,041	1,041	1,041	791
27	330.4 Distr. Reservoirs & Standpipes	311,398	311,398	311,478	312,074	312,114	312,356	312,880	312,880	312,960	312,960	315,712	315,712	316,013	313,066
28	331.4 Transm. & Distribution Mains	1,136,736	1,137,591	1,141,197	1,143,859	1,144,702	1,147,107	1,148,074	1,159,921	1,167,699	1,170,674	1,175,009	1,182,777	1,187,309	1,157,127
29	333.4 Services	534,563	535,539	538,470	539,670	537,807	538,207	539,192	542,617	545,052	548,092	549,768	550,262	551,420	542,358
30	334.4 Meters & Meter Installations	415,468	418,195	419,857	422,813	426,850	429,172	429,595	430,804	434,790	439,169	444,453	447,779	451,118	431,543
31	335.4 Hydrants	72,450	72,450	72,450	72,450	72,450	72,450	72,450	72,450	72,450	72,450	72,450	72,450	72,450	72,450
32	336.4 Backflow Prevention Devices	238	238	238	238	238	238	238	238	238	238	238	238	238	430
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	<b>GENERAL PLANT</b>														
35	303.5 Land & Land Rights	690	689	675	672	677	677	679	677	675	664	663	662	660	674
36	304.5 Structures & Improvements	119,980	119,807	119,232	119,118	119,233	119,234	119,505	119,778	119,707	119,434	119,388	119,736	119,846	119,538
37	340.5 Office Furniture & Equipment	394,767	393,728	390,549	390,462	391,761	392,176	394,206	394,545	395,674	393,442	393,548	393,556	393,712	393,241
38	341.5 Transportation Equipment	128,113	127,763	127,510	135,643	134,361	134,341	134,750	130,988	130,601	132,321	132,251	132,165	131,995	131,754
39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	343.5 Tools, Shop & Garage Equipment	40,474	40,449	40,419	40,410	40,405	40,403	40,408	40,397	40,382	40,382	40,374	40,573	40,555	40,433
41	344.5 Laboratory Equipment	2,157	2,156	2,156	2,156	2,156	2,156	2,156	2,156	2,156	2,156	2,156	2,156	2,156	2,156
42	345.5 Power Operated Equipment	9,359	9,359	10,367	10,968	10,968	13,171	13,171	13,171	13,171	13,171	13,171	13,171	13,171	12,351
43	346.5 Communication Equipment	9,920	9,912	9,858	9,850	9,866	9,867	9,874	9,866	9,866	9,817	9,816	9,813	9,804	9,856
44	347.5 Miscellaneous Equipment	423	423	423	423	423	423	423	423	423	423	423	423	423	423
45	348.5 Other Tangible Plant	(642,129)	(641,363)	(641,363)	(641,363)	(641,363)	(641,363)	(641,363)	(641,363)	(641,363)	(641,363)	(641,363)	(641,363)	(641,363)	(641,422)
46															
47	<b>TOTAL</b>	<b>4,313,648</b>	<b>4,317,643</b>	<b>4,323,714</b>	<b>4,343,436</b>	<b>4,347,631</b>	<b>4,361,376</b>	<b>4,368,369</b>	<b>4,383,571</b>	<b>4,436,562</b>	<b>4,449,653</b>	<b>4,464,990</b>	<b>4,479,071</b>	<b>4,497,187</b>	<b>4,391,296</b>

Schedule of Wastewater Plant in Service By Primary Account  
Test Year Average BalanceCompany: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] Projected [ ]Schedule: A-6  
Page 1 of 2  
Preparer: Deborah D. Swain  
Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) Non-Used & Useful %	(6) NU&U Amount
1	<b>INTANGIBLE PLANT</b>					
2	351.1 Organization	256		256		
3	352.1 Franchises	-		-		
4	389.1 Other Plant & Misc. Equipment	-		-		
5	<b>COLLECTION PLANT</b>					
6	353.2 Land & Land Rights	8,454		8,454		
7	354.2 Structures & Improvements	-		-		
8	355.2 Power Generation Equipment - Collection Plt	-		-		
9	360.2 Collection Sewers - Force	190,742		190,742		
10	361.2 Collection Sewers - Gravity	593,601		593,601		
11	362.2 Special Collecting Structures	-		-		
12	363.2 Services to Customers	328		328		
13	364.2 Flow Measuring Devices	102,553		102,553		
14	365.2 Flow Measuring Installations	497		497		
15	389.2 Other Plant & Misc. Equipment	-		-		
16	<b>SYSTEM PUMPING PLANT</b>					
17	353.3 Land & Land Rights	-		-		
18	354.3 Structures & Improvements	283,547		283,547		
19	355.3 Power Generation Equipment - Pumping Plt	-		-		
20	370.3 Receiving Wells	-		-		
21	371.3 Pumping Equipment	66,344		66,344		
22	389.3 Other Plant & Misc. Equipment	2,255		2,255		
23	<b>TREATMENT AND DISPOSAL PLANT</b>					
24	353.4 Land & Land Rights	-		-		
25	354.4 Structures & Improvements	31,836		31,836		
26	355.4 Power Generation Equipment - Treatment Plt	-		-		
27	380.4 Treatment & Disposal Equipment	(29,277)		(29,277)		
28	381.4 Plant Sewers	572		572		
29	382.4 Outfall Sewer Lines	-		-		
30	389.4 Other Plant & Misc. Equipment	-		-		
31	<b>RECLAIMED WATER TREATMENT PLANT</b>					
32	353.5 Land & Land Rights	-		-		
33	354.5 Structures & Improvements	-		-		
34	355.5 Power Generation Equipment	-		-		
35	371.5 Pumping Equipment	-		-		
36	374.5 Reuse Distribution Reservoirs	-		-		
37	380.5 Treatment & Disposal Equipment	-		-		
38	381.5 Plant Sewers	-		-		
39	389.5 Other Plant & Misc. Equipment	-		-		
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>					
41	352.6 Franchises	-		-		
42	353.6 Land & Land Rights	-		-		
43	354.6 Structures & Improvements	-		-		
44	355.6 Power Generation Equipment	-		-		
45	366.6 Reuse Services	-		-		
46	367.6 Reuse Meters & Meter Installations	-		-		
47	371.6 Pumping Equipment	-		-		
48	375.6 Reuse Transmission & Distribution System	6,893		6,893		
49	389.6 Other Plant & Miscellaneous Equipment	-		-		
50	<b>GENERAL PLANT</b>					
51	353.7 Land & Land Rights	(720)		(720)		
52	354.7 Structures & Improvements	(28,571)		(28,571)		
53	390.7 Office Furniture & Equipment	144,493	12,212	156,705		
54	391.7 Transportation Equipment	57,148	3,742	60,890		
55	392.7 Stores Equipment	-		-		
56	393.7 Tools, Shop & Garage Equipment	733		733		
57	394.7 Laboratory Equipment	-		-		
58	395.7 Power Operated Equipment	4,815		4,815		
59	396.7 Communication Equipment	-		-		
60	397.7 Miscellaneous Equipment	-		-		
61	398.7 Other Tangible Plant	(393,877)		(393,877)		
62						
63	<b>TOTAL</b>	<u>1,042,622</u>	<u>15,954</u>	<u>1,058,576</u>	N/A	<u>N/A</u>

Schedule of Wastewater Plant in Service By Primary Account  
Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Schedule: A-6  
Page 2 of 2  
Preparer: Deborah D. Swain

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Prior Year 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 Bal
1	<b>INTANGIBLE PLANT</b>														
2	351.1 Organization	256	256	256	256	256	256	256	256	256	256	256	256	256	256
3	352.1 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>COLLECTION PLANT</b>														
6	353.2 Land & Land Rights	8,454	8,454	8,454	8,454	8,454	8,454	8,454	8,454	8,454	8,454	8,454	8,454	8,454	8,454
7	354.2 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	355.2 Power Generation Equipment - Collection Plt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	360.2 Collection Sewers - Force	190,162	190,162	190,792	190,792	190,792	190,792	190,792	190,893	190,893	190,893	190,893	190,893	190,893	190,742
10	361.2 Collection Sewers - Gravity	592,775	592,775	592,775	592,775	592,997	593,078	593,078	593,078	593,610	593,731	593,925	593,925	598,297	593,601
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	328	328	328	328	328	328	328	328	328	328	328	328	328	328
13	364.2 Flow Measuring Devices	102,553	102,553	102,553	102,553	102,553	102,553	102,553	102,553	102,553	102,553	102,553	102,553	102,553	102,553
14	365.2 Flow Measuring Installations	497	497	497	497	497	497	497	497	497	497	497	497	497	497
15	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	<b>SYSTEM PUMPING PLANT</b>														
17	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	354.3 Structures & Improvements	278,455	278,455	278,455	278,455	278,455	278,455	283,176	288,203	288,203	288,203	289,090	289,090	289,410	283,547
19	355.3 Power Generation Equipment - Pumping Plt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	371.3 Pumping Equipment	62,477	62,477	62,792	61,509	63,916	64,786	64,651	64,996	68,139	70,627	70,627	73,882	71,597	66,344
22	389.3 Other Plant & Misc. Equipment	2,256	2,256	2,256	2,256	2,256	2,255	2,255	2,255	2,255	2,255	2,255	2,255	2,255	2,255
23	<b>TREATMENT AND DISPOSAL PLANT</b>														
24	353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	354.4 Structures & Improvements	31,836	31,836	31,836	31,836	31,836	31,836	31,836	31,836	31,836	31,836	31,836	31,836	31,836	31,836
26	355.4 Power Generation Equipment - Treatment Plt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	380.4 Treatment & Disposal Equipment	(29,334)	(29,334)	(29,334)	(29,334)	(29,334)	(29,253)	(29,253)	(29,253)	(29,253)	(29,253)	(29,253)	(29,253)	(29,162)	(29,277)
28	381.4 Plant Sewers	254	254	254	254	643	643	643	643	643	643	643	684	1,234	572
29	382.4 Outfall Sewer Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	<b>RECLAIMED WATER TREATMENT PLANT</b>														
32	353.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	354.5 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	355.5 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	371.5 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	374.5 Reuse Distribution Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	380.5 Treatment & Disposal Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	381.5 Plant Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	389.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>														
41	352.6 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	353.6 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	354.6 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	355.6 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	366.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	367.6 Reuse Meters & Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	371.6 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	375.6 Reuse Transmission & Distribution System	6,426	6,507	6,507	6,668	6,769	7,091	7,091	7,091	7,091	7,091	7,091	7,091	7,091	6,893
49	389.6 Other Plant & Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	<b>GENERAL PLANT</b>														
51	353.7 Land & Land Rights	(718)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)
52	354.7 Structures & Improvements	(28,920)	(28,759)	(28,759)	(28,759)	(28,759)	(28,718)	(28,718)	(28,718)	(28,718)	(28,508)	(28,099)	(28,099)	(27,892)	(28,571)
53	390.7 Office Furniture & Equipment	144,386	144,806	143,520	143,508	144,045	144,131	144,958	145,108	145,539	144,658	144,619	144,546	144,580	144,493
54	391.7 Transportation Equipment	55,259	55,442	55,332	58,861	58,305	58,296	58,474	56,841	56,674	57,420	57,390	57,352	57,278	57,148
55	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	393.7 Tools, Shop & Garage Equipment	733	733	733	733	733	733	733	732	732	732	732	732	732	733
57	394.7 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	395.7 Power Operated Equipment	2,892	2,892	4,266	4,266	4,266	4,266	4,266	4,266	4,266	6,737	6,737	6,737	6,737	4,815
59	396.7 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	398.7 Other Tangible Plant	(393,314.78)	(393,923.92)	(393,923.92)	(393,923.92)	(393,923.92)	(393,923.92)	(393,923.92)	(393,923.92)	(393,923.92)	(393,923.92)	(393,923.92)	(393,923.92)	(393,923.92)	(393,877)
62															
63	<b>TOTAL</b>	<b>1,027,712</b>	<b>1,027,946</b>	<b>1,028,869</b>	<b>1,031,265</b>	<b>1,034,364</b>	<b>1,035,836</b>	<b>1,041,426</b>	<b>1,045,416</b>	<b>1,049,354</b>	<b>1,054,509</b>	<b>1,055,930</b>	<b>1,059,115</b>	<b>1,062,330</b>	<b>1,042,622</b>

Non-Used and Useful Plant - Summary - Final

Company: Utilities, Inc. of Florida - UIF - Pasco County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule: A-7

Page 1 of 1

Preparer: Deborah D. 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	N/A	N/A	N/A
2				
3	Plant in Service			
4				
5	Land			
6				
7	Accumulated Depreciation			
8				
9	CIAC			
10				
11	Accumulated Amortization of CIAC			
12				
13	Advances for Construction			
14				
15	Other (Explain)			
16				
17	Total	N/A	N/A	N/A
18				
19	Note: Water Plant is 100% Used & Useful as per Schedules F5 and F7.			
20				
21				
22	WASTEWATER	N/A	N/A	N/A
23				
24	Plant in Service			
25				
26	Land			
27				
28	Accumulated Depreciation			
29				
30	CIAC			
31				
32	Accumulated Amortization of CIAC			
33				
34	Advances for Construction			
35				
36	Other (Explain)			
37				
38	Total	N/A	N/A	N/A

Supporting Schedules: A-5, A-6, A-9, A-10, A-12, A-14, A-16

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 - UIF - Pasco County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015**

**Schedule: A-8  
Page 1 of 1  
Preparer: Deborah D. 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 12/31/11	\$ 774,634	\$ 287,829
2	Additions	175,976	67,137
3	Adjustments - UIF Allocation	(9,778)	(5,538)
4	Retirements	(13,077)	(6,753)
5	Adjustments - Rounding		(1)
6			
7	Balance 12/31/12	927,755	342,674
8	Additions	174,524	63,701
9	Retirements	(94,563)	(3,966)
10	Adjustments - UIF Allocation	52,176	(574,452)
11	Adjustments - Rounding	(1)	
12			
13	Balance 12/31/13	1,059,891	(172,043)
14	Additions	490,729	131,335
15	Retirements	24,035	(201)
16	Adjustments - UIF Allocation	(265,580)	(163,358)
16	Adjustments - Rounding		
17			
18	Balance 12/31/14	1,309,075	(204,267)
19	Additions	119,811	79,994
20	Retirements	(309,907)	(14,166)
21	Adjustments - UIF Allocation		
22			
23	Balance 12/31/15	1,118,979	(138,439)
24			
25	<u>Note:</u>		
26	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations		

**Supporting Schedules: A-9, A10  
Recap Schedules: A-18**



Schedule of Water Accumulated Depreciation By Primary Account  
Test Year Average Balance

Florida Public Service Commission

Schedule: A-9

Page 1 of 2

Preparer: Deborah D. Swain

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>					
2	301.1 Organization	11,645		11,645		
3	302.1 Franchises	2,080		2,080		
4	339.1 Other Plant & Misc. Equipment	191	1,159	1,350		
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>					
6	303.2 Land & Land Rights	-		-		
7	304.2 Structures & Improvements	56,498	(107,677)	(51,179)		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	148,530	(373,589)	(225,059)		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	165,132	(414,841)	(249,709)		
13	310.2 Power Generation Equipment	2,674	(1,312)	1,362		
14	311.2 Pumping Equipment	5,698		5,698		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	<b>WATER TREATMENT PLANT</b>					
17	303.3 Land & Land Rights	-		-		
18	304.3 Structures & Improvements	82,878	(436,154)	(353,276)		
19	310.3 Power Generation Equipment	-		-		
20	311.3 Pumping Equipment - WTP	157,729	(226,941)	(69,212)		
21	320.3 Water Treatment Equipment	87,462	(226,097)	(138,635)		
22	339.3 Other Plant & Misc. Equipment	3,178		3,178		
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>					
24	303.4 Land & Land Rights	-		-		
25	304.4 Structures & Improvements	656		656		
26	311.4 Electric Pumping Equipment - T&D	(2,487)		(2,487)		
27	330.4 Distr. Reservoirs & Standpipes	144,461		144,461		
28	331.4 Transm. & Distribution Mains	363,689	(1,091,495)	(727,806)		
29	333.4 Services	57,476		57,476		
30	334.4 Meters & Meter Installations	305,893		305,893		
31	335.4 Hydrants	37,217		37,217		
32	336.4 Backflow Prevention Devices	(320)		(320)		
33	339.4 Other Plant & Misc. Equipment	-		-		
34	<b>GENERAL PLANT</b>					
35	303.5 Land & Land Rights	-		-		
36	304.5 Structures & Improvements	46,763		46,763		
37	340.5 Office Furniture & Equipment	314,112	(41,348)	272,764		
38	341.5 Transportation Equipment	104,546	(17,567)	86,979		
39	342.5 Stores Equipment	-		-		
40	343.5 Tools, Shop & Garage Equipment	73,151		73,151		
41	344.5 Laboratory Equipment	964		964		
42	345.5 Power Operated Equipment	(2,605)		(2,605)		
43	346.5 Communication Equipment	7,456		7,456		
44	347.5 Miscellaneous Equipment	119		119		
45	348.5 Other Tangible Plant	(576,500)		(576,500)		
46						
47	<b>TOTAL</b>	<u>1,598,286</u>	<u>(2,935,862)</u>	<u>(1,337,576)</u>	N/A	<u>N/A</u>

Florida Public Service Commission

Schedule: A-9

Page 2 of 2

Preparer: Deborah D. Swain

Recap Schedules: A-1, A-8

Schedule of Water Accumulated Depreciation By Primary Account  
Test Year Average Balance

Company: Utilities, Inc. of Florida - UIF - Pasco County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Line No.	(1) Account No. and Name	(2) Prior Year 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 Bal.
1	<b>INTANGIBLE PLANT</b>														
2	301.1 Organization	11,631	11,633	11,635	11,637	11,640	11,642	11,645	11,647	11,649	11,652	11,654	11,657	11,659	11,645
3	302.1 Franchises	1,965	1,984	2,003	2,022	2,041	2,060	2,080	2,099	2,118	2,137	2,156	2,176	2,195	2,080
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	166	331	497	662	828	191
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>														
6	303.2 Land & Land Rights														-
7	304.2 Structures & Improvements	54,812	55,093	55,374	55,654	55,935	56,217	56,498	56,779	57,061	57,342	57,623	57,905	58,186	56,498
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	142,308	143,344	144,379	145,416	146,452	147,489	148,525	149,563	150,600	151,640	152,681	153,723	154,764	148,530
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	159,208	160,195	161,182	162,169	163,156	164,143	165,130	166,117	167,105	168,094	169,083	170,073	171,062	165,132
13	310.2 Power Generation Equipment	2,641	2,647	2,652	2,658	2,663	2,669	2,674	2,680	2,685	2,691	2,696	2,702	2,707	2,674
14	311.2 Pumping Equipment	5,698	5,698	5,698	5,698	5,698	5,698	5,698	5,698	5,698	5,698	5,698	5,698	5,698	5,698
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	<b>WATER TREATMENT PLANT</b>														
17	303.3 Land & Land Rights														-
18	304.3 Structures & Improvements	76,049	77,186	78,324	79,461	80,599	81,737	82,875	84,013	85,152	86,292	87,432	88,574	89,716	82,878
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	152,761	153,676	154,612	155,167	156,109	156,717	157,663	158,609	159,129	160,080	161,032	161,985	162,939	157,729
21	320.3 Water Treatment Equipment	82,843	83,679	84,517	85,363	86,212	87,064	87,921	88,776	89,640	90,510	91,382	92,257	93,144	87,462
22	339.3 Other Plant & Misc. Equipment	3,178	3,178	3,178	3,178	3,178	3,178	3,178	3,178	3,178	3,178	3,178	3,178	3,178	3,178
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>														
24	303.4 Land & Land Rights														-
25	304.4 Structures & Improvements	780	759	739	718	697	677	656	636	615	594	574	553	533	656
26	311.4 Electric Pumping Equipment - T&D	(2,504)	(2,502)	(2,499)	(2,497)	(2,494)	(2,492)	(2,489)	(2,486)	(2,481)	(2,477)	(2,473)	(2,468)	(2,464)	(2,487)
27	330.4 Distr. Reservoirs & Standpipes	140,239	140,940	141,642	142,345	143,048	143,751	144,456	145,160	145,865	146,570	147,281	147,992	148,704	144,461
28	331.4 Transm. & Distribution Mains	355,770	357,978	358,954	360,137	362,360	363,271	365,500	363,575	365,843	368,116	370,398	370,140	365,909	363,689
29	333.4 Services	62,870	63,985	62,325	63,449	56,584	57,484	57,864	56,851	54,756	52,601	52,128	52,932	53,360	57,476
30	334.4 Meters & Meter Installations	293,964	295,442	296,931	298,431	302,966	304,754	306,543	308,339	310,151	311,980	313,832	315,697	317,578	305,893
31	335.4 Hydrants	36,413	36,547	36,681	36,815	36,949	37,083	37,217	37,351	37,485	37,619	37,752	37,886	38,020	37,217
32	336.4 Backflow Prevention Devices	(329)	(327)	(326)	(325)	(323)	(322)	(321)	(320)	(318)	(317)	(316)	(314)	(299)	(320)
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	<b>GENERAL PLANT</b>														
35	303.5 Land & Land Rights														-
36	304.5 Structures & Improvements	45,893	46,040	45,980	46,087	46,366	46,583	46,839	47,005	47,174	47,208	47,407	47,592	47,741	46,763
37	340.5 Office Furniture & Equipment	297,352	299,939	300,337	303,122	307,765	311,259	314,904	317,961	321,241	322,412	325,869	329,223	332,075	314,112
38	341.5 Transportation Equipment	103,022	104,143	104,653	109,137	108,734	109,601	110,525	99,301	100,084	101,072	102,052	102,910	103,867	104,546
39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	343.5 Tools, Shop & Garage Equipment	72,317	72,359	72,437	72,453	72,656	72,862	73,078	73,275	73,467	73,676	73,932	74,129	74,319	73,151
41	344.5 Laboratory Equipment	894	904	916	928	940	952	964	976	988	1,000	1,012	1,024	1,036	964
42	345.5 Power Operated Equipment	(2,360)	(2,295)	(3,089)	(3,013)	(2,937)	(2,845)	(2,754)	(2,662)	(2,571)	(2,479)	(2,388)	(2,296)	(2,176)	(2,605)
43	346.5 Communication Equipment	7,230	7,270	7,286	7,325	7,377	7,420	7,467	7,505	7,545	7,564	7,606	7,647	7,684	7,456
44	347.5 Miscellaneous Equipment	111	111	111	111	113	115	118	120	122	125	127	129	132	119
45	348.5 Other Tangible Plant	(571,978)	(571,701)	(572,642)	(573,583)	(574,524)	(575,465)	(576,406)	(577,347)	(578,288)	(579,229)	(580,170)	(581,111)	(582,052)	(576,500)
46															
47	<b>TOTAL</b>	<b>1,532,778</b>	<b>1,547,905</b>	<b>1,553,990</b>	<b>1,570,063</b>	<b>1,579,959</b>	<b>1,593,301</b>	<b>1,608,048</b>	<b>1,603,399</b>	<b>1,614,859</b>	<b>1,624,681</b>	<b>1,638,735</b>	<b>1,651,255</b>	<b>1,658,743</b>	<b>1,598,286</b>

Schedule of Wastewater Accumulated Depreciation By Primary Account  
Beginning and End of Year Average

Florida Public Service Commission

Schedule: A-10

Page 1 of 2

Company: Utilities, Inc. of Florida - UIF - Pasco County

Explanation: Provide month ending balances for each  
month of the test year and the ending balance for the  
prior year.

Preparer: Deborah D. Swain

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Historic [X] Projected [ ]

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) Non-Used & Useful %	(6) NU&U Amount	(7) Non-Used & Useful %
1	<b>INTANGIBLE PLANT</b>						
2	351.1 Organization	(903)		(903)			
3	352.1 Franchises	-		-			
4	389.1 Other Plant & Misc. Equipment	-		-			
5	<b>COLLECTION PLANT</b>						
6	353.2 Land & Land Rights	-		-			
7	354.2 Structures & Improvements	-		-			
8	355.2 Power Generation Equipment - Collection Plt	-		-			
9	360.2 Collection Sewers - Force	110,083		110,083			
10	361.2 Collection Sewers - Gravity	265,026		265,026			
11	362.2 Special Collecting Structures	-		-			
12	363.2 Services to Customers	4		4			
13	364.2 Flow Measuring Devices	53,069		53,069			
14	365.2 Flow Measuring Installations	56		56			
15	389.2 Other Plant & Misc. Equipment	-		-			
16	<b>SYSTEM PUMPING PLANT</b>						
17	353.3 Land & Land Rights	-		-			
18	354.3 Structures & Improvements	117,066		117,066			
19	355.3 Power Generation Equipment - Pumping Plt	-		-			
20	370.3 Receiving Wells	-		-			
21	371.3 Pumping Equipment	19,926		19,926			
22	389.3 Other Plant & Misc. Equipment	343		343			
23	<b>TREATMENT AND DISPOSAL PLANT</b>						
24	353.4 Land & Land Rights	-		-			
25	354.4 Structures & Improvements	22,699		22,699			
26	355.4 Power Generation Equipment - Treatment Plt	-		-			
27	380.4 Treatment & Disposal Equipment	(500,307)		(500,307)			
28	381.4 Plant Sewers	(188)		(188)			
29	382.4 Outfall Sewer Lines	-		-			
30	389.4 Other Plant & Misc. Equipment	464		464			
31	<b>RECLAIMED WATER TREATMENT PLANT</b>						
32	353.5 Land & Land Rights	-		-			
33	354.5 Structures & Improvements	-		-			
34	355.5 Power Generation Equipment	-		-			
35	371.5 Pumping Equipment	-		-			
36	374.5 Reuse Distribution Reservoirs	-		-			
37	380.5 Treatment & Disposal Equipment	-		-			
38	381.5 Plant Sewers	-		-			
39	389.5 Other Plant & Misc. Equipment	-		-			
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>						
41	352.6 Franchises	-		-			
42	353.6 Land & Land Rights	-		-			
43	354.6 Structures & Improvements	-		-			
44	355.6 Power Generation Equipment	-		-			
45	366.6 Reuse Services	-		-			
46	367.6 Reuse Meters & Meter Installations	-		-			
47	371.6 Pumping Equipment	-		-			
48	375.6 Reuse Transmission & Distribution System	756		756			
49	389.6 Other Plant & Miscellaneous Equipment	-		-			
50	<b>GENERAL PLANT</b>						
51	353.7 Land & Land Rights	-		-			
52	354.7 Structures & Improvements	5,215		5,215			
53	390.7 Office Furniture & Equipment	124,566	(17,943)	106,623			
54	391.7 Transportation Equipment	45,346	(7,623)	37,723			
55	392.7 Stores Equipment	-		-			
56	393.7 Tools, Shop & Garage Equipment	(167)		(167)			
57	394.7 Laboratory Equipment	-		-			
58	395.7 Power Operated Equipment	1,207		1,207			
59	396.7 Communication Equipment	-		-			
60	397.7 Miscellaneous Equipment	-		-			
61	398.7 Other Tangible Plant	(688,032)		(688,032)			
62							
63	<b>TOTAL</b>	<u>(423,771)</u>	<u>(25,566)</u>	<u>(449,337)</u>	N/A	<u>N/A</u>	

Schedule of Wastewater Accumulated Depreciation By Primary Account  
Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Schedule: A-10  
Page 2 of 2  
Preparer: Deborah D. Swain

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-2, A-8

Line No.	Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Prior Year 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 Bal
1	<b>INTANGIBLE PLANT</b>														
2	351.1 Organization	(906)	(906)	(905)	(905)	(904)	(904)	(903)	(903)	(902)	(902)	(901)	(901)	(900)	(903)
3	352.1 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>COLLECTION PLANT</b>														
6	353.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	355.2 Power Generation Equipment - Collection Plt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	360.2 Collection Sewers - Force	107,151	107,679	107,917	108,447	108,977	109,507	110,037	110,567	111,098	111,628	112,158	112,688	113,219	110,083
10	361.2 Collection Sewers - Gravity	258,415	259,511	260,606	261,701	263,020	264,116	265,212	266,308	267,406	268,503	269,601	270,698	270,240	265,026
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	-	1	1	2	3	4	4	5	6	6	7	8	9	4
13	364.2 Flow Measuring Devices	42,814	44,523	46,232	47,942	49,651	51,360	53,069	54,779	56,488	58,197	59,906	61,615	63,325	53,069
14	365.2 Flow Measuring Installations	53	53	54	55	55	56	56	57	58	58	59	60	60	56
15	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	<b>SYSTEM PUMPING PLANT</b>														
17	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	354.3 Structures & Improvements	115,133	116,061	116,989	117,918	118,846	119,774	113,957	114,917	115,878	116,839	117,552	118,515	119,480	117,066
19	355.3 Power Generation Equipment - Pumping Pit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	371.3 Pumping Equipment	20,403	20,692	20,983	19,146	19,442	19,262	18,947	19,248	19,563	19,890	20,217	20,559	20,683	19,926
22	389.3 Other Plant & Misc. Equipment	298	301	305	309	319	330	340	351	361	372	382	392	403	343
23	<b>TREATMENT AND DISPOSAL PLANT</b>														
24	353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	354.4 Structures & Improvements	22,201	22,284	22,367	22,450	22,533	22,616	22,699	22,783	22,866	22,949	23,032	23,115	23,198	22,699
26	355.4 Power Generation Equipment - Treatment Plt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	380.4 Treatment & Disposal Equipment	(499,494)	(499,629)	(499,765)	(499,901)	(500,037)	(500,172)	(500,307)	(500,443)	(500,578)	(500,714)	(500,849)	(500,985)	(501,120)	(500,307)
28	381.4 Plant Sewers	(195)	(194)	(194)	(193)	(192)	(190)	(188)	(187)	(185)	(184)	(182)	(181)	(178)	(188)
29	382.4 Outfall Sewer Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	389.4 Other Plant & Misc. Equipment	464	464	464	464	464	464	464	464	464	464	464	464	464	464
31	<b>RECLAIMED WATER TREATMENT PLANT</b>														
32	353.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	354.5 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	355.5 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	371.5 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	374.5 Reuse Distribution Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	380.5 Treatment & Disposal Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	381.5 Plant Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	389.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>														
41	352.6 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	353.6 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	354.6 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	355.6 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	366.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	367.6 Reuse Meters & Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	371.6 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	375.6 Reuse Transmission & Distribution System	676	689	701	714	728	741	755	769	783	796	810	824	838	756
49	389.6 Other Plant & Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	<b>GENERAL PLANT</b>														
51	353.7 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	354.7 Structures & Improvements	5,624	5,592	5,517	5,442	5,367	5,292	5,217	5,142	5,067	4,992	4,919	4,846	4,773	5,215
53	390.7 Office Furniture & Equipment	117,037	118,827	119,030	120,207	122,091	123,498	124,959	126,194	127,522	127,987	129,384	130,739	131,887	124,566
54	391.7 Transportation Equipment	44,436	45,192	45,413	47,359	47,184	47,561	47,962	43,091	43,431	43,860	44,285	44,657	45,072	45,346
55	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	393.7 Tools, Shop & Garage Equipment	(190)	(186)	(182)	(178)	(175)	(171)	(167)	(163)	(159)	(156)	(152)	(148)	(144)	(167)
57	394.7 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	395.7 Power Operated Equipment	1,025	1,045	1,074	1,104	1,134	1,163	1,193	1,222	1,252	1,299	1,346	1,392	1,439	1,207
59	396.7 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	398.7 Other Tangible Plant	(677,230)	(680,414)	(681,962)	(683,511)	(685,061)	(686,609)	(688,158)	(689,707)	(691,256)	(692,804)	(694,354)	(695,902)	(697,452)	(688,032)
62	<b>TOTAL</b>	<b>(442,284)</b>	<b>(438,414)</b>	<b>(435,355)</b>	<b>(431,428)</b>	<b>(426,555)</b>	<b>(422,303)</b>	<b>(424,853)</b>	<b>(425,506)</b>	<b>(420,837)</b>	<b>(416,921)</b>	<b>(412,317)</b>	<b>(407,546)</b>	<b>(404,703)</b>	<b>(423,771)</b>

**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 - UIF - Pasco County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Schedule: A-11  
Page 1 of 1  
Preparer: Deborah D. 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 12/31/11	\$ 721,896	\$ 650,001
2	Additions		
3	Retirements		
4	Adjustments - UIF Allocation	(2)	1,207
5			
6	Balance 12/31/12	721,894	651,208
7	Additions		
8	Retirements		
9	Adjustments - UIF Allocation	(97,342)	(48,957)
10	Adjustments - Rounding	1	
11			
12	Balance 12/31/13	624,553	602,251
13	Additions		
14	Retirements		
15	Adjustments - UIF Allocation	95,899	31,521
16	Adjustments - Rounding	(1)	
17			
18	Balance 12/31/14	720,451	633,772
19	Additions		
20	Retirements		
21	Adjustments - UIF Allocation		
22			
23	Balance 12/31/15	720,451	633,772
24			
25	<u>Note:</u>		
26	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations		

Supporting Schedule: A-12  
Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification  
Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] or Projected [ ]

Schedule: A-12  
Page 1 of 2  
Preparer: Deborah D. Swain  
Recap Schedules: A-1, A-2

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

	(1)	(2)	(3)	(5)
Line No.	Description	Test Year Average Bal	Adjustments	Adjusted Average
1	<b>WATER</b>			
2				
3	Plant Capacity Fees	-	-	-
4				
5	Line/Main Extension Fees			-
6				
7	Tapping & Meter Installation Fees	109,941	-	109,941
8				
9	Contributed Lines	173,616	-	173,616
10				
11	Other - Contributed Property/Connection Fees	436,953	(155,602)	281,351
12				
13				
14	<b>Total</b>	<b>720,510</b>	<b>(155,602)</b>	<b>564,908</b>
15				
16				
17	<b>WASTEWATER</b>			
18				
19	Plant Capacity Fees	-	-	-
20				
21	Line/Main Extension Fees			-
22				
23	Contributed Lines	231,126	-	231,126
24				
25	Other - Tap Fees	(59,262)	-	(59,262)
26				
27	Other - Contributed Property/Connection Fees	461,908	-	461,908
28				
29				
30	<b>Total</b>	<b>633,772</b>	<b>-</b>	<b>633,772</b>



**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 - UIF - Pasco County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015**

**Schedule: A-13  
Page 1 of 1  
Preparer: Deborah D. 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 12/31/11	\$ 492,658	\$ 458,247
2	Additions	18,918	20,527
3	Retirements		
4	Adjustments - UIF Allocation	(1)	2
5			
6	Balance 12/31/12	511,575	478,776
7	Additions	19,608	21,378
8	Retirements		
9	Adjustments - UIF Allocation	(74,068)	(130,062)
10			
11	Balance 12/31/13	457,115	370,092
12	Additions	115,866	(249,759)
13	Retirements		
14	Adjustments - UIF Allocation	(92,167)	270,473
15			
16	Balance 12/31/14	480,814	390,806
17	Additions	30,040	28,998
18	Retirements		
19	Adjustments - UIF Allocation	(162,002)	(3,870)
20			
21	Balance 12/31/15	348,852	415,934
22			
23	<u>Note:</u>		
24	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations		

**Supporting Schedule: A-14**



Schedule of Accumulated Amortization of CIAC  
Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Schedule: A-14

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] or Projected [ ]

Page 1 of 2  
Preparer: Deborah D. 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)
Line No.	Description	Test Year Average Bal.	Adjustments	Adjusted Average
1	<b>WATER</b>			
2				
3	Plant Capacity Fees	-		-
4				
5	Line/Main Extension Fees			-
6				
7	Tapping & Meter Installation Fees	47,383		47,383
8				
9	Contributed Lines	58,352		58,352
10				
11	Other - Contributed Property	228,932	(156,827)	72,105
12				
13				
14	<b>Total</b>	<b>334,667</b>	<b>(156,827)</b>	<b>177,840</b>
15				
16				
17	<b>WASTEWATER</b>			
18				
19	Plant Capacity Fees	-		-
20				
21	Line/Main Extension Fees			-
22				
23	Contributed Lines	92,446		92,446
24				
25	Other - Tap Fees	7,766		7,766
26				
27	Other - Contributed Property	295,866		295,866
28				
29				
30	<b>Total</b>	<b>396,078</b>	<b>-</b>	<b>396,078</b>

Schedule of Accumulated Amortization - CIAC  
Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] or Projected [ ]

Schedule: A-14  
Page 2 of 2

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Preparer: Deborah D. Swain

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Prior Year 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 Bal
1	<b>WATER</b>														
2	ACC AMORT WATER RES CAP FEE-NC														
3	ACC AMORT WATER PLT MOD FEE-NC														
4	SUB-TOTAL PLANT FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5															
6	ACC AMORT TRANS & DISTR MAINS	56,329	56,666	57,004	57,341	57,678	58,015	58,352	58,689	59,026	59,363	59,700	60,038	60,375	58,352
7	SUB-TOTAL MAINS	56,329	56,666	57,004	57,341	57,678	58,015	58,352	58,689	59,026	59,363	59,700	60,038	60,375	58,352
8															
9	ACC AMORT-ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0	-
10	ACC AMORT STRUCT & IMPRV SRC	4,475	4,505	4,535	4,565	4,595	4,625	4,655	4,685	4,716	4,746	4,776	4,806	4,836	4,655
11	ACC AMORT STRUCT & IMPRV - WTP	396	399	401	404	406	409	411	414	417	419	422	424	427	411
12	ACC AMORT WELLS & SPRINGS	44,819	45,104	45,389	45,674	45,960	46,245	46,530	46,815	47,100	47,385	47,670	47,955	48,240	46,530
13	ACC AMORT ELECTRIC PUMP EQUIP	26,477	26,657	26,836	27,015	27,194	27,374	27,553	27,732	27,912	28,091	28,270	28,449	28,629	27,553
14	ACC AMORT ELEC PUMP EQP TRANS DIST														
15	ACC AMORT WATER TREATMENT EQPT	6,100	6,095	6,090	6,085	6,080	6,075	6,070	6,065	6,060	6,055	6,050	6,045	6,040	6,070
16	ACC AMORT DIS RESV & STNDPIPES	6,423	6,469	6,516	6,562	6,609	6,656	6,702	6,749	6,796	6,842	6,889	6,936	6,982	6,702
17	ACC AMORT HYDRANTS	6,628	6,667	6,706	6,744	6,783	6,822	6,861	6,900	6,939	6,978	7,017	7,055	7,094	6,861
18	ACC AMORT OTHER TANG PLT WATER	122,547	123,752	125,030	126,309	127,587	128,866	130,145	131,423	132,702	133,980	135,259	136,537	137,816	130,150
19	SUB-TOTAL CONTRIBUTED PROPERTY	217,865	219,648	221,503	223,358	225,214	227,072	228,927	230,783	232,642	234,496	236,353	238,207	240,064	228,932
20															
21	ACC AMORT SERVICE LINES	17,616	17,724	17,832	17,940	18,048	18,156	18,264	18,372	18,480	18,588	18,696	18,805	18,913	18,264
22	ACC AMORT METERS	23,319	23,477	23,636	23,795	23,953	24,112	24,271	24,429	24,588	24,747	24,906	25,064	25,223	24,271
23	ACC AMORT METER INSTALLATIONS	449	452	455	458	461	464	468	471	474	477	480	483	487	468
24	ACC AMORT WATER CIAC TAP	2,637	2,657	2,678	2,701	2,724	2,747	2,770	2,793	2,816	2,839	2,862	2,885	2,908	2,771
25	ACC AMORT WATER PLT METER FEE-NC	1,503	1,521	1,538	1,556	1,573	1,591	1,609	1,626	1,644	1,661	1,679	1,697	1,714	1,609
26	SUB-TOTAL TAPS & METERS	45,524	45,831	46,139	46,450	46,759	47,070	47,382	47,691	48,002	48,312	48,623	48,934	49,245	47,383
27															
28	TOTAL WATER CIAC AMORTIZATION	319,718	322,145	324,646	327,149	329,651	332,157	334,661	337,163	339,670	342,171	344,676	347,179	349,684	334,667
29															
30	<b>WASTEWATER</b>														
31	ACC AMORT SEWER RES CAP FEE - NC														
32	ACC AMORT SEWER PLT MOD FEE - NC														
33	SUB-TOTAL PLANT FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34															
35	ACC AMORT-SEWER FORCE MAINS	31,257	31,410	31,563	31,716	31,831	31,984	32,137	32,291	32,444	32,597	32,750	32,904	33,057	32,149
36	ACC AMORT-SEWER GRAVITY MAINS	55,982	56,291	56,600	56,909	57,218	57,528	57,837	58,146	58,455	58,764	59,073	59,382	59,692	57,837
37	ACC AMORT-SWR MANHOLES	2,315	2,340	2,364	2,388	2,412	2,436	2,460	2,484	2,509	2,533	2,557	2,581	2,605	2,460
38	SUB-TOTAL MAINS	89,554	90,041	90,527	91,013	91,461	91,948	92,434	92,921	93,408	93,894	94,380	94,867	95,354	92,446
39															
40	ACC AMORT ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0	-
41	ACC AMORT-STRUCT/IMPRV PUMP PLT LS	36,633	36,874	37,116	37,357	37,598	37,839	38,080	38,321	38,562	38,803	39,044	39,285	39,527	38,080
42	ACC AMORT-STRUCT/IMPRV TREATMENT PLANT														
43	ACC AMORT-STRCT/IMP GEN PLT	(449)	(173)	103	379	655	931	1,207	1,483	1,759	2,035	2,311	2,587	2,863	1,207
44	ACC AMORT PWR GEN EQP COLL														
45	ACC AMORT PWR GEN EQP TREAT														
46	ACC AMORT- TREAT/DISP EQUIP LAGOON	80,868	81,184	81,501	81,817	82,134	82,450	82,767	83,083	83,400	83,717	84,033	84,350	84,666	82,767
47	ACC AMORT- TREAT/DISP EQUIP TRT PLT	86,332	86,727	87,122	87,517	87,912	88,306	88,701	89,096	89,491	89,886	90,280	90,675	91,070	88,701
48	ACC AMORT- OUTFALL LINE														
49	ACC AMORT- OTHER TANGIBLE PLANT - WASTEWATER	80,166	80,904	81,641	82,378	83,115	83,852	84,589	85,326	86,064	86,801	87,538	88,275	89,012	84,589
50	SUB-TOTAL CONTRIBUTED PROPERTY	283,550	285,516	287,483	289,448	291,414	293,378	295,344	297,309	299,276	301,242	303,206	305,172	307,138	295,344
51															
52	ACC AMORT SEWAGE SERVICE LINES	8,119	8,200	8,280	8,361	8,441	8,522	8,603	8,683	8,764	8,844	8,925	9,005	9,086	8,603
53	ACC AMORT SEWER TAP	363	163	(37)	(237)	(437)	(637)	(837)	(1,037)	(1,237)	(1,437)	(1,637)	(1,837)	(2,037)	(837)
54	SUB-TOTAL TAPS	8,482	8,363	8,243	8,124	8,004	7,885	7,766	7,646	7,527	7,407	7,288	7,168	7,049	7,766
55															
56	ACC AMORT-REUSE SERVICES														
57	ACC AMORT-REUSE TAP														
58	ACC AMORT-REUSE RES CAP	0	87	174	261	348	435	522	609	696	783	870	957	1,044	522
59	SUB-TOTAL REUSE	-	87	174	261	348	435	522	609	696	783	870	957	1,044	522
60															
61	TOTAL WASTEWATER CIAC AMORTIZATION	381,586	384,007	386,427	388,846	391,227	393,646	396,066	398,485	400,907	403,326	405,744	408,164	410,585	396,078

**Schedule of Annual AFUDC Rates Used**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Pasco County**  
**Docket No.: 160101-WS**  
**Schedule Year Ended: December 31, 2015**

**Schedule: A-15**  
**Page 1 of 1**  
**Preparer: Deborah D. 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 AFUDC rate for all Florida companies is 9.03% for qualified construction projects beginning 1/1/2003 pursuant to
- 2 3/8/2004 Order PSC-04-0262-PAA, Docket #031006-WS.
- 3
- 4 The utility uses the AFUDC practices described and approved by the Commission in Order No. PSC-04-0262-PAA-WS,

Schedule of Water and Wastewater Advances For Construction  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Schedule: A-16  
Page 1 of 1  
Preparer: Deborah D. 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	Year-End Balance	
		Water	Wastewater
1	12/31/08 Balance per Schedule A-13, TYE 12/31/08 MFRs	N/A	N/A
2	Additions		
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/09	-	-
7	Additions		
8	Adjustments - Rounding		
9	Adjustments - COA		
10			
11	Balance 12/31/10	-	-
12	Additions		
13	Retirements		
14	Adjustments		
15			
16	Balance 12/31/11	-	-
17	Adjustments to year-end test year balance:		
18	1. To convert to 13-month average test year.		
19	2. Various other adjustments to test year as per Schedule A14		
20			
21	Adjusted 12/31/11 Balance	N/A	N/A
22			
23			
24			
25	<u>TEST YEAR AVERAGE BALANCE</u>		
26			
27	Beginning Balance - December 31, 2010	N/A	N/A
28	January		
29	February		
30	March		
31	April		
32	May		
33	June		
34	July		
35	August		
36	September		
37	October		
38	November		
39	Ending Balance December 31, 2011		
40			
41	Average Test Year Balance - 13 Months	N/A	N/A
42			

Recap Schedules: A-1, A-2

## Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Schedule: A-17

Page 1 of 1

Preparer: Deborah D. 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	13-Month Average
1	<b>Final Rates</b>			
2	Current and Accrued Assets:			
3	Cash			3,062
4	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			460,740
5	Miscellaneous current and accrued assets			4,070
6	Material and Supplies			4,920
7	Miscellaneous Deferred Debits			71,595
8	Proforma Miscellaneous Deferred Debits <sup>(1)</sup>	180,000		
9				
10	Less: Current and Accrued Liabilities and Credits			
11	Accounts Payable			(176,934)
12	Accrued Taxes			(79,890)
13	Accrued Interest			(9,652)
14	Miscellaneous Current and Accrued Liabilities and Credits			0
15				
16	<b>Equals working capital (Balance Sheet Approach)</b>			<b>\$ 277,911</b>
17				
18	<b>Allocation to Water &amp; Sewer <sup>(2)</sup></b>	<b>\$ 262,498</b>	<b>\$ 35,799</b>	
19				
20	<sup>(1)</sup> Decommissioning of Summertree Wells and Plants (Proforma) \$200,000 over 10 years minus 1 year			
21				
22	<sup>(2)</sup> Allocation Methodology based on number of ERCs at the end of the test year:			<b>Allocated Working Capital</b>
23	Marion County - Water	548.8	5.677%	\$ 15,778
24	Marion County - Wastewater	76.4	0.790%	\$ 2,196
25	Orange County - Water	310.5	3.212%	\$ 8,927
26	Pasco County - Water	2,869.5	29.685%	\$ 82,498
27	Pasco County - Wastewater	1,245.2	12.882%	\$ 35,799
28	Pinellas County - Water	430.1	4.449%	\$ 12,365
29	Seminole County - Water	2,711.5	28.050%	\$ 77,955
30	Seminole County - Wastewater	1,474.5	15.254%	\$ 42,392
31	TOTAL UIF	9,666.5	100%	277,911

Comparative Balance Sheet - Assets

Company: Utilities, Inc. of Florida - UIF - All Counties  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule A-18  
Page 1 of 2  
Preparer: Deborah D. Swain

Line No.	(1) ASSETS	(2) Prior Year Ended 12/1/2014	(3) Adjustments	(4) Adjusted Prior Year Ended 12/1/2014	(5) Test Year Ended 12/1/2015	(6) Adjustments	(7) Adjusted Test Year Ended 12/1/2015	(8) 13-Month Average Bal.	(9) Adjustments	(10) Adjusted Average
1	Utility Plant in Service	15,233,140		15,233,140	16,095,707		16,095,707	15,742,047		15,742,047
2	Construction Work in Progress	325,737		325,737	506,878		506,878	312,396		312,396
3	Other Utility Plant Adjustments	470,813		470,813	471,246		471,246	471,007		471,007
4	<b>GROSS UTILITY PLANT</b>	16,029,690	0	16,029,690	17,073,831	0	17,073,831	16,525,450	0	16,525,450
5	Less: Accumulated Depreciation	(3,325,299)		(3,325,299)	(3,793,175)		(3,793,175)	(3,570,133)		(3,570,133)
6										
7	<b>NET UTILITY PLANT</b>	12,704,391	0	12,704,391	13,280,655	0	13,280,655	12,955,317	0	12,955,317
8										
9	Cash	1,963		1,963	3,000		3,000	3,062		3,062
10	Accounts Receivable (net)	461,836		461,836	502,184		502,184	460,740		460,740
11	Notes Receivable			0	0		0	0		0
12	Accts. Rec'b - Assoc. Cos.	5,391,408		5,391,408	5,120,132		5,120,132	5,371,022		5,371,022
13	Notes Rec'b - Assoc. Cos.			0	0		0	0		0
14	Accts. Rec'b - Other			0	0		0	0		0
15	Accrued Interest Rec'b			0	0		0	0		0
16	Allowance for Bad Debts			0	0		0	0		0
17	Materials & Supplies	4,963		4,963	4,401		4,401	4,920		4,920
18	Misc Current & Accrued Assets	4,070		4,070	4,070		4,070	4,070		4,070
19										
20	<b>TOTAL CURRENT ASSETS</b>	5,864,239	0	5,864,239	5,633,787	0	5,633,787	5,843,814	0	5,843,814
21										
22	Net nonutility property									
23	Unamortized Debt Discount & Exp.									
24	Prelim. Survey & Investigation Charges									
25	Clearing Accounts									
26	Deferred Rate Case Expense	348,690		348,690	254,785		254,785	298,666		298,666
27	Other Miscellaneous Deferred Debits	71,335		71,335	67,747		67,747	71,595		71,595
28	Accum. Deferred Income Taxes									
29										
30	<b>TOTAL OTHER ASSETS</b>	420,025	0	420,025	322,533	0	322,533	370,261	0	370,261
31										
32	<b>TOTAL ASSETS</b>	18,988,655	0	18,988,655	19,236,975	0	19,236,975	19,169,391	0	19,169,391

## Comparative Balance Sheet - Assets

Company: Utilities, Inc. of Florida - UIF - All Counties  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule A-18

Page 2 of 2

Preparer: Deborah D. Swain

Line No.	(1) ASSETS	(2) Prior Year 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 Bal.
1	Utility Plant in Service	15,233,140	15,251,201	15,361,172	15,430,705	15,769,147	15,805,798	15,835,326	15,875,245	15,938,377	15,972,900	16,024,782	16,053,108	16,095,707	15,742,047
2	Construction Work in Progress	325,737	412,553	366,458	438,374	127,786	129,325	161,931	175,700	158,700	301,159	464,731	491,820	506,878	312,396
3	Other Utility Plant Adjustments	470,813	470,802	470,842	470,882	470,923	470,963	471,004	471,044	471,084	471,125	471,165	471,205	471,246	471,007
4	<b>GROSS UTILITY PLANT</b>	16,029,690	16,134,556	16,198,472	16,339,962	16,367,856	16,406,086	16,468,260	16,521,989	16,568,162	16,745,184	16,960,678	17,016,133	17,073,831	16,525,450
5	Less: Accumulated Depreciation	(3,325,299)	(3,376,074)	(3,414,782)	(3,465,424)	(3,512,154)	(3,552,195)	(3,593,267)	(3,591,400)	(3,637,909)	(3,677,705)	(3,712,667)	(3,759,683)	(3,793,175)	(3,570,133)
6															
7	<b>NET UTILITY PLANT</b>	12,704,391	12,758,481	12,783,690	12,874,538	12,855,702	12,853,891	12,874,994	12,930,589	12,930,253	13,067,479	13,248,010	13,256,450	13,280,655	12,955,317
8															
9	Cash	1,963	3,000	3,000	3,000	3,305	4,034	3,500	3,000	3,000	3,000	3,000	3,000	3,000	3,062
10	Accounts Receivable (net)	461,836	451,302	445,458	436,866	452,752	480,063	465,027	444,529	456,472	450,810	462,911	479,409	502,184	460,740
11	Notes Receivable														0
12	Accts. Rec'b - Assoc. Cos.	5,391,408	5,350,002	5,400,823	5,312,857	5,404,955	5,476,395	5,503,208	5,444,613	5,519,646	5,369,743	5,391,173	5,138,334	5,120,132	5,371,022
13	Notes Rec'b - Assoc. Cos.														0
14	Accts. Rec'b - Other														0
15	Accrued Interest Rec'b														0
16	Allowance for Bad Debts														0
17	Materials & Supplies	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,401	4,920
18	Misc Current & Accrued Assets	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070
19															
20	<b>TOTAL CURRENT ASSETS</b>	5,864,239	5,813,337	5,858,314	5,761,756	5,870,045	5,969,525	5,980,767	5,901,175	5,988,151	5,832,587	5,866,117	5,629,777	5,633,787	5,843,814
21															
22	Net nonutility property														0
23	Unamortized Debt Discount & Exp.														0
24	Prelim. Survey & Investigation Charges														0
25	Clearing Accounts														0
26	Deferred Rate Case Expense	348,690	339,803	330,916	322,030	313,143	304,256	295,478	290,734	281,848	275,878	266,991	258,104	254,785	298,666
27	Other Miscellaneous Deferred Debits	71,335	72,002	70,513	69,025	71,736	70,107	76,710	74,990	73,269	72,776	71,098	69,423	67,747	71,595
28	Accum. Deferred Income Taxes														0
29															
30	<b>TOTAL OTHER ASSETS</b>	420,025	411,805	401,429	391,054	384,879	374,363	372,188	365,724	355,117	348,653	338,089	327,527	322,533	370,261
31															
32	<b>TOTAL ASSETS</b>	18,988,655	18,983,623	19,043,433	19,027,348	19,110,626	19,197,779	19,227,949	19,197,488	19,273,521	19,248,719	19,452,217	19,213,754	19,236,975	19,169,391

Comparative Balance Sheet - Equity Capital & Liabilities

Company: Utilities, Inc. of Florida - UIF - All Counties  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested.  
Provide same for historical base or intermediate years, if  
not already shown.

Schedule A-19  
Page 1 of 2  
Preparer: Deborah D. Swain

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/1/2014	(3) Adjustments (1)	(4) Adjusted Prior Year Ended 12/1/2014	(5) Test Year Ended 12/1/2015	(6) Adjustments (1)	(7) Adjusted Test Year Ended 12/1/2015	(8) 13-Month Average Bal.	(9) Adjustments (1)	(10) Adjusted Average
1	Common Stock Issued	200,000		200,000	200,000		200,000	200,000		200,000
2	Preferred Stock Issued							0		0
3	Additional Paid in Capital	8,817,649		8,817,649	8,817,649		8,817,649	8,817,649		8,817,649
4	Retained Earnings	(339,412)	152,538	(186,874)	(148,364)	152,534	4,170	(164,718)	156,721	(7,997)
5	Other Equity Capital							0		0
7	<b>TOTAL EQUITY CAPITAL</b>	<b>8,678,237</b>	<b>152,538</b>	<b>8,830,775</b>	<b>8,869,285</b>	<b>152,534</b>	<b>9,021,819</b>	<b>8,852,931</b>	<b>156,721</b>	<b>9,009,652</b>
9	Bonds							0		0
10	Reacquired Bonds							0		0
11	Advances From Associated Companies							0		0
12	Other Long-Term Debt							0		0
14	<b>TOTAL LONG-TERM DEBT</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
16	Accounts Payable	140,313		140,313	206,294		206,294	176,934		176,934
17	Notes Payable			0			0	0		0
18	Notes & Accounts Payable - Assoc. Cos.	7,455,800		7,455,800	7,455,800		7,455,800	7,455,800		7,455,800
19	Customer Deposits	53,859		53,859	53,988		53,988	52,702		52,702
20	Accrued Taxes	60,450		60,450	45,399		45,399	79,890		79,890
21	Current Portion Long Term Debt			0			0	0		0
22	Accrued Interest	8,809		8,809	10,822		10,822	9,652		9,652
23	Accrued Dividends							0		0
24	Misc. Current and Accrued Liabilities & Credits	0			0	0	0	0		0
26	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>7,719,231</b>		<b>7,719,231</b>	<b>7,772,304</b>	<b>0</b>	<b>7,772,304</b>	<b>7,774,978</b>	<b>0</b>	<b>7,774,978</b>
28	Advances for Construction	(2,948)		(2,948)	(2,948)		(2,948)	(2,948)		(2,948)
29	Prepaid Capacity Charges			0			0	0		0
30	Accum. Deferred ITC's	81,679		81,679	79,323		79,323	80,501		80,501
31	Operating Reserves							0		0
33	<b>TOTAL DEFERRED CR. &amp; OPER. RESERVES</b>	<b>78,731</b>		<b>78,731</b>	<b>76,375</b>	<b>0</b>	<b>76,375</b>	<b>77,553</b>	<b>0</b>	<b>77,553</b>
35	Contributions in Aid of Construction	3,843,530		3,843,530	3,846,939		3,846,939	3,845,047		3,845,047
36	Less: Accum. Amortization of CIAC	(2,530,851)		(2,530,851)	(2,668,629)		(2,668,629)	(2,591,578)		(2,591,578)
37				0			0	0		0
38	Accumulated Deferred Income Taxes	1,199,777	(152,538)	1,047,239	1,340,701	(152,534)	1,188,167	1,210,459	(156,721)	1,053,738
40	<b>Total Equity Capital and Liabilities</b>	<b>\$ 18,988,655</b>	<b>\$ -</b>	<b>\$ 18,988,655</b>	<b>\$ 19,236,975</b>	<b>\$ -</b>	<b>\$ 19,236,975</b>	<b>\$ 19,169,391</b>	<b>\$ -</b>	<b>\$ 19,169,391</b>
42	<b>Note:</b>									
43	(1) To remove Deferred Taxes due to NOLs		(152,538)			(152,534)			\$ (156,721)	



Comparative Balance Sheet - Equity Capital & Liabilities

Company: Utilities, Inc. of Florida - UIF - All Counties  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule A-19  
 Page 2 of 2  
 Preparer: Deborah D. Swain

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year 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 Bal.
1	Common Stock Issued	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
2	Preferred Stock Issued														0
3	Additional Paid in Capital	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649
4	Retained Earnings	(339,412)	(278,971)	(282,799)	(307,617)	(246,735)	(141,753)	(131,953)	(94,820)	(31,080)	(96,146)	(43,635)	1,953	(148,364)	(164,718)
5	Other Equity Capital														0
6															
7	<b>TOTAL EQUITY CAPITAL</b>	<b>8,678,237</b>	<b>8,738,678</b>	<b>8,734,850</b>	<b>8,710,032</b>	<b>8,770,914</b>	<b>8,875,896</b>	<b>8,885,696</b>	<b>8,922,829</b>	<b>8,986,569</b>	<b>8,921,503</b>	<b>8,974,014</b>	<b>9,019,602</b>	<b>8,869,285</b>	<b>8,852,931</b>
8															
9	Bonds														0
10	Reacquired Bonds														0
11	Advances From Associated Companies														0
12	Other Long-Term Debt														0
13															
14	<b>TOTAL LONG-TERM DEBT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
15															
16	Accounts Payable	140,313	148,619	178,615	169,002	177,406	144,425	149,675	155,094	153,466	187,660	323,554	166,020	206,294	176,934
17	Notes Payable														0
18	Notes & Accounts Payable - Assoc. Cos.	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800
19	Customer Deposits	53,859	52,899	53,347	53,036	51,989	51,962	51,775	51,962	51,351	52,824	52,767	53,367	53,988	52,702
20	Accrued Taxes	60,450	929	24,642	55,541	83,922	112,307	141,033	81,289	109,281	127,442	155,690	40,648	45,399	79,890
21	Current Portion Long Term Debt														0
22	Accrued Interest	8,809	9,013	8,744	8,968	9,177	9,372	9,575	9,789	9,989	10,204	10,404	10,616	10,822	9,652
23	Accrued Dividends														0
24	Misc. Current and Accrued Liabilities & Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25															
26	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>7,719,231</b>	<b>7,667,260</b>	<b>7,721,148</b>	<b>7,742,347</b>	<b>7,778,295</b>	<b>7,773,866</b>	<b>7,807,858</b>	<b>7,753,934</b>	<b>7,779,887</b>	<b>7,833,929</b>	<b>7,998,215</b>	<b>7,726,451</b>	<b>7,772,304</b>	<b>7,774,978</b>
27															
28	Advances for Construction	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)
29	Prepaid Capacity Charges														0
30	Accum. Deferred ITC's	81,679	81,483	81,287	81,090	80,894	80,698	80,501	80,305	80,109	79,912	79,716	79,520	79,323	80,501
31	Operating Reserves														0
32															
33	<b>TOTAL DEFERRED CR. &amp; OPER. RESERVES</b>	<b>78,731</b>	<b>78,535</b>	<b>78,339</b>	<b>78,142</b>	<b>77,946</b>	<b>77,750</b>	<b>77,553</b>	<b>77,357</b>	<b>77,161</b>	<b>76,964</b>	<b>76,768</b>	<b>76,572</b>	<b>76,375</b>	<b>77,553</b>
34															
35	Contributions in Aid of Construction	3,843,530	3,843,691	3,843,691	3,844,891	3,844,891	3,845,131	3,845,131	3,845,131	3,845,131	3,845,131	3,845,481	3,846,851	3,846,939	3,845,047
36	Less: Accum. Amortization of CIAC	(2,530,851)	(2,544,318)	(2,534,192)	(2,547,639)	(2,561,046)	(2,574,493)	(2,587,940)	(2,601,387)	(2,614,833)	(2,628,280)	(2,641,728)	(2,655,178)	(2,668,629)	(2,591,578)
37															
38	Accumulated Deferred Income Taxes	1,199,777	1,199,777	1,199,599	1,199,575	1,199,627	1,199,630	1,199,651	1,199,625	1,199,607	1,199,472	1,199,467	1,199,457	1,340,701	1,210,459
39															
40	<b>Total Equity Capital and Liabilities</b>	<b>18,988,655</b>	<b>18,983,623</b>	<b>19,043,434</b>	<b>19,027,348</b>	<b>19,110,627</b>	<b>19,197,779</b>	<b>19,227,949</b>	<b>19,197,489</b>	<b>19,273,521</b>	<b>19,248,719</b>	<b>19,452,217</b>	<b>19,213,754</b>	<b>19,236,975</b>	<b>19,169,391</b>

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] or Projected [ ]

Schedule: B-1  
Page 1 of 1  
Preparer: Deborah D. 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	<b>OPERATING REVENUES</b>	910,704	(7,877)	902,827	329,890	(A) 1,232,717	B-4, B-3
2							
3	<b>Operation &amp; Maintenance</b>	595,947	(89,280)	506,667		(B) 506,667	B-5, B-3
4							
5	<b>Depreciation, net of CIAC Amort.</b>	195,706	(67,365)	128,341		(C) 128,341	B-13, B-3
6							
7	<b>Amortization</b>	-		-	-	(D) -	
8							
9	<b>Taxes Other Than Income</b>	148,471	(30,856)	117,615	14,845	(E) 132,460	B-15, B-3
10							
11	<b>Provision for Income Taxes</b>	360	(360)		125,804	(F) 125,804	C-1, C-2, B-3
12							
13	<b>OPERATING EXPENSES</b>	940,484	(187,861)	752,623	140,649	893,272	
14							
15	<b>NET OPERATING INCOME</b>	(29,780)	179,984	150,204	189,241	339,445	
16							
17							
18	<b>RATE BASE</b>	2,878,665	1,647,093	4,525,758		4,525,758	
19							
20							
21	<b>RATE OF RETURN</b>	--	%	3.32	%	7.50	%

f

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] or Projected [ ]

Schedule: B-2  
Page 1 of 1  
Preparer: Deborah D. 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	511,442	(2,704)	508,738	152,640	(A) 661,378	B-4, B-3
2							
3	Operation & Maintenance	236,929	182,682	419,611		(B) 419,611	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	25,819	25,930	51,748		(C) 51,748	B-14, B-3
6							
7	Amortization	-	-	-	-	(D) -	
8							
9	Taxes Other Than Income	-	48,891	48,891	6,869	(E) 55,760	B-15, B-3
10							
11	Provision for Income Taxes	156	(156)		36,308	(F) 36,308	C-1, C-2, B-3
12							
13	OPERATING EXPENSES	262,904	257,346	520,250	43,177	563,427	
14							
15	NET OPERATING INCOME	248,537	(260,050)	(11,512)	109,463	97,951	
16							
17							
18	RATE BASE	1,300,416	5,602	1,306,018		1,306,018	
19							
20							
21	RATE OF RETURN	19.11 %		--	%	7.50 %	

Schedule of Adjustments to Operating Income  
Company: Utilities, Inc. of Florida - UIF - Pasco County  
Test Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] or Projected [ ]

Florida Public Service Commission  
Schedule: B-3  
Page 1 of 3  
Docket No.: 160101-WS  
Preparer: Deborah D. 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	<b>(A) Adjustments to Revenues</b>		
2	<u>Test Year Revenues</u>		
3	(1) Test Year Revenues net of Unbilled Revenues		
4	To reflect twelve-months billing net of accruals		
5	Total Revenues per B4 prior to adjustments	910,704	511,442
6	(a) To remove Accrued Revenues per B4	(14,831)	(9,175)
7	(b) To reclass Connection Meter Fee to CIAC	(1,225)	-
8	(c) To allocate NSF Fees based on ERCs	(212)	212
9	(d) To remove fees for prior period	(33)	
10	Adjustment to Test Year Revenues	(16,301)	(8,963)
11			
12	Test Year Adjusted Revenues prior to Annualizing Revenues	894,403	502,479
13			
14	(2) Annualized Revenue		
15	To calculate test year revenues based on current rates		
16	Annualized water/sewer revenues per Schedule E-2	902,827	508,738
17	Test Year Adjusted Revenues per above	894,403	502,479
18	Adjustment required to annualize revenues	8,424	6,259
19			
20	<u>Pro-Forma Adjustments</u>		
21	(3) <u>Revenue Increase</u>		
22	Increase in revenue required by the Utility to realize the rate of return per Schedule D-1.	329,890	152,640
23			
24	<b>Total Adjustments to Revenues</b>	<b>322,013</b>	<b>149,936</b>
25			
26	<b>(B) Adjustments to Operations &amp; Maintenance (O&amp;M) Expenses</b>		
27	(1) To allocate to wastewater common expenses charged to water - See Schedules B5 and B6, Column (3) for detail accounts and amounts	(157,114)	157,114
28	Total Allocation to Wastewater	(157,114)	157,114
29			
30	(2) 618/718 Chemicals		
31	To allocate chemical expense based on usage		
32	To remove G/L charges for invoice incorrectly charged to chemicals	(1,242)	
33			
34			
35	<b>Total Test Year Adjustments to O&amp;M</b>	<b>(158,355)</b>	<b>157,114</b>
36	<u>Pro-Forma Adjustments</u>		
37	(3) 710 Increase in Purchased Sewer expense by Pasco County, Summertree & Orangewood		
38	710 - Purchased Sewage Treatment Expense Adjustment		4,273
39			
40	(4) To adjust for pay increase		
41	(a) To adjust Salary & Benefits for addition of 5 FTE		
42	601/701 Salary & Wages	5,633	2,444
43	604/704 Employee Pensions & Benefits	1,886	818
44	(b) To annualize 2015 Salary & Benefits		
45	601/701 Salary & Wages	6,664	2,892
46	603/703 Salaries & Wages - Officers, Etc.	339	147
47	604/704 Employee Pensions & Benefits	2,424	1,052
48	Adjustments for Payroll Related Increases - Pro Forma Adjustment	16,946	7,353
49			
50	(5) 650 / 750 Increase in exp to reflect increase of truck fleet by 3 units	367	159
51			
52	(6) Amortization of Deferred Costs		
53	(a) Amortization of rate case expense per Schedule B-10		
54	666/766 Adjustments for Deferred Costs - Pro Forma Adjustment	31,763	13,783
55			
56	(7) 675 To amortize cost associated with the decommissioning of the Summertree Wells and Plants	20,000	
57			
58	<b>Total Pro Forma Adjustments to O&amp;M</b>	<b>69,075</b>	<b>25,568</b>
59			
60	<b>Total Adjustments to O&amp;M Expenses</b>	<b>(89,280)</b>	<b>182,682</b>

Schedule of Adjustments to Operating Income  
 Company: Utilities, Inc. of Florida - UIF - Pasco County  
 Test Year Ended: December 31, 2015  
 Interim [ ] Final [X]  
 Historic [X] or 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 D. Swain

Line No.	Description	Water	Wastewater
1	<b>(C) Adjustments to Depreciation Expense:</b>		
2	(1) To allocate common general depreciation expense from water to wastewater	(26,874)	26,874
3	(See Schedules B13 & B14, column (3) for account breakdown)		
4			
5	(2) (a) To restate Project Pheonix depreciation Expense	(5,779)	(2,508)
6			
7	(b) To adjust depreciation expense for T&D Main booked to Orange County incorrectly	6,900	
8			
9	<b>Total Test Year Adjustments to Depreciation Expense</b>	<b>(25,753)</b>	<b>24,366</b>
10			
11	<b>Pro-Forma Adjustments</b>		
12	(3) To annualize depreciation expense for assets placed in service during the test year	1,159	
13			
14	(4) To add Depreciation Expense for Pro Forma Plant Additions & reduce the expense for Retirements		
15	(a) To calculate adjustments to accumulated depreciation for pro forma additions		
16	331.4 Water Main Replacements	34,950	
17	340.5 GIS Mapping System	1,877	815
18	341.5 Vehicle Allocation - Kodiak	360	156
19	341.5 Vehicle Allocation - Vehicle Replacement	5,460	2,370
20			
21	(b) To calculate adjustments to depreciation expense for pro forma retirements		
22	331.4 Water Main Replacements	(26,213)	
23	341.5 Vehicle Allocation - Vehicle Replacement	(4,095)	(1,777)
24	Total Adjustment to Depreciation Expense for Plant Additions/Retirements	12,339	1,564
25			
26	(c) To adjust depreciation expense for Summertree Decommissioning Wells and Plants		
27	304.2 Structure & Improvements	(3,374)	
28	307.2 Wells	(12,453)	
29	309.2 Supply Mains	(11,854)	
30	310.2 Generators	(66)	
31	304.3 Structures & Improvements	(13,667)	
32	311.3 Pumping Equipment - WTP	(9,300)	
33	320.3 Water Treatment Equipment	(10,301)	
34		(61,015)	-
35	(d) To adjust amortization expense for Summertree Decommissioning Wells and Plants		
36	CIAC-Struct & Imprv Src S	361	
37	CIAC-Struct & Imprv Wtp	31	
38	CIAC-Wells & Springs	3,421	
39	CIAC-Elec Pump Eqp Src Pu	2,152	
40	CIAC-Water Treatment Eqpt	(60)	
41		5,905	-
42			
43	<b>Total Pro Forma Adjustments</b>	<b>(41,612)</b>	<b>1,564</b>
44			
45	<b>Total Adjustments to Depreciation Expenses</b>	<b>(67,365)</b>	<b>25,930</b>
46			
47	<b>(E) Taxes Other Than Income (TOTI)</b>		
48	<b>Test Year Adjustments</b>		
49	(1) To remove from the books total TOTI charged to combined accounts in order to allocate TOTI between water and wastewater and make corrections as necessary	(148,471)	
50			
51			
52	(2) Payroll Taxes		
53	(a) Allocation of P/R taxes per books to water & wastewater based on labor costs	15,366	6,668
54			
55	(3) Personal Property Tax		
56	(a) Allocation of Personal Property Tax bills to water and wastewater based on Net Plant per Book	32,329	16,898

Schedule of Adjustments to Operating Income  
Company: Utilities, Inc. of Florida - UIF - Pasco County  
Test Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] or 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  
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Preparer: Deborah D. Swain

Line No.	Description	Water	Wastewater
1	(4) Real Estate Tax		
2	(a) Allocation of Real Estate Taxes to water and wastewater based on property taxed	1,183	1,192
3	(b) Allocation of allocated taxes per books based on ERCs	807	350
4		-	-
5	Total Real Estate Tax Adjustment	1,990	1,542
6			
7	(5) General & Other Taxes		
8	(a) Allocation of Other Tax per books and General Tax from Allocations Ledger	92	40
9			
10	(6) Regulatory Assessment Fees (RAF)		
11	(a) Calculate RAFs based on Adjusted Test Year Revenues		
12	Test Year Adjusted Revenues	894,403	502,479
13	(b) Calculate RAFs for Annualized Revenues		
14	Annualized Revenues Adjustment	8,424	6,259
15	Total Test Year Adjusted Revenues	902,827	508,738
16	RAF Rate	4.5%	4.5%
17	Adjusted Test Year RAF	40,627	22,893
18			
19	<b>Total Test Year Adjustments to TOTI</b>	<b>(58,067)</b>	<b>48,041</b>
20			
21	<u>Pro Forma Adjustments</u>		
22	(7) Payroll Taxes		
23	(a) Adjust Payroll Taxes based on annualized 2015 salary	536	232
24	(b) Adjust Payroll Taxes for additional 5 FTE	407	221
25	Total Payroll Tax Adjustment	943	453
26			
27	(8) Total Net Plant Additions	1,535,918	23,170
28	Millage rate	17.1026	17.1026
29	Increase in ad valorem taxes for Pro Forma Plant Additions	26,268	396
30			
31	(9) Regulatory Assessment Fees (RAF)		
32	(a) Calculate RAFs on Additional Revenues Requested		
33	Additional Revenues Requested	329,890	152,640
34	RAF Rate	4.5%	4.5%
35	Pro Forma Adjustment to RAF	14,845	6,869
36			
37	<b>Total Pro Forma Adjustments to TOTI</b>	<b>42,056</b>	<b>7,719</b>
38			
39	<b>Total Adjustments to TOTI</b>	<b>(16,011)</b>	<b>55,760</b>
40	(F) <u>Provision for Income Taxes</u>		
41	(1) Adjusted taxes prior to revenue increase	(360)	(156)
42			
43	(2) To calculate additional taxes due to requested revenue adjustments	125,804	36,308
44			
45	<b>Total Adjustments to Provision for Income Taxes</b>	<b>125,444</b>	<b>36,152</b>

## Test Year Operating Revenues

Company: Utilities, Inc. of Florida - UIF - Pasco County  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015  
 Historic [X] or Projected [ ]

Schedule: B-4

Page 1 of 1

Preparer: Deborah D. 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	822,328	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	56,902	521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other	
7	462.1 Public Fire Protection		522.1 Measured - Residential	485,788
8	462.2 Private Fire Protection		522.2 Measured - Commercial	14,525
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers		522.4 Measured - Public Authority	
11	466 Sales for Resale		522.5 Measured - Multi-Family	
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13	Accrued Water Revenues	14,831	524 Revenues from Other Systems	
14			525 Interdepartmental Sales	
15			Accrued Sewer Revenues	9,175
16	<b>TOTAL WATER SALES</b>	<b>894,061</b>	<b>TOTAL SEWER SALES</b>	<b>509,488</b>
17				
18	<b>OTHER WATER REVENUES</b>		<b>OTHER SEWER REVENUES</b>	
19	470 Forfeited Discounts	-	530 Guaranteed Revenues	
20	471 Misc. Service Revenues	725	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	15,918	535 Interdepartmental Rents	
24			536 Other Sewer Revenues	1,954
25			541 Measured Re-Use Revenues	
26				
27	<b>TOTAL OTHER WATER REVENUES</b>	<b>16,643</b>	<b>TOTAL OTHER SEWER REVENUES</b>	<b>1,954</b>
28				
29	<b>TOTAL WATER OPERATING REVENUES</b>	<b>910,704</b>	<b>TOTAL SEWER OPERATING REVENUES</b>	<b>511,442</b>

Detail of Operation & Maintenance Expenses Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County

Schedule: B-5

Docket No.: 160101-WS

Page 1 of 2

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic [X] or Projected [ ]

Recap Schedules: B-1

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Line No.	(1) Account No. and Name	(2) Test Year Total	(3) Adjustments		(5) Adjusted Total
			B3 - (B)(1)	(4) B3 - (B)[(2)- (6)]	
1	601 Salaries & Wages - Employees	254,808	(77,111)	12,297	189,994
2	603 Salaries & Wages - Officers, Etc.	12,954	(3,920)	339	9,373
3	604 Employee Pensions & Benefits	92,702	(28,054)	4,310	68,958
4	610 Purchased Water	-			-
5	615 Purchased Power	23,839			23,839
6	616 Fuel for Power Purchased	-			-
7	618 Chemicals	14,950		(1,242)	13,708
8	620 Materials & Supplies	21,902	(4,510)		17,392
9	631 Contractual Services - Engr.	88	(27)		61
10	632 Contractual Services - Acct.	10,996	(3,328)		7,669
11	633 Contractual Services - Legal	248	(75)		173
12	634 Contractual Services - Mgmt. Fees	-			-
13	635 Contractual Services - Testing	11,383			11,383
14	636 Contractual Services - Other	23,362	(7,070)		16,292
15	641 Rental of Building/Real Prop.	353	(107)		246
16	642 Rental of Equipment	53	(16)		37
17	650 Transportation Expenses	17,521	(5,302)	367	12,586
18	656 Insurance - Vehicle	-			-
19	657 Insurance - General Liability	33,358	(10,095)		23,263
20	658 Insurance - Workman's Comp.	-			-
21	659 Insurance - Other	7,304	(2,210)		5,094
22	660 Advertising Expense	-			-
23	666 Reg. Comm. Exp. - Rate Case Amort.	-		31,763	31,763
24	667 Reg. Comm. Exp. - Other	298	(90)		208
25	670 Bad Debt Expense	12,071	(3,653)		8,418
26	675 Miscellaneous Expenses	57,757	(11,547)	20,000	66,210
27					
28	<b>TOTAL</b>	<b>595,947</b>	<b>(157,114)</b>	<b>67,834</b>	<b>506,667</b>



## Detail of Operation &amp; Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County

Schedule: B-5

Docket No.: 160101-WS

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.

Page 2 of 2

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic [X] or Projected [ ]

Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jan-15	(3) Feb-15	(4) Mar-15	(5) Apr-15	(6) May-15	(7) Jun-15	(8) Jul-15	(9) Aug-15	(10) Sep-15	(11) Oct-15	(12) Nov-15	(13) Dec-15	(14) Total Test Year
1	601 Salaries & Wages - Employees	21,998	19,233	17,251	21,534	20,057	22,950	21,870	19,977	19,710	21,237	22,541	26,450	254,808
2	603 Salaries & Wages - Officers, Etc.	1,026	1,047	1,009	1,048	1,033	1,034	1,323	794	1,008	1,029	2,516	88	12,954
3	604 Employee Pensions & Benefits	10,651	7,671	6,482	5,855	6,613	9,232	6,983	7,929	5,376	7,688	7,964	10,258	92,702
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-
5	615 Purchased Power	1,485	2,973	2,158	2,006	1,912	1,803	2,002	2,002	2,070	1,854	1,761	1,815	23,839
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	1,609	1,519	689	1,105	1,104	1,888	988	995	812	592	2,166	1,485	14,950
8	620 Materials & Supplies	2,634	1,309	1,119	1,695	1,450	2,078	1,962	2,474	1,970	2,140	1,796	1,276	21,902
9	631 Contractual Services - Engr.	-	-	-	-	-	88	-	185	(185)	-	-	-	88
10	632 Contractual Services - Acct.	816	824	867	808	809	809	957	957	947	947	1,127	1,128	10,996
11	633 Contractual Services - Legal	-	9	360	-	108	-	-	(380)	-	33	-	119	248
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	32	915	3,527	163	835	287	899	413	1,128	1,165	1,154	866	11,383
14	636 Contractual Services - Other	1,927	1,319	2,052	2,179	1,670	1,873	2,331	1,821	1,745	2,236	1,864	2,344	23,362
15	641 Rental of Building/Real Prop.	26	26	26	26	27	27	28	28	28	28	28	56	353
16	642 Rental of Equipment	-	-	35	-	-	-	-	-	-	-	-	18	53
17	650 Transportation Expenses	1,182	1,279	1,294	1,693	1,856	1,574	1,559	1,460	1,320	1,581	1,411	1,313	17,521
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	2,814	2,460	2,772	2,819	2,777	2,782	2,770	2,771	2,742	2,926	2,865	2,862	33,358
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-
21	659 Insurance - Other	92	167	92	345	406	797	957	218	776	1,418	2,431	(394)	7,304
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-
24	667 Reg. Comm. Exp. - Other	(352)	(7)	21	-	62	64	22	21	-	245	7	215	298
25	670 Bad Debt Expense	1,102	614	597	1,278	410	956	1,442	695	1,238	1,236	629	1,873	12,071
26	675 Miscellaneous Expenses	3,635	5,113	5,479	8,975	3,807	(3,757)	6,550	5,436	4,120	6,265	4,490	7,644	57,757
27														
28	<b>TOTAL</b>	<b>50,679</b>	<b>46,470</b>	<b>45,830</b>	<b>51,530</b>	<b>44,933</b>	<b>44,483</b>	<b>52,643</b>	<b>47,795</b>	<b>44,804</b>	<b>52,618</b>	<b>54,749</b>	<b>59,414</b>	<b>595,947</b>

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County

Schedule: B-6

Docket No.: 160101-WS

Page 1 of 2

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic [X] or Projected [ ]

Recap Schedules: B-2

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Line No.	(1) Account No. and Name	(2) Test Year Total	(3) Adjustments		(6) Adjusted Total
			B3 - (B)(1)	B3 - (B)[(2)- (6)]	
1	701 Salaries & Wages - Employees	-	77,111	5,336	82,446
2	703 Salaries & Wages - Officers, Etc.	-	3,920	147	4,067
3	704 Employee Pensions & Benefits	-	28,054	1,870	29,924
4	710 Purchased Sewage Treatment	213,646		4,273	217,919
5	711 Sludge Removal Expense	419			419
6	715 Purchased Power	6,548	-		6,548
7	716 Fuel for Power Purchased	-	-		-
8	718 Chemicals	-	-		-
9	720 Materials & Supplies	133	4,510		4,642
10	731 Contractual Services - Engr.	-	27		27
11	732 Contractual Services - Acct.	-	3,328		3,328
12	733 Contractual Services - Legal	-	75		75
13	734 Contractual Services - Mgmt. Fees	-	-		-
14	735 Contractual Services - Testing	(0)	-		(0)
15	736 Contractual Services - Other	-	7,070		7,070
16	741 Rental of Building/Real Prop.	-	107		107
17	742 Rental of Equipment	-	16		16
18	750 Transportation Expenses	-	5,302	159	5,461
19	756 Insurance - Vehicle	-	-		-
20	757 Insurance - General Liability	-	10,095		10,095
21	758 Insurance - Workman's Comp.	-	-		-
22	759 Insurance - Other	-	2,210		2,210
23	760 Advertising Expense	-	-		-
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	-	13,783	13,783
25	767 Reg. Comm. Exp. - Other	-	90		90
26	770 Bad Debt Expense	-	3,653		3,653
27	775 Miscellaneous Expenses	16,184	11,547		27,731
28					
29	<b>TOTAL</b>		<b>236,929</b>	<b>157,114</b>	<b>419,611</b>

Florida Public Service Commission

Schedule: B-6  
Page 2 of 2  
Preparer: Deborah D. Swain  
Recap Schedules: B-2

Detail of Operation & Maintenance Expenses By Month - Wastewater

Company: Utilities, Inc. of Florida - UIF - Pasco Count  
Docket No.: 160101-WS  
Test Year Ended: December 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.

Line No.	(1) Account No. and Name	(2) Jan-15	(3) Feb-15	(4) Mar-15	(5) Apr-15	(6) May-15	(7) Jun-15	(8) Jul-15	(9) Aug-15	(10) Sep-15	(11) Oct-15	(12) Nov-15	(13) Dec-15	(14) Total Test Year
1	701 Salaries & Wages - Employees													-
2	703 Salaries & Wages - Officers, Etc.													-
3	704 Employee Pensions & Benefits													-
4	710 Purchased Sewage Treatment	17,788	31,743	21,186	11,100	16,092	9,596	13,800	8,566	42,743	5,580	14,757	20,695	213,646
5	711 Sludge Removal Expense	159	(160)	-	-	-	-	-	-	-	420	-	-	419
6	715 Purchased Power	588	336	821	530	503	477	393	857	450	490	539	565	6,548
7	716 Fuel for Power Purchased													-
8	718 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-
9	720 Materials & Supplies	-	-	-	-	-	25	-	-	108	-	-	-	133
10	731 Contractual Services - Engr.													-
11	732 Contractual Services - Acct.													-
12	733 Contractual Services - Legal													-
13	734 Contractual Services - Mgmt. Fees													-
14	735 Contractual Services - Testing	119	(120)	-	-	-	-	-	-	-	-	-	-	(0)
15	736 Contractual Services - Other													-
16	741 Rental of Building/Real Prop.													-
17	742 Rental of Equipment													-
18	750 Transportation Expenses													-
19	756 Insurance - Vehicle													-
20	757 Insurance - General Liability													-
21	758 Insurance - Workman's Comp.													-
22	759 Insurance - Other													-
23	760 Advertising Expense													-
24	766 Reg. Comm. Exp. - Rate Case Amort.													-
25	767 Reg. Comm. Exp. - Other													-
26	770 Bad Debt Expense													-
27	775 Miscellaneous Expenses	1,604	2,182	1,198	1,418	515	2,137	1,449	994	959	310	1,437	1,982	16,184
28														
29	<b>TOTAL</b>	<b>20,258</b>	<b>33,981</b>	<b>23,204</b>	<b>13,047</b>	<b>17,109</b>	<b>12,233</b>	<b>15,641</b>	<b>10,417</b>	<b>44,262</b>	<b>6,800</b>	<b>16,734</b>	<b>23,242</b>	<b>236,929</b>

Operation & Maintenance Expense Comparison - Water

Company: Utilities, Inc. of Florida - UIF - Pasco County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015

Schedule: B-7 (Revised)  
 Page 1 of 1  
 Preparer: Patrick Flynn

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/2011	(3) Current TY 12/31/2015	(4) TY Adj.'s per B-3	(5) Adjusted TY 12/31/2015	(6) \$ Difference	(7) % Difference	(8) Explanation
1	601 Salaries & Wages - Employees	181,000	254,808	(64,814)	189,994	8,994	4.97 %	De minimus amount
2	603 Salaries & Wages - Officers, Etc.	25,434	12,954	(3,582)	9,373	(16,061)	(63.15) %	Under benchmark
3	604 Employee Pensions & Benefits	53,227	92,702	(23,743)	68,958	15,731	29.56 %	Reflects large increases in health care costs since the last TY.
4	610 Purchased Water	-	-	-	-	-	-	
5	615 Purchased Power	21,669	23,839	-	23,839	2,170	10.02 %	Increase in kwh purchased in the 2015TY and a change in the unit price.
6	616 Fuel for Power Purchased	-	-	-	-	-	-	
7	618 Chemicals	11,249	14,950	(1,242)	13,708	2,459	21.86 %	Increase in the volume of chlorine used in the TY vs. the previous TY.
8	620 Materials & Supplies	16,528	21,902	(4,510)	17,392	864	5.23 %	Reflects the variance from year to year in repair activities and costs associated with them.
9	631 Contractual Services - Engr.	-	88	(27)	61	61	100.00 %	De minimus amount
10	632 Contractual Services - Acct.	4,015	10,996	(3,328)	7,669	3,654	91.00 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
11	633 Contractual Services - Legal	944	248	(75)	173	(771)	(81.65) %	Under benchmark
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	
13	635 Contractual Services - Testing	17,371	11,383	-	11,383	(5,988)	(34.47) %	Under benchmark
14	636 Contractual Services - Other	23,266	23,362	(7,070)	16,292	(6,974)	(29.98) %	Under benchmark
15	641 Rental of Building/Real Prop.	320	353	(107)	246	(74)	(22.98) %	Under benchmark
16	642 Rental of Equipment	22	53	(16)	37	15	68.45 %	De minimus amount
17	650 Transportation Expenses	20,475	17,521	(4,936)	12,586	(7,889)	(38.53) %	Under benchmark
18	656 Insurance - Vehicle	-	-	-	-	-	-	
19	657 Insurance - General Liability	-	33,358	(10,095)	23,263	23,263	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.	(848)	-	-	-	-	-	
21	659 Insurance - Other	24,339	7,304	(2,210)	5,094	(19,245)	(79.07) %	Under benchmark
22	660 Advertising Expense	115	-	-	-	(115)	(100.00) %	Under benchmark
23	666 Reg. Comm. Exp. - Rate Case Amort.	59,697	-	31,763	31,763	n/a	n/a	
24	667 Reg. Comm. Exp. - Other	177	298	(90)	208	31	17.42 %	De minimus amount
25	670 Bad Debt Expense	14,894	12,071	(3,653)	8,418	(6,476)	(43.48) %	Under benchmark
26	675 Miscellaneous Expenses	33,860	57,757	8,453	66,210	32,350	95.54 %	Increases in training expense, bank service charges, licensing fees, or other misc. expenses.
27	<b>TOTAL</b>	<b>507,753</b>	<b>595,947</b>	<b>(89,280)</b>	<b>506,667</b>	<b>25,999</b>	<b>5.80</b> %	
28	Less:							
29	666 Reg. Comm. Exp. - Rate Case Amort.	(59,697)	-	(31,763)	(31,763)	n/a	n/a	Not subject to Index Benchmarking
30								
31	<b>TOTAL</b>	<b>448,056</b>	<b>595,947</b>	<b>(121,043)</b>	<b>474,904</b>	<b>25,999</b>	<b>5.80</b> %	
32	Total Customers (ERC's)	2,883.0			2,869.5	(14)	(0.47) %	
33								
34	Consumer Price Index - U	225.672			236.525	10.853	4.81 %	
35								
36	Benchmark Index: Increase in Customer ERC's					0.9953		
37	Increase in CPI					1.0481		
38								
39						<b>1.0432</b>		

Operation & Maintenance Expense Comparison - Wastewater

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Schedule: B-8 (Revised)  
Page 1 of 1  
Preparer: Patrick Flynn

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/2011	(3) Current TY 12/31/2015	(4) TY Adj.'s per B-6	(5) Adjusted TY 12/31/2015	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701 Salaries & Wages - Employees	71,382	-	82,446	82,446	11,064	15.50 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.
2	703 Salaries & Wages - Officers, Etc.	10,031	-	4,067	4,067	(5,964)	(59.45) %	Under benchmark
3	704 Employee Pensions & Benefits	20,992	-	29,924	29,924	8,932	42.55 %	Reflects large increases in health care costs since the last TY.
4	710 Purchased Sewage Treatment	143,773	213,646	4,273	217,919	74,146	51.57	Increase in bulk sewer volume.
5	711 Sludge Removal Expense	-	419	-	419	419	100.00 %	De minimus amount, this is expense associated with clean lift station wet wells.
6	715 Purchased Power	5,321	6,548	-	6,548	1,227	23.05 %	Increase in the kwh purchased and used at lift stations.
7	716 Fuel for Power Purchased	-	-	-	-	-		
8	718 Chemicals	-	-	-	-	-	%	
9	720 Materials & Supplies	4,299	133	4,510	4,642	343	7.99 %	Reflects the variance from year to year in repair activities and costs associated with them.
10	731 Contractual Services - Engr.	5	-	27	27	22	431.34 %	De minimus amount
11	732 Contractual Services - Acct.	1,584	-	3,328	3,328	1,744	110.08 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
12	733 Contractual Services - Legal	373	-	75	75	(298)	(79.85) %	Under benchmark
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-		
14	735 Contractual Services - Testing	-	(0)	-	(0)		%	
15	736 Contractual Services - Other	9,176	-	7,070	7,070	(2,106)	(22.95) %	Under benchmark
16	741 Rental of Building/Real Prop.	126	-	107	107	(19)	(15.12) %	Under benchmark
17	742 Rental of Equipment	9	-	16	16	7	78.68 %	De minimus amount
18	750 Transportation Expenses	8,075	-	5,461	5,461	(2,614)	(32.37) %	Under benchmark
19	756 Insurance - Vehicle	-	-	-	-	-		
20	757 Insurance - General Liability	-	-	10,095	10,095	10,095	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.	(335)	-	-	-	-		
22	759 Insurance - Other	9,599	-	2,210	2,210	(7,389)	(76.97) %	Under benchmark
23	760 Advertising Expense	45	-	-	-	(45)	(100.00) %	Under benchmark
24	766 Reg. Comm. Exp. - Rate Case Amort.	23,581	-	13,783	13,783	n/a	n/a	
25	767 Reg. Comm. Exp. - Other	69	-	90	90	21	30.71 %	De minimus amount
26	770 Bad Debt Expense	-	-	3,653	3,653	3,653	100.00 %	Bad debt expense not identified in 2011 TY
27	775 Miscellaneous Expenses	17,203	16,184	11,547	27,731	10,528	61.20 %	Increases in training expense, bank service charges, licensing fees, or other misc. expenses.
28								
29	<b>TOTAL</b>	<b>\$ 325,308</b>	<b>\$ 236,929</b>	<b>\$ 182,682</b>	<b>\$ 419,611</b>	<b>\$ 103,766</b>	<b>34.39</b>	<b>%</b>
30	<b>Less:</b>							
31	766 Reg. Comm. Exp. - Rate Case Amort.	(23,581)	-	(13,783)	(13,783)	n/a	n/a	Not subject to Index Benchmarking
32								
33	<b>TOTAL</b>	<b>301,727</b>	<b>236,929</b>	<b>168,899</b>	<b>405,828</b>	<b>103,766</b>	<b>34.39</b>	<b>%</b>
34	Total Customers (ERC's)	1,137.0			1,245.2	108	9.52	%
35								
36	Consumer Price Index - U	225.672			236.525	10.853	4.81	%
37								
38	Benchmark Index: Increase in Customer ERC's					1.0952		
39	Increase in CPI					1.0481		
40								
41						<b>1.1479</b>		

**Contractual Services**

**Florida Public Service Commission**

Company: Utilities Inc. of Florida - Marion, Orange, Pasco, Pinellas, and Seminole Counties  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Schedule: B-9  
Page 1 of 1  
Preparer: Deborah D. Swain

**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.	\$ 468	various legal issues
2	Legal Fees	Sundstrom & Midland LLP	98	various legal issues
3	Other Outside Services	Sunshine State One Call of FL, Inc.	1,670	underground utility location notifications
4	Other Outside Services	Arborwood at Summertree, Inc.	456	easement payments
5	Engineering	CPH, Inc.	603	various engineering services
6	Other Outside Services	Cumby & Fair, Inc.	640	various engineering services
7	Engineering	Knight Engineering Consultants	2,100	various engineering services
8	Other Outside Services	The Avanti Group	1,673	meter testing
9	Engineering	Excel Engineering Consultants, Inc.	396	various engineering services

Analysis of Rate Case Expense

Company: Utilities, Inc. of Florida - UIF - Pasco County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Schedule: B-10

Page 1 of 1

Preparer: Deborah D. 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	165.22	59,479	Legal Fees
2	Friedman & Friedman, P.A.	Bridget Friedman	360.00	55.07	19,825	Legal Fees
3	Milian, Swain & Associates	Deborah Swain	200.00	137.68	27,536	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Milian, Swain & Associates	Cynthia Yapp	150.00	172.10	25,815	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5	Milian, Swain & Associates	John Swain	130.00	8.26	1,074	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
6	M&R Consultants	Frank Seidman	150.00	82.61	12,392	U&UAnalysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7	Guastella Associates	John Guastella	245.00	55.07	13,492	Consolidated Rates
8	Guastella Associates	Gary White	200.00	41.30	8,260	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9	Public Service Commission				1,239	Filing Fee
10	Water Service Corp.	Other staff			2,754	Assist w/MFRs, data requests, audit facilitation
11	Travel & Other					Customer notices, postage
12	Consultants Travel				1,859	Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp./UIF				2,065	Travel, Notices, and other
14	Water Service Corp./UIF				10,326	Notices - postage, printing, publication
15					<u>\$ 186,116</u>	

16 Estimate Through

17 [ ] PAA

18 [X] Commission Hearing

19

20 Amortization Period 4 Years

21 Explanation if different from Section 367.0816, Florida:

22

23 **Amortization of Rate Case Expense:**

	(A)	(B)	(C)
	Water	Wastewater	Total
24 Prior Unamortized rate case expenses	157,903	64,263	222,166
25 Additional Rate Case Exp Generic Docket	14,012	5,702	19,714
26 Current rate case expense	132,281	53,835	186,116
27 Total Projected Rate Case Expense	<u>304,195</u>	<u>123,801</u>	<u>427,996</u>
28 Annual Amortization - All UIF Systems	<u>\$ 76,049</u>	<u>\$ 30,950</u>	<u>\$ 106,999</u>
29			
30 <b>Annual Amortization - Pasco County</b>	<u>\$ 31,763</u>	<u>\$ 13,783</u>	<u>\$ 45,546</u>

25 Additional Rate Case Exp Generic Docket

26 Current rate case expense

27 Total Projected Rate Case Expense

28 Annual Amortization - All UIF Systems

29

30 **Annual Amortization - Pasco County**

31

32 Method of allocation between UIF systems (based on ERC count 12/31/15)

	(A)	(B)	(C)
	Water	Wastewater	Total
33 Total Customers - UIF	6,870.40	2,796.10	9,666.50
34 Total Customers - County	2,869.5	1,245.2	4,114.7
35 Percentage of Customers	41.77%	44.53%	42.57%

34 Total Customers - County

35 Percentage of Customers

36

37 Method of allocation for the County between water and wastewater (based on ERC count 12/31/15)

	(A)	(B)	(C)
	Water	Wastewater	Total
38 Total Customer - County	2,869.5	1,245.2	4,114.7
39 Percentage of Customers	69.74%	30.26%	100.00%

39 Percentage of Customers

40

41 \*Charges are calculated based on the total amount of estimated charges for the entire company and allocated among the five counties based on their ERCs. See chart below

42

County	Water	Wastewater	Total ERCs
44 Marion	548.8	76.4	625.2
45 Orange	310.5	-	310.5
46 Pasco	2,869.5	1,245.2	4,114.7
47 Pinellas	430.1	-	430.1
48 Seminole	2,711.5	1,474.5	4,186.0
49 <b>TOTAL</b>	<b>6,870.4</b>	<b>2,796.1</b>	<b>9,666.5</b>

**Analysis of Major Maintenance Projects - Water & Sewer  
For the Test Year and 2 Years Prior and 1 Year Subsequent**

**Florida Public Service Commission**

**Company: Utilities Inc. of Florida - Marion, Orange, Pasco, Pinellas, and Seminole Counties  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015**

**Schedule: B-11  
Page 1 of 1  
Preparer: Deborah D. Swain**

**Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.**

<b>Line No.</b>	<b>Description</b>	<b>Period</b>	<b>Budget Amount</b>	<b>Term of Amort.</b>	<b>Test Year Amortization</b>
1	COA-UIF	Q3 2003	\$ 19,127	166 months	\$ 1,383
2	Engineering Fees	Q1 2011	2,150	60 months	430
3	Engineering Fees	Q2 2011	2,150	60 months	430
4	Weathersfield Hydro Tank Inspection	Q2 2011	2,150	60 months	430
5	EXCEL Engineering Consultatns	Q3 2013	10,871	120 months	1,087
6	Reclass Various Expenses	Q1 2014	8,549	120 months	855
7	Water Tank Maintenance and Repair	Q1 2014	19,500	60 months	3,900
8	ECO-2000 INC	Q2 2014	11,285	60 months	2,257
9	ECO-2000 INC	Q3 2014	9,055	60 months	1,811
10	ECO-2000 INC	Q3 2014	10,080	60 months	216
11	ECO-2000 INC	Q3 2014	10,080	60 months	216
12	Crowell Plumbing and Heating	Q3 2014	3,000	60 months	600
13	Lake Tarpon - Hydro Tank Refurbishment	Q3 2014	23,000	60 months	4,600
14	COA-UIF	Q4 2014	2,198	60 months	440
15	Knight Engineering Consultants	Q2 2015	2,100	60 months	105
16	Weathersfield, Oakland Sh, Br Lk - 3 GST's @ \$1,500 each	Q1 2016	4,500	60 months	
17	Seminole Co systems - 9 Hydro Tanks @ \$2,100 each	Q1 2016	18,900	60 months	



Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Florida - Pasco County  
Allocation Percentage

(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)	
										Historical Month Ending January 31, 2015									
G/L Acct.		Allocation Percentages						Amounts Allocated						69.76%		30.24%			
		Utilities, Inc. of Florida - Pasco County		Other Companies/		Description of Allocation		Utilities, Inc. of Florida - Pasco County		Other Companies/		69.76%		30.24%					
No.	No.	Description	County	Systems	Total	Method	- Pasco County	Systems	Total	Water	Sewer								
1	<u>Water Service Corp. Allocated Expenses:</u>																		
2	403	Depreciation Expense	1.52%	98.48%	100.00%	ERC	\$4,717	305,818	\$310,535	3,290	1,426								
3	408	Taxes Other than Income	1.51%	98.49%	100.00%	ERC	\$748	48,702	\$49,450	522	226								
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	1.51%	98.49%	100.00%	ERC	(\$63)	(4,092)	(\$4,155)	(44)	(19)								
8	601/701/603/703	Salaries	1.51%	98.49%	100.00%	ERC	\$5,346	347,997	\$353,343	3,729	1,617								
9	604/704	Employee Benefits	1.51%	98.49%	100.00%	ERC	\$10,651	693,295	\$703,946	7,430	3,221								
10	620/720	Materials and Supplies	1.51%	98.49%	100.00%	ERC	\$1,347	87,691	\$89,038	940	407								
11	632/732	Contractual Services - Accounting	1.51%	98.49%	100.00%	ERC	\$816	53,101	\$53,917	569	247								
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-								
13	636/736	Contractual Services - Other	1.51%	98.49%	100.00%	ERC	\$1,280	83,305	\$84,584	893	387								
14	641	Rent Expense	1.51%	98.49%	100.00%	ERC	\$26	1,678	\$1,704	18	8								
15	650/750	Transportation Expenses	1.51%	98.49%	100.00%	ERC	\$16	1,044	\$1,060	11	5								
16	657	Insurance - General Liability	1.51%	98.49%	100.00%	ERC	\$2,814	183,146	\$185,960	1,963	851								
17	659/759	Other Insurance	1.51%	98.49%	100.00%	ERC	\$92	6,008	\$6,101	64	28								
18	670/770	Bad Debt Expense	1.51%	98.49%	100.00%	ERC	\$15	1,002	\$1,017	11	5								
19	675/775	Miscellaneous Expenses	1.51%	98.49%	100.00%	ERC	\$1,749	113,828	\$115,577	1,220	529								
20							<u>\$29,554</u>	<u>\$1,922,523</u>	<u>\$1,952,077</u>	<u>20,616</u>	<u>8,938</u>								
21	<u>Water Service Corp. Allocated State Expenses</u>																		
22																			
23																			
24	403	Depreciation Expenses	6.68%	93.32%	100.00%	ERC	\$2,422	\$33,853	\$36,275	1,689	732								
25	408	Taxes Other than Income	6.41%	93.59%	100.00%	ERC	\$2,255	\$32,918	\$35,173	1,573	682								
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-								
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-								
28	427	Interest Expense	6.47%	93.53%	100.00%	ERC	\$0	\$5	\$5	0	0								
29	601/701/603/703	Salaries	6.48%	93.52%	100.00%	ERC	\$2,974	\$42,906	\$45,880	2,075	899								
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-								
31	620/720	Materials and Supplies	6.40%	93.60%	100.00%	ERC	\$15	\$226	\$242	11	5								
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-								
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-								
34	635	Testing Expense	3.98%	96.02%	100.00%	ERC	\$119	\$2,881	\$3,000	83	36								
35	636/736	Contractual Services - Other	4.05%	95.95%	100.00%	ERC	\$166	\$3,949	\$4,115	116	50								
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-								
37	650/750	Transportation Expense	6.40%	93.60%	100.00%	ERC	\$1,166	\$17,055	\$18,222	814	353								
38	667/767	Reg. Commission Exp. - Other	6.40%	93.60%	100.00%	ERC	(\$352)	(\$5,143)	(\$5,495)	(245)	(106)								
39	675/775	Miscellaneous Expenses	6.40%	93.60%	100.00%	ERC	\$562	\$8,216	\$8,777	392	170								
40							<u>\$ 9,329</u>	<u>\$ 136,864</u>	<u>\$146,193</u>	<u>6,507</u>	<u>2,821</u>								
41																			
42	<u>Water Service Corp. Allocated UI Expenses</u>																		
43																			
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-								
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>								

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pasco County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 2 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Florida - Pasco County  
 Allocation Percentage

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
		Allocation Percentages						Historical Month Ending February 28, 2015					
Line	G/L Acct.	Utilities, Inc. of Florida - Pasco County			Other Companies/ Systems	Description of Allocation Method	Amounts Allocated			69.61%	30.39%		
No.	No.	Description	County	Systems	Total		Utilities, Inc. of Florida - Pasco County	Systems	Total	Water	Sewer		
1	<u>Water Service Corp. Allocated Expenses:</u>												
2	403	Depreciation Expense	1.50%	98.50%	100.00%	ERC	\$4,719	309,151	\$313,870	3,285	1,434		
3	408	Taxes Other than Income	1.50%	98.50%	100.00%	ERC	\$727	47,836	\$48,563	506	221		
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	1.50%	98.50%	100.00%	ERC	\$34	2,265	\$2,300	24	10		
8	601/701/603/703	Salaries	1.50%	98.50%	100.00%	ERC	\$5,105	335,806	\$340,910	3,553	1,551		
9	604/704	Employee Benefits	1.50%	98.50%	100.00%	ERC	\$7,671	504,623	\$512,294	5,340	2,331		
10	620/720	Materials and Supplies	1.50%	98.50%	100.00%	ERC	\$894	58,825	\$59,719	622	272		
11	632/732	Contractual Services - Accounting	1.50%	98.50%	100.00%	ERC	\$824	54,204	\$55,028	574	250		
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
13	636/736	Contractual Services - Other	1.50%	98.50%	100.00%	ERC	\$1,239	81,484	\$82,722	862	376		
14	641	Rent Expense	1.50%	98.50%	100.00%	ERC	\$26	1,678	\$1,704	18	8		
15	650/750	Transportation Expenses	1.50%	98.50%	100.00%	ERC	\$4	253	\$257	3	1		
16	657	Insurance - General Liability	1.50%	98.50%	100.00%	ERC	\$2,460	161,807	\$164,266	1,712	747		
17	659/759	Other Insurance	1.50%	98.50%	100.00%	ERC	\$167	10,985	\$11,152	116	51		
18	670/770	Bad Debt Expense	1.50%	98.50%	100.00%	ERC	(\$13)	(840)	(\$852)	(9)	(4)		
19	675/775	Miscellaneous Expenses	1.50%	98.50%	100.00%	ERC	\$2,026	133,282	\$135,308	1,410	616		
20							<u>\$25,881</u>	<u>\$1,701,358</u>	<u>\$1,727,240</u>	<u>18,016</u>	<u>7,865</u>		
21													
22	<u>Water Service Corp. Allocated State Expenses</u>												
23													
24	403	Depreciation Expenses	6.87%	93.13%	100.00%	ERC	\$1,421	\$19,264	\$20,685	989	432		
25	408	Taxes Other than Income	6.41%	93.59%	100.00%	ERC	\$1,602	\$23,399	\$25,001	1,115	487		
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
28	427	Interest Expense	6.51%	93.49%	100.00%	ERC	\$0	\$4	\$5	0	0		
29	601/701/603/703	Salaries	6.47%	93.53%	100.00%	ERC	\$3,074	\$44,437	\$47,511	2,140	934		
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
31	620/720	Materials and Supplies	6.39%	93.61%	100.00%	ERC	\$53	\$772	\$824	37	16		
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
33	633/733	Contractual Services - Legal	6.47%	93.53%	100.00%	ERC	\$9	\$131	\$140	6	3		
34	635	Testing Expense	3.99%	96.01%	100.00%	ERC	(\$120)	(\$2,880)	(\$3,000)	(83)	(36)		
35	636/736	Contractual Services - Other	3.85%	96.15%	100.00%	ERC	(\$145)	(\$3,625)	(\$3,770)	(101)	(44)		
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
37	650/750	Transportation Expense	6.39%	93.61%	100.00%	ERC	\$1,275	\$18,680	\$19,954	887	387		
38	667/767	Reg. Commission Exp. - Other	6.38%	93.62%	100.00%	ERC	(\$7)	(\$98)	(\$105)	(5)	(2)		
39	675/775	Miscellaneous Expenses	6.44%	93.56%	100.00%	ERC	\$541	\$7,863	\$8,405	377	164		
40							<u>\$ 7,704</u>	<u>\$ 107,947</u>	<u>\$115,651</u>	<u>5,362</u>	<u>2,341</u>		
41													
42	<u>Water Service Corp. Allocated UI Expenses</u>												
43													
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-		
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>		
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company												

Allocation of Expenses

Schedule B-12

Company: Utilities, Inc. of Florida - UIF - Pasco County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Page 3 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Florida - Pasco County  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending March 31, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		Amounts Allocated			69.63%	30.37%
							Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		
<b>Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	1.50%	98.50%	100.00%	ERC	\$4,749	310,994	\$315,743	3,307	1,442
3	408	Taxes Other than Income	1.50%	98.50%	100.00%	ERC	\$619	40,735	\$41,354	431	188
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	1.46%	98.54%	100.00%	ERC	(\$0)	(2)	(\$2)	(0)	(0)
7	427	Interest Expense	-4343.51%	4443.51%	100.00%	ERC	\$1,302	(1,332)	(\$30)	906	395
8	601/701/603/703	Salaries	1.50%	98.50%	100.00%	ERC	\$5,462	359,165	\$364,627	3,803	1,659
9	604/704	Employee Benefits	1.50%	98.50%	100.00%	ERC	\$6,471	425,542	\$432,013	4,506	1,965
10	620/720	Materials and Supplies	1.50%	98.50%	100.00%	ERC	\$1,086	71,447	\$72,533	757	330
11	632/732	Contractual Services - Accounting	1.50%	98.50%	100.00%	ERC	\$867	57,012	\$57,879	604	263
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.50%	98.50%	100.00%	ERC	\$1,825	120,014	\$121,839	1,271	554
14	641	Rent Expense	1.50%	98.50%	100.00%	ERC	\$26	1,729	\$1,755	18	8
15	650/750	Transportation Expenses	1.50%	98.50%	100.00%	ERC	\$3	205	\$208	2	1
16	657	Insurance - General Liability	1.50%	98.50%	100.00%	ERC	\$2,772	182,287	\$185,059	1,930	842
17	659/759	Other Insurance	1.50%	98.50%	100.00%	ERC	\$92	6,017	\$6,109	64	28
18	670/770	Bad Debt Expense	1.50%	98.50%	100.00%	ERC	\$34	2,249	\$2,284	24	10
19	675/775	Miscellaneous Expenses	1.50%	98.50%	100.00%	ERC	\$3,141	206,580	\$209,722	2,187	954
20							<u>\$28,449</u>	<u>\$1,782,643</u>	<u>\$1,811,093</u>	<u>19,810</u>	<u>8,639</u>
<b>Water Service Corp. Allocated State Expenses</b>											
24	403	Depreciation Expenses	6.46%	93.54%	100.00%	ERC	\$7,439	\$107,660	\$115,099	5,180	2,259
25	408	Taxes Other than Income	6.39%	93.61%	100.00%	ERC	\$1,446	\$21,180	\$22,626	1,007	439
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.47%	93.53%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	6.46%	93.54%	100.00%	ERC	\$3,353	\$48,554	\$51,907	2,335	1,018
30	604/704	Employee Benefits	6.38%	93.62%	100.00%	ERC	\$11	\$154	\$165	7	3
31	620/720	Materials and Supplies	6.38%	93.62%	100.00%	ERC	\$27	\$391	\$418	19	8
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	6.38%	93.62%	100.00%	ERC	\$200	\$2,940	\$3,140	139	61
36	642/742	Rental of Equipment	6.38%	93.62%	100.00%	ERC	\$35	\$520	\$556	25	11
37	650/750	Transportation Expense	6.38%	93.62%	100.00%	ERC	\$1,291	\$18,950	\$20,241	899	392
38	667/767	Reg. Commission Exp. - Other	6.38%	93.62%	100.00%	ERC	\$21	\$309	\$331	15	6
39	675/775	Miscellaneous Expenses	6.38%	93.62%	100.00%	ERC	\$595	\$8,736	\$9,331	414	181
40							<u>\$ 14,418</u>	<u>\$ 209,400</u>	<u>\$223,818</u>	<u>10,039</u>	<u>4,378</u>
<b>Water Service Corp. Allocated UI Expenses</b>											
44	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$2,939,877	\$2,939,877	-	-
45							<u>\$ -</u>	<u>\$ 2,939,877</u>	<u>\$2,939,877</u>	<u>-</u>	<u>-</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Florida - Pasco County  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending April 30, 2015			Allocation Percentage		
			Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		Amounts Allocated			69.62% Water	30.38% Sewer	
							Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total			
<u>Water Service Corp. Allocated Expenses:</u>												
1	403	Depreciation Expense	1.50%	98.50%	100.00%	ERC	\$5,267	344,753	\$350,020	3,666	1,600	
2	408	Taxes Other than Income	1.50%	98.50%	100.00%	ERC	\$547	35,952	\$36,500	381	166	
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	420	Interest During Construction	1.50%	98.50%	100.00%	ERC	(\$12)	(779)	(\$791)	(8)	(4)	
6	427	Interest Expense	1.50%	98.50%	100.00%	ERC	\$21	1,353	\$1,374	14	6	
7	601/701/603/703	Salaries	1.50%	98.50%	100.00%	ERC	\$5,946	390,618	\$396,564	4,139	1,807	
8	604/704	Employee Benefits	1.50%	98.50%	100.00%	ERC	\$5,835	383,347	\$389,182	4,062	1,773	
9	620/720	Materials and Supplies	1.50%	98.50%	100.00%	ERC	\$1,116	73,307	\$74,423	777	339	
10	632/732	Contractual Services - Accounting	1.50%	98.50%	100.00%	ERC	\$808	53,108	\$53,917	563	246	
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
12	636/736	Contractual Services - Other	1.50%	98.50%	100.00%	ERC	\$1,691	111,081	\$112,772	1,177	514	
13	641	Rent Expense	1.50%	98.50%	100.00%	ERC	\$26	1,729	\$1,755	18	8	
14	650/750	Transportation Expenses	1.50%	98.50%	100.00%	ERC	\$5	315	\$320	3	1	
15	657	Insurance - General Liability	1.50%	98.50%	100.00%	ERC	\$2,819	185,206	\$188,025	1,963	857	
16	659/759	Other Insurance	1.50%	98.50%	100.00%	ERC	\$345	22,686	\$23,032	240	105	
17	670/770	Bad Debt Expense	1.50%	98.50%	100.00%	ERC	\$30	1,976	\$2,006	21	9	
18	675/775	Miscellaneous Expenses	1.50%	98.50%	100.00%	ERC	\$2,455	161,283	\$163,738	1,709	746	
19							\$26,900	\$1,765,937	\$1,792,837	18,727	8,173	
20												
21	<u>Water Service Corp. Allocated State Expenses</u>											
22	403	Depreciation Expenses	6.76%	93.24%	100.00%	ERC	\$1,654	\$22,816	\$24,470	1,152	503	
23	408	Taxes Other than Income	6.38%	93.62%	100.00%	ERC	\$1,491	\$21,895	\$23,386	1,038	453	
24	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
25	414	Taxes Other than Income	6.36%	93.64%	100.00%	ERC	(\$286)	(\$4,214)	(\$4,500)	(199)	(87)	
26	427	Interest Expense	6.38%	93.62%	100.00%	ERC	\$0	\$4	\$5	0	0	
27	601/701/603/703	Salaries	6.44%	93.56%	100.00%	ERC	\$3,102	\$45,056	\$48,158	2,160	942	
28	604/704	Employee Benefits	6.36%	93.64%	100.00%	ERC	\$19	\$286	\$305	14	6	
29	620/720	Materials and Supplies	6.73%	93.27%	100.00%	ERC	\$33	\$453	\$486	23	10	
30	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
31	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
32	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	636/736	Contractual Services - Other	6.36%	93.64%	100.00%	ERC	\$157	\$2,310	\$2,467	109	48	
34	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
35	650/750	Transportation Expense	6.36%	93.64%	100.00%	ERC	\$1,688	\$24,859	\$26,547	1,175	513	
36	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
37	675/775	Miscellaneous Expenses	6.39%	93.61%	100.00%	ERC	\$1,834	\$26,872	\$28,706	1,277	557	
38							\$9,692	\$140,337	\$150,029	6,748	2,945	
39												
40												
41	<u>Water Service Corp. Allocated UI Expenses</u>											
42	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
43							\$-	\$-	\$0	-	-	
44							\$-	\$-	\$0	-	-	
45												
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company											

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pasco County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12

Page 5 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Florida - Pasco Cour  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending May 31, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total	Water	Sewer
<b>Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	1.51%	98.49%	100.00%	ERC	\$4,804	313,978	\$318,782	3,345	1,459
3	408	Taxes Other than Income	1.50%	98.50%	100.00%	ERC	\$488	32,018	\$32,506	340	148
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	1.50%	98.50%	100.00%	ERC	(\$12)	(790)	(\$802)	(8)	(4)
7	427	Interest Expense	1.50%	98.50%	100.00%	ERC	(\$2)	(122)	(\$124)	(1)	(1)
8	601/701/603/703	Salaries	1.50%	98.50%	100.00%	ERC	\$5,355	351,388	\$356,743	3,729	1,627
9	604/704	Employee Benefits	1.50%	98.50%	100.00%	ERC	\$6,579	431,692	\$438,272	4,581	1,999
10	620/720	Materials and Supplies	1.50%	98.50%	100.00%	ERC	\$982	64,430	\$65,412	684	298
11	632/732	Contractual Services - Accounting	1.50%	98.50%	100.00%	ERC	\$809	53,107	\$53,917	564	246
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.50%	98.50%	100.00%	ERC	\$1,632	107,074	\$108,706	1,136	496
14	641	Rent Expense	1.50%	98.50%	100.00%	ERC	\$27	1,790	\$1,817	19	8
15	650/750	Transportation Expenses	1.50%	98.50%	100.00%	ERC	\$11	725	\$736	8	3
16	657	Insurance - General Liability	1.50%	98.50%	100.00%	ERC	\$2,777	182,183	\$184,959	1,933	843
17	659/759	Other Insurance	1.50%	98.50%	100.00%	ERC	\$406	26,620	\$27,026	282	123
18	670/770	Bad Debt Expense	1.50%	98.50%	100.00%	ERC	\$21	1,375	\$1,396	15	6
19	675/775	Miscellaneous Expenses	1.50%	98.50%	100.00%	ERC	\$1,667	109,396	\$111,063	1,161	506
20							<u>\$25,545</u>	<u>\$1,674,865</u>	<u>\$1,700,410</u>	<u>17,785</u>	<u>7,760</u>
<b>Water Service Corp. Allocated State Expenses</b>											
24	403	Depreciation Expenses	6.77%	93.23%	100.00%	ERC	\$1,664	\$22,927	\$24,591	1,158	505
25	408	Taxes Other than Income	6.37%	93.63%	100.00%	ERC	\$1,307	\$19,193	\$20,499	910	397
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.47%	93.53%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	6.45%	93.55%	100.00%	ERC	\$3,339	\$48,456	\$51,795	2,325	1,014
30	604/704	Employee Benefits	6.37%	93.63%	100.00%	ERC	\$34	\$496	\$530	23	10
31	620/720	Materials and Supplies	6.77%	93.23%	100.00%	ERC	\$30	\$417	\$447	21	9
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	6.37%	93.63%	100.00%	ERC	\$15	\$216	\$230	10	4
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.37%	93.63%	100.00%	ERC	\$1,844	\$27,130	\$28,974	1,284	560
38	667/767	Reg. Commission Exp. - Other	6.37%	93.63%	100.00%	ERC	\$62	\$910	\$972	43	19
39	675/775	Miscellaneous Expenses	6.36%	93.64%	100.00%	ERC	\$495	\$7,289	\$7,784	344	150
40							<u>\$ 8,790</u>	<u>\$ 127,038</u>	<u>\$135,828</u>	<u>6,120</u>	<u>2,670</u>
<b>Water Service Corp. Allocated UI Expenses</b>											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pasco County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12

Page 6 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Florida - Pasco County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending June 30, 2015	
			Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total	Water	Sewer
<b>Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	1.51%	98.49%	100.00%	ERC	\$4,512	294,893	\$299,405	3,142	1,371
3	408	Taxes Other than Income	1.50%	98.50%	100.00%	ERC	\$500	32,814	\$33,314	348	152
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	1.50%	98.50%	100.00%	ERC	(\$21)	(1,409)	(\$1,430)	(15)	(7)
7	427	Interest Expense	-910.57%	1010.57%	100.00%	ERC	\$1,302	(1,445)	(\$143)	907	396
8	601/701/603/703	Salaries	1.50%	98.50%	100.00%	ERC	\$5,506	361,346	\$366,852	3,833	1,673
9	604/704	Employee Benefits	1.50%	98.50%	100.00%	ERC	\$9,232	605,916	\$615,148	6,428	2,805
10	620/720	Materials and Supplies	1.50%	98.50%	100.00%	ERC	\$1,196	78,513	\$79,709	833	363
11	632/732	Contractual Services - Accounting	1.50%	98.50%	100.00%	ERC	\$809	53,107	\$53,917	563	246
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.50%	98.50%	100.00%	ERC	\$1,610	105,646	\$107,256	1,121	489
14	641	Rent Expense	1.50%	98.50%	100.00%	ERC	\$27	1,790	\$1,817	19	8
15	650/750	Transportation Expenses	1.50%	98.50%	100.00%	ERC	\$14	909	\$923	10	4
16	657	Insurance - General Liability	1.50%	98.50%	100.00%	ERC	\$2,782	182,602	\$185,384	1,937	845
17	659/759	Other Insurance	1.50%	98.50%	100.00%	ERC	\$797	52,317	\$53,115	555	242
18	670/770	Bad Debt Expense	1.50%	98.50%	100.00%	ERC	\$19	1,251	\$1,270	13	6
19	675/775	Miscellaneous Expenses	1.50%	98.50%	100.00%	ERC	\$2,131	139,880	\$142,011	1,484	647
20							<u>\$30,417</u>	<u>\$1,908,131</u>	<u>\$1,938,548</u>	<u>21,177</u>	<u>9,240</u>
<b>Water Service Corp. Allocated State Expenses</b>											
24	403	Depreciation Expenses	6.76%	93.24%	100.00%	ERC	\$1,658	\$22,866	\$24,524	1,154	504
25	408	Taxes Other than Income	6.37%	93.63%	100.00%	ERC	\$1,441	\$21,182	\$22,623	1,003	438
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.07%	93.93%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	6.44%	93.56%	100.00%	ERC	\$4,054	\$58,881	\$62,936	2,823	1,232
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	6.41%	93.59%	100.00%	ERC	\$112	\$1,642	\$1,755	78	34
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	6.36%	93.64%	100.00%	ERC	\$19	\$281	\$300	13	6
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.36%	93.64%	100.00%	ERC	\$1,560	\$22,972	\$24,531	1,086	474
38	667/767	Reg. Commission Exp. - Other	6.36%	93.64%	100.00%	ERC	\$64	\$944	\$1,008	45	19
39	675/775	Miscellaneous Expenses	6.36%	93.64%	100.00%	ERC	\$401	\$5,910	\$6,311	279	122
40							<u>\$ 9,310</u>	<u>\$ 134,683</u>	<u>\$143,993</u>	<u>6,482</u>	<u>2,828</u>
<b>Water Service Corp. Allocated UI Expenses</b>											
44	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$2,986,054	\$2,986,054	-	-
45							<u>\$ -</u>	<u>\$ 2,986,054</u>	<u>\$2,986,054</u>	<u>-</u>	<u>-</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pasco County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12

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Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Pasco County  
 Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Amounts Allocated			69.56%	30.44%
			Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		
No.	No.	Description	Florida - Pasco County	Systems	Total	Method	County	Systems	Total	Water	Sewer
Historical Month Ending July 31, 2015											
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	1.50%	98.50%	100.00%	ERC	\$4,906	321,485	\$326,391	3,413	1,493
3	408	Taxes Other than Income	1.50%	98.50%	100.00%	ERC	\$502	33,051	\$33,553	350	153
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	1.50%	98.50%	100.00%	ERC	(\$27)	(1,767)	(\$1,793)	(19)	(8)
7	427	Interest Expense	1.50%	98.50%	100.00%	ERC	(\$5)	(303)	(\$308)	(3)	(1)
8	601/701/603/703	Salaries	1.50%	98.50%	100.00%	ERC	\$5,819	382,761	\$388,579	4,048	1,771
9	604/704	Employee Benefits	1.50%	98.50%	100.00%	ERC	\$6,786	446,383	\$453,169	4,720	2,065
10	620/720	Materials and Supplies	1.50%	98.50%	100.00%	ERC	\$956	62,881	\$63,837	665	291
11	632/732	Contractual Services - Accounting	1.50%	98.50%	100.00%	ERC	\$957	62,960	\$63,917	666	291
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.50%	98.50%	100.00%	ERC	\$1,513	99,543	\$101,056	1,053	461
14	641	Rent Expense	1.50%	98.50%	100.00%	ERC	\$28	1,846	\$1,874	20	9
15	650/750	Transportation Expenses	1.50%	98.50%	100.00%	ERC	\$5	299	\$303	3	1
16	657	Insurance - General Liability	1.50%	98.50%	100.00%	ERC	\$2,770	182,190	\$184,960	1,927	843
17	659/759	Other Insurance	1.50%	98.50%	100.00%	ERC	\$957	62,948	\$63,905	666	291
18	670/770	Bad Debt Expense	1.50%	98.50%	100.00%	ERC	\$17	1,095	\$1,111	12	5
19	675/775	Miscellaneous Expenses	1.50%	98.50%	100.00%	ERC	\$2,004	131,805	\$133,809	1,394	610
20							<u>\$27,187</u>	<u>\$1,787,176</u>	<u>\$1,814,362</u>	<u>18,912</u>	<u>8,275</u>
21	<u>Water Service Corp. Allocated State Expenses</u>										
22	403	Depreciation Expenses	6.72%	93.28%	100.00%	ERC	\$1,766	\$24,496	\$26,261	1,228	537
23	408	Taxes Other than Income	6.37%	93.63%	100.00%	ERC	\$1,058	\$15,556	\$16,613	736	322
24	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
25	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26	427	Interest Expense	6.28%	93.72%	100.00%	ERC	\$0	\$4	\$4	0	0
27	601/701/603/703	Salaries	6.43%	93.57%	100.00%	ERC	\$4,337	\$63,084	\$67,421	3,017	1,320
28	604/704	Employee Benefits	6.37%	93.63%	100.00%	ERC	\$198	\$2,905	\$3,103	137	60
29	620/720	Materials and Supplies	6.35%	93.65%	100.00%	ERC	\$50	\$732	\$782	35	15
30	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
32	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	636/736	Contractual Services - Other	6.35%	93.65%	100.00%	ERC	\$523	\$7,708	\$8,230	364	159
34	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	650/750	Transportation Expense	6.35%	93.65%	100.00%	ERC	\$1,554	\$22,924	\$24,479	1,081	473
36	667/767	Reg. Commission Exp. - Other	6.35%	93.65%	100.00%	ERC	\$22	\$319	\$340	15	7
37	675/775	Miscellaneous Expenses	6.37%	93.63%	100.00%	ERC	\$887	\$13,037	\$13,925	617	270
38							<u>\$ 10,393</u>	<u>\$ 150,765</u>	<u>\$161,158</u>	<u>7,230</u>	<u>3,163</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>

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 - UIF - Pasco County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12  
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Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Florida - Pasco County  
 Allocation Percentage

Line No.	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Amounts Allocated			69.65%	30.35%
			Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		
Historical Month Ending August 31, 2015											
1	<b>Water Service Corp. Allocated Expenses:</b>										
2	403	Depreciation Expense	1.50%	98.50%	100.00%	ERC	\$5,036	330,066	\$335,102	3,507	1,529
3	408	Taxes Other than Income	1.50%	98.50%	100.00%	ERC	\$474	31,160	\$31,634	330	144
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	1.50%	98.50%	100.00%	ERC	(\$30)	(2,002)	(\$2,032)	(21)	(9)
7	427	Interest Expense	1.50%	98.50%	100.00%	ERC	(\$3)	(166)	(\$168)	(2)	(1)
8	601/701/603/703	Salaries	1.50%	98.50%	100.00%	ERC	\$5,177	340,595	\$345,772	3,606	1,571
9	604/704	Employee Benefits	1.50%	98.50%	100.00%	ERC	\$7,909	520,309	\$528,217	5,508	2,401
10	620/720	Materials and Supplies	1.50%	98.50%	100.00%	ERC	\$1,280	84,236	\$85,516	892	389
11	632/732	Contractual Services - Accounting	1.50%	98.50%	100.00%	ERC	\$957	62,960	\$63,917	666	290
12	633/733	Contractual Services - Legal	1.50%	98.50%	100.00%	ERC	(\$380)	(24,986)	(\$25,365)	(265)	(115)
13	636/736	Contractual Services - Other	1.50%	98.50%	100.00%	ERC	\$1,749	115,061	\$116,810	1,218	531
14	641	Rent Expense	1.50%	98.50%	100.00%	ERC	\$28	1,846	\$1,874	20	9
15	650/750	Transportation Expenses	1.50%	98.50%	100.00%	ERC	\$5	311	\$315	3	1
16	657	Insurance - General Liability	1.50%	98.50%	100.00%	ERC	\$2,771	182,291	\$185,061	1,930	841
17	659/759	Other Insurance	1.50%	98.50%	100.00%	ERC	\$218	14,324	\$14,541	152	66
18	670/770	Bad Debt Expense	1.50%	98.50%	100.00%	ERC	\$18	1,179	\$1,197	12	5
19	675/775	Miscellaneous Expenses	1.50%	98.50%	100.00%	ERC	\$1,876	123,424	\$125,300	1,307	569
20							<u>\$27,084</u>	<u>\$1,780,608</u>	<u>\$1,807,692</u>	<u>18,863</u>	<u>8,221</u>
21	<b>Water Service Corp. Allocated State Expenses</b>										
22	<b>Water Service Corp. Allocated State Expenses</b>										
23	<b>Water Service Corp. Allocated State Expenses</b>										
24	403	Depreciation Expenses	6.75%	93.25%	100.00%	ERC	\$1,673	\$23,122	\$24,795	1,165	508
25	408	Taxes Other than Income	6.36%	93.64%	100.00%	ERC	\$1,336	\$19,670	\$21,007	931	406
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.47%	93.53%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	6.43%	93.57%	100.00%	ERC	\$4,295	\$62,483	\$66,778	2,991	1,304
30	604/704	Employee Benefits	6.35%	93.65%	100.00%	ERC	\$21	\$304	\$325	14	6
31	620/720	Materials and Supplies	6.66%	93.34%	100.00%	ERC	\$40	\$567	\$607	28	12
32	631/731	Contractual Services - Engineering	6.35%	93.65%	100.00%	ERC	\$185	\$2,731	\$2,916	129	56
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	6.35%	93.65%	100.00%	ERC	\$13	\$192	\$205	9	4
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.35%	93.65%	100.00%	ERC	\$1,455	\$21,470	\$22,925	1,014	442
38	667/767	Reg. Commission Exp. - Other	6.35%	93.65%	100.00%	ERC	\$21	\$303	\$324	14	6
39	675/775	Miscellaneous Expenses	6.21%	93.79%	100.00%	ERC	\$186	\$2,808	\$2,993	129	56
40							<u>\$ 9,225</u>	<u>\$ 133,656</u>	<u>\$142,881</u>	<u>6,425</u>	<u>2,800</u>
41	<b>Water Service Corp. Allocated UI Expenses</b>										
42	<b>Water Service Corp. Allocated UI Expenses</b>										
43	<b>Water Service Corp. Allocated UI Expenses</b>										
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company



Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pasco County  
 Docket No.: 160101-W5  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 9 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Florida - Pasco County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending September 30, 2015			69.68% Water	30.32% Sewer
			Utilities, Inc. or Florida - Pasco County	Other Companies/ Systems			Utilities, Inc. or Florida - Pasco County	Other Companies/ Systems			
				Total	Total			Total	Total		
<u>Water Service Corp. Allocated Expenses:</u>											
2	403	Depreciation Expense	1.49%	98.51%	100.00%	ERC	\$4,940	327,043	\$331,984	3,442	1,498
3	408	Taxes Other than Income	1.48%	98.52%	100.00%	ERC	\$461	30,651	\$31,113	321	140
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	1.48%	98.52%	100.00%	ERC	(\$38)	(2,514)	(\$2,552)	(26)	(11)
7	427	Interest Expense	-789.83%	889.83%	100.00%	ERC	\$1,194	(1,345)	(\$151)	832	362
8	601/701/603/703	Salaries	1.48%	98.52%	100.00%	ERC	\$5,579	370,799	\$376,378	3,887	1,692
9	604/704	Employee Benefits	1.48%	98.52%	100.00%	ERC	\$5,341	354,982	\$360,323	3,721	1,620
10	620/720	Materials and Supplies	1.48%	98.52%	100.00%	ERC	\$1,006	66,834	\$67,839	701	305
11	632/732	Contractual Services - Accounting	1.48%	98.52%	100.00%	ERC	\$947	62,969	\$63,917	660	287
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.48%	98.52%	100.00%	ERC	\$1,683	111,861	\$113,544	1,173	510
14	641	Rent Expense	1.48%	98.52%	100.00%	ERC	\$28	1,846	\$1,874	19	8
15	650/750	Transportation Expenses	1.48%	98.52%	100.00%	ERC	\$4	268	\$272	3	1
16	657	Insurance - General Liability	1.48%	98.52%	100.00%	ERC	\$2,742	182,218	\$184,960	1,910	831
17	659/759	Other Insurance	1.48%	98.52%	100.00%	ERC	\$776	51,557	\$52,333	541	235
18	670/770	Bad Debt Expense	1.48%	98.52%	100.00%	ERC	\$14	909	\$923	10	4
19	675/775	Miscellaneous Expenses	1.48%	98.52%	100.00%	ERC	\$1,819	120,921	\$122,741	1,268	552
20							\$26,496	\$1,679,000	\$1,705,496	18,462	8,035
<u>Water Service Corp. Allocated State Expenses:</u>											
24	403	Depreciation Expenses	6.71%	93.29%	100.00%	ERC	\$1,787	\$24,854	\$26,642	1,245	542
25	408	Taxes Other than Income	6.35%	93.65%	100.00%	ERC	\$1,351	\$19,931	\$21,282	942	410
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.07%	93.93%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	6.42%	93.58%	100.00%	ERC	\$4,082	\$59,491	\$63,574	2,844	1,238
30	604/704	Employee Benefits	6.34%	93.66%	100.00%	ERC	\$35	\$515	\$550	24	11
31	620/720	Materials and Supplies	6.33%	93.67%	100.00%	ERC	\$12	\$180	\$192	8	4
32	631/731	Contractual Services - Engineering	6.34%	93.66%	100.00%	ERC	(\$185)	(\$2,731)	(\$2,916)	(129)	(56)
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	6.36%	93.64%	100.00%	ERC	\$2	\$35	\$37	2	1
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.34%	93.66%	100.00%	ERC	\$1,316	\$19,445	\$20,761	917	399
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	6.34%	93.66%	100.00%	ERC	\$607	\$8,972	\$9,579	423	184
40							\$ 9,009	\$ 130,696	\$139,705	6,277	2,732
<u>Water Service Corp. Allocated UI Expenses:</u>											
44	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$3,004,727	\$3,004,727	-	-
45							\$ -	\$ 3,004,727	\$3,004,727	-	-

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 - UIF - Pasco County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 10 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Florida - Pasco County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total	69.69%	30.31%
<b>Water Service Corp. Allocated Expenses:</b>											
1	403	Depreciation Expense	1.49%	98.51%	100.00%	ERC	\$4,939	327,246	\$332,186	3,442	1,497
2	408	Taxes Other than Income	1.48%	98.52%	100.00%	ERC	\$455	30,268	\$30,723	317	138
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	420	Interest During Construction	1.48%	98.52%	100.00%	ERC	(\$43)	(2,835)	(\$2,878)	(30)	(13)
6	427	Interest Expense	1.48%	98.52%	100.00%	ERC	(\$4)	(234)	(\$238)	(2)	(1)
7	601/701/603/703	Salaries	1.48%	98.52%	100.00%	ERC	\$5,504	366,149	\$371,654	3,836	1,669
8	604/704	Employee Benefits	1.48%	98.52%	100.00%	ERC	\$7,688	511,391	\$519,079	5,357	2,331
9	620/720	Materials and Supplies	1.48%	98.52%	100.00%	ERC	\$1,063	70,701	\$71,764	741	322
10	632/732	Contractual Services - Accounting	1.48%	98.52%	100.00%	ERC	\$947	62,970	\$63,917	660	287
11	633/733	Contractual Services - Legal	1.48%	98.52%	100.00%	ERC	\$33	2,167	\$2,200	23	10
12	636/736	Contractual Services - Other	1.48%	98.52%	100.00%	ERC	\$2,140	142,373	\$144,513	1,491	649
13	641	Rent Expense	1.48%	98.52%	100.00%	ERC	\$28	1,846	\$1,874	19	8
14	650/750	Transportation Expenses	1.48%	98.52%	100.00%	ERC	\$6	372	\$378	4	2
15	657	Insurance - General Liability	1.48%	98.52%	100.00%	ERC	\$2,926	194,602	\$197,527	2,039	887
16	659/759	Other Insurance	1.48%	98.52%	100.00%	ERC	\$1,418	94,340	\$95,758	988	430
17	670/770	Bad Debt Expense	1.48%	98.52%	100.00%	ERC	\$21	1,367	\$1,388	14	6
18	675/775	Miscellaneous Expenses	1.48%	98.52%	100.00%	ERC	\$2,224	147,909	\$150,132	1,550	674
19							<u>\$29,345</u>	<u>\$1,950,632</u>	<u>\$1,979,977</u>	<u>20,449</u>	<u>8,896</u>
20											
21											
22	<b>Water Service Corp. Allocated State Expenses</b>										
23	403	Depreciation Expenses	6.68%	93.32%	100.00%	ERC	\$1,874	\$26,161	\$28,035	1,306	568
24	408	Taxes Other than Income	6.34%	93.66%	100.00%	ERC	\$1,369	\$20,210	\$21,579	954	415
25	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	427	Interest Expense	6.33%	93.67%	100.00%	ERC	\$16	\$239	\$255	11	5
28	601/701/603/703	Salaries	6.41%	93.59%	100.00%	ERC	\$4,020	\$58,653	\$62,673	2,801	1,219
29	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
30	620/720	Materials and Supplies	6.60%	93.40%	100.00%	ERC	\$48	\$683	\$731	34	15
31	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
32	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	636/736	Contractual Services - Other	6.33%	93.67%	100.00%	ERC	\$36	\$539	\$575	25	11
35	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
36	650/750	Transportation Expense	6.33%	93.67%	100.00%	ERC	\$1,576	\$23,310	\$24,885	1,098	478
37	667/767	Reg. Commission Exp. - Other	6.33%	93.67%	100.00%	ERC	\$245	\$3,628	\$3,873	171	74
38	675/775	Miscellaneous Expenses	6.35%	93.65%	100.00%	ERC	\$607	\$8,957	\$9,564	423	184
39							<u>\$ 9,791</u>	<u>\$ 142,379</u>	<u>\$152,170</u>	<u>6,823</u>	<u>2,968</u>
40											
41											
42	<b>Water Service Corp. Allocated UI Expenses</b>										
43	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
44							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
45											

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 - UIF - Pasco County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 11 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Florida - Pasco County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending November 30, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		Amounts Allocated			69.71% Water	30.29% Sewer
							Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		
<b>Water Service Corp. Allocated Expenses:</b>											
1	403	Depreciation Expense	1.49%	98.51%	100.00%	ERC	\$4,954	327,403	\$332,357	3,453	1,501
2	408	Taxes Other than Income	1.48%	98.52%	100.00%	ERC	\$449	29,814	\$30,263	313	136
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	420	Interest During Construction	1.48%	98.52%	100.00%	ERC	(\$43)	(2,882)	(\$2,925)	(30)	(13)
6	427	Interest Expense	1.48%	98.52%	100.00%	ERC	(\$7)	(472)	(\$479)	(5)	(2)
7	601/701/603/703	Salaries	1.48%	98.52%	100.00%	ERC	\$6,824	452,822	\$459,646	4,757	2,067
8	604/704	Employee Benefits	1.48%	98.52%	100.00%	ERC	\$7,974	529,117	\$537,091	5,558	2,416
9	620/720	Materials and Supplies	1.48%	98.52%	100.00%	ERC	\$946	62,802	\$63,749	660	287
10	632/732	Contractual Services - Accounting	1.48%	98.52%	100.00%	ERC	\$1,127	74,754	\$75,880	785	341
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12	636/736	Contractual Services - Other	1.48%	98.52%	100.00%	ERC	\$1,798	119,337	\$121,135	1,254	545
13	641	Rent Expense	1.48%	98.52%	100.00%	ERC	\$28	1,846	\$1,874	19	8
14	650/750	Transportation Expenses	1.48%	98.52%	100.00%	ERC	\$8	555	\$563	6	3
15	657	Insurance - General Liability	1.48%	98.52%	100.00%	ERC	\$2,865	190,132	\$192,997	1,997	868
16	659/759	Other Insurance	1.48%	98.52%	100.00%	ERC	\$2,431	161,310	\$163,741	1,694	736
17	670/770	Bad Debt Expense	1.49%	98.51%	100.00%	ERC	\$19	1,271	\$1,290	13	6
18	675/775	Miscellaneous Expenses	1.48%	98.52%	100.00%	ERC	\$2,106	139,759	\$141,865	1,468	638
19							\$31,479	\$2,087,567	\$2,119,046	21,943	9,536
<b>Water Service Corp. Allocated State Expenses</b>											
22	403	Depreciation Expenses	6.73%	93.27%	100.00%	ERC	\$1,745	\$24,187	\$25,932	1,216	529
23	408	Taxes Other than Income	6.35%	93.65%	100.00%	ERC	\$1,289	\$18,997	\$20,286	899	391
24	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
25	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26	427	Interest Expense	6.07%	93.93%	100.00%	ERC	\$0	\$5	\$5	0	0
27	601/701/603/703	Salaries	6.43%	93.57%	100.00%	ERC	\$4,128	\$60,090	\$64,218	2,877	1,251
28	604/704	Employee Benefits	6.34%	93.66%	100.00%	ERC	(\$9)	(\$136)	(\$145)	(6)	(3)
29	620/720	Materials and Supplies	6.55%	93.45%	100.00%	ERC	\$45	\$638	\$683	31	14
30	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
32	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	636/736	Contractual Services - Other	6.34%	93.66%	100.00%	ERC	\$6	\$89	\$95	4	2
34	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	650/750	Transportation Expense	6.35%	93.65%	100.00%	ERC	\$1,403	\$20,705	\$22,108	978	425
36	667/767	Reg. Commission Exp. - Other	6.34%	93.66%	100.00%	ERC	\$7	\$101	\$108	5	2
37	675/775	Miscellaneous Expenses	6.32%	93.68%	100.00%	ERC	\$771	\$11,420	\$12,191	537	233
38							\$ 9,384	\$ 136,096	\$145,481	6,541	2,843
<b>Water Service Corp. Allocated UI Expenses</b>											
42	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
43							\$ -	\$ -	\$0	-	-
44							\$ -	\$ -	\$0	-	-

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company

Allocation of Expenses

Schedule B-12

Page 12 of 13

Company: Utilities, Inc. of Florida - UIF - Pasco County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Florida - Pasco County  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending December 31, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total	Water	Sewer
<b>Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	1.49%	98.51%	100.00%	ERC	\$4,746	314,276	\$319,022	3,310	1,436
3	408	Taxes Other than Income	1.54%	98.46%	100.00%	ERC	(\$1)	(42)	(\$42)	(0)	(0)
4	409	Gains/Losses from Disposition of Utility	1.49%	98.51%	100.00%	ERC	\$1	99	\$100	1	0
5	410	Miscellaneous Non-Utility Expenses	1.48%	98.52%	100.00%	ERC	\$303	20,137	\$20,439	211	92
6	420	Interest During Construction	1.48%	98.52%	100.00%	ERC	(\$49)	(3,258)	(\$3,307)	(34)	(15)
7	427	Interest Expense	-6834.06%	6934.06%	100.00%	ERC	\$1,445	(1,466)	(\$21)	1,008	437
8	601/701/603/703	Salaries	1.48%	98.52%	100.00%	ERC	\$4,747	315,690	\$320,437	3,310	1,437
9	604/704	Employee Benefits	1.48%	98.52%	100.00%	ERC	\$10,263	682,515	\$692,778	7,157	3,106
10	620/720	Materials and Supplies	1.48%	98.52%	100.00%	ERC	\$1,161	77,185	\$78,345	809	351
11	632/732	Contractual Services - Accounting	1.48%	98.52%	100.00%	ERC	\$1,128	75,012	\$76,140	787	341
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.48%	98.52%	100.00%	ERC	\$1,749	116,300	\$118,049	1,220	529
14	641	Rent Expense	1.48%	98.52%	100.00%	ERC	\$56	3,692	\$3,748	39	17
15	650/750	Transportation Expenses	1.48%	98.52%	100.00%	ERC	\$4	293	\$297	3	1
16	657	Insurance - General Liability	1.48%	98.52%	100.00%	ERC	\$2,862	190,326	\$193,188	1,996	866
17	659/759	Other Insurance	1.48%	98.52%	100.00%	ERC	(\$394)	(26,216)	(\$26,610)	(275)	(119)
18	670/770	Bad Debt Expense	1.48%	98.52%	100.00%	ERC	\$17	1,117	\$1,134	12	5
19	675/775	Miscellaneous Expenses	1.48%	98.52%	100.00%	ERC	\$2,004	133,244	\$135,247	1,397	606
20							<u>\$30,040</u>	<u>\$1,898,904</u>	<u>\$1,928,944</u>	<u>20,949</u>	<u>9,091</u>
<b>Water Service Corp. Allocated State Expenses:</b>											
24	403	Depreciation Expenses	6.67%	93.33%	100.00%	ERC	\$1,957	\$27,365	\$29,322	1,365	592
25	408	Taxes Other than Income	6.34%	93.66%	100.00%	ERC	\$1,407	\$20,782	\$22,189	981	426
26	410	Miscellaneous Non-Utility Expenses	6.42%	93.58%	100.00%	ERC	\$211	\$3,080	\$3,291	147	64
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.34%	93.66%	100.00%	ERC	\$1	\$16	\$17	1	0
29	601/701/603/703	Salaries	6.42%	93.58%	100.00%	ERC	\$4,921	\$71,758	\$76,679	3,432	1,489
30	604/704	Employee Benefits	6.36%	93.64%	100.00%	ERC	(\$5)	(\$77)	(\$82)	(4)	(2)
31	620/720	Materials and Supplies	6.34%	93.66%	100.00%	ERC	\$37	\$549	\$586	26	11
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	6.33%	93.67%	100.00%	ERC	\$119	\$1,752	\$1,871	83	36
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	6.33%	93.67%	100.00%	ERC	\$536	\$7,925	\$8,461	374	162
36	642/742	Rental of Equipment	6.33%	93.67%	100.00%	ERC	\$18	\$262	\$279	12	5
37	650/750	Transportation Expense	6.33%	93.67%	100.00%	ERC	\$1,309	\$19,348	\$20,657	913	396
38	667/767	Reg. Commission Exp. - Other	6.33%	93.67%	100.00%	ERC	\$215	\$3,180	\$3,395	150	65
39	675/775	Miscellaneous Expenses	6.34%	93.66%	100.00%	ERC	\$1,273	\$18,812	\$20,085	888	385
40							<u>\$ 11,998</u>	<u>\$ 174,752</u>	<u>\$186,751</u>	<u>8,367</u>	<u>3,631</u>
<b>Water Service Corp. Allocated UI Expenses:</b>											
44	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$3,179,219	\$3,179,219	-	-
45							<u>\$ -</u>	<u>\$ 3,179,219</u>	<u>\$3,179,219</u>	<u>-</u>	<u>-</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pasco County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 13 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Florida - Pasco County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Year Ending December 31, 2015			69.74% Water	30.26% Sewer
			Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems			Amounts Allocated				
				Total	Utilities, Inc. of Florida - Pasco County		Systems	Total	Utilities, Inc. of Florida - Pasco County		
<u>Water Service Corp. Allocated Expenses:</u>											
1	403	Depreciation Expense	1.50%	98.50%	100.00%	ERC	\$58,288	3,827,107	\$3,885,396	40,649	17,639
2	408	Taxes Other than Income	1.50%	98.50%	100.00%	ERC	\$5,971	392,960	\$398,931	4,164	1,807
3	409	Gains/Losses from Disposition of Utility	1.49%	98.51%	100.00%	ERC	\$1	99	\$100	1	0
4	410	Miscellaneous Non-Utility Expenses	1.48%	98.52%	100.00%	ERC	\$303	20,137	\$20,439	211	92
5	420	Interest During Construction	1.49%	98.51%	100.00%	ERC	(\$276)	(18,238)	(\$18,513)	(192)	(83)
6	427	Interest Expense	-243.31%	343.31%	100.00%	ERC	\$5,215	(7,359)	(\$2,144)	3,637	1,578
7	601/701/603/703	Salaries	1.49%	98.51%	100.00%	ERC	\$66,369	4,375,136	\$4,441,505	46,285	20,085
8	604/704	Employee Benefits	1.49%	98.51%	100.00%	ERC	\$92,400	6,089,111	\$6,181,510	64,437	27,962
9	620/720	Materials and Supplies	1.49%	98.51%	100.00%	ERC	\$13,034	858,851	\$871,885	9,089	3,944
10	632/732	Contractual Services - Accounting	1.49%	98.51%	100.00%	ERC	\$10,996	725,264	\$736,260	7,669	3,328
11	633/733	Contractual Services - Legal	1.50%	98.50%	100.00%	ERC	(\$347)	(22,818)	(\$23,165)	(242)	(105)
12	636/736	Contractual Services - Other	1.49%	98.51%	100.00%	ERC	\$19,909	1,313,078	\$1,332,987	13,884	6,025
13	641	Rent Expense	1.49%	98.51%	100.00%	ERC	\$353	23,317	\$23,670	246	107
14	650/750	Transportation Expenses	1.50%	98.50%	100.00%	ERC	\$84	5,548	\$5,633	59	26
15	657	Insurance - General Liability	1.49%	98.51%	100.00%	ERC	\$33,358	2,198,990	\$2,232,348	23,263	10,095
16	659/759	Other Insurance	1.49%	98.51%	100.00%	ERC	\$7,304	482,897	\$490,202	5,094	2,210
17	670/770	Bad Debt Expense	1.49%	98.51%	100.00%	ERC	\$212	13,952	\$14,164	148	64
18	675/775	Miscellaneous Expenses	1.49%	98.51%	100.00%	ERC	\$25,202	1,661,310	\$1,686,512	17,575	7,627
19							<u>\$338,378</u>	<u>\$21,939,342</u>	<u>\$22,277,720</u>	<u>235,977</u>	<u>102,401</u>
20											
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	6.65%	93.35%	100.00%	ERC	\$27,058	\$379,571	\$406,630	18,870	8,188
25	408	Taxes Other than Income	6.37%	93.63%	100.00%	ERC	\$17,352	\$254,912	\$272,264	12,101	5,251
26	410	Miscellaneous Non-Utility Expenses	6.42%	93.58%	100.00%	ERC	\$211	\$3,080	\$3,291	147	64
27	414	Taxes Other than Income	6.36%	93.64%	100.00%	ERC	(\$286)	(\$4,214)	(\$4,500)	(200)	(87)
28	427	Interest Expense	6.33%	93.67%	100.00%	ERC	\$20	\$301	\$321	14	6
29	601/701/603/703	Salaries	6.44%	93.56%	100.00%	ERC	\$45,679	\$663,850	\$709,529	31,855	13,823
30	604/704	Employee Benefits	6.36%	93.64%	100.00%	ERC	\$302	\$4,449	\$4,751	211	91
31	620/720	Materials and Supplies	6.48%	93.52%	100.00%	ERC	\$503	\$7,250	\$7,752	351	152
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	0	0
33	633/733	Contractual Services - Legal	6.34%	93.66%	100.00%	ERC	\$128	\$1,883	\$2,011	89	39
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	(\$0)	\$0	\$0	(0)	(0)
35	636/736	Contractual Services - Other	6.35%	93.65%	100.00%	ERC	\$1,529	\$22,559	\$24,087	1,066	463
36	642/742	Rental of Equipment	6.36%	93.64%	100.00%	ERC	\$53	\$782	\$835	37	16
37	650/750	Transportation Expense	6.36%	93.64%	100.00%	ERC	\$17,437	\$256,848	\$274,285	12,160	5,277
38	667/767	Reg. Commission Exp. - Other	6.27%	93.73%	100.00%	ERC	\$298	\$4,454	\$4,752	208	90
39	675/775	Miscellaneous Expenses	6.36%	93.64%	100.00%	ERC	\$8,759	\$128,890	\$137,650	6,108	2,651
40							<u>\$ 119,043</u>	<u>\$ 1,724,614</u>	<u>\$1,843,658</u>	<u>83,018</u>	<u>36,025</u>
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$12,109,878	\$12,109,878	-	-
45							<u>\$ -</u>	<u>\$ 12,109,878</u>	<u>\$12,109,878</u>	<u>-</u>	<u>-</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company

## Net Depreciation Expense - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County

Schedule: B-13

Docket No.: 160101-WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic [X] or Projected [ ]

Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) (4) Adjustments		(5) Adjusted Balance	(6) Non-Used & Useful %	(7) Non-Used & Amount
			B 3 (C) 1	B 3 (C) 2-4			
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	(9)			(9)		
3	302.1 Franchises	141			141		
4	339.1 Other Plant & Misc. Equipment	828		1,159	1,987		
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>						
6	303.2 Land & Land Rights				-		
7	304.2 Structures & Improvements	3,374		(3,374)	-		
8	305.2 Collect. & Impound. Reservoirs				-		
9	306.2 Lake, River & Other Intakes				-		
10	307.2 Wells & Springs	12,453		(12,453)	-		
11	308.2 Infiltration Galleries & Tunnels				-		
12	309.2 Supply Mains	11,854		(11,854)	-		
13	310.2 Power Generation Equipment	66		(66)	-		
14	311.2 Pumping Equipment	-			-		
15	339.2 Other Plant & Misc. Equipment				-		
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights				-		
18	304.3 Structures & Improvements	13,667		(13,667)	-		
19	310.3 Power Generation Equipment				-		
20	311.3 Pumping Equipment - WTP	9,300		(9,300)	-		
21	320.3 Water Treatment Equipment	10,301		(10,301)	-		
22	339.3 Other Plant & Misc. Equipment	-			-		
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>						
24	303.4 Land & Land Rights				-		
25	304.4 Structures & Improvements	(247)			(247)		
26	311.4 Electric Pumping Equipment - T&D	40			40		
27	330.4 Distr. Reservoirs & Standpipes	8,465			8,465		
28	331.4 Transm. & Distribution Mains	26,916		15,637	42,553		
29	333.4 Services	13,622			13,622		
30	334.4 Meters & Meter Installations	20,847			20,847		
31	335.4 Hydrants	1,607			1,607		
32	336.4 Backflow Prevention Devices	30			30		
33	339.4 Other Plant & Misc. Equipment				-		
34	<b>GENERAL PLANT</b>						
35	303.5 Land & Land Rights						
36	304.5 Structures & Improvements	2,417	(614)		1,803		
37	340.5 Office Furniture & Equipment	59,639	(18,048)	(3,902)	37,689		
38	341.5 Transportation Equipment	22,502	(6,809)	1,725	17,418		
39	342.5 Stores Equipment				-		
40	343.5 Tools, Shop & Garage Equipment	2,471	(748)		1,723		
41	344.5 Laboratory Equipment	64	(19)		45		
42	345.5 Power Operated Equipment	1,471	(445)		1,026		
43	346.5 Communication Equipment	607	(184)		423		
44	347.5 Miscellaneous Equipment	21	(6)		15		
45	348.5 Other Tangible Plant	(576)			(576)		
46					-		
47	<b>SUB-TOTAL</b>	221,869	(26,874)	(46,396)	148,600	N/A	N/A
48							
49	<b>LESS: AMORTIZATION OF CIAC</b>	(26,164)		5,905	(20,259)		
50							
51	<b>NET DEPRECIATION EXPENSE - WATER</b>	195,706	(26,874)	(40,491)	128,341	N/A	N/A

## Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County

Schedule: B-14

Docket No.: 160101-WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic [X] or Projected [ ]

Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) (4) Adjustments		(5) Adjusted Balance	(6) Non-Used & Useful %	(7) NU&U Final Amount
			B 3 (C) 1	B 3 (C) 2-4			
1	<b>INTANGIBLE PLANT</b>						
2	351.1 Organization	6			6		
3	352.1 Franchises				-		
4	389.1 Other Plant & Misc. Equipment				-		
5	<b>COLLECTION PLANT</b>						
6	353.2 Land & Land Rights				-		
7	354.2 Structures & Improvements				-		
8	355.2 Power Generation Equipment - Collection Plt				-		
9	360.2 Collection Sewers - Force	6,360			6,360		
10	361.2 Collection Sewers - Gravity	13,166			13,166		
11	362.2 Special Collecting Structures				-		
12	363.2 Services to Customers	9			9		
13	364.2 Flow Measuring Devices	20,511			20,511		
14	365.2 Flow Measuring Installations	7			7		
15	389.2 Other Plant & Misc. Equipment				-		
16	<b>SYSTEM PUMPING PLANT</b>						
17	353.3 Land & Land Rights				-		
18	354.3 Structures & Improvements	11,383			11,383		
19	355.3 Power Generation Equipment - Pumping Plt				-		
20	370.3 Receiving Wells				-		
21	371.3 Pumping Equipment	3,720			3,720		
22	389.3 Other Plant & Misc. Equipment	105			105		
23	<b>TREATMENT AND DISPOSAL PLANT</b>						
24	353.4 Land & Land Rights				-		
25	354.4 Structures & Improvements	997			997		
26	355.4 Power Generation Equipment - Treatment Plt				-		
27	380.4 Treatment & Disposal Equipment	(1,626)			(1,626)		
28	381.4 Plant Sewers	17			17		
29	382.4 Outfall Sewer Lines				-		
30	389.4 Other Plant & Misc. Equipment				-		
31	<b>RECLAIMED WATER TREATMENT PLANT</b>						
32	353.5 Land & Land Rights				-		
33	354.5 Structures & Improvements				-		
34	355.5 Power Generation Equipment				-		
35	371.5 Pumping Equipment				-		
36	374.5 Reuse Distribution Reservoirs				-		
37	380.5 Treatment & Disposal Equipment				-		
38	381.5 Plant Sewers				-		
39	389.5 Other Plant & Misc. Equipment				-		
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>						
41	352.6 Franchises				-		
42	353.6 Land & Land Rights				-		
43	354.6 Structures & Improvements				-		
44	355.6 Power Generation Equipment				-		
45	366.6 Reuse Services				-		
46	367.6 Reuse Meters & Meter Installations				-		
47	371.6 Pumping Equipment				-		
48	375.6 Reuse Transmission & Distribution System	162			162		
49	389.6 Other Plant & Miscellaneous Equipment				-		
50	<b>GENERAL PLANT</b>						
51	353.7 Land & Land Rights				-		
52	354.7 Structures & Improvements		614		614		
53	390.7 Office Furniture & Equipment		18,048	(1,693)	16,355		
54	391.7 Transportation Equipment		6,809	749	7,558		
55	392.7 Stores Equipment				-		
56	393.7 Tools, Shop & Garage Equipment		748		748		
57	394.7 Laboratory Equipment		19		19		
58	395.7 Power Operated Equipment		445		445		
59	396.7 Communication Equipment		184		184		
60	397.7 Miscellaneous Equipment		6		6		
61	398.7 Other Tangible Plant				-		
62							
63	<b>SUB-TOTAL</b>	54,817	26,874	(944)	80,746	N/A	N/A
64							
65	<b>LESS: AMORTIZATION OF CIAC</b>	(28,998)			(28,998)	N/A	N/A
66							
67	<b>NET DEPRECIATION EXPENSE - SEWER</b>	25,819	26,874	(944)	51,748	N/A	N/A

Taxes Other Than Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic  or Projected   
Interim  Final

Schedule: B-15  
Page 1 of 2  
Preparer: Deborah D. Swain  
Recap Schedules: B-1, B-2

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	<b>WATER</b>					
2	Test Year Per Books *	73,179	22,035	53,125	131	148,471
3						
4	<b>ADJUSTMENTS TO TEST YEAR (Explain):</b>					
5	1. Remove TOTI from books in order to correct and allocate appropriately	(73,179)	(22,035)	(53,125)	(131)	(148,471)
6	between water and wastewater					
7						
8	2. Payroll Taxes					
9	Allocation to water and wastewater and adjustments to P/R taxes		15,366			15,366
10	per B-3					
11						
12	3. Personal Property Tax					
13	Allocation to water and wastewater adjustments to personal			32,329		32,329
14	property taxes per B-3					
15						
16	4. Real Estate Tax					
17	Allocation to water and wastewater and adjustments to real estate			1,990		1,990
18	taxes per B-3					
19						
20	5. General & Other Taxes					
21	Allocation to water and wastewater and adjustments to general &				92	92
22	other taxes per B-3					
23						
24	6. Regulatory Assessment Fees					
25	Calculation of RAFTs based on Adjusted and Annualized Test Year	40,627				40,627
26	Revenues per B-3					
27						
28	7. Payroll Taxes					
29	Adjust Payroll Taxes for additional 5 FTE		943			943
30						
31	8. Real Estate & Personal Property					
32	Increase in ad valorem taxes for Pro Forma Plant Additions			26,268		26,268
33						
34	<b>Adjusted Test Year TOTI - Water</b>	<b>40,627</b>	<b>16,309</b>	<b>60,587</b>	<b>92</b>	<b>117,615</b>
35						
36	<b>PRO FORMA ADJUSTMENTS</b>					
37	9. Regulatory Assessment Fees					
38	a. Adjust for additional revenues requested	14,845				14,845
39						
40						
41	<b>Total Taxes Other than Income - Water</b>	<b>55,472</b>	<b>16,309</b>	<b>60,587</b>	<b>92</b>	<b>132,460</b>

\*Note: Taxes are not allocated to Water & Wastewater in the books of the utility. They are booked to a combined account.



Taxes Other Than Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic  or Projected   
Interim  Final

Schedule: B-15  
Page 2 of 2  
Preparer: Deborah D. 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	(6) Total
1	<b>WASTEWATER</b>					
2	Test Year Per Books *	-	-	-	-	-
3						
4	<b>ADJUSTMENTS TO TEST YEAR (Explain):</b>					
5	1. Payroll Taxes					
6	Allocation to water and wastewater and adjustments to P/R taxes per B-3		6,668			6,668
7						
8						
9	2. Personal Property Tax					
10	Allocation to water and wastewater and adjustments to personal property taxes per B-3, including NU&U adjustment			16,898		16,898
11						
12						
13	3. Real Estate Tax					
14	Allocation to water and wastewater and adjustments to real estate taxes per B-3			1,542		1,542
15						
16						
17	4. General & Other Taxes					
18	Allocation to water and wastewater and adjustments to general & other taxes per B-3				40	40
19						
20						
21	5. Regulatory Assessment Fees					
22	Calculation of RAFs based on Adjusted and Annualized Test Year Revenues per B-3	22,893				22,893
23						
24						
25	6. Payroll Taxes					
26	Adjust Payroll Taxes for additional 5 FTE		453			453
27						
28	7. Real Estate & Personal Property					
29	Increase in ad valorem taxes for Pro Forma Plant Additions			396		396
30						
31	<b>Adjusted Test Year TOTI - Wastewater</b>	22,893	7,121	18,836	40	48,891
32						
33	<b>PRO FORMA ADJUSTMENTS</b>					
34	8. Regulatory Assessment Fees					
35	a. Adjust for additional revenues requested	6,869				6,869
36						
37	<b>Total Taxes Other than Income - Wastewater</b>	<b>29,762</b>	<b>7,121</b>	<b>18,836</b>	<b>40</b>	<b>55,760</b>

\*Note: Taxes are not allocated to Water & Wastewater in the books of the utility. They are booked to a combined account.

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: C-1  
Page 1 of 1  
Preparer: Deborah D. Swain

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	\$ (47,989)	\$ 210,100	\$ 162,111	\$ 125,804	\$ 36,308
2							
3	Deferred Income Tax Expense	C-5	64,887	(64,887)	-		
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	<b>Total Income Tax Expense</b>		<b>\$ 16,898</b>	<b>\$ 145,213</b>	<b>\$ 162,111</b>	<b>\$ 125,804</b>	<b>\$ 36,308</b>

Supporting Schedules: C-2, C-5, C-7, C-8  
Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current Water

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: C-2 - Water  
Page 1 of 2  
Preparer: Deborah D. Swain

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma Adjusted
			Water		
1	\$ (29,780)	\$ 179,984	\$ 150,204	\$ 189,241	\$ 339,445
2	360	(360)	-	125,804	125,804
3					
4	(29,420)	179,624	150,204	315,045	465,249
5	2,729	128,201	130,930	-	130,930
6					
7	(32,149)	51,423	19,274	315,045	334,319
8					
9	Schedule M Adjustments:				
10	(1,242)	1,242	-	-	-
11	120,253	(120,253)	-	-	-
12					
13	119,011	(119,011)	-	-	-
14					
15	(151,160)	170,434	19,274	315,045	334,319
16					
17					
18	(151,160)	170,434	19,274	315,045	334,319
19	(8,314)	9,374	1,060	17,327	18,388
20	Limited by NOL				
21	Credits				
22					
23	(8,314)	9,374	1,060	17,327	18,388
24					
25	(142,846)	161,060	18,214	297,717	315,931
26	0.34	0.34	0.34	0.34	0.34
27	(48,568)	54,760	6,193	101,224	107,416
28	Less: Investment Tax Credit Realized				
29	-	-	-	-	-
30					
31	(48,568)	54,760	6,193	101,223	107,416
32					
33	Summary:				
34	(8,314)	9,374	1,060	17,328	18,388
35	(48,568)	54,760	6,193	101,223	107,416
36					
37	\$ (56,882)	\$ 64,134	\$ 7,253	\$ 118,551	\$ 125,804

Supporting Schedules: B-1, C-3, C-4, C-5, C-8  
Recap Schedules: C-1

State and Federal Income Tax Calculation - Current Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historic  Projected

Schedule: C-2 - Wastewater  
Page 2 of 2  
Preparer: Deborah D. Swain

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma Adjusted
	Wastewater				
1	\$ 248,537	\$ (260,050)	\$ (11,512)	\$ 109,463	\$ 97,951
2					
3					
4	248,693	(260,206)	(11,512)	145,771	134,259
5	788	36,985	37,773	-	37,773
6					
7	247,905	(297,191)	(49,285)	145,771	96,486
8					
9	Schedule M Adjustments:				
10	(345)	345	-	-	-
11	52,183	(52,183)	-	-	-
12					
13	51,838	(51,838)	-	-	-
14					
15	196,067	(245,353)	(49,285)	145,771	96,486
16					
17					
18	196,067	(245,353)	(49,285)	145,771	96,486
19	10,784	(13,494)	(2,711)	8,018	5,307
20					
21					
22					
23	10,784	(13,494)	(2,711)	8,018	5,307
24					
25	185,283	(231,859)	(46,574)	137,753	91,179
26	0.34	0.34	0.34	0.34	0.34
27	62,996	(78,832)	(15,835)	46,836	31,001
28					
29					-
30					
31	62,996	(78,832)	(15,835)	46,836	31,001
32					
33	Summary:				
34	10,784	(13,494)	(2,711)	8,018	5,307
35	62,996	(78,832)	(15,835)	46,836	31,001
36					
37	\$ 73,780	\$ (92,326)	\$ (18,546)	\$ 54,854	\$ 36,308

Supporting Schedules: B-2, C-3, C-4, C-5, C-8  
Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission  
Schedule: C-3  
Page 1 of 1  
Preparer: Deborah D. Swain  
Supporting Schedules: D-1, C-8  
Recap Schedule: C-2

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

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/Deposits	(12)	5,818	5,806	4,506	1,300
7						
8	Other Interest Expense - Intercompany	5,248	157,649	162,897	126,424	36,473
9						
10	AFUDC	(1,719)	1,719	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)		-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 3,517	\$ 165,186	\$ 168,703	\$ 130,930	\$ 37,773
16						
17						
18	* Adjustment to calculate interest per capital structure in Schedule D1.					
19						
20						
21						
22	Calculation of ITC Interest Synchronization Adjustment					
23	ONLY for Option 2 companies (See Sch. C-8, pg. 4)					
24						
25					Total Weighted Cost	Debt Only Weighted Cost
26	Balances From Schedule D-1	Amount	Ratio	Cost		
27						
28	Long-Term Debt	\$ -	This Schedule is not applicable			
29						
30	Short-Term Debt	-				
31						
32	Preferred Stock	-				---
33						
34	Common Equity	-	-	-	-	---
35						
36	Total	\$ -	\$ -	\$ -	\$ -	\$ -

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Schedule: C-4  
Page 1 of 1  
Preparer: Deborah D. Swain

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.		Water	Sewer
1	AFUDC <sup>(1)</sup>	\$ (1,334)	\$ (385)
2	Meals & Entertainment per below allocation <sup>(2)</sup>	92	40
3	<b>Total</b>	<u>\$ (1,242)</u>	<u>\$ (345)</u>
4			
5			
6			
7	<sup>(1)</sup> Allocation Based on Rate Base		
8			
9	<sup>(2)</sup> Allocation Methodology to UIF water and wastewater systems is based upon number of ERCs at year end.		
10			
11	Total - Meals & Entertainment	<u>620</u>	
12	@50%	<u>310</u>	
13			
14			
15			
16	Allocation Methodology to counties based on UIF number of ERCs at the end of the test year:		
17		<u>12/31/15 ERCs</u>	<u>Water</u> <u>Sewer</u>
18	Marion County - Water	548.8	18
19	Marion County - Wastewater	76.4	2
20	Orange County - Water	310.5	10
21	Pasco County - Water	2,869.5	92
22	Pasco County - Wastewater	1,245.2	40
23	Pinellas County - Water	430.1	14
24	Seminole County - Water	2,711.5	87
25	Seminole County - Wastewater	1,474.5	47
26	TOTAL UIF	<u>9,666.5</u>	<u>221</u> <u>89</u>

Supporting Schedule: None  
Recap Schedules: C-2

## Deferred Income Tax Expense - Water

Company: Utilities, Inc. of Florida - UIF - Pasco County

Schedule: C-5

Docket No.: 160101-WS

Page 1 of 2

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic [X] Projected [ ]

Interim [X] Final [X]

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	UIF			Per Books Allocation to County Systems				
		Total Per Books	Utility Adjustments	Utility Adjusted	Marion Water	Orange Water	Pasco Water	Pinellas Water	Seminole Water
1	Timing Differences:								
2									
3	Tax Depreciation and Amortization	\$ 981,469		\$ 981,469					
4	Book Depreciation and Amortization	518,357	(36,546)	481,811					
5									
6	Difference	463,112	36,546	499,658	63,193	24,028	113,418	32,995	169,668
7									
8	Other Timing Differences (Itemize):								
9									
10	Tap Fees			-					
11	Deferred Maintenance Additions	4,200		4,200					
12	Deferred Maintenance Amortization	(7,788)		(7,788)					
13	Deferred Rate Case Additions	12,735		12,735					
14	Deferred Rate Case Amortization	(106,640)		(106,640)					
15	PAA Expense Amortization	(433)		(433)					
16	Organization Expense Amortization	(415)		(415)					
17	Bad Debts	3,728		3,728					
18	Other *	52		52					
19	Total Timing Differences (To C-2)	368,551	36,546	405,097	22,999	13,012	120,253	18,024	113,632
20									
21	State Tax Rate	0.055	0.055	0.055					
22	State Deferred Taxes ( Line 18 x Line 20)	20,270	2,010	22,280					
23	(Limited by NOL)								
24	State Deferred Tax (See Note 2)	20,270	2,010	22,280					
25									
26	Timing Differences For Federal Taxes								
27	(Line 18 - 23)	348,281	34,536	382,817					
28	Federal Tax Rate	0.34	0.34	0.34					
29									
30	Federal Deferred Taxes (Line 26 x Line 27)	118,416	11,742	130,158					
31									
32	Add: State Deferred Taxes (Line 23)	20,270	2,010	22,280					
33									
34	Total Deferred Tax Expense (To C-1)	\$ 138,686	\$ 13,752	\$ 152,438	8,654	4,896	45,251	6,783	42,760

Supporting Schedules: None

Recap Schedules: C-2

Deferred Income Tax Expense - Wastewater

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic  Projected   
Interim  Final

Schedule: C-5  
Page 2 of 2  
Preparer: Deborah D. Swain

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	-----UIF-----			Marion Sewer	Pasco Sewer	Seminole Sewer
		Total Per Books	Utility Adjustments	Utility Adjusted			
1	Timing Differences:						
2							
3	Tax Depreciation and Amortization	\$ 981,469		\$ 981,469			
4	Book Depreciation and Amortization	518,357	(36,546)	481,811			
5							
6	Difference	463,112	36,546	499,658	33,557	52,853	9,946
7							
8	Other Timing Differences (Itemize):						
9							
10	Tap Fees			-			
11	Deferred Maintenance Additions	4,200		4,200			
12	Deferred Maintenance Amortization	(7,788)		(7,788)			
13	Deferred Rate Case Additions	12,735		12,735			
14	Deferred Rate Case Amortization	(106,640)		(106,640)			
15	PAA Expense Amortization	(433)		(433)			
16	Organization Expense Amortization	(415)		(415)			
17	Bad Debts	3,728		3,728			
18	Other *	52		52			
19	Total Timing Differences (To C-2)	<b>368,551</b>	<b>36,546</b>	<b>405,097</b>	<b>3,202</b>	<b>52,183</b>	<b>61,792</b>
20							
21	State Tax Rate	0.055	0.055	0.055			
22	State Deferred Taxes ( Line 18 x Line 20)	20,270	2,010	22,280			
23	(Limited by NOL)						
24	State Deferred Tax (See Note 2)	20,270	2,010	22,280			
25							
26	Timing Differences For Federal Taxes						
27	(Line 18 - 23)	348,281	34,536	382,817			
28	Federal Tax Rate	0.34	0.34	0.34			
29							
30	Federal Deferred Taxes (Line 26 x Line 27) (Note 3)	118,416	11,742	130,158			
31							
32	Add: State Deferred Taxes (Line 23)	20,270	2,010	22,280			
33							
34	Total Deferred Tax Expense (To C-1)	<b>\$ 138,686</b>	<b>\$ 13,752</b>	<b>\$ 152,438</b>	<b>1,205</b>	<b>19,636</b>	<b>23,252</b>

Supporting Schedules: None  
Recap Schedules: C-2



## Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - All Counties

Schedule: C-6

Docket No.: 160101-WS

Page 1 of 3

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic [X] Projected [ ]

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 &amp; 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. 4419 / 4369 (190.2011 / 1011)			Account No. 4421 / 4371 (190.2012 / 1012)			Net Deferred Income Taxes - TOTAL		
		State	Federal	Total	State	Federal	Total	190.2 State	190.1 Federal	Total
1	2011	978	10,505	11,483	4,094	23,917	28,011	(15,305)	(970,837)	(986,142)
2	2012	978	10,505	11,483	3,954	23,102	27,056	(31,609)	(1,066,735)	(1,098,344)
3	2013	978	10,505	11,483	3,954	23,102	27,056	(55,558)	(1,291,394)	(1,346,952)
4	2014	978	10,505	11,483	3,954	23,102	27,056	(55,554)	(1,144,221)	(1,199,775)
5	2015	978	10,505	11,483	3,955	23,101	27,056	(75,850)	(1,264,851)	(1,340,701)
6										
7		Account No. 4425 / 4375 (190.2020 / 1020)			Account No. 4427 / 4377 (190.2021 / 1021)					
8	Year	State	Federal	Total	State	Federal	Total			
9	2011	(20,183)	(117,903)	(138,086)	(301)	(1,750)	(2,051)			
10	2012	(23,952)	(139,907)	(163,859)	(526)	(3,062)	(3,588)			
11	2013	(36,123)	(211,009)	(247,132)	(814)	(4,743)	(5,557)			
12	2014	(36,123)	(211,009)	(247,132)	(814)	(4,743)	(5,557)			
13	2015	(30,535)	(180,098)	(210,633)	(601)	(3,563)	(4,164)			
14										
15		Account No. 4433 / 4383 (190.2024 / 1024)			Account No. 4437 / 4387 (190.2031 / 1031)					
16	Year	State	Federal	Total	State	Federal	Total			
17	2011	(5,228)	(23,318)	(28,546)	4,218	(868,818)	(864,600)			
18	2012	(5,394)	(24,855)	(30,249)	(7,121)	(935,154)	(942,275)			
19	2013	(4,902)	(22,011)	(26,913)	(17,946)	(1,244,056)	(1,262,002)			
20	2014	(4,902)	(22,011)	(26,913)	(17,942)	(1,096,883)	(1,114,825)			
21	2015	(4,877)	(21,875)	(26,752)	(35,390)	(1,263,164)	(1,298,554)			
22										
23		Account No. 4385 / 4435			Account No. 4417 / 4367					
24	Year	State	Federal	Total	State	Federal	Total			
25	2011	1,117	6,530	7,647	-	-	-			
26	2012	452	2,636	3,088	-	-	-			
27	2013	570	3,325	3,895	(321)	-	(321)			
28	2014	570	3,325	3,895	(321)	-	(321)			
29	2015	791	4,552	5,343	(417)	(784)	(1,201)			
30										
31		Account No. 4439 / 4389								
32	Year	State	Federal	Total						
33	2011	-	-	-						
34	2012	-	-	-						
35	2013	(954)	153,493	152,539						
36	2014	(954)	153,493	152,539						
37	2015	(9,754)	166,475	156,721						

Supporting Schedules: C-6, Pg 2 &amp; 3

Recap Schedules: A-18, A-19, D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - All Counties  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

Schedule: C-6  
Page 2 of 3  
Preparer: Deborah D. Swain

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. 4419 (190.2011) Deferred State Tax - Other Tap Fees						Account No. 4421 (190.2012) - Deferred State Tax - Tap Fees Post 2000					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2011					978	2011					4,094
2	2012	978	-			978	2012	4,094	(140)			3,954
3	2013	978	-			978	2013	3,954				3,954
4	2014	978	-			978	2014	3,954				3,954
5	2015	978	-			978	2015	3,954			1	3,955
6	Account No. 4425 (190.2020) Deferred State Tax - Rate Case						Account No. 4427 (190.2021) Deferred State Tax - Maint Fee					
7	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
10	2011					(20,183)	2011					(301)
11	2012	(20,183)	(3,769)			(23,952)	2012	(301)	(225)			(526)
12	2013	(23,952)	(12,171)			(36,123)	2013	(526)	(288)			(814)
13	2014	(36,123)	-			(36,123)	2014	(814)	-			(814)
14	2015	(36,123)	5,587		1	(30,535)	2015	(814)	213			(601)
15	Account No. 4433 (190.2024) Deferred State Tax - Org						Account No. 4437 (190.2031) Deferred State Tax - Depreciation					
16	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
19	2011					(5,228)	2011					4,218
20	2012	(5,228)	(166)			(5,394)	2012	4,218	(11,339)			(7,121)
21	2013	(5,394)	492			(4,902)	2013	(7,121)	(10,825)			(17,946)
22	2014	(4,902)	-			(4,902)	2014	(17,946)	4			(17,942)
23	2015	(4,902)	25			(4,877)	2015	(17,942)	(17,449)		1	(35,390)
24	Account No. 4435 - Deferred State Tax - Bad Debt						Account No. 4417 (190.2) - Deferred Income Tax - State					
25	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
28	2011					1,117	2011					-
29	2012	1,117	(665)			452	2012	-				-
30	2013	452	118			570	2013	-	(321)			(321)
31	2014	570	-			570	2014	(321)	-			(321)
32	2015	570	222		(1)	791	2015	(321)	(96)			(417)

Supporting Schedules: None  
Recap Schedules: C-6, Pg 1

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - All Counties  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

Schedule: C-6  
Page 3 of 3  
Preparer: Deborah D. Swain

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. 4369 (190.1011) Deferred Federal Tax - Other Tap Fees						Account No. 4371 (190.1012) Deferred Federal Tax - Tap Fees Post 2000					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2011					10,505	2011					23,917
2	2012	10,505				10,505	2012	23,917	(815)			23,102
3	2013	10,505				10,505	2013	23,102				23,102
4	2014	10,505				10,505	2014	23,102				23,102
5	2015	10,505				10,505	2015	23,102			(1)	23,101
6	Account No. 4375 (190.1020) Deferred Federal Tax - Rate Case						Account No. 4377 (190.1021) Deferred Federal Tax - Maint Fee					
7												
8	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
10	2011					(117,903)	2011					(1,750)
11	2012	(117,903)	(22,004)			(139,907)	2012	(1,750)	(1,312)			(3,062)
12	2013	(139,907)	(71,102)			(211,009)	2013	(3,062)	(1,681)			(4,743)
13	2014	(211,009)	0			(211,009)	2014	(4,743)	0			(4,743)
14	2015	(211,009)	30,911			(180,098)	2015	(4,743)	1,181		(1)	(3,563)
15	Account No. 4383 (190.1024) Deferred Federal Tax - Org. Exp.						Account No. 4387 (190.1031) Deferred Federal Tax - Depreciation					
16												
17	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
19	2011					(23,318)	2011					(868,818)
20	2012	(23,318)	(1,537)			(24,855)	2012	(868,818)	(66,336)			(935,154)
21	2013	(24,855)	2,844			(22,011)	2013	(935,154)	(308,902)			(1,244,056)
22	2014	(22,011)	0			(22,011)	2014	(1,244,056)	147,173			(1,096,883)
23	2015	(22,011)	137		-1	(21,875)	2015	(1,096,883)	(166,281)			(1,263,164)
24	Account No. 4485 - Deferred Federal Tax - Bad Debt						Account No. 4389 (190.2) Accum Def Income Tax - Fed NOL					
25												
26	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
28	2011					6,530	2011					-
29	2012	6,530	(3,894)			2,636	2012	-				-
30	2013	2,636	689			3,325	2013	-	153,493			153,493
31	2014	3,325	-			3,325	2014	153,493	0			153,493
32	2015	3,325	1,227			4,552	2015	153,493	12,984		(2)	166,475
33	Account No. 4439 - Accum Def Income Tax - State NOL						Account No. 4437 (190.1) - Deferred Income Tax - Fed					
34												
35	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
37	2011						2011					-
38	2012	-				-	2012	-				-
39	2013	-	(954)			(954)	2013	-				-
40	2014	(954)	-			(954)	2014	-				-
41	2015	(954)	(8,800)			(9,754)	2015	-	(784)			(784)

Supporting Schedules: None  
Recap Schedules: C-6, Pg 1



Parent(s) Debt Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

Schedule: C-8  
Page 1 of 1  
Preparer: Deborah D. 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	
1	Long-Term Debt		%	%
2				
3	Short-Term Debt			
4				
5	Preferred Stock			
6				
7	Common Equity - Common Stock			
8	Retained Earnings - Parent Only			
9				
10	Deferred Income Tax			
11				
12	Other Paid in Capital			-
13				
14	<b>Total</b>	<b>N/A</b>	<b>0.00% %</b>	<b>- %</b>

17 Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate)  
18 X Equity of Subsidiary (To C-1)

21 NOTE: A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including Utilities, Inc. of Florida, based on the capital structure of the consolidated group. This intercompany interest is shown on Schedules C-3, line 8.

Supporting Schedules: None  
Recap Schedules: C-3

Income Tax Returns

Company: Utilities, Inc. of Florida - UIF - Pasco County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule: C-9

Page 1 of 1

Preparer: Deborah D. 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 - UIF - Pasco County**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**

**Schedule: C-10**  
**Page 1 of 1**  
**Preparer: Deborah D. Swain**

**Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.**

---

1	<b>What tax years are currently open with the Internal Revenue Service?</b>	None
2		
3	<b>Is the treatment of customer deposits at issue with the IRS?</b>	No
4		
5	<b>Is the treatment if contributions in aid of construction at issue with the IRS?</b>	No
6		
7	<b>Is the treatment of unbilled revenues at issue with the IRS?</b>	No

**Schedule of Requested Cost of Capital  
13-Month Average Balance**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Pasco County**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**  
**Interim [ ] Final [x]**  
**Historical [x] Projected [ ]**

**Schedule D-1  
Page 1 of 1**

**Preparer: John Hoy**

Explanation: Provide a schedule which calculates the requested cost of capital on a thirteen month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

(1)	(2)	(3)	(4)	(5)	
Line No.	Class of Capital	Reconciled to Requested Rate Base AYE 12/31/15	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	2,431,305	41.69%	6.70%	2.79%
2	Short Term Debt	230,903	3.96%	2.32%	0.09%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	2,585,590	44.34%	10.40%	4.61%
5	Customer Deposits	22,434	0.38%	2.00%	0.01%
6	Tax Credits - Zero Cost	34,269	0.59%	0.0000%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.0000%	0.00%
8	Accumulated Deferred Income Tax	527,274	9.04%	0.0000%	0.00%
9	Other (Explain)	-	0.00%	0.0000%	0.00%
10					
11	Total	<u>5,831,776</u>	<u>100.00%</u>		<u>7.50%</u>
12					
13					
14	Notes:				
15	1. The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-15-0259-PAA-WS.				
16					
17	2.				
18	Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.				

Supporting Schedules: D-2  
Recap Schedules: A-1, A-2



Reconciliation of Capital Structure to Requested Rate Base  
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County

Schedule D-2

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Preparer: John Hoy

Historical [x] Projected [ ]

Explanation: Provide a reconciliation of the thirteen-month average 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 12/31/14	(3) Balance 12/31/15	(4) Thirteen Month Average	(5) Pro Forma Adjustments (2)	(6) Reconciliation Adjustments		(8) Reconciled to Requested Rate Base
						Pro Rata	(7) Pro Rata Percentage	
1	Long Term Debt	180,000,000	180,000,000	180,000,000		(177,568,695)	46.33%	2,431,305
2	Short Term Debt	2,300,000	17,000,000	17,100,000		(16,869,097)	4.40%	230,903
3	Preferred Stock	-	-	-		-	0.00%	-
4	Common Equity	187,444,000	201,935,000	191,432,923		(188,847,333)	49.27%	2,585,590
5	Customer Deposits	22,933	22,981	22,434		-	n/a	22,434
6	Tax Credits - Zero Cost (4)	36,789	33,768	34,269		-	n/a	34,269
7	Tax Credits - Weighted Cost	-	-	-		-	0.00%	-
8	Accumulated Deferred Income Taxes (3)	540,387	570,736	515,292	11,982	11,982	n/a	527,274
9	Other (Explain)					-	0.00%	-
11	Total	<u>370,344,109</u>	<u>399,562,486</u>	<u>389,104,919</u>	<u>11,982</u>	<u>(383,273,143)</u>	<u>100.00%</u>	<u>5,831,776</u>

Notes:

- Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc
- Deferred Taxes on Proforma Plant
- Allocation of ADIT to the Counties:

County	County		Pro Rata Percentage	Average ADIT	
	Total ERCs 2014	Total ERCs 2015		12/31/2014	12/31/2015
Marion	445.9	625.2	6.47%	58,757	86,743
Orange	309.5	310.5	3.21%	40,784	43,036
Pasco	4,100.9	4,114.7	42.57%	540,387	570,736
Pinellas	430.1	430.1	4.45%	56,675	59,661
Seminole	3,818.5	4,186.0	43.30%	503,174	580,523
Total	<u>9,104.9</u>	<u>9,666.5</u>	<u>100.0%</u>	<u>1,199,777</u>	<u>1,340,701</u>

  

County	County		Pro Rata Percentage	Average Tax Credits	
	Total ERCs 2014	Total ERCs 2015		12/31/2014	12/31/2015
Marion	445.9	625.2	6.47%	4,000	5,132
Orange	309.5	310.5	3.21%	2,776	2,546
Pasco	4,100.9	4,114.7	42.57%	36,789	33,768
Pinellas	430.1	430.1	4.45%	3,858	3,530
Seminole	3,818.5	4,186.0	43.30%	34,255	34,347
Total	<u>9,104.9</u>	<u>9,666.5</u>	<u>100.0%</u>	<u>81,679</u>	<u>79,323</u>

Supporting Schedules: A19, C-7, C-8, D-3, D-4, D-5, D-7

Recap Schedules: D-1

**Preferred Stock Outstanding  
Thirteen Month Average**

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015  
 Interim  Final   
 Historical  Projected

Schedule D-3  
 Page 1 of 1

Preparer: John Hoy

Explanation: Provide data as specified on preferred stock on a thirteen month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provision, Special Restriction	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) Discount or Premium on Principal Amount Sold	(7) Discount or Premium Associated with Column (5)	(8) Issuing Expense Associated with Column (4)	(9) Net Proceeds (5)-(9)+(7)	(10) Rate (Contract Rate on Face Value)	(11) Dollar Dividend on Face Value (11)x(5)	(12) Effective Cost Rate (12)/(10)
1	Not applicable.											
2												
3												
4												

Recap Schedules: A-19, D-2

**13-Month Average Cost of Short Term Debt**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Pasco County**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**  
**Interim [x] Final [x]**  
**Historical [x] Projected [ ]**

**Schedule D-4**  
**Page 1 of 1**

**Preparer: John Hoy**

Explanation: Provide the following information on a thirteen 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	397,063	Revolving Line of Credit	17,100,000	2.32%
2					
3	Total	<u>397,063</u>		<u>17,100,000</u>	<u>2.32%</u>
4					
5					
6	Note: Short term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.				
7					
8	*Maturity Date not applicable				

Recap Schedules: A-19, D-2

Cost of Long Term Debt  
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Schedule D-5  
Page 1 of 1  
Preparer: John Hoy

Explanation: Provide the specified date on long term debt issues on a thirteen month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

(1) Line No.	(2) Description, Coupon Rate, Years of Life	(3) Issue Date - Maturity Date	(4) Principal Amount Sold (Face Value)	(5) Thirteen Month Average Principal Amount Outstanding 12/31/15	(6) Amount Outstanding within One Year	(7) Unamortized Discount or Premium Associated with Column (4)	(8) Unamortized Issuing Expense Associated with Column (4)	(9) Annual Amortization of Discount or Premium on Principal Outstanding	(10) Annual Amortization of Issuing Expense on Principal Outstanding	(11) Interest Cost (Coupon Rate x Column (4))	(12) Total Interest Cost (8)+(9)+(10)	(13) Effective Cost Rate (11)/((4)-(6)-(7))
1	6.58% note, \$9,000,000 due	06/01/2007-	180,000,000	180,000,000	-		974,514	-	143,425	11,844,000	11,987,425	6.70%
2	installments beginning in	05/31/35										
3	2017 through 2035											
4												
5	Total		180,000,000	180,000,000	-			-	143,425	11,844,000	11,987,425	6.70%
6												
7												
8	Note: Long term debt is actual for Utilities, Inc. of Florida'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 - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Schedule D-6  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the specified data on variable cost long term debt issues on a thirteen month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Thirteen Month Average Principal Amount Outstanding 12/31/15	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/((4)-(6)-(7))
1	Not applicable.												
2													
3													
4	Note: Variable rate long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.												

Supporting Schedules: None  
Recap Schedules: A-19, D-2

**Schedule of Customer Deposits**

**Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Utility  or Parent   
Historic  or Projected

Schedule: D-7  
Page 1 of 1  
Preparer: John Hoy

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec-14				22,933
2	Jan-15	22,933		416	22,517
3	Feb-15	22,517	191		22,708
4	Mar-15	22,708		132	22,576
5	Apr-15	22,576		446	22,130
6	May-15	22,130		12	22,118
7	Jun-15	22,118		80	22,038
8	Jul-15	22,038	80		22,118
9	Aug-15	22,118		260	21,858
10	Sep-15	21,858	627		22,485
11	Oct-15	22,485		24	22,461
12	Nov-15	22,461	255		22,716
13	Dec-15	22,716	265		22,981
14					
15				Thirteen Month Average	\$ 22,434

Recap Schedules: A-19, D-2

chedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Water [x] or Sewer [ ]

Schedule E-1  
Page 1 of 2  
Preparer: Jared Deason

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)
		Test Year Rates 11.17.2014	Current Rates 10.27.2015	Proposed Rates	
<b>ORANGEWOOD</b>					
1	Residential				
2	5/8" Residential	\$11.72	\$11.81	\$16.21	
3	3/4" Residential	\$17.58	\$17.72	\$24.32	
4	1" Residential	\$29.30	\$29.53	\$40.52	
5	1.5" Residential	\$58.58	\$59.03	\$81.00	
6	2" Residential	\$93.73	\$94.45	\$129.60	
7	3" Residential	\$187.46	\$188.90	\$259.21	
8	4" Residential	\$292.91	\$295.17	\$405.03	
9	6" Residential	\$585.82	\$590.33	\$810.05	
10					
11	General Service				
12	5/8" General Service	\$11.72	\$11.81	\$16.21	
13	3/4" General Service	\$17.58	\$17.72	\$24.32	
14	1" General Service	\$29.30	\$29.53	\$40.52	
15	1.5" General Service	\$58.58	\$59.03	\$81.00	
16	2" General Service	\$93.73	\$94.45	\$129.60	
17	3" General Service	\$187.46	\$188.90	\$259.21	
18	4" General Service	\$292.91	\$295.17	\$405.03	
19	6" General Service	\$585.82	\$590.33	\$810.05	
20					
21	Gallonage Charge				
22	Residential Charge per 1,000 Gallons	\$5.41	\$5.45	\$7.48	
23	General Service Charge per 1,000 Gallons	\$5.41	\$5.45	\$7.48	
<b>SUMMERTREE</b>					
24	Residential				
25	5/8" Residential	\$11.10	\$11.19	\$15.35	
26	3/4" Residential	\$16.65	\$16.78	\$23.03	
27	1" Residential	\$27.75	\$27.96	\$38.37	
28	1.5" Residential	\$55.48	\$55.91	\$76.72	
29	2" Residential	\$88.77	\$89.45	\$122.74	
30	3" Residential	\$177.54	\$178.91	\$245.50	
31	4" Residential	\$277.41	\$279.55	\$383.60	
32	6" Residential	\$544.82	\$549.02	\$753.37	
33					
34	General Service				
35	5/8" General Service	\$11.10	\$11.19	\$15.35	
36	3/4" General Service	\$16.65	\$16.78	\$23.03	
37	1" General Service	\$27.75	\$27.96	\$38.37	
38	1.5" General Service	\$55.48	\$55.91	\$76.72	
39	2" General Service	\$88.77	\$89.45	\$122.74	
40	3" General Service	\$177.54	\$178.91	\$245.50	
41	4" General Service	\$277.41	\$279.55	\$383.60	
42	6" General Service	\$544.82	\$549.02	\$753.37	
43					
44	Gallonage Charge				
45	Residential Charge per 1,000 Gallons	\$5.13	\$5.17	\$7.09	
46	General Service Charge per 1,000 Gallons	\$5.13	\$5.17	\$7.09	

Rate Schedule

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Water [ ] or Sewer [ X]

Schedule E-1  
Page 2 of 2  
Preparer: Jared Deason

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)
		Test Year Rates 11.17.2014	Test Year Rates 10.27.2015	Current Rates 6.24.2016	Proposed Rates	
<b>ORANGEWOOD</b>						
1	<u>Residential</u>					
2	All Residential Meter Sizes	\$9.63	\$9.68	\$9.72	\$12.65	
3						
4	Gallonge Charge (per 1,000 Gallons)					
5	Maximum 6,000 gallons	\$7.14	\$7.18	\$7.21	\$9.38	
6						
7	Flat Rate Service	\$24.08	\$24.21	\$24.32	\$31.64	
8						
<b>SUMMERTREE</b>						
9	<u>Residential</u>					
10	All Residential Meter Sizes	\$12.50	\$12.57	\$12.63	\$16.43	
11						
12	Gallonge Charge (per 1,000 Gallons)					
13	Maximum 6,000 gallons	\$10.62	\$10.68	\$10.73	\$13.96	
14						
15	<u>General Service</u>					
16	5/8" General Service	\$12.50	\$12.57	\$12.63	\$16.43	
17	3/4" General Service	\$18.74	\$18.84	\$18.92	\$24.62	
18	1" General Service	\$31.24	\$31.40	\$31.54	\$41.04	
19	1.5" General Service	\$62.48	\$62.80	\$63.08	\$82.07	
20	2" General Service	\$99.95	\$100.47	\$100.92	\$131.31	
21	3" General Service	\$199.89	\$200.93	\$201.83	\$262.60	
22	4" General Service	\$312.35	\$313.97	\$315.38	\$410.34	
23	6" General Service	\$624.69	\$627.94	\$630.77	\$820.69	
24						
25	Gallonge Charge					
26	General Service Charge per 1,000 Gallons	\$14.09	\$14.16	\$14.22	\$18.50	





Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - UIF - Pasco County

Docket No.: 160101-W5

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Water [x] or 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.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Line No.	Class/Meter Size	Total Bills for Rates Effective 11.17.2014	Total Billable Gallons (in 000's) for Rates 11.17.2014	Test Year Rates Effective 11.17.2014	Test Year Revenues for Rates 11.17.2014	Total Bills for Rates Effective 10.27.2015	Total Billable Gallons (in 000's) for Rates 10.27.2015	Test Year Rates Effective 10.27.2015	Test Year Revenues for Rates 10.27.2015	Total Bills for Test Year	Total Billable Gallons (in 000's) for Test Year	Total Test Year Revenue	Current Rates	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
<b>SUMMERTREE</b>																
<b>Residential - Base Charge</b>																
1																
2	5/8" Residential	11,728		\$11.10	\$130,181	2,336		\$11.19	\$26,140	14,064		\$156,321	\$11.19	\$157,376	\$15.35	\$215,882
3	Residential Base Charge - Summertree	11,728			\$130,181	2,336			\$26,140	14,064		\$156,321		\$157,376		\$215,882
4																
<b>Gallonge Charge</b>																
5																
6	per 1,000 Gallons		21,982	\$5.13	\$112,768	4,397		\$5.17	\$22,732	26,379		\$135,500	\$5.17	\$136,379	\$7.09	\$187,027
7	Residential Gallons- Summertree		21,982		\$112,768	4,397			\$22,732	26,379		\$135,500		\$136,379		\$187,027
8																
9	<b>Total Residential Service</b>	<b>11,728</b>	<b>21,982</b>		<b>\$242,948</b>	<b>2,336</b>	<b>4,397</b>		<b>\$48,872</b>	<b>14,064</b>	<b>26,379</b>	<b>\$291,821</b>		<b>\$293,756</b>		<b>\$402,910</b>
10	Average Residential Bill				\$20.72				\$20.92			\$20.75		\$20.89		\$19.96
11																
<b>General Service - Base Charge</b>																
12																
13	5/8" General Service	30		\$11.10	\$333	6		\$11.19	\$67	36		\$400	\$11.19	\$403	\$15.35	\$553
14	1" General Service	20		\$27.75	\$555	4		\$27.96	\$112	24		\$667	\$27.96	\$671	\$38.37	\$921
15	2" General Service	10		\$88.77	\$888	2		\$89.45	\$179	12		\$1,067	\$89.45	\$1,073	\$122.74	\$1,473
16	General Service Base Charge - Summertree	60			\$1,776	12			\$358	72		\$2,134		\$2,147		\$2,946
17																
<b>Gallonge Charge</b>																
18																
19	per 1,000 Gallons		817	\$5.13	\$4,191	163		\$5.17	\$843	980		\$5,034	\$5.17	\$5,067	\$7.09	\$6,948.2
20	General ServiceGallons - Summertree		817		\$4,191	163			\$843	980		\$5,034		\$5,067		\$6,948
21																
22	<b>Total General Service</b>	<b>60</b>	<b>817</b>		<b>\$5,967</b>	<b>12</b>	<b>163</b>		<b>\$1,201</b>	<b>72</b>	<b>980</b>	<b>\$7,168</b>		<b>\$7,214</b>		<b>\$9,895</b>
23	Average General Service Bill				\$99.45				\$100.05			\$99.55		\$100.19		\$17.96
24																
<b>Miscellaneous Service Charge Revenues</b>																
25					14,131				2,512			16,643		16,643		
26	Adjustment to reclass Connection Meter Fee to CIAC											(1,225)		(1,225)		
27	Adjustment to allocate NSF Fees based on ERCs											(212)		(212)		
28	Adjustment to remove non-utility fees for collecting sales tax											(33)		(33)		
29	<b>Adjusted Miscellaneous Service Charge Revenues</b>				<b>14,131</b>				<b>2,512</b>			<b>\$ 15,173</b>		<b>\$ 15,173</b>		<b>\$ 15,173</b>
30																
31	<b>Total Above Calculations</b>				<b>\$748,276</b>				<b>\$150,391</b>			<b>\$897,198</b>		<b>\$902,827</b>		<b>\$1,233,206</b>
32																
33	<b>Total Per Books</b>				<b>\$749,702</b>				<b>\$161,002</b>			<b>\$910,704</b>		<b>(14,831)</b>		
34	<b>Adjustment to Remove Accrual Included in Per Books Balance</b>											<b>(1,225)</b>				
35	<b>To reclass Connection Meter Fee to CIAC</b>											<b>(212)</b>				
36	<b>To allocate NSF Fees based on ERCs</b>											<b>(33)</b>				
37	<b>To remove fees for prior period</b>											<b>\$0</b>				
38																
39	<b>Total - Adjusted Books</b>				<b>\$749,702</b>				<b>\$161,002</b>			<b>\$894,403</b>			<b>Total Required Revenues</b>	<b>\$1,232,717</b>
40																
41	<b>Difference</b>				<b>(\$1,425)</b>				<b>(\$10,611)</b>			<b>\$2,794</b>			<b>Difference</b>	<b>\$489</b>
42																
43	<b>Percentage Difference</b>				<b>-0.19%</b>				<b>-6.59%</b>			<b>0.31%</b>			<b>Percentage Difference</b>	<b>0.04%</b>

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - UIF - Pasco County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Water [ ] or Sewer [x]

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Total Bills for Rates Effective 11.17.2014	(3) Total Billable Gallons (in 000's) for Rates 11.17.2014	(4) Test Year Rates Effective 11.17.2014	(5) Test Year Revenues for Rates 11.17.2014	(6) Total Bills for Rates Effective 10.27.2015	(7) Total Billable Gallons (in 000's) for Rates 10.27.2015	(8) Test Year Rates Effective 10.27.2015	(9) Test Year Revenues for Rates 10.27.2015	(10) Total Bills for Test Year	(11) Total Billable Gallons (in 000's) for Test Year	(12) Total Test Year Revenue	(13) Current Rates 6.24.2016	(14) Annualized Revenues	(15) Proposed Rates	(16) Revenues at Proposed Rates
<b>ORANGEWOOD</b>																
1	<b>Residential - Base Charge</b>															
2	Flat Rate Residential	30		\$24.08	\$722	6		\$24.21	\$145	36		\$868	\$24.32	\$876	\$31.64	\$1,139
3																
4	All Residential Meter Sizes	1,600		\$9.63	\$15,408	320		\$9.68	\$3,098	1,920		\$18,506	\$9.72	\$18,662	\$12.65	\$24,282
5	Total Residential Base Rate - Orangewood	1,630			\$16,130	326			\$3,243	1,956		\$19,373		\$19,538		\$25,421
6																
7	<b>Gallonge Charge (per 1,000 Gallons)</b>															
8	Maximum 6,000 gallons		2,898	\$7.14	\$20,692	580		\$7.18	\$4,164	3,478		\$24,856	\$7.21	\$25,076	\$9.38	\$32,627
9	Total Residential Gallons - Orangewood		2,898		\$20,692	580			\$4,164	3,478		\$24,856		\$25,076		\$32,627
10																
11	<b>Total Residential Service - Orangewood</b>	<b>1,630</b>	<b>2,898</b>		<b>\$36,822</b>	<b>326</b>	<b>580</b>		<b>\$7,407</b>	<b>1,956</b>	<b>3,478</b>	<b>\$44,229</b>		<b>\$44,614</b>		<b>\$58,048</b>
12	Average Residential Bill				\$22.59				\$22.72			\$22.61		\$22.81		\$29.68
13																
<b>SUMMERTREE</b>																
14	All Residential Meter Sizes - Summertree	11,728		\$12.50	\$146,600	2,336		\$12.57	\$29,364	14,064		\$175,964	\$12.63	\$177,628	\$16.43	\$231,112
15	Total Residential Base Rate - Summertree	11,728			\$146,600	2,336			\$29,364	14,064		\$175,964		\$177,628		\$231,112
16																
17	<b>Gallonge Charge (per 1,000 Gallons)</b>															
18	Maximum 6,000 gallons		21,036	\$10.62	\$223,402	4,207		\$10.68	\$44,931	25,243		\$268,333	\$10.73	\$270,857	\$13.96	\$352,413
19	Total Residential Gallons - Summertree		21,036		\$223,402	4,207			\$44,931	25,243		\$268,333		\$270,857		\$352,413
20																
21	<b>Total Residential Service - Summertree</b>	<b>11,728</b>	<b>21,036</b>		<b>\$370,002</b>	<b>2,336</b>	<b>4,207</b>		<b>\$74,294</b>	<b>14,064</b>	<b>25,243</b>	<b>\$444,297</b>		<b>\$448,486</b>		<b>\$583,525</b>
22	Average Residential Bill				\$31.55				\$31.80			\$31.59		\$31.89		\$41.49
23	<b>General Service - Base Charge</b>															
24	1" General Service	20		\$31.24	\$625	4		\$31.40	\$126	24		\$750	\$31.54	\$757	\$41.04	\$985
25	2" General Service	10		\$99.95	\$1,000	2		\$100.47	\$201	12		\$1,200	\$100.92	\$1,211	\$131.31	\$1,576
26	General Service Total Base Charge - Summertree	30			\$1,624	6			\$327	36		\$1,951		\$1,968		\$2,561
27																
28	<b>Gallonge Charge per 1,000 Gallons</b>															
29	General Service Total Gallons - Sumemrtree		674	\$14.09	\$9,497	135		\$14.16	\$1,912	809		\$11,408	\$14.22	\$11,504	\$18.50	\$14,968
30			674		\$9,497	135			\$1,912	809		\$11,408		\$11,504		\$14,968
31																
32	<b>Total General Service</b>	<b>30</b>	<b>674</b>		<b>\$11,121</b>	<b>6</b>	<b>135</b>		<b>\$2,238</b>	<b>36</b>	<b>29,530</b>	<b>\$13,359</b>		<b>\$13,472</b>		<b>\$17,528</b>
33	Average General Service Bill				\$370.70				\$373.02			\$371.09		\$374.22		\$486.90
34																
35																
36	<b>Miscellaneous Service Charge Revenues</b>				\$1,628				\$326			\$1,954		\$1,954		
37	Adjustment to allocate NSF Fees based on ERCs											\$212		\$212		
38	<b>Total Miscellaneous Service Charge Revenues</b>				<b>\$1,628</b>				<b>\$326</b>			<b>\$2,166</b>		<b>\$2,166</b>		<b>\$2,166</b>
39																
40	<b>Total Above Calculations</b>				<b>\$419,573</b>				<b>\$84,266</b>			<b>\$504,051</b>		<b>\$508,738</b>		<b>\$661,267</b>
41																
42	<b>Total Per Books</b>				<b>\$418,886</b>				<b>\$92,555</b>			<b>\$511,442</b>		<b>\$511,442</b>		
43	To remove Accrued Revenues per B4											(\$9,175)				
44	To allocate NSF Fees based on ERCs											\$212				
45	<b>Total Adjusted Books</b>				<b>\$418,886</b>				<b>\$92,555</b>			<b>\$502,479</b>				<b>Total Required Revenues 661,378</b>
46																
47	<b>Difference</b>				<b>\$687</b>				<b>(\$8,290)</b>			<b>\$1,572</b>			<b>Difference</b>	<b>(\$112)</b>
48	<b>Percentage Difference</b>				<b>0.16%</b>				<b>-8.96%</b>			<b>0.31%</b>		<b>Percentage Difference</b>		<b>-0.02%</b>

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Water [x] or Sewer [x]

Schedule E-3  
Page 1 of 2  
Preparer: Jared Deason

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Irrigation	(6) Private Fire Protection	(5) Total
WATER							
1	Jan-15	2,842		35	1	-	2,878
2	Feb-15	2,846		33	4	-	2,883
3	Mar-15	2,886		50	5	-	2,941
4	Apr-15	2,852		48	4	-	2,904
5	May-15	2,836		50	4	-	2,890
6	Jun-15	2,855		49	4	-	2,908
7	Jul-15	2,865		60	4	-	2,929
8	Aug-15	2,848		49	4	-	2,901
9	Sep-15	2,861		51	4	-	2,916
10	Oct-15	2,867		49	4	-	2,920
11	Nov-15	2,837		47	3	-	2,887
12	Dec-15	2,857		53	5	-	2,915
13							
14	Total	34,252	-	574	46	-	34,872

Line No.	(1) Month/ Year	(2) Residential	(3) Flat Rate	(4) General Service	(5) General Service - Irrigation	(6) Private Fire Protection	(5) Total
WASTEWATER							
15	Jan-15	1,322	3	5	-	-	1,330
16	Feb-15	1,336	3	5	-	-	1,344
17	Mar-15	1,340	3	5	-	-	1,348
18	Apr-15	1,328	3	5	-	-	1,336
19	May-15	1,322	3	5	-	-	1,330
20	Jun-15	1,335	3	5	-	-	1,343
21	Jul-15	1,336	3	5	-	-	1,344
22	Aug-15	1,332	3	5	-	-	1,340
23	Sep-15	1,331	3	5	-	-	1,339
24	Oct-15	1,329	3	5	-	-	1,337
25	Nov-15	1,323	3	4	-	-	1,330
26	Dec-15	1,326	3	6	-	-	1,335
27							
28	Total	15,960	36	60	-	-	16,056

Company: Utilities, Inc. of Florida - UIF - Pasco County

Florida Public Service Commission

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule E-4

Interim [ ] Final [x]

Page 1 of 2

Historical [x] Projected [ ]

Water [x] or Sewer [ ]

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, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	<u>Water</u>				
2	Initial Connection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
3					
4	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
5					
6	Violation Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
7					
8	Premises Visit Fee (in lieu of disconnection)	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
9					
10	Premises Visit Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
11					
12	Late Payment Charge	\$ 5.25	N/A	\$ 8.84	N/A
13					
14	NSF	*	N/A	*	N/A
15					
16	*Pursuant to Florida Statute 68.065				

Company: Utilities, Inc. of Florida - UIF - Pasco County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Water [ ] or Sewer [x]

Florida Public Service Commission

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, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	<u>Wastewater</u>				
2	Initial Connection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
3					
4	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
5					
6	Violation Reconnection Fee	Actual Cost	Actual Cost	Actual Cost	Actual Cost
7					
8	Premises Visit Fee ( in lieu fo disconnection)	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
9					
10	Premises Visit Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
11					
12	Late Payment Charge	\$ 5.25	N/A	\$ 8.84	N/A
13					
14	NSF	*	N/A	*	N/A
15					
16	* Pursuant to Florida Statute 68.065				

## Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County

Schedule E-5

Docket No.: 160101-WS

Page 1 of 2

Test Year Ended: December 31, 2015

Interim  Final 

Preparer: Jared Deason

Historical  Projected Water  or Sewer 

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

(1) Line No.	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	\$ 9,671	\$ 4,158		\$ 2,814	\$ 16,643
2					
3					
4					
5	Other Charges as follows:				
6	5270 - Plan Review Fee			300	
7	5270 - Inspection Fee			150	
8	5270 - Miscellaneous Service - Admin Fees for utility tax collected on behalf of Seminole County			425	
9	5285 - Connection Meter Fee			1,225	
10	5285 - NSF Check Charge			700	
11	5285 - Tampering Charge			15	
12					
13	Total			<u>\$ 2,814</u>	

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected   
Water  or Sewer

Schedule E-5  
Page 2 of 2

Preparer: Jared Deason

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

(1) Line No.	(2) Initial Connection	(3) Normal Connect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	\$ 1,954	\$ -	\$ -	\$ -	\$ 1,954
2					
3	Other Charges as follows:				
4	Miscellaneous			-	
5	NSF Check Charge			-	
6	Shut-Off Charge			-	
7	Total			<u>\$ -</u>	



Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County

Schedule E-6

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim  Final

Preparer: Jared Deason

Historical  Projected

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Make	(4) Model	(5) Location	(6) Quantity
1	5.25	M&H	129	2324 Prestige Drive	1
2	5.25	M&H	129	2327 Staghorn Drive	1
3	5.25	M&H	129	2424 Santiago Drive	1
4	5.25	M&H	129	2436 Prestige Drive	1
5	5.25	Kennedy	K-81A	4621 Darlington Road	1
6	4.50	Mueller	Improved	1948 Bonita Drive @ Pleasure Drive	1
7	5.25	AVK	2780	4124 Buena Vista Drive @ Pleasure Drive	1
8	4.50	Mueller	Improved	4004 Reggie Drive	1
9	4.50	Mueller	Improved	4004 Scarlet Maple Drive	1
10	5.25	Waterous	Pacer	4405 Bonita Drive near Hess Station	1
11	5.25	AVK	2780	1353 Hess Drive @ Buena Vista Drive	1
12	5.25	Kennedy	K-81A	4117 Lange Drive @ Pleasure Drive	1
13	4.50	Mueller	Improved	2143 Kepner Drive @ Lange	1
14	5.25	Mueller	Improved	11922 Boynton Drive	1
15	4.50	Mueller	Improved	11730 Bayonet Lane	1
16	4.50	Mueller	Improved	12102 Boynton Drive	1
17	4.50	Mueller	Improved	11614 Boynton Drive	1
18	5.25	US Pipe	Metropolitan	11615 Pampas	1
19	5.25	US Pipe	Metropolitan	Golf Course @ Paradise Point Drive	1
20	5.25	US Pipe	Metropolitan	Rosetree Drive & Pampas Drive	1
21	5.25	US Pipe	Metropolitan	Paradise Point Drive & Scotch Pine Drive	1
22	5.25	US Pipe	Metropolitan	11515 Scotch Pine Drive	1
23	5.25	US Pipe	Metropolitan	11704 Rosetree Drive	1
24	5.25	US Pipe	Metropolitan	11811 Wax Mrytle Drive	1
25	5.25	US Pipe	Metropolitan	11517 Pampas Drive	1
26	5.25	US Pipe	Metropolitan	11631 Scotch Pine Drive	1
27	5.25	US Pipe	Metropolitan	11625 English Elm Drive	1
28	5.25	US Pipe	Metropolitan	11640 White Ash Drive	1
29	5.25	US Pipe	Metropolitan	11602 Golden Rain	1
30	5.25	US Pipe	Metropolitan	11601 Scotch Pine Drive	1
31	5.25	US Pipe	Metropolitan	11618 Pear Tree Lane	1
32	5.25	US Pipe	Metropolitan	11532 Rosetree Drive	1
33	5.25	US Pipe	Metropolitan	11606 White Ash Drive	1
34	5.25	US Pipe	Metropolitan	11711 Alderwood Drive	1
35	5.25	US Pipe	Metropolitan	Tupelo & Pampas Drive	1
36	5.25	US Pipe	Metropolitan	11632 Aspenwood Drive	1
37	5.25	US Pipe	Metropolitan	11604 Aspenwood Drive	1
38	5.25	US Pipe	Metropolitan	11720 Aspenwood Drive	1
39	5.25	US Pipe	Metropolitan	11634 Cocowood Drive	1
40	5.25	US Pipe	Metropolitan	11736 White Ash Drive	1
41	5.25	US Pipe	Metropolitan	11609 Cocowood Drive	1
42	5.25	Kennedy	K-81A	Loblolly Drive & Hollyann Drive	1
43	5.25	Kennedy	K-81A	1621 Hollyann Drive	1
44	5.25	Kennedy	K-81A	11647 Foxworth Drive	1
45	5.25	Kennedy	K-81A	11742 Ivywood Drive	1
46	5.25	American Darling	B-84-B	Paradise Point @ Clear Oaks Circle	1
47	5.25	American Darling	B-84-B	Clear Oaks Circle	1
48	5.25	American Darling	B-84-B	Paradise Point @ Cedar Oaks Circle	1
49	5.25	American Darling	B-84-B	11428 Sinatra Drive	1
50	5.25	American Darling	B-84-B	Turtle Dove Place	1
51	5.25	American Darling	B-84-B	11436 Golf Round Drive	1
52	5.25	American Darling	B-84-B	12146 Putter Green Court	1
53	5.25	American Darling	B-84-B	11244 Golf Round Drive	1
54	5.25	American Darling	B-84-B	12102 Tournament View Avenue	1
55	5.25	US Pipe	Metropolitan	Paradise Pointe Way @ Aspen Way	1
56	5.25	US Pipe	Metropolitan	Paradise Pointe Way @ UIF office	1
57	5.25	US Pipe	Metropolitan	Paradise Pointe Way @ Cross Creek bridge	1
58	5.25	American Darling	B-84-B	11238 Clear Oaks Circle	1
59	5.25	American Darling	B-84-B	11152 Clear Oaks Circle	1
60	5.25	American Darling	B-84-B	11427 Bloomington Drive	1
61	5.25	American Darling	B-84-B	11409 Windstar Court	1
62	5.25	American Darling	B-84-B	11001 Kiskadee Circle	1
63	5.25	American Darling	B-84-B	11056 Kiskadee Circle	1
64	5.25	American Darling	B-84-B	11150 Kiskadee Circle	1
65	5.25	American Darling	B-84-B	11250 Kiskadee Circle	1
66	5.25	American Darling	B-84-B	11024 Paradise Pointe Way	1
67	5.25	American Darling	B-84-B	11419 Merganser Way	1
68	5.25	American Darling	B-84-B	11219 Merganser Way	1
69				Total	68

Private Fire Protection Service Schedule

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Schedule E-7  
Page 1 of 1

Preparer: Jared Deason

Explanation: Provide a schedule of private fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	This utility does not have any private fire protection in this area; therefore this schedule is not applicable.		
2			

Contracts and Agreements

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Schedule E-8  
Page 1 of 1

Preparer: Jared Deason

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on the approved tariffs. Describe with whom, the purpose and the elements of each contract being shown.

(1) Line No.	(2) Type	(3) Description
1		
2		This utility does not have any outstanding contracts or agreements having rates or conditions different from those on the approved tariffs.

Tax or Franchise Fee Schedule

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

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).

(1) Line No.	(2) Type of Tax or Fee	(3) To Whom Payment is Made	(4) Amount	(5) How Collected from Customers	(6) Agreement Type
1 2	This utility does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not applicable.				

Service Availability Charges

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected   
Water  or Sewer

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

(1) Line No.	(2) Type of Charge	(3) Present Charges	(4) Proposed Charges
1	<b>This utility is not proposing a change to its present service availability charges; therefore this schedule is not applicable.</b>		
2			
3			
4	System Capacity Charge		
5	Residential-per ERC (___ GPD)		
6	All others-per Gallon/Day		
7			
8	Plant Capacity Charge		
9	Residential-per ERC ( GPD)		
10	All others-per Gallon/Day		
11			
12	Main Extension Charge		
13	Residential-per ERC ( GPD)		
14	or-per Lot (_____ Front Footage)		
15	Multi-family - Per unit		
16	All others-per Gallon/Day		
17	or-per Front Foot		
18			
19	Meter Installation Charge		
20	5/8" x 3/4"		
21	1"		
22	1-1/2"		
23	2"		
24	All Others		
25			
26	Service (Lateral) Installation Charge		
27	5/8" x 3/4"		
28	1"		
29	1-1/2"		
30	2"		
31	All Others		
32			
33	Back Flow Prevention Installation Charge		
34	5/8" x 3/4"		
35	1"		
36	1-1/2"		
37	2"		
38	All Others		
39			
40	Plan Review Charge		
41			
42	Inspection Charge		
43			
44	Guaranteed Revenue Charge		
45	With prepayment of Serv. Avail. Charges		
46	Residential-per ERC (_____ GPD)/Month		
47	All others-per Gallon/Month		
48	Without prepayment of Serv. Avail. Charges		
49	Residential-per ERC (_____ GPD)/Month		
50	All others-per Gallon/Month		
51			
52	Allowance for Funds Prudently Invested (AFPI)		
53	(if lines constructed by utility)		

Guaranteed Revenues Received

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected   
Water  or Sewer

Schedule E-11  
Page 1 of 1

Preparer: Jared Deason

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class size.

(1) Line No.	(2) For the Year Ended	(3) Residential	(4) General Service	(5) Other	(6) Total
1	This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.				
2					

Class A Utility Cost of Service Study

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]  
Water [x] or Sewer [x]

Preparer: Jared Deason

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 (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and sewer service.

(1) Line No.	(2) Customer	(3) Base	(4) Extra Capacity	(5) Present Charges	(6) Proposed Charges
1	This utility does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD; therefore this schedule is not applicable.				

Projected Test Year Revenue Calculation

Company: Utilities, Inc. of Florida - UIF - Pasco County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected   
Water  or Sewer

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 applicable.

(1) Line No.	(2) Class. Meter Size	(3) Historical Year Bills	(4) Projection Factor	(5) Projected Test Year Bills	(6) Projection Factor	(7) Projected Test Year Consumption (000)	(8) Present Rates	(9) Projected Test Year Revenue	(10) Proposed Rates	(11) Projected Revenue Requirement
--------------------	--------------------------	---------------------------------	-----------------------------	-------------------------------------	-----------------------------	---	-------------------------	---------------------------------------	---------------------------	--

1	This utility is not utilizing a projected test year; therefore this schedule is not applicable.									
---	---	--	--	--	--	--	--	--	--	--



Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Water [X] or Sewer [X]

Schedule: E-14

Page 1 of 1

Preparer: Jared Deason

Customer Class: All

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

1 The billing analysis is contained in Volume II

**CLASS A and B  
WATER AND/OR WASTEWATER UTILITIES**

**FINANCIAL, RATE  
AND ENGINEERING  
MINIMUM FILING  
REQUIREMENTS**

**OF**

**Utilities, Inc. of Florida - UIF - Pinellas County**

**VOLUME I**



**FOR THE**

**Test Year Ended: December 31, 2015**

**FLORIDA PUBLIC SERVICE COMMISSION**

**CLASS A AND B WATER AND/OR SEWER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS**

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**FLORIDA PUBLIC SERVICE COMMISSION**

**CLASS A AND B WATER AND/OR SEWER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS**

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## Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Schedule: A-1

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Interim [ ] Final [X]

Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

(1)	(2)	(3)	(4)	(5)		
Line No.	Average Balance Per Books	Utility Adjustments	Ref.	Adjusted Utility Balance	Supporting Schedule(s)	
1	Utility Plant in Service	901,630	255,511	(A)	1,157,141	A-5, A-3
2						
3	Utility Land & Land Rights	6,207	-	(A)	6,207	A-5
4						
5	Less: Non-Used & Useful Plant	-	-	(B)	-	A-7
6						
7	Construction Work in Progress	19,561	(19,561)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	(175,392)	747,180	(D)	571,788	A-9, A-3
10						
11	Less: CIAC	(157,394)	-	(E)	(157,394)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	106,775		(E)	106,775	A-14, A-3
14						
15	Acquisition Adjustments	95,378	(95,378)	(F)	-	-
16						
17	Accum. Amort. of Acq. Adjustments	(25,082)	25,082	(F)	-	-
18						
19	Advances For Construction	-	-		-	A-16
20						
21	Working Capital Allowance	-	16,289	(G)	16,289	A-17, A-3
22						
23	<b>Total Rate Base</b>	<b>771,683</b>	<b>929,123</b>		<b>1,700,806</b>	

## Schedule of Adjustments to Rate Base

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Test Year Ended: December 31, 2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Schedule: A-3

Page 1 of 1

Docket No.: 160101-WS

Preparer: Deborah D. Swain

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line

Line No.	Description	Water	Wastewater
1	(A) Utility Plant, Land		
2	1. <u>Pro Forma Adjustments</u>		
3	(a) Plant Additions		
4	331.4 - Lake Tarpon Water Main Replacement	1,000,000	
5	340.5 - Allocation for GIS Mapping System	4,218	
6	341.5 - Allocation for Vehicle Replacement	4,092	
7	341.5 - Allocation for C4500 Kodiak Truck Upgrade	270	
8	<b>Total Pro Forma Addition Adjustments</b>	<u>1,008,580</u>	
9	(b) Plant Retirements		
10	331.4 - Retirement of Main	(750,000)	
11	341.5 - Retirement Allocation for Vehicle Replacement	(3,069)	
12	<b>Total Pro Forma Retirement Adjustments</b>	<u>(753,069)</u>	
13			
14	<b>Total Adjustments to Utility Plant in Service</b>	<u><b>255,511</b></u>	
15			
16	(B) Non-Used & Useful Plant		
17			
18	(C) Construction Work in Progress		
19	To remove CWIP from rate base		<u><b>(19,561)</b></u>
20			
21	(D) Accumulated Depreciation		
22	<u>Pro-Forma Adjustments</u>		
23	1. 340.5 To restate Project Phoenix accumulated depreciation		<u>(6,338)</u>
24			
25	2 To adjust accumulated depreciation for pro forma additions and retirements		
26	(a) Lake Tarpon Water Main Replacement:		
27	331.4 - Water Mains	11,650	
28	340.5 - Allocation for GIS Mapping System	141	
29	341.5 - Allocation for Vehicle Replacement	409	
30	341.5 - Allocation for C4500 Kodiak Truck Upgrade	27	
31	<b>Total Pro Forma Addition Adjustments</b>	<u>12,227</u>	
32	(b) Retirements		
33	331.4 - Retirement of Main	(750,000)	
34	341.5 - Retirement Allocation for Vehicle Replacement	(3,069)	
35			
36	<b>Total Pro Forma Retirement Adjustments</b>	<u>(753,069)</u>	
37			
38	<b>Total Accumulated Depreciation Adjustments</b>	<u><b>(747,180)</b></u>	
39			
40	(E) Contributions in Aid of Construction / Amortization		
41			
42	(F) Acquisition Adjustments / Accumulated Amortization		
43	To remove Acquisition Adjustment from rate base average		<u><b>(95,378)</b></u>
44			
45	To remove Accumulated Amortization of Acquisition Adjustment from rate base average		<u><b>25,082</b></u>
46			
47	(G) Working Capital Adjustment Per Schedule A-17		<u><b>16,289</b></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 - UIF - Pinellas County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Schedule: A-4  
Page 1 of 1  
Preparer: Deborah D. 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 12/31/11	471,693	
2	Additions	20,494	
3	Retirements	(5,993)	
4	Adjustments - Rounding		
5			
6	Balance 12/31/12	486,194	
7	Additions	138,837	
8	Retirements	(5,754)	
9	Adjustments - Rounding	(1)	
10			
11	Balance 12/31/13	619,276	
12	Additions	274,272	
13	Retirements	(4,766)	
14	Adjustments		
15	Adjustments - Rounding		
16	Balance 12/31/14 (1) (2)	888,782	
17	Additions	65,720	
18	Retirements	(4,828)	
19	Adjustments (3)	6,165	
20			
21	Balance 12/31/15 (1) (3)	955,839	
22			
23	<u>Note:</u>		
24	1. Prior period calculation error in Annual Report shown here with corrected balance		
25			
26	2. 2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations.		
27	3. Calculation error in 2015 Annual Report		

Supporting Schedules: A-5, A-6  
Recap Schedules: A-18

**Schedule of Water Plant in Service By Primary Account  
Test Year Average Balance**

**Company: Utilities, Inc. of Florida - UIF - Pinellas County**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**  
**Historic [X] Projected [ ]**

**Schedule: A-5**  
**Page 1 of 2**  
**Preparer: Deborah D. Swain**  
**Recap Schedules: A-1, A-4**

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) NU&U %	(6) NU&U Amount
1	<b>INTANGIBLE PLANT</b>					
2	301.1 Organization	59		59		
3	302.1 Franchises	566		566		
4	339.1 Other Plant & Misc. Equipment	-		-		
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>					
6	303.2 Land & Land Rights	(3,701)		(3,701)		
7	304.2 Structures & Improvements	9,435		9,435		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	45,441		45,441		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	5,641		5,641		
13	310.2 Power Generation Equipment	-		-		
14	311.2 Pumping Equipment	-		-		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	<b>WATER TREATMENT PLANT</b>					
17	303.3 Land & Land Rights	3,701		3,701		
18	304.3 Structures & Improvements	30,069		30,069		
19	310.3 Power Generation Equipment	-		-		
20	311.3 Pumping Equipment - WTP	19,971		19,971		
21	320.3 Water Treatment Equipment	20,864		20,864		
22	339.3 Other Plant & Misc. Equipment	-		-		
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>					
24	303.4 Land & Land Rights	-		-		
25	304.4 Structures & Improvements	1,410		1,410		
26	311.4 Electric Pumping Equipment - T&D	58		58		
27	330.4 Distr. Reservoirs & Standpipes	32,001		32,001		
28	331.4 Transm. & Distribution Mains	545,215	250,000	795,215		
29	333.4 Services	122,573		122,573		
30	334.4 Meters & Meter Installations	78,890		78,890		
31	335.4 Hydrants	2,608		2,608		
32	336.4 Backflow Prevention Devices	-		-		
33	339.4 Other Plant & Misc. Equipment	-		-		
34	<b>GENERAL PLANT</b>					
35	303.5 Land & Land Rights	6,207		6,207		
36	304.5 Structures & Improvements	15,404		15,404		
37	340.5 Office Furniture & Equipment	55,100	4,218	59,318		
38	341.5 Transportation Equipment	19,750	1,293	21,043		
39	342.5 Stores Equipment	-		-		
40	343.5 Tools, Shop & Garage Equipment	3,852		3,852		
41	344.5 Laboratory Equipment	(221)		(221)		
42	345.5 Power Operated Equipment	-		-		
43	346.5 Communication Equipment	773		773		
44	347.5 Miscellaneous Equipment	-		-		
45	348.5 Other Tangible Plant	(107,829)		(107,829)		
46						
47	<b>TOTAL</b>	<b>907,837</b>	<b>255,511</b>	<b>1,163,348</b>	<b>N/A</b>	<b>N/A</b>



Schedule of Water Plant in Service By Primary Account  
Test Year Average Balance

Company: Utilities, Inc. of Florida - UIF - Pinellas County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Schedule: A-5  
Page 2 of 2  
Preparer: Deborah D. Swain  
Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year 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 Bal.
1	<b>INTANGIBLE PLANT</b>														
2	301.1 Organization	60	59	59	59	59	59	59	59	59	59	59	59	59	59
3	302.1 Franchises	568	566	566	566	566	566	566	566	566	566	566	566	566	566
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>														
6	303.2 Land & Land Rights	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)
7	304.2 Structures & Improvements	9,435	9,435	9,435	9,435	9,435	9,435	9,435	9,435	9,435	9,435	9,435	9,435	9,435	9,435
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	45,392	45,392	45,392	45,392	45,392	45,472	45,472	45,472	45,472	45,472	45,472	45,472	45,472	45,441
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	5,522	5,602	5,602	5,602	5,602	5,602	5,602	5,602	5,602	5,703	5,763	5,763	5,763	5,641
13	310.2 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	311.2 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	<b>WATER TREATMENT PLANT</b>														
17	303.3 Land & Land Rights	3,701	3,701	3,701	3,701	3,701	3,701	3,701	3,701	3,701	3,701	3,701	3,701	3,701	3,701
18	304.3 Structures & Improvements	29,222	29,222	29,222	29,585	29,585	30,488	30,488	30,488	30,488	30,488	30,488	30,568	30,568	30,069
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	19,452	19,435	19,435	19,657	20,021	20,021	20,021	20,021	20,190	20,190	20,190	20,397	20,592	19,971
21	320.3 Water Treatment Equipment	20,105	20,347	20,347	20,347	20,468	20,790	20,790	20,991	21,236	21,236	21,437	21,478	21,659	20,864
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>														
24	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	304.4 Structures & Improvements	1,394	1,394	1,394	1,394	1,394	1,394	1,394	1,394	1,435	1,435	1,435	1,435	1,435	1,410
26	311.4 Electric Pumping Equipment - T&D	-	-	-	-	-	-	-	125	125	125	125	125	125	58
27	330.4 Distr. Reservoirs & Standpipes	31,931	31,931	31,931	31,931	31,959	31,959	31,959	31,959	31,959	32,123	32,123	32,123	32,123	32,001
28	331.4 Transm. & Distribution Mains	540,780	540,899	541,060	541,485	541,485	545,415	545,496	545,536	548,182	548,981	549,482	549,482	549,517	545,215
29	333.4 Services	121,033	121,033	121,291	121,568	121,568	122,300	122,300	123,686	123,686	123,686	123,686	123,807	123,807	122,573
30	334.4 Meters & Meter Installations	77,865	77,865	77,865	78,309	80,951	80,951	80,951	78,824	78,824	78,824	78,824	78,824	78,824	78,890
31	335.4 Hydrants	2,608	2,608	2,608	2,608	2,608	2,608	2,608	2,608	2,608	2,608	2,608	2,608	2,608	2,608
32	336.4 Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	<b>GENERAL PLANT</b>														
35	303.5 Land & Land Rights	6,210	6,209	6,207	6,207	6,207	6,207	6,208	6,207	6,207	6,205	6,205	6,205	6,205	6,207
36	304.5 Structures & Improvements	15,492	15,442	15,356	15,339	15,356	15,339	15,356	15,397	15,438	15,427	15,386	15,379	15,432	15,404
37	340.5 Office Furniture & Equipment	55,428	55,187	54,710	54,696	54,893	54,954	55,258	55,309	55,452	55,118	55,107	55,080	55,104	55,100
38	341.5 Transportation Equipment	19,232	19,150	19,112	20,331	20,139	20,136	20,197	19,633	19,575	19,833	19,823	19,810	19,784	19,750
39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	343.5 Tools, Shop & Garage Equipment	3,871	3,864	3,860	3,852	3,851	3,851	3,852	3,850	3,848	3,848	3,847	3,845	3,842	3,852
41	344.5 Laboratory Equipment	(220)	(221)	(221)	(221)	(221)	(221)	(221)	(221)	(221)	(221)	(221)	(221)	(221)	(221)
42	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	346.5 Communication Equipment	783	781	773	772	774	774	775	774	773	767	767	766	765	773
44	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	348.5 Other Tangible Plant	(108,072)	(107,809)	(107,809)	(107,809)	(107,809)	(107,809)	(107,809)	(107,809)	(107,809)	(107,809)	(107,809)	(107,809)	(107,809)	(107,829)
46															
47	<b>TOTAL</b>	<b>898,091</b>	<b>898,391</b>	<b>898,195</b>	<b>901,105</b>	<b>904,283</b>	<b>910,308</b>	<b>908,671</b>	<b>909,947</b>	<b>913,119</b>	<b>914,058</b>	<b>914,791</b>	<b>915,250</b>	<b>915,671</b>	<b>907,837</b>

Non-Used and Useful Plant - Summary - Final

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule: A-7

Page 1 of 1

Preparer: Deborah D. 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	N/A	N/A	N/A
2				
3	Plant in Service			
4				
5	Land			
6				
7	Accumulated Depreciation			
8				
9	CIAC			
10				
11	Accumulated Amortization of CIAC			
12				
13	Advances for Construction			
14				
15	Other (Explain)			
16				
17	Total	N/A	N/A	N/A
18				
19				
20				
21				
22	WASTEWATER - NOT APPLICABLE	N/A	N/A	N/A
23				
24	Plant in Service			
25				
26	Land			
27				
28	Accumulated Depreciation			
29				
30	CIAC			
31				
32	Accumulated Amortization of CIAC			
33				
34	Advances for Construction			
35				
36	Other (Explain)			
37				
38	Total	-	-	-

Supporting Schedules: A-5, A-6, A-9, A-10, A-12, A-14, A-16

Recap Schedules: A-1, A-2

**Schedule of Water and Wastewater Accumulated Depreciation  
Annual Balances Subsequent to Last Established Rate Base**

**Company: Utilities, Inc. of Florida - UIF - Pinellas County**  
**Docket No.: 160101-WS**  
**Schedule Year Ended: December 31, 2015**

**Schedule: A-8**  
**Page 1 of 1**  
**Preparer: Deborah D. 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 12/31/11	78,315	
2	Additions	21,272	
3	Retirements	(5,993)	
4	Adjustments - Rounding	1	
5			
6	Balance 12/31/12	93,595	
7	Additions	62,620	
8	Retirements	(5,754)	
9	Adjustments - Rounding	(1)	
10			
11	Balance 12/31/13	150,460	
12	Additions	(20,721)	
13	Retirements	4,766	
14	Adjustments - Rounding		
15			
16	Balance 12/31/14	134,505	
17	Additions	(18,459)	
18	Retirements	(4,828)	
19	Adjustments	43,355	
20			
21	Balance 12/31/15	154,573	
22			
23	<u>Note:</u>		
24	1. Prior period calculation error in Annual Report shown here with corrected balance		
25	2. 2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due		
26	3. Calculation error in 2015 Annual Report		

**Supporting Schedules: A-9, A10**  
**Recap Schedules: A-18**

Schedule of Water Accumulated Depreciation By Primary Account  
Test Year Average Balance

Florida Public Service Commission

Schedule: A-9

Page 1 of 2

Preparer: Deborah D. Swain

Company: Utilities, Inc. of Florida - UIF - Pinellas County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Explanation: Provide month ending balances for  
each month of the test year and the ending  
balance for the prior year.

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>					
2	301.1 Organization	4,291		4,291		
3	302.1 Franchises	99		99		
4	339.1 Other Plant & Misc. Equipment	-		-		
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>					
6	303.2 Land & Land Rights	-		-		
7	304.2 Structures & Improvements	3,218		3,218		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	24,023		24,023		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	11,627		11,627		
13	310.2 Power Generation Equipment	537		537		
14	311.2 Pumping Equipment	-		-		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	<b>WATER TREATMENT PLANT</b>					
17	303.3 Land & Land Rights	-		-		
18	304.3 Structures & Improvements	1,036		1,036		
19	310.3 Power Generation Equipment	-		-		
20	311.3 Pumping Equipment - WTP	9,333		9,333		
21	320.3 Water Treatment Equipment	9,767		9,767		
22	339.3 Other Plant & Misc. Equipment	-		-		
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>					
24	303.4 Land & Land Rights	-		-		
25	304.4 Structures & Improvements	260		260		
26	311.4 Electric Pumping Equipment - T&D	1		1		
27	330.4 Distr. Reservoirs & Standpipes	2,922		2,922		
28	331.4 Transm. & Distribution Mains	80,612	(738,350)	(657,738)		
29	333.4 Services	20,088		20,088		
30	334.4 Meters & Meter Installations	27,142		27,142		
31	335.4 Hydrants	(479)		(479)		
32	336.4 Backflow Prevention Devices	-		-		
33	339.4 Other Plant & Misc. Equipment	-		-		
34	<b>GENERAL PLANT</b>					
35	303.5 Land & Land Rights	-		-		
36	304.5 Structures & Improvements	6,632		6,632		
37	340.5 Office Furniture & Equipment	47,565	(6,197)	41,368		
38	341.5 Transportation Equipment	15,672	(2,633)	13,039		
39	342.5 Stores Equipment	-		-		
40	343.5 Tools, Shop & Garage Equipment	4,131		4,131		
41	344.5 Laboratory Equipment	(640)		(640)		
42	345.5 Power Operated Equipment	-		-		
43	346.5 Communication Equipment	413		413		
44	347.5 Miscellaneous Equipment	-		-		
45	348.5 Other Tangible Plant	(92,858)		(92,858)		
46						
47	<b>TOTAL</b>	<u>175,392</u>	<u>(747,180)</u>	<u>(571,788)</u>	N/A	<u>N/A</u>

Schedule of Water Accumulated Depreciation By Primary Account  
Test Year Average Balance

Company: Utilities, Inc. of Florida - UIF - Pinellas County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Schedule: A-9  
Page 2 of 2  
Preparer: Deborah D. Swain  
Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 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 Bal.
1	<b>INTANGIBLE PLANT</b>														
2	301.1 Organization	4,290	4,290	4,290	4,290	4,290	4,291	4,291	4,291	4,291	4,291	4,291	4,291	4,291	4,291
3	302.1 Franchises	92	93	94	95	97	98	99	100	101	103	104	105	106	99
4	339.1 Other Plant & Misc. Equipment														
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>														
6	303.2 Land & Land Rights														
7	304.2 Structures & Improvements	3,070	3,095	3,120	3,144	3,169	3,194	3,218	3,243	3,268	3,292	3,317	3,342	3,366	3,218
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	23,266	23,392	23,518	23,644	23,770	23,896	24,022	24,149	24,275	24,401	24,528	24,654	24,780	24,023
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	11,547	11,560	11,574	11,587	11,600	11,614	11,627	11,640	11,654	11,667	11,681	11,695	11,709	11,627
13	310.2 Power Generation Equipment	537	537	537	537	537	537	537	537	537	537	537	537	537	537
14	311.2 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	<b>WATER TREATMENT PLANT</b>														
17	303.3 Land & Land Rights														
18	304.3 Structures & Improvements	1,177	1,253	1,329	1,406	1,484	574	654	733	813	893	972	1,052	1,132	1,036
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	8,843	8,918	8,998	9,080	9,164	9,247	9,331	9,414	9,498	9,582	9,666	9,751	9,836	9,333
21	320.3 Water Treatment Equipment	9,297	9,374	9,451	9,528	9,606	9,685	9,763	9,843	9,923	10,004	10,085	10,166	10,248	9,767
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>														
24	303.4 Land & Land Rights														
25	304.4 Structures & Improvements	238	241	245	249	252	256	260	263	267	271	275	278	282	260
26	311.4 Electric Pumping Equipment - T&D	-	-	-	-	-	-	-	1	1	2	2	3	3	1
27	330.4 Distr. Reservoirs & Standpipes	2,490	2,562	2,634	2,705	2,777	2,849	2,921	2,993	3,065	3,138	3,210	3,282	3,355	2,922
28	331.4 Transm. & Distribution Mains	75,616	76,666	77,716	78,768	79,819	78,701	79,760	80,819	81,884	82,950	84,017	85,084	86,151	80,612
29	333.4 Services	20,222	20,474	20,381	20,257	20,510	19,744	19,999	19,281	19,539	19,797	20,054	20,312	20,570	20,088
30	334.4 Meters & Meter Installations	26,309	26,634	26,958	27,284	27,621	27,959	26,169	26,497	26,825	27,154	27,482	27,811	28,139	27,142
31	335.4 Hydrants	(508)	(503)	(499)	(494)	(489)	(484)	(479)	(474)	(470)	(465)	(460)	(455)	(450)	(479)
32	336.4 Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	<b>GENERAL PLANT</b>														
35	303.5 Land & Land Rights														
36	304.5 Structures & Improvements	6,548	6,554	6,539	6,549	6,584	6,611	6,643	6,661	6,680	6,679	6,703	6,724	6,741	6,632
37	340.5 Office Furniture & Equipment	45,205	45,518	45,572	45,983	46,658	47,160	47,685	48,123	48,593	48,747	49,244	49,726	50,131	47,565
38	341.5 Transportation Equipment	15,465	15,610	15,686	16,358	16,298	16,428	16,566	14,884	15,001	15,149	15,296	15,425	15,568	15,672
39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	343.5 Tools, Shop & Garage Equipment	4,029	4,041	4,062	4,074	4,093	4,112	4,133	4,151	4,169	4,188	4,201	4,219	4,236	4,131
41	344.5 Laboratory Equipment	(632)	(634)	(635)	(637)	(638)	(639)	(640)	(641)	(643)	(644)	(645)	(646)	(648)	(640)
42	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	346.5 Communication Equipment	380	385	387	393	401	407	414	420	426	429	435	441	447	413
44	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	348.5 Other Tangible Plant	(91,701)	(91,644)	(91,883)	(92,121)	(92,359)	(92,597)	(92,835)	(93,073)	(93,311)	(93,549)	(93,787)	(94,025)	(94,263)	(92,858)
46															
47	<b>TOTAL</b>	<b>165,780</b>	<b>168,416</b>	<b>170,074</b>	<b>172,679</b>	<b>175,244</b>	<b>173,643</b>	<b>174,138</b>	<b>173,855</b>	<b>176,386</b>	<b>178,616</b>	<b>181,208</b>	<b>183,772</b>	<b>186,267</b>	<b>175,392</b>

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 - UIF - Pinellas County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Schedule: A-11  
Page 1 of 1  
Preparer: Deborah D. 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 12/31/11	157,773	
2	Additions		
3	Retirements		
4	Adjustments - UIF Allocations	(298)	
5	Adjustments - Rounding		
6			
7	Balance 12/31/12	157,475	
8	Additions		
9	Retirements		
10	Adjustments - UIF Allocations	(82)	
11	Adjustments - Rounding		
12			
13	Balance 12/31/13	157,393	
14	Additions		
15	Retirements		
16	Adjustments - UIF Allocations	217	
17	Adjustments - Rounding	1	
18			
19	Balance 12/31/14	157,611	
20	Additions		
21	Retirements		
22	Adjustments - UIF Allocations		
23	Adjustments - Rounding		
24			
25	Balance 12/31/15	157,611	
26			
27	<u>Note:</u>		
28	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations.		
29			

Supporting Schedule: A-12  
Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification  
 Test Year Average Balance

Company: Utilities, Inc. of Florida - UIF - Pinellas County  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015  
 Historic [X] or Projected [ ]

Schedule: A-12  
 Page 1 of 2  
 Preparer: Deborah D. Swain  
 Recap Schedules: A-1, A-2

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Description	Test Year Average Bal	Adjustments	Adjusted Average	Non-Used & Useful % Final	Non-Used & Amount Final	Non-Used & Useful % Test Year	Non-Used & Amount Test Year
1	WATER							
2								
3	Plant Capacity Fees	-	-	-				
4								
5	Line/Main Extension Fees			-				
6								
7	Tapping & Meter Installation Fees	37,683	-	37,683				
8								
9	Contributed Lines	66,971	-	66,971				
10								
11	Other - Contributed Property/Connection Fees	52,740	-	52,740				
12								
13								
14	<b>Total</b>	<u>157,394</u>	<u>-</u>	<u>157,394</u>	N/A	<u>N/A</u>	N/A	<u>N/A</u>
15								
16								
17	WASTEWATER - NOT APPLICABLE							
18								
19	Plant Capacity Fees							
20								
21	Line/Main Extension Fees							
22								
23	Contributed Lines							
24								
25	Other - Tap Fees							
26								
27	Other - Contributed Property/Connection Fees							
28								
29								
30	<b>Total</b>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>		<u>N/A</u>		<u>N/A</u>





**Schedule of Water and Wastewater Accumulated Amortization of CIAC  
Annual Balances Subsequent to Last Established Rate Base**

Company: Utilities, Inc. of Florida - UIF - Pinellas County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Schedule: A-13  
Page 1 of 1  
Preparer: Deborah D. 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 12/31/11	92,190	
2	Additions	4,330	
3	Retirements		
4	Adjustments - UIF Allocations	(119)	
5	Adjustments - Rounding	1	
6			
7	Balance 12/31/12	96,402	
8	Additions	4,425	
9	Retirements		
10	Adjustments - UIF Allocations	4,705	
11	Adjustments - Rounding	(1)	
12			
13	Balance 12/31/13	105,531	
14	Additions	4,558	
15	Retirements		
16	Adjustments - UIF Allocations	(13,356)	
17	Adjustments - Rounding	1	
18			
19	Balance 12/31/14	96,734	
20	Additions	7,720	
21	Retirements		
22	Adjustments - UIF Allocations	7,781	
23	Adjustments - Rounding		
24			
25	Balance 12/31/15	112,235	
26			
27	<u>Note:</u>		
28	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to		
29	allocations.		

Supporting Schedule: A-14  
Recap Schedule: A-19

Schedule of Accumulated Amortization of CIAC  
 Test Year Average Balance - Water and Wastewater

Company: Utilities, Inc. of Florida - UIF - Pinellas County  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015  
 Historic [X] or Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average projected year.

(1)	(2)	(3)	(5)	(6)	(7)	(8)	(9)
Line No.	Description	Test Year Average Bal.	Adjusted Average	Non-Used & Useful % Final	Non-Used & Amount Final	Non-Used & Useful % Test Year	Non-Used & Amount Test Year
1	WATER						
2							
3	Plant Capacity Fees	-	-				
4							
5	Line/Main Extension Fees		-				
6							
7	Tapping & Meter Installation Fees	26,654	26,654				
8							
9	Contributed Lines	44,544	44,544				
10							
11	Other - Contributed Property	35,577	35,577				
12							
13							
14	<b>Total</b>	<b>106,775</b>	<b>-</b>	<b>106,775</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
15							
16							
17	WASTEWATER - NOT APPLICABLE						
18							
19	Plant Capacity Fees						
20							
21	Line/Main Extension Fees						
22							
23	Contributed Lines						
24							
25	Other - Tap Fees						
26							
27	Other - Contributed Property						
28							
29							
30	<b>Total</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

Recap Schedules: A-1, A-2



Schedule of Annual AFUDC Rates Used

Company: Utilities, Inc. of Florida - UIF - Pinellas County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Schedule: A-15

Page 1 of 1

Preparer: Deborah D. 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 AFUDC rate for all Florida companies is 9.03% for qualified construction projects beginning 1/1/2003 pursuant to 3/8/2004 Order PSC-04-0262-PAA, Docket #031006-
- 2 WS.
- 3 The utility uses the AFUDC practices described and approved by the Commission in Order No. PSC-04-0262-PAA-WS, dated March 8, 2004.

**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 - UIF - Pinellas County**  
**Docket No.: 160101-WS**  
**Schedule Year Ended: December 31, 2011**

**Schedule: A-16**  
**Page 1 of 1**  
**Preparer: Deborah D. 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	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/11	N/A	
2	Additions		
3	Retirements		
4	Adjustments		
5	Balance 12/31/12		
6	Additions		-
7	Adjustments		
8			
9	Balance 12/31/13		
10	Additions		-
11	Adjustments		
12			
13	Balance 12/31/14		
14	Additions		-
15	Adjustments		
16			
17	Balance 12/31/15		
18			
19			
20			
21	<u>TEST YEAR AVERAGE BALANCE</u>		
22			
23	Beginning Balance - December 31, 2014	N/A	
24	January		
25	February		
26	March		
27	April		
28	May		
29	June		
30	July		
31	August		
32	September		
33	October		
34	November		
35	Ending Balance December 31, 2015		
36			
37	Average Test Year Balance - 13 Months	<u>N/A</u>	

**Recap Schedules: A-1, A-2**

## Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Schedule: A-17

Docket No.: 160101-WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

Preparer: Deborah D. 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	13-Month Average
1	<b>Final Rates</b>			
2	Current and Accrued Assets:			
3	Cash			3,062
4	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			460,740
5	Miscellaneous current and accrued assets			4,070
6	Material and Supplies			4,920
7	Miscellaneous Deferred Debits			
8				
9	Less: Current and Accrued Liabilities and Credits			
10	Accounts Payable			(176,934)
11	Accrued Taxes			79,890
12	Accrued Interest			(9,652)
13	Miscellaneous Current and Accrued Liabilities and Credits			
14				
15	<b>Equals working capital (Balance Sheet Approach)</b>			<b>\$ 366,096</b>
16				
17	<b>Allocation to Water &amp; Sewer</b>	<b>\$ 16,289</b>	<b>\$ -</b>	
18				
19				
20	Allocation Methodology based on number of ERCs at the end of the test year:	<b>12/31/15 ERCs</b>	<b>% of Total</b>	<b>Allocated Working Capital</b>
21	Marion County - Water	548.8	5.677%	\$ 20,785
22	Marion County - Wastewater	76.4	0.790%	\$ 2,893
23	Orange County - Water	310.5	3.212%	\$ 11,759
24	Pasco County - Water	2,869.5	29.685%	\$ 108,676
25	Pasco County - Wastewater	1,245.2	12.882%	\$ 47,159
26	Pinellas County - Water	430.1	4.449%	\$ 16,289
27	Seminole County - Water	2,711.5	28.050%	\$ 102,692
28	Seminole County - Wastewater	1,474.5	15.254%	\$ 55,843
29	TOTAL UIF	<b>9,666.5</b>	<b>100%</b>	<b>366,096</b>
30				

## Comparative Balance Sheet - Assets

Company: Utilities, Inc. of Florida - UIF - All Counties

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule A-18

Page 1 of 2

Preparer: Deborah D. Swain

Line No.	(1) ASSETS	(2) Prior Year Ended 12/1/2014	(3) Adjustments	(4) Adjusted Prior Year Ended 12/1/2014	(5) Test Year Ended 12/1/2015	(6) Adjustments	(7) Adjusted Test Year Ended 12/1/2015	(8) 13-Month Average Bal.	(9) Adjustments	(10) Adjusted Average
1	Utility Plant in Service	15,233,140		15,233,140	16,095,707		16,095,707	15,742,047		15,742,047
2	Construction Work in Progress	325,737		325,737	506,878		506,878	312,396		312,396
3	Other Utility Plant Adjustments	470,813		470,813	471,246		471,246	471,007		471,007
4	<b>GROSS UTILITY PLANT</b>	16,029,690		16,029,690	17,073,831		17,073,831	16,525,450		16,525,450
5	Less: Accumulated Depreciation	(3,325,299)		(3,325,299)	(3,793,175)		(3,793,175)	(3,570,133)		(3,570,133)
6										
7	<b>NET UTILITY PLANT</b>	12,704,391		12,704,391	13,280,655		13,280,655	12,955,317		12,955,317
8										
9	Cash	1,963		1,963	3,000		3,000	3,062		3,062
10	Accounts Receivable (net)	461,836		461,836	502,184		502,184	460,740		460,740
11	Notes Receivable									
12	Accts. Rec'b - Assoc. Cos.	5,391,408		5,391,408	5,120,132		5,120,132	5,371,022		5,371,022
13	Notes Rec'b - Assoc. Cos.									
14	Accts. Rec'b - Other									
15	Accrued Interest Rec'b									
16	Allowance for Bad Debts									
17	Materials & Supplies	4,963		4,963	4,401		4,401	4,920		4,920
18	Misc Current & Accrued Assets	4,070		4,070	4,070		4,070	4,070		4,070
19										
20	<b>TOTAL CURRENT ASSETS</b>	5,864,239		5,864,239	5,633,787		5,633,787	5,843,814		5,843,814
21										
22	Net nonutility property									
23	Unamortized Debt Discount & Exp.									
24	Prelim. Survey & Investigation Charges									
25	Clearing Accounts									
26	Deferred Rate Case Expense	348,690		348,690	254,785		254,785	298,666		298,666
27	Other Miscellaneous Deferred Debits	71,335		71,335	67,747		67,747	71,595		71,595
28	Accum. Deferred Income Taxes									
29										
30	<b>TOTAL OTHER ASSETS</b>	420,025		420,025	322,533		322,533	370,261		370,261
31										
32	<b>TOTAL ASSETS</b>	18,988,655		18,988,655	19,236,975		19,236,975	19,169,391		19,169,391

## Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - All Counties

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule A-18

Page 2 of 2

Preparer: Deborah D. Swain

Line No.	(1) ASSETS	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Prior Year 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 Bal.
1	Utility Plant in Service	15,233,140	15,251,201	15,361,172	15,430,705	15,769,147	15,805,798	15,835,326	15,875,245	15,938,377	15,972,900	16,024,782	16,053,108	16,095,707	15,742,047
2	Construction Work in Progress	325,737	412,553	366,458	438,374	127,786	129,325	161,931	175,700	158,700	301,159	464,731	491,820	506,878	312,396
3	Other Utility Plant Adjustments	470,813	470,802	470,842	470,882	470,923	470,963	471,004	471,044	471,084	471,125	471,165	471,205	471,246	471,007
4	<b>GROSS UTILITY PLANT</b>	<b>16,029,690</b>	<b>16,134,556</b>	<b>16,198,472</b>	<b>16,339,962</b>	<b>16,367,856</b>	<b>16,406,086</b>	<b>16,468,260</b>	<b>16,521,989</b>	<b>16,568,162</b>	<b>16,745,184</b>	<b>16,960,678</b>	<b>17,016,133</b>	<b>17,073,831</b>	<b>16,525,450</b>
5	Less: Accumulated Depreciation	(3,325,299)	(3,376,074)	(3,414,782)	(3,465,424)	(3,512,154)	(3,552,195)	(3,593,267)	(3,591,400)	(3,637,909)	(3,677,705)	(3,712,667)	(3,759,683)	(3,793,175)	(3,570,133)
6															
7	<b>NET UTILITY PLANT</b>	<b>12,704,391</b>	<b>12,758,481</b>	<b>12,783,690</b>	<b>12,874,538</b>	<b>12,855,702</b>	<b>12,853,891</b>	<b>12,874,994</b>	<b>12,930,589</b>	<b>12,930,253</b>	<b>13,067,479</b>	<b>13,248,010</b>	<b>13,256,450</b>	<b>13,280,655</b>	<b>12,955,317</b>
8															
9	Cash	1,963	3,000	3,000	3,000	3,305	4,034	3,500	3,000	3,000	3,000	3,000	3,000	3,000	3,062
10	Accounts Receivable (net)	461,836	451,302	445,458	436,866	452,752	480,063	465,027	444,529	456,472	450,810	462,911	479,409	502,184	460,740
11	Notes Receivable														
12	Accts. Rec'b - Assoc. Cos.	5,391,408	5,350,002	5,400,823	5,312,857	5,404,955	5,476,395	5,503,208	5,444,613	5,519,646	5,369,743	5,391,173	5,138,334	5,120,132	5,371,022
13	Notes Rec'b - Assoc. Cos.														
14	Accts. Rec'b - Other														
15	Accrued Interest Rec'b														
16	Allowance for Bad Debts														
17	Materials & Supplies	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,401	4,920
18	Misc Current & Accrued Assets	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070
19															
20	<b>TOTAL CURRENT ASSETS</b>	<b>5,864,239</b>	<b>5,813,337</b>	<b>5,858,314</b>	<b>5,761,756</b>	<b>5,870,045</b>	<b>5,969,525</b>	<b>5,980,767</b>	<b>5,901,175</b>	<b>5,988,151</b>	<b>5,832,587</b>	<b>5,866,117</b>	<b>5,629,777</b>	<b>5,633,787</b>	<b>5,843,814</b>
21															
22	Net nonutility property														
23	Unamortized Debt Discount & Exp.														
24	Prelim. Survey & Investigation Charges														
25	Clearing Accounts														
26	Deferred Rate Case Expense	348,690	339,803	330,916	322,030	313,143	304,256	295,478	290,734	281,848	275,878	266,991	258,104	254,785	298,666
27	Other Miscellaneous Deferred Debts	71,335	72,002	70,513	69,025	71,736	70,107	76,710	74,990	73,269	72,776	71,098	69,423	67,747	71,595
28	Accum. Deferred Income Taxes														
29															
30	<b>TOTAL OTHER ASSETS</b>	<b>420,025</b>	<b>411,805</b>	<b>401,429</b>	<b>391,054</b>	<b>384,879</b>	<b>374,363</b>	<b>372,188</b>	<b>365,724</b>	<b>355,117</b>	<b>348,653</b>	<b>338,089</b>	<b>327,527</b>	<b>322,533</b>	<b>370,261</b>
31															
32	<b>TOTAL ASSETS</b>	<b>18,988,655</b>	<b>18,983,623</b>	<b>19,043,433</b>	<b>19,027,348</b>	<b>19,110,626</b>	<b>19,197,779</b>	<b>19,227,949</b>	<b>19,197,488</b>	<b>19,273,521</b>	<b>19,248,719</b>	<b>19,452,217</b>	<b>19,213,754</b>	<b>19,236,975</b>	<b>19,169,391</b>



## Comparative Balance Sheet - Equity Capital &amp; Liabilities

Company: Utilities, Inc. of Florida - UIF - All Counties  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested.  
 Provide same for historical base or intermediate years, if  
 not already shown.

Schedule A-19  
 Page 1 of 2  
 Preparer: Deborah D. Swain

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/1/2014	(3) Adjustments	(4) Adjusted Prior Year Ended 12/1/2014	(5) Test Year Ended 12/1/2015	(6) Adjustments	(7) Adjusted Test Year Ended 12/1/2015	(8) 13-Month Average Bal.	(9) Adjustments	(10) Adjusted Average
1	Common Stock Issued	200,000		200,000	200,000		200,000	200,000		200,000
2	Preferred Stock Issued									
3	Additional Paid in Capital	8,817,649		8,817,649	8,817,649		8,817,649	8,817,649		8,817,649
4	Retained Earnings	(339,412)	152,538	(186,874)	(148,364)	152,534	4,170	(164,718)	156,721	(7,997)
5	Other Equity Capital									
6										
7	<b>TOTAL EQUITY CAPITAL</b>	<b>8,678,237</b>	<b>152,538</b>	<b>8,830,775</b>	<b>8,869,285</b>	<b>152,534</b>	<b>9,021,819</b>	<b>8,852,931</b>	<b>156,721</b>	<b>9,009,652</b>
8										
9	Bonds									
10	Reacquired Bonds									
11	Advances From Associated Companies									
12	Other Long-Term Debt									
13										
14	<b>TOTAL LONG-TERM DEBT</b>									
15										
16	Accounts Payable	140,313		140,313	206,294		206,294	176,934		176,934
17	Notes Payable									
18	Notes & Accounts Payable - Assoc. Cos.	7,455,800		7,455,800	7,455,800		7,455,800	7,455,800		7,455,800
19	Customer Deposits	53,859		53,859	53,988		53,988	52,702		52,702
20	Accrued Taxes	60,450		60,450	45,399		45,399	79,890		79,890
21	Current Portion Long Term Debt									
22	Accrued Interest	8,809		8,809	10,822		10,822	9,652		9,652
23	Accrued Dividends									
24	Misc. Current and Accrued Liabilities & Credits									
25										
26	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>7,719,231</b>		<b>7,719,231</b>	<b>7,772,304</b>		<b>7,772,304</b>	<b>7,774,978</b>		<b>7,774,978</b>
27										
28	Advances for Construction	(2,948)		(2,948)	(2,948)		(2,948)	(2,948)		(2,948)
29	Prepaid Capacity Charges									
30	Accum. Deferred ITC's	81,679		81,679	79,323		79,323	80,501		80,501
31	Operating Reserves									
32										
33	<b>TOTAL DEFERRED CR. &amp; OPER. RESERVES</b>	<b>78,731</b>		<b>78,731</b>	<b>76,375</b>		<b>76,375</b>	<b>77,553</b>		<b>77,553</b>
34										
35	Contributions in Aid of Construction	3,843,530		3,843,530	3,846,939		3,846,939	3,845,047		3,845,047
36	Less: Accum. Amortization of CIAC	(2,530,851)		(2,530,851)	(2,668,629)		(2,668,629)	(2,591,578)		(2,591,578)
37										
38	Accumulated Deferred Income Taxes	1,199,777	(152,538)	1,047,239	1,340,701	(152,534)	1,188,167	1,210,459	(156,721)	1,053,738
39										
40	<b>Total Equity Capital and Liabilities</b>	<b>\$ 18,988,655</b>	<b>\$ -</b>	<b>\$ 18,988,655</b>	<b>\$ 19,236,975</b>	<b>\$ -</b>	<b>\$ 19,236,975</b>	<b>\$ 19,169,391</b>	<b>\$ -</b>	<b>\$ 19,169,391</b>

## Note:

(1) To remove certain deferred taxes  
 ADIT - NOLs

(152,538)  
(152,538)

(152,534)  
(152,534)

\$ (156,721)  
(156,721)

Comparative Balance Sheet - Equity Capital & Liabilities

Company: Utilities, Inc. of Florida - UIF - All Counties  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule A-19  
Page 2 of 2  
Preparer: Deborah D. Swain

Line No.	(1)	(2) Prior Year 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 Bal.
	<b>EQUITY CAPITAL &amp; LIABILITIES</b>														
1	Common Stock Issued	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
2	Preferred Stock Issued														
3	Additional Paid in Capital	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649
4	Retained Earnings	(339,412)	(278,971)	(282,799)	(307,617)	(246,735)	(141,753)	(131,953)	(94,820)	(31,080)	(96,146)	(43,635)	1,953	(148,364)	(164,718)
5	Other Equity Capital														
7	<b>TOTAL EQUITY CAPITAL</b>	<b>8,678,237</b>	<b>8,738,678</b>	<b>8,734,850</b>	<b>8,710,032</b>	<b>8,770,914</b>	<b>8,875,896</b>	<b>8,885,696</b>	<b>8,922,829</b>	<b>8,986,569</b>	<b>8,921,503</b>	<b>8,974,014</b>	<b>9,019,602</b>	<b>8,869,285</b>	<b>8,852,931</b>
9	<b>Bonds</b>														
10	Reacquired Bonds														
11	Advances From Associated Companies														
12	Other Long-Term Debt														
14	<b>TOTAL LONG-TERM DEBT</b>														
16	Accounts Payable	140,313	148,619	178,615	169,002	177,406	144,425	149,675	155,094	153,466	187,660	323,554	166,020	206,294	176,934
17	Notes Payable														
18	Notes & Accounts Payable - Assoc. Cos.	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800
19	Customer Deposits	53,859	52,899	53,347	53,036	51,989	51,962	51,775	51,962	51,351	52,824	52,767	53,367	53,988	52,702
20	Accrued Taxes	60,450	929	24,642	55,541	83,922	112,307	141,033	81,289	109,281	127,442	155,690	40,648	45,399	79,890
21	Current Portion Long Term Debt														
22	Accrued Interest	8,809	9,013	8,744	8,968	9,177	9,372	9,575	9,789	9,989	10,204	10,404	10,616	10,822	9,652
23	Accrued Dividends														
24	Misc. Current and Accrued Liabilities & Credits														
26	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>7,719,231</b>	<b>7,667,260</b>	<b>7,721,148</b>	<b>7,742,347</b>	<b>7,778,295</b>	<b>7,773,866</b>	<b>7,807,858</b>	<b>7,753,934</b>	<b>7,779,887</b>	<b>7,833,929</b>	<b>7,998,215</b>	<b>7,726,451</b>	<b>7,772,304</b>	<b>7,774,978</b>
28	Advances for Construction	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)
29	Prepaid Capacity Charges														
30	Accum. Deferred ITC's	81,679	81,483	81,287	81,090	80,894	80,698	80,501	80,305	80,109	79,912	79,716	79,520	79,323	80,501
31	Operating Reserves														
33	<b>TOTAL DEFERRED CR. &amp; OPER. RESERVES</b>	<b>78,731</b>	<b>78,535</b>	<b>78,339</b>	<b>78,142</b>	<b>77,946</b>	<b>77,750</b>	<b>77,553</b>	<b>77,357</b>	<b>77,161</b>	<b>76,964</b>	<b>76,768</b>	<b>76,572</b>	<b>76,375</b>	<b>77,553</b>
35	Contributions in Aid of Construction	3,843,530	3,843,691	3,843,691	3,844,891	3,844,891	3,845,131	3,845,131	3,845,131	3,845,131	3,845,131	3,845,481	3,846,851	3,846,939	3,845,047
36	Less: Accum. Amortization of CIAC	(2,530,851)	(2,544,318)	(2,534,192)	(2,547,639)	(2,561,046)	(2,574,493)	(2,587,940)	(2,601,387)	(2,614,833)	(2,628,280)	(2,641,728)	(2,655,178)	(2,668,629)	(2,591,578)
38	Accumulated Deferred Income Taxes	1,199,777	1,199,777	1,199,599	1,199,575	1,199,627	1,199,630	1,199,651	1,199,625	1,199,607	1,199,472	1,199,467	1,199,457	1,340,701	1,210,459
40	<b>Total Equity Capital and Liabilities</b>	<b>18,988,655</b>	<b>18,983,623</b>	<b>19,043,434</b>	<b>19,027,348</b>	<b>19,110,627</b>	<b>19,197,779</b>	<b>19,227,949</b>	<b>19,197,489</b>	<b>19,273,521</b>	<b>19,248,719</b>	<b>19,452,217</b>	<b>19,213,754</b>	<b>19,236,975</b>	<b>19,169,391</b>

Schedule of Water Net Operating Income

Company: Utilities, Inc. of Florida - UIF - Pinellas County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] or Projected [ ]

Schedule: B-1  
Page 1 of 1  
Preparer: Deborah D. Swain

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 7) 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	155,393	2,722	158,115	170,080	(A)	328,195	B-4, B-3
2								
3	Operation & Maintenance	64,154	7,360	71,514		(B)	71,514	B-5, B-3
4								
5	Depreciation, net of CIAC Amort.	29,500	5,498	34,998		(C)	34,998	B-13, B-3
6								
7	Amortization	-	-	-	-	(D)	-	
8								
9	Taxes Other Than Income	2,778	24,520	27,298	7,654	(E)	34,952	B-15, B-3
10								
11	Provision for Income Taxes	54	(54)		50,529	(F)	50,529	C-1, C-2, B-3
12								
13	OPERATING EXPENSES	96,486	37,324	133,809	58,183		191,992	
14								
15	NET OPERATING INCOME	58,907	(34,602)	24,305	111,897		136,203	
16								
17								
18	RATE BASE	771,683	929,123	1,700,806			1,700,806	
19								
20								
21	RATE OF RETURN	7.63 %		1.43 %			8.01 %	

## Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Test Year Ended: December 31, 2015

Interim [ ] Final [X]

Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: B-3

Page 1 of 2

Preparer: Deborah D. 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	<b>(A) Operating Revenues</b>		
2	<u>Test Year Revenues</u>		
3	(1) Test Year Revenues net of Unbilled Revenues		
4	To reflect twelve-months billing net of accruals		
5	Total Revenues per B4 prior to adjustments	155,393	
6	Adjustment to remove Accrued Revenues per B4	376	
7			
8	Test Year Adjusted Revenues prior to Annualizing Revenues	<u>155,769</u>	
9			
10	(2) Annualized Revenue		
11	To calculate test year revenues based on current rates		
12	Annualized water revenues per Schedule E-2	158,115	
13	Test Year Adjusted Revenues per above	<u>155,769</u>	
14	Adjustment required to annualize revenues	<u>2,346</u>	
15			
16	<u>Pro-Forma Adjustments</u>		
17	(3) <u>Revenue Increase</u>		
18	Increase in revenue required by the Utility to realize the rate of return per Schedule D-1.	<u>170,080</u>	
19			
20	<b>Total Adjustments to Revenues</b>	<b><u>172,802</u></b>	
21			
22	<b>(B) Operations &amp; Maintenance (O&amp;M) Expenses</b>		
23	<u>Pro-Forma Adjustments</u>		
24	(1) (a) To adjust Salary & Benefits for addition of 5 FTE		
25	601 Salary & Wages	844	
26	604 Employee Pensions & Benefits	283	
27	(b) To annualize 2015 Salary & Benefits		
28	601 Salary & Wages	1,002	
29	603 Salaries & Wages - Officers, Etc.	51	
30	604 Employee Pensions & Benefits	<u>364</u>	
27	Adjustments for Pay Increase - Pro Forma Adjustment	<u>2,544</u>	
28			
29	(2) 650 Increase in exp to reflect increase of truck fleet by 3 units	<u>55</u>	
30			
31	(3) Amortization of Deferred Costs		
32	(a) Amortization of rate case expense per Schedule B-10		
33	666 Adjustments for Deferred Costs - Pro Forma Adjustment	<u>4,761</u>	
34			
35	<b>Total Pro Forma Adjustments to O&amp;M</b>	<b><u>7,360</u></b>	
36			
37	<b>Total Adjustments to O&amp;M Expenses</b>	<b><u>7,360</u></b>	

## Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Test Year Ended: December 31, 2015

Interim [ ] Final [X]

Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: B-3

Page 2 of 2

Preparer: Deborah D. 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	<b>(C) Depreciation, net of CIAC Amort.</b>		
2	(1) To restate Current Year Project Phoenix depreciation expense	(866)	
3			
4	<b>Total Test Year Adjustments to Depreciation Expense</b>	<b>(866)</b>	
5			
6	<u>Pro-Forma Adjustments</u>		
7	(2) Adjust Depreciation Expense related to Adjustments to Pro Forma Plant Additions		
8	331.4 - Water Mains	23,300	
9	340.5 - Allocation for GIS Mapping System	281	
10	341.5 - Allocation for Vehicle Replacements	818	
11	341.5 - Allocation for C4500 Kodiak Truck Upgrade	54	
12	<b>Total Pro Forma Additions</b>	<b>24,453</b>	
13	(3) Adjust Depreciation Expense for Pro Forma Retirements		
14	331.4 - Retirement of Water Mains	(17,475)	
15	341.5 - Retirement Allocation for Vehicle Replacements	(614)	
16	<b>Total Pro Forma Retirements</b>	<b>(18,089)</b>	
17			
18	<b>Total Adjustments to Depreciation Expenses</b>	<b>5,498</b>	
19			
20	<b>(E) Taxes Other Than Income (TOTI)</b>		
21	<b>Test Year Adjustments</b>		
22	(1) Personal Property Taxes		
23	(a) To adjust for taxes charged to Pinellas County in error	365	
24	Total Personal Property Tax Adjustment	365	
25			
26	(2) Regulatory Assessment Fees (RAF)		
27	(a) Calculate RAFs based on Adjusted Test Year Revenues		
28	Test Year Adjusted Revenues	155,769	
29	(b) Calculate RAFs for Annualized Revenues		
30	Annualized Revenues Adjustment	2,346	
31	Total Test Year Adjusted Revenues	158,115	
32	RAF Rate	4.5%	
33	Adjusted Test Year RAF	7,115	
34			
35	<b>Total Test Year Adjustments to TOTI</b>	<b>7,480</b>	
36			
37	<u>Pro Forma Adjustments</u>		
38	(3) Regulatory Assessment Fees (RAF)		
39	(a) Calculate RAFs on Additional Revenues Requested		
40	Additional Revenues Requested	170,080	
41	RAF Rate	4.5%	
42	Pro Forma Adjustment to RAF	7,654	
43			
44	(4) Payroll Taxes		
45	(a) Adjust Payroll Taxes for associated salary increases	145	
46	Total Payroll Tax Adjustment	145	
47			
48	(6) Total Net Plant Additions	996,353	
49	Millage rate	16,9563	
50	Increase in ad valorem taxes for Pro Forma Plant Additions	16,894	
51			
52	<b>Total Adjustments to TOTI</b>	<b>32,174</b>	
53			
54	<b>(F) Provision for Income Taxes</b>		
55	(1) To adjust taxes prior to revenue increase	(54)	
56			
57	(2) To calculate additional taxes due to requested revenue adjustments	50,529	
58			
59	<b>Total Adjustments to Provision for Income Taxes</b>	<b>50,475</b>	

**Test Year Operating Revenues**

Company: Utilities, Inc. of Florida - UIF - Pinellas County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] or Projected [ ]

Schedule: B-4  
Page 1 of 1  
Preparer: Deborah D. 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	141,163	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	13,358	521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other	
7	462.1 Public Fire Protection		522.1 Measured - Residential	
8	462.2 Private Fire Protection		522.2 Measured - Commercial	
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers		522.4 Measured - Public Authority	
11	466 Sales for Resale		522.5 Measured - Multi-Family	
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13	Accrued Water Revenues	(376)	524 Revenues from Other Systems	
14			525 Interdepartmental Sales	
15			Accrued Sewer Revenues	
16	<b>TOTAL WATER SALES</b>	<u>154,145</u>	<b>TOTAL SEWER SALES</b>	<u>N/A</u>
17				
18	<b>OTHER WATER REVENUES</b>		<b>OTHER SEWER REVENUES</b>	
19	470 Forfeited Discounts		530 Guaranteed Revenues	
20	471 Misc. Service Revenues	1,248	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		535 Interdepartmental Rents	
24			536 Other Sewer Revenues	-
25			541 Measured Re-Use Revenues	
26				
27	<b>TOTAL OTHER WATER REVENUES</b>	<u>1,248</u>	<b>TOTAL OTHER SEWER REVENUES</b>	<u>N/A</u>
28				
29	<b>TOTAL WATER OPERATING REVENUES</b>	<u><u>155,393</u></u>	<b>TOTAL SEWER OPERATING REVENUES</b>	<u><u>N/A</u></u>

## Detail of Operation &amp; Maintenance Expenses Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Schedule: B-5

Docket No.: 160101-WS

Page 1 of 2

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic [X] or Projected [ ]

Recap Schedules: B-1

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		Test Year Total	Adjustments	Adjusted Total
1	601 Salaries & Wages - Employees	26,711	1,846	28,557
2	603 Salaries & Wages - Officers, Etc.	1,356	51	1,407
3	604 Employee Pensions & Benefits	9,711	647	10,359
4	610 Purchased Water	536		536
5	615 Purchased Power	2,223		2,223
6	616 Fuel for Power Purchased	-		-
7	618 Chemicals	1,310		1,310
8	620 Materials & Supplies	1,128		1,128
9	631 Contractual Services - Engr.	0		0
10	632 Contractual Services - Acct.	1,152		1,152
11	633 Contractual Services - Legal	(23)		(23)
12	634 Contractual Services - Mgmt. Fees	-		-
13	635 Contractual Services - Testing	3,140		3,140
14	636 Contractual Services - Other	2,357		2,357
15	641 Rental of Building/Real Prop.	37		37
16	642 Rental of Equipment	6		6
17	650 Transportation Expenses	1,835	55	1,890
18	656 Insurance - Vehicle	-		-
19	657 Insurance - General Liability	3,494		3,494
20	658 Insurance - Workman's Comp.	-		-
21	659 Insurance - Other	764		764
22	660 Advertising Expense	-		-
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	4,761	4,761
24	667 Reg. Comm. Exp. - Other	31		31
25	670 Bad Debt Expense	594		594
26	675 Miscellaneous Expenses	7,794		7,794
27				
28	<b>TOTAL</b>	<b>64,154</b>	<b>7,360</b>	<b>71,514</b>

Detail of Operation & Maintenance Expenses By Month - Water

Company: Utilities, Inc. of Florida - UIF - Pinellas County  
Docket No.: 160101-WS  
Test Year Ended: December 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 2 of 2  
Preparer: Deborah D. 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) Total
		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Test Year
1	601 Salaries & Wages - Employees	2,311	2,021	1,822	2,248	2,098	2,401	2,293	2,097	2,073	2,224	2,357	2,768	26,711
2	603 Salaries & Wages - Officers, Etc.	108	110	105	110	108	108	139	83	106	108	262	9	1,356
3	604 Employee Pensions & Benefits	1,118	806	676	613	691	967	734	832	564	805	831	1,075	9,711
4	610 Purchased Water	-	100	(26)	100	122	100	(126)	100	(26)	100	93	-	536
5	615 Purchased Power	202	197	342	156	170	151	203	141	135	182	168	176	2,223
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	78	171	117	195	72	78	78	98	146	137	90	52	1,310
8	620 Materials & Supplies	226	54	-	152	155	-	315	1	224	1	-	-	1,128
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	19	(19)	-	-	-	0
10	632 Contractual Services - Acct.	86	87	90	85	85	85	101	100	99	99	118	118	1,152
11	633 Contractual Services - Legal	-	1	-	-	-	-	-	(40)	-	3	-	12	(23)
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	-	1,111	402	59	84	108	64	282	589	34	298	108	3,140
14	636 Contractual Services - Other	135	132	212	193	172	171	325	185	177	228	188	240	2,357
15	641 Rental of Building/Real Prop.	3	3	3	3	3	3	3	3	3	3	3	6	37
16	642 Rental of Equipment	-	-	4	-	-	-	-	-	-	-	-	2	6
17	650 Transportation Expenses	124	134	135	177	194	165	164	153	138	166	147	138	1,835
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	295	258	289	295	290	292	291	291	287	306	299	300	3,494
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-
21	659 Insurance - Other	10	18	10	36	42	84	101	23	81	148	254	(41)	764
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-
24	667 Reg. Comm. Exp. - Other	(37)	(1)	2	-	6	7	2	2	-	26	1	23	31
25	670 Bad Debt Expense	43	(1)	(86)	20	2	2	605	2	1	2	103	(99)	594
26	675 Miscellaneous Expenses	962	555	536	716	469	430	440	1,656	361	558	631	480	7,794
27														
28	<b>TOTAL</b>	<b>5,665</b>	<b>5,754</b>	<b>4,632</b>	<b>5,156</b>	<b>4,763</b>	<b>5,150</b>	<b>5,731</b>	<b>6,029</b>	<b>4,938</b>	<b>5,129</b>	<b>5,843</b>	<b>5,366</b>	<b>64,154</b>



Operation & Maintenance Expense Comparison - Water

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Schedule: B-7 (Revised)

Page 1 of 1

Preparer: Patrick Flynn

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/2011	(3) Current TY 12/31/2015	(4) TY Adj.'s per B-5	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	601 Salaries & Wages - Employees	28,514	26,711	1,846	28,557	43	0.15 %	Under benchmark
2	603 Salaries & Wages - Officers, Etc.	3,786	1,356	51	1,407	(2,379)	n/a %	Under benchmark
3	604 Employee Pensions & Benefits	6,415	9,711	647	10,359	3,944	61.48 %	Reflects large increases in health care costs since the last TY.
4	610 Purchased Water	320	536	-	536	216	67.37 %	De minimus amount
5	615 Purchased Power	2,422	2,223	-	2,223	(199)	(8.23) %	Under benchmark
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-
7	618 Chemicals	1,053	1,310	-	1,310	257	24.38 %	Increase in unit prices and volume of chemicals used
8	620 Materials & Supplies	1,429	1,128	-	1,128	(301)	(21.09) %	Under benchmark
9	631 Contractual Services - Engr.	6	0	-	0	(6)	(99.17) %	Under benchmark
10	632 Contractual Services - Acct.	584	1,152	-	1,152	568	97.22 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
11	633 Contractual Services - Legal	20	(23)	-	(23)	(43)	(215.40) %	Under benchmark
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	1,355	3,140	-	3,140	1,785	131.70 %	Triennial water testing in 2015
14	636 Contractual Services - Other	(117)	2,357	-	2,357	2,474	(2,114.48) %	Under benchmark
15	641 Rental of Building/Real Prop.	47	37	-	37	(10)	(21.23) %	Under benchmark
16	642 Rental of Equipment	2	6	-	6	4	177.50 %	De minimus amount
17	650 Transportation Expenses	3,040	1,835	55	1,890	(1,150)	(37.82) %	Under benchmark
18	656 Insurance - Vehicle	-	-	-	-	-	-	-
19	657 Insurance - General Liability	-	3,494	-	3,494	3,494	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	3,504	764	-	764	(2,740)	(78.19) %	Under benchmark
22	660 Advertising Expense	8	-	-	-	(8)	(100.00) %	Under benchmark
23	666 Reg. Comm. Exp. - Rate Case Amort.	8,784	-	4,761	4,761	n/a	- %	De minimus amount
24	667 Reg. Comm. Exp. - Other	26	31	-	31	5	19.69 %	De minimus amount
25	670 Bad Debt Expense	356	594	-	594	238	66.81 %	De minimus amount
26	675 Miscellaneous Expenses	6,187	7,794	-	7,794	1,607	25.97 %	Increases in training expense, bank service charges, licensing fees, or other misc. expenses
27	<b>TOTAL</b>	<b>67,741</b>	<b>64,154</b>	<b>7,360</b>	<b>71,514</b>	<b>7,796</b>	<b>13.22</b> %	
28	<b>Less:</b>							
29	666 Reg. Comm. Exp. - Rate Case Amort.	(8,784)	-	(4,761)	(4,761)	n/a	n/a	Not subject to Index Benchmarking
30								
31	<b>TOTAL</b>	<b>58,957</b>	<b>64,154</b>	<b>2,599</b>	<b>66,753</b>	<b>7,796</b>	<b>13.22</b> %	
32	Total Customers (ERC's)	430.1			430.1	-	- %	
33								
34	Consumer Price Index - U	225.672			236.525	10.853	4.81 %	
35								
36	Benchmark Index: Increase in Customer ERC's					1.0000		
37	Increase in CPI					1.0481		
38								
39						<b>1.0481</b>		

## Contractual Services

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion, Orange, Pasco, Pinellas, and Seminole Counties

Schedule: B-9

Docket No.: 160101-WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Line No.	(1) Type of Service	(2) Consultants	(3) Amount	(4) Description of Work Performed
1	Legal Fees	Friedman & Friedman, P.A.	\$ 468	various legal issues
2	Legal Fees	Sundstrom & Midland LLP	98	various legal issues
3	Other Outside Services	Sunshine State One Call of FL, Inc.	1,670	underground utility location notifications
4	Other Outside Services	Arborwood at Summertree, Inc.	456	easement payments
5	Engineering	CPH, Inc.	603	various engineering services
6	Other Outside Services	Cumby & Fair, Inc.	640	various engineering services
7	Engineering	Knight Engineering Consultants	2,100	various engineering services
8	Other Outside Services	The Avanti Group	1,673	meter testing
9	Engineering	Excel Engineering Consultants, Inc.	396	various engineering services

Analysis of Rate Case Expense

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Schedule: B-10

Docket No.: 160101-WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

Preparer: Deborah D. 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	165.22	59,479	Legal Fees
2	Friedman & Friedman, P.A.	Bridget Friedman	360.00	55.07	19,825	Legal Fees
3	Milian, Swain & Associates	Deborah Swain	200.00	137.68	27,536	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Milian, Swain & Associates	Cynthia Yapp	150.00	172.10	25,815	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5	Milian, Swain & Associates	John Swain	130.00	8.26	1,074	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
6	M&R Consultants	Frank Seidman	150.00	82.61	12,392	U&UAnalysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7	Guastella Associates	John Guastella	245.00	55.07	13,492	Consolidated Rates
8	Guastella Associates	Gary White	200.00	41.30	8,260	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9	Public Service Commission				1,239	Filing Fee
10	Water Service Corp.	Other staff			2,754	Assist w/MFRs, data requests, audit facilitation
11	Travel & Other					Customer notices, postage
12	Consultants Travel				1,859	Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp./UIF				2,065	Travel, Notices, and other
14	Water Service Corp./UIF				10,326	Notices - postage, printing, publication
15					<u>\$ 186,116</u>	

16 Estimate Through  
 17 [ ] PAA  
 18 [ X ] Commission Hearing  
 19

20 Amortization Period 4 Years  
 21 Explanation if different from Section 367.0816, Florida

22	(A)	(B)	(C)
23 Amortization of Rate Case Expense:	Water	Wastewater	Total
24 Prior unamortized rate case expenses	157,903	64,263	222,166
25 Additional Rate Case Exp Generic Docket	14,012	5,702	19,714
26 Current Rate Case Expense	132,281	53,835	186,116
27 Total projected rate case expense	<u>304,195</u>	<u>123,801</u>	<u>427,996</u>
28 Annual Amortization - All UIF Systems	\$ 76,049	\$ 30,950	\$ 106,999
29			
30 Annual Amortization - Pinellas County	<u>\$ 4,761</u>	<u>\$ -</u>	<u>\$ 4,761</u>

31			
32 Method of allocation between UIF systems (based on ERC count 12/31/15)			
33 Total Customers - UIF	6,870.40	2,796.10	9,666.50
34 Total Customers - County	430.1	-	430.1
35 Percentage of Customers	6.26%	0.00%	4.45%
36			
37 Method of allocation for the County between water and wastewater (based on ERC count 12/31/15)			
38 Total Customer - County	430.1	-	430.1
39 Percentage of Customers	100.00%	0.00%	100.00%

40  
 41 \*Charges are calculated based on the total amount of estimated charges for the entire company and allocated among the five counties based on their ERCs. See chart below.  
 42

County	Water	Wastewater	Total ERCs
44 Marion	548.8	76.4	625.2
45 Orange	310.5	-	310.5
46 Pasco	2,869.5	1,245.2	4,114.7
47 Pinellas	430.1	-	430.1
48 Seminole	2,711.5	1,474.5	4,186.0
49 TOTAL	<u>6,870.4</u>	<u>2,796.1</u>	<u>9,666.5</u>

**Analysis of Major Maintenance Projects - Water & Sewer  
For the Test Year and 2 Years Prior and 1 Year Subsequent**

**Florida Public Service Commission**

**Company: Utilities Inc. of Florida - Marion, Orange, Pasco, Pinellas, and Seminole Counties**  
**Docket No.: 160101-WS**  
**Schedule Year Ended: December 31, 2015**

**Schedule: B-11**  
**Page 1 of 1**  
**Preparer: Deborah D. Swain**

**Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.**

<b>Line No.</b>	<b>Description</b>	<b>Period</b>	<b>Budget Amount</b>	<b>Term of Amort.</b>	<b>Test Year Amortization</b>
1	COA-UIF	Q3 2003	\$ 19,127	166 months	\$ 1,383
2	Engineering Fees	Q1 2011	2,150	60 months	430
3	Engineering Fees	Q2 2011	2,150	60 months	430
4	Weathersfield Hydro Tank Inspection	Q2 2011	2,150	60 months	430
5	EXCEL Engineering Consultatns	Q3 2013	10,871	120 months	1,087
6	Reclass Various Expenses	Q1 2014	8,549	120 months	855
7	Water Tank Maintenance and Repair	Q1 2014	19,500	60 months	3,900
8	ECO-2000 INC	Q2 2014	11,285	60 months	2,257
9	ECO-2000 INC	Q3 2014	9,055	60 months	1,811
10	ECO-2000 INC	Q3 2014	10,080	60 months	216
11	ECO-2000 INC	Q3 2014	10,080	60 months	216
12	Crowell Plumbing and Heating	Q3 2014	3,000	60 months	600
13	Lake Tarpon - Hydro Tank Refurbishment	Q3 2014	23,000	60 months	4,600
14	COA-UIF	Q4 2014	2,198	60 months	440
15	Knight Engineering Consultants	Q2 2015	2,100	60 months	105
16	Weathersfield, Oakland Sh, Br Lk - 3 GST's @ \$1,500 each	Q1 2016	4,500	60 months	
17	Seminole Co systems - 9 Hydro Tanks @ \$2,100 each	Q1 2016	18,900	60 months	

Allocation of Expenses

Schedule B-12

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Docket No.: 160101-W5

Schedule Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Page 1 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Pinellas County  
Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending January 31, 2015			100.00%	0.00%
			Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		Amounts Allocated				
							Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		
No.	No.		County	Systems	Total	Method	County	Systems	Total	Water	Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$502	310,033	\$310,535	502	-
3	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$79	49,371	\$49,450	79	-
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.16%	99.84%	100.00%	ERC	(\$7)	(4,149)	(\$4,155)	(7)	-
8	601/701/603/703	Salaries	0.16%	99.84%	100.00%	ERC	\$561	352,782	\$353,343	561	-
9	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$1,118	702,828	\$703,946	1,118	-
10	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$141	88,897	\$89,038	141	-
11	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$86	53,831	\$53,917	86	-
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$134	84,450	\$84,584	134	-
14	641	Rent Expense	0.16%	99.84%	100.00%	ERC	\$3	1,701	\$1,704	3	-
15	650/750	Transportation Expenses	0.16%	99.84%	100.00%	ERC	\$2	1,058	\$1,060	2	-
16	657	Insurance - General Liability	0.16%	99.84%	100.00%	ERC	\$295	185,665	\$185,960	295	-
17	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$10	6,091	\$6,101	10	-
18	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$2	1,015	\$1,017	2	-
19	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$184	115,393	\$115,577	184	-
20							\$3,110	\$1,948,967	\$1,952,077	3,110	-
21	<u>Water Service Corp. Allocated State Expenses</u>										
22											
23											
24	403	Depreciation Expenses	0.75%	99.25%	100.00%	ERC	\$272	\$36,003	\$36,275	272	-
25	408	Taxes Other than Income	0.67%	99.33%	100.00%	ERC	\$237	\$34,936	\$35,173	237	-
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.59%	99.41%	100.00%	ERC	\$0	\$5	\$5	0	-
29	601/701/603/703	Salaries	0.68%	99.32%	100.00%	ERC	\$312	\$45,568	\$45,880	312	-
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	0.67%	99.33%	100.00%	ERC	\$2	\$240	\$242	2	-
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	100.00%	100.00%	ERC	\$0	\$3,000	\$3,000	-	-
35	636/736	Contractual Services - Other	0.02%	99.98%	100.00%	ERC	\$1	\$4,114	\$4,115	1	-
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.67%	99.33%	100.00%	ERC	\$122	\$18,099	\$18,222	122	-
38	667/767	Reg. Commission Exp. - Other	0.67%	99.33%	100.00%	ERC	(\$37)	(\$5,458)	(\$5,495)	(37)	-
39	675/775	Miscellaneous Expenses	0.67%	99.33%	100.00%	ERC	\$59	\$8,718	\$8,777	59	-
40							\$ 968	\$ 145,225	\$146,193	968	-
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pinellas County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 2 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Pinellas County  
 Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending February 28, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total	100.00%	0.00%
No.	No.	Description	- Pinellas County	Systems	Total	Method	County	Systems	Total	Water	Sewer
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$503	313,367	\$313,870	503	-
3	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$76	48,487	\$48,563	76	-
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.16%	99.84%	100.00%	ERC	\$4	2,296	\$2,300	4	-
8	601/701/603/703	Salaries	0.16%	99.84%	100.00%	ERC	\$536	340,374	\$340,910	536	-
9	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$806	511,488	\$512,294	806	-
10	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$94	59,625	\$59,719	94	-
11	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$87	54,941	\$55,028	87	-
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$130	82,592	\$82,722	130	-
14	641	Rent Expense	0.16%	99.84%	100.00%	ERC	\$3	1,701	\$1,704	3	-
15	650/750	Transportation Expenses	0.16%	99.84%	100.00%	ERC	\$0	256	\$257	0	-
16	657	Insurance - General Liability	0.16%	99.84%	100.00%	ERC	\$258	164,008	\$164,266	258	-
17	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$18	11,134	\$11,152	18	-
18	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	(\$1)	(851)	(\$852)	(1)	-
19	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$213	135,095	\$135,308	213	-
20							<u>\$2,725</u>	<u>\$1,724,514</u>	<u>\$1,727,240</u>	<u>2,725</u>	<u>-</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	0.81%	99.19%	100.00%	ERC	\$167	\$20,518	\$20,685	167	-
25	408	Taxes Other than Income	0.67%	99.33%	100.00%	ERC	\$168	\$24,833	\$25,001	168	-
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.65%	99.35%	100.00%	ERC	\$0	\$5	\$5	0	-
29	601/701/603/703	Salaries	0.68%	99.32%	100.00%	ERC	\$323	\$47,188	\$47,511	323	-
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	0.67%	99.33%	100.00%	ERC	\$6	\$819	\$824	6	-
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.68%	99.32%	100.00%	ERC	\$1	\$139	\$140	1	-
34	635	Testing Expense	0.00%	100.00%	100.00%	ERC	\$0	(\$3,000)	(\$3,000)	-	-
35	636/736	Contractual Services - Other	-0.04%	100.04%	100.00%	ERC	\$2	(\$3,771)	(\$3,770)	2	-
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.67%	99.33%	100.00%	ERC	\$134	\$19,820	\$19,954	134	-
38	667/767	Reg. Commission Exp. - Other	0.67%	99.33%	100.00%	ERC	(\$1)	(\$105)	(\$105)	(1)	-
39	675/775	Miscellaneous Expenses	0.69%	99.31%	100.00%	ERC	\$58	\$8,347	\$8,405	58	-
40							<u>\$ 857</u>	<u>\$ 114,794</u>	<u>\$115,651</u>	<u>857</u>	<u>-</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company

Allocation of Expenses

Schedule B-12

Page 3 of 13

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Pinellas County  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending March 31, 2015		
			Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total	100.00%	0.00%	
										Water	Sewer	
<u>Water Service Corp. Allocated Expenses:</u>												
1	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$502	315,241	\$315,743	502	-	
2	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$65	41,290	\$41,354	65	-	
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	420	Interest During Construction	0.00%	100.00%	100.00%	ERC	\$0	(2)	(\$2)	-	-	
6	427	Interest Expense	-452.72%	552.72%	100.00%	ERC	\$136	(166)	(\$30)	136	-	
7	601/701/603/703	Salaries	0.16%	99.84%	100.00%	ERC	\$569	364,057	\$364,627	569	-	
8	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$675	431,338	\$432,013	675	-	
9	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$113	72,420	\$72,533	113	-	
10	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$90	57,788	\$57,879	90	-	
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
12	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$190	121,649	\$121,839	190	-	
13	641	Rent Expense	0.16%	99.84%	100.00%	ERC	\$3	1,752	\$1,755	3	-	
14	650/750	Transportation Expenses	0.16%	99.84%	100.00%	ERC	\$0	208	\$208	0	-	
15	657	Insurance - General Liability	0.16%	99.84%	100.00%	ERC	\$289	184,771	\$185,059	289	-	
16	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$10	6,099	\$6,109	10	-	
17	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$4	2,280	\$2,284	4	-	
18	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$327	209,394	\$209,722	327	-	
19							\$2,972	\$1,808,120	\$1,811,093	2,972	-	
20												
21												
22	<u>Water Service Corp. Allocated State Expenses</u>											
23	403	Depreciation Expenses	0.69%	99.31%	100.00%	ERC	\$792	\$114,306	\$115,099	792	-	
24	408	Taxes Other than Income	0.67%	99.33%	100.00%	ERC	\$151	\$22,475	\$22,626	151	-	
25	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
26	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	427	Interest Expense	0.59%	99.41%	100.00%	ERC	\$0	\$5	\$5	0	-	
28	601/701/603/703	Salaries	0.67%	99.33%	100.00%	ERC	\$349	\$51,557	\$51,907	349	-	
29	604/704	Employee Benefits	0.67%	99.33%	100.00%	ERC	\$1	\$164	\$165	1	-	
30	620/720	Materials and Supplies	0.67%	99.33%	100.00%	ERC	\$3	\$415	\$418	3	-	
31	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
32	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	636/736	Contractual Services - Other	0.66%	99.34%	100.00%	ERC	\$21	\$3,119	\$3,140	21	-	
35	642/742	Rental of Equipment	0.67%	99.33%	100.00%	ERC	\$4	\$552	\$556	4	-	
36	650/750	Transportation Expense	0.66%	99.34%	100.00%	ERC	\$135	\$20,106	\$20,241	135	-	
37	667/767	Reg. Commission Exp. - Other	0.67%	99.33%	100.00%	ERC	\$2	\$328	\$331	2	-	
38	675/775	Miscellaneous Expenses	0.66%	99.34%	100.00%	ERC	\$62	\$9,269	\$9,331	62	-	
39							\$ 1,520	\$ 222,298	\$223,818	1,520	-	
40												
41												
42	<u>Water Service Corp. Allocated UI Expenses</u>											
43	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$2,939,877	\$2,939,877	-	-	
44							\$ -	\$ 2,939,877	\$2,939,877	-	-	
45												

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

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Company: Utilities, Inc. of Florida - UIF - Pinellas County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Pinellas County  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending April 30, 2015		
			Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total	100.00%	0.00%	
										Water	Sewer	
<u>Water Service Corp. Allocated Expenses:</u>												
1	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$558	349,462	\$350,020	558	-	
2	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$57	36,442	\$36,500	57	-	
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	420	Interest During Construction	0.16%	99.84%	100.00%	ERC	(\$1)	(790)	(\$791)	(1)	-	
6	427	Interest Expense	0.16%	99.84%	100.00%	ERC	\$2	1,372	\$1,374	2	-	
7	601/701/603/703	Salaries	0.16%	99.84%	100.00%	ERC	\$622	395,942	\$396,564	622	-	
8	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$610	388,572	\$389,182	610	-	
9	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$117	74,306	\$74,423	117	-	
10	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$85	53,832	\$53,917	85	-	
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
12	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$177	112,595	\$112,772	177	-	
13	641	Rent Expense	0.16%	99.84%	100.00%	ERC	\$3	1,752	\$1,755	3	-	
14	650/750	Transportation Expenses	0.16%	99.84%	100.00%	ERC	\$1	320	\$320	1	-	
15	657	Insurance - General Liability	0.16%	99.84%	100.00%	ERC	\$295	187,731	\$188,025	295	-	
16	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$36	22,996	\$23,032	36	-	
17	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$3	2,003	\$2,006	3	-	
18	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$257	163,482	\$163,738	257	-	
19							<u>\$2,821</u>	<u>\$1,790,016</u>	<u>\$1,792,837</u>	<u>2,821</u>	<u>-</u>	
20												
21												
22	<u>Water Service Corp. Allocated State Expenses</u>											
23	403	Depreciation Expenses	0.78%	99.22%	100.00%	ERC	\$190	\$24,280	\$24,470	190	-	
24	408	Taxes Other than Income	0.67%	99.33%	100.00%	ERC	\$156	\$23,230	\$23,386	156	-	
25	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
26	414	Taxes Other than Income	0.67%	99.33%	100.00%	ERC	(\$30)	(\$4,470)	(\$4,500)	(30)	-	
27	427	Interest Expense	0.64%	99.36%	100.00%	ERC	\$0	\$5	\$5	0	-	
28	601/701/603/703	Salaries	0.67%	99.33%	100.00%	ERC	\$325	\$47,833	\$48,158	325	-	
29	604/704	Employee Benefits	0.67%	99.33%	100.00%	ERC	\$2	\$303	\$305	2	-	
30	620/720	Materials and Supplies	0.77%	99.23%	100.00%	ERC	\$4	\$482	\$486	4	-	
31	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
32	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	636/736	Contractual Services - Other	0.67%	99.33%	100.00%	ERC	\$16	\$2,451	\$2,467	16	-	
35	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
36	650/750	Transportation Expense	0.67%	99.33%	100.00%	ERC	\$177	\$26,371	\$26,547	177	-	
37	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
38	675/775	Miscellaneous Expenses	0.67%	99.33%	100.00%	ERC	\$192	\$28,514	\$28,706	192	-	
39							<u>\$ 1,032</u>	<u>\$ 148,998</u>	<u>\$150,029</u>	<u>1,032</u>	<u>-</u>	
40												
41												
42	<u>Water Service Corp. Allocated UI Expenses</u>											
43	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
44							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>	
45												
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.											



Allocation of Expenses

Schedule B-12

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Company: Utilities, Inc. of Florida - UIF - Pinellas County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Pinellas County  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending May 31, 2015		
			Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total	100.00%	0.00%	
										Water	Sewer	
<u>Water Service Corp. Allocated Expenses:</u>												
1	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$509	318,273	\$318,782	509	-	
2	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$51	32,455	\$32,506	51	-	
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	420	Interest During Construction	0.16%	99.84%	100.00%	ERC	(\$1)	(801)	(\$802)	(1)	-	
6	427	Interest Expense	0.15%	99.85%	100.00%	ERC	(\$0)	(123)	(\$124)	(0)	-	
7	601/701/603/703	Salaries	0.16%	99.84%	100.00%	ERC	\$560	356,183	\$356,743	560	-	
8	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$688	437,584	\$438,272	688	-	
9	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$103	65,309	\$65,412	103	-	
10	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$85	53,832	\$53,917	85	-	
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
12	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$171	108,536	\$108,706	171	-	
13	641	Rent Expense	0.16%	99.84%	100.00%	ERC	\$3	1,814	\$1,817	3	-	
14	650/750	Transportation Expenses	0.16%	99.84%	100.00%	ERC	\$1	735	\$736	1	-	
15	657	Insurance - General Liability	0.16%	99.84%	100.00%	ERC	\$290	184,669	\$184,959	290	-	
16	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$42	26,983	\$27,026	42	-	
17	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$2	1,394	\$1,396	2	-	
18	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$174	110,889	\$111,063	174	-	
19							\$2,678	\$1,697,732	\$1,700,410	2,678	-	
20												
21												
22	<u>Water Service Corp. Allocated State Expenses</u>											
23	403	Depreciation Expenses	0.78%	99.22%	100.00%	ERC	\$191	\$24,400	\$24,591	191	-	
24	408	Taxes Other than Income	0.67%	99.33%	100.00%	ERC	\$137	\$20,363	\$20,499	137	-	
25	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
26	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	427	Interest Expense	0.59%	99.41%	100.00%	ERC	\$0	\$5	\$5	0	-	
28	601/701/603/703	Salaries	0.67%	99.33%	100.00%	ERC	\$349	\$51,446	\$51,795	349	-	
29	604/704	Employee Benefits	0.67%	99.33%	100.00%	ERC	\$4	\$526	\$530	4	-	
30	620/720	Materials and Supplies	0.78%	99.22%	100.00%	ERC	\$3	\$444	\$447	3	-	
31	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
32	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	636/736	Contractual Services - Other	0.66%	99.34%	100.00%	ERC	\$2	\$229	\$230	2	-	
35	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
36	650/750	Transportation Expense	0.67%	99.33%	100.00%	ERC	\$193	\$28,782	\$28,974	193	-	
37	667/767	Reg. Commission Exp. - Other	0.67%	99.33%	100.00%	ERC	\$6	\$966	\$972	6	-	
38	675/775	Miscellaneous Expenses	0.66%	99.34%	100.00%	ERC	\$52	\$7,732	\$7,784	52	-	
39							\$ 936	\$ 134,892	\$135,828	936	-	
40												
41												
42	<u>Water Service Corp. Allocated UI Expenses</u>											
43	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
44							\$ -	\$ -	\$0	-	-	
45												

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

Page 6 of 13

Company: Utilities Utilities, Inc. of Florida - Pinellas County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Pinellas County  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending June 30, 2015		
			Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total	100.00%	0.00%	
										Water	Sewer	
<u>Water Service Corp. Allocated Expenses:</u>												
1	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$480	298,926	\$299,405	480	-	
2	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$52	33,261	\$33,314	52	-	
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	420	Interest During Construction	0.16%	99.84%	100.00%	ERC	(\$2)	(1,428)	(\$1,430)	(2)	-	
6	427	Interest Expense	-95.43%	195.43%	100.00%	ERC	\$136	(280)	(\$143)	136	-	
7	601/701/603/703	Salaries	0.16%	99.84%	100.00%	ERC	\$577	366,275	\$366,852	577	-	
8	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$967	614,181	\$615,148	967	-	
9	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$125	79,584	\$79,709	125	-	
10	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$85	53,832	\$53,917	85	-	
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
12	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$169	107,087	\$107,256	169	-	
13	641	Rent Expense	0.16%	99.84%	100.00%	ERC	\$3	1,814	\$1,817	3	-	
14	650/750	Transportation Expenses	0.16%	99.84%	100.00%	ERC	\$1	921	\$923	1	-	
15	657	Insurance - General Liability	0.16%	99.84%	100.00%	ERC	\$292	185,093	\$185,384	292	-	
16	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$84	53,031	\$53,115	84	-	
17	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$2	1,268	\$1,270	2	-	
18	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$223	141,788	\$142,011	223	-	
19							\$3,194	\$1,935,353	\$1,938,548	3,194	-	
20												
21												
22	<u>Water Service Corp. Allocated State Expenses</u>											
23	403	Depreciation Expenses	0.78%	99.22%	100.00%	ERC	\$191	\$24,333	\$24,524	191	-	
24	408	Taxes Other than Income	0.67%	99.33%	100.00%	ERC	\$151	\$22,472	\$22,623	151	-	
25	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
26	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	427	Interest Expense	0.61%	99.39%	100.00%	ERC	\$0	\$5	\$5	0	-	
28	601/701/603/703	Salaries	0.68%	99.32%	100.00%	ERC	\$425	\$62,511	\$62,936	425	-	
29	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
30	620/720	Materials and Supplies	0.67%	99.33%	100.00%	ERC	\$12	\$1,743	\$1,755	12	-	
31	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
32	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	636/736	Contractual Services - Other	0.67%	99.33%	100.00%	ERC	\$2	\$298	\$300	2	-	
35	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
36	650/750	Transportation Expense	0.67%	99.33%	100.00%	ERC	\$163	\$24,368	\$24,531	163	-	
37	667/767	Reg. Commission Exp. - Other	0.67%	99.33%	100.00%	ERC	\$7	\$1,001	\$1,008	7	-	
38	675/775	Miscellaneous Expenses	0.67%	99.33%	100.00%	ERC	\$42	\$6,269	\$6,311	42	-	
39							\$ 993	\$ 143,000	\$143,993	993	-	
40												
41												
42	<u>Water Service Corp. Allocated UI Expenses</u>											
43	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$2,986,054	\$2,986,054	-	-	
44							\$ -	\$ 2,986,054	\$2,986,054	-	-	
45												
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.											

Allocation of Expenses

Schedule B-12

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Company: Utilities Utilities, Inc. of Florida - Pinellas County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Pinellas County  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending July 31, 2015		
			Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total	100.00%	0.00%	
										Water	Sewer	
<u>Water Service Corp. Allocated Expenses:</u>												
1	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$522	325,868	\$326,391	522	-	
2	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$53	33,500	\$33,553	53	-	
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	420	Interest During Construction	0.16%	99.84%	100.00%	ERC	(\$3)	(1,791)	(\$1,793)	(3)	-	
6	427	Interest Expense	0.16%	99.84%	100.00%	ERC	(\$0)	(307)	(\$308)	(0)	-	
7	601/701/603/703	Salaries	0.16%	99.84%	100.00%	ERC	\$611	387,968	\$388,579	611	-	
8	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$713	452,456	\$453,169	713	-	
9	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$100	63,737	\$63,837	100	-	
10	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$101	63,816	\$63,917	101	-	
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
12	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$159	100,897	\$101,056	159	-	
13	641	Rent Expense	0.16%	99.84%	100.00%	ERC	\$3	1,871	\$1,874	3	-	
14	650/750	Transportation Expenses	0.16%	99.84%	100.00%	ERC	\$0	303	\$303	0	-	
15	657	Insurance - General Liability	0.16%	99.84%	100.00%	ERC	\$291	184,669	\$184,960	291	-	
16	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$101	63,805	\$63,905	101	-	
17	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$2	1,110	\$1,111	2	-	
18	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$211	133,599	\$133,809	211	-	
19							\$2,864	\$1,811,499	\$1,814,362	2,864	-	
20												
21												
22	<u>Water Service Corp. Allocated State Expenses</u>											
23	403	Depreciation Expenses	0.77%	99.23%	100.00%	ERC	\$203	\$26,059	\$26,261	203	-	
24	408	Taxes Other than Income	0.67%	99.33%	100.00%	ERC	\$111	\$16,502	\$16,613	111	-	
25	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
26	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	427	Interest Expense	0.72%	99.28%	100.00%	ERC	\$0	\$4	\$4	0	-	
28	601/701/603/703	Salaries	0.68%	99.32%	100.00%	ERC	\$456	\$66,965	\$67,421	456	-	
29	604/704	Employee Benefits	0.67%	99.33%	100.00%	ERC	\$21	\$3,082	\$3,103	21	-	
30	620/720	Materials and Supplies	0.67%	99.33%	100.00%	ERC	\$5	\$777	\$782	5	-	
31	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
32	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	636/736	Contractual Services - Other	0.67%	99.33%	100.00%	ERC	\$55	\$8,175	\$8,230	55	-	
35	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
36	650/750	Transportation Expense	0.67%	99.33%	100.00%	ERC	\$163	\$24,315	\$24,479	163	-	
37	667/767	Reg. Commission Exp. - Other	0.67%	99.33%	100.00%	ERC	\$2	\$338	\$340	2	-	
38	675/775	Miscellaneous Expenses	0.67%	99.33%	100.00%	ERC	\$93	\$13,831	\$13,925	93	-	
39							\$ 1,109	\$ 160,049	\$161,158	1,109	-	
40												
41												
42	<u>Water Service Corp. Allocated UI Expenses</u>											
43	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
44							\$ -	\$ -	\$0	-	-	
45												

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

Page 8 of 13

Company: Utilities Utilities, Inc. of Florida - Pinellas County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Pinellas County  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending August 31, 2015		
			Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total	100.00%	0.00%	
										Water	Sewer	
<u>Water Service Corp. Allocated Expenses:</u>												
1	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$535	334,567	\$335,102	535	-	
2	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$50	31,584	\$31,634	50	-	
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	420	Interest During Construction	0.16%	99.84%	100.00%	ERC	(\$3)	(2,029)	(\$2,032)	(3)	-	
6	427	Interest Expense	0.15%	99.85%	100.00%	ERC	(\$0)	(168)	(\$168)	(0)	-	
7	601/701/603/703	Salaries	0.16%	99.84%	100.00%	ERC	\$543	345,229	\$345,772	543	-	
8	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$830	527,387	\$528,217	830	-	
9	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$134	85,382	\$85,516	134	-	
10	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$100	63,816	\$63,917	100	-	
11	633/733	Contractual Services - Legal	0.16%	99.84%	100.00%	ERC	(\$40)	(25,326)	(\$25,365)	(40)	-	
12	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$184	116,627	\$116,810	184	-	
13	641	Rent Expense	0.16%	99.84%	100.00%	ERC	\$3	1,871	\$1,874	3	-	
14	650/750	Transportation Expenses	0.16%	99.84%	100.00%	ERC	\$1	315	\$315	1	-	
15	657	Insurance - General Liability	0.16%	99.84%	100.00%	ERC	\$291	184,771	\$185,061	291	-	
16	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$23	14,518	\$14,541	23	-	
17	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$2	1,195	\$1,197	2	-	
18	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$197	125,103	\$125,300	197	-	
19							\$2,849	\$1,804,843	\$1,807,692	2,849	-	
20												
21												
22	<u>Water Service Corp. Allocated State Expenses</u>											
23	403	Depreciation Expenses	0.78%	99.22%	100.00%	ERC	\$193	\$24,602	\$24,795	193	-	
24	408	Taxes Other than Income	0.67%	99.33%	100.00%	ERC	\$140	\$20,866	\$21,007	140	-	
25	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
26	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	427	Interest Expense	0.59%	99.41%	100.00%	ERC	\$0	\$5	\$5	0	-	
28	601/701/603/703	Salaries	0.67%	99.33%	100.00%	ERC	\$451	\$66,327	\$66,778	451	-	
29	604/704	Employee Benefits	0.67%	99.33%	100.00%	ERC	\$2	\$323	\$325	2	-	
30	620/720	Materials and Supplies	0.75%	99.25%	100.00%	ERC	\$5	\$603	\$607	5	-	
31	631/731	Contractual Services - Engineering	0.67%	99.33%	100.00%	ERC	\$19	\$2,897	\$2,916	19	-	
32	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	636/736	Contractual Services - Other	0.67%	99.33%	100.00%	ERC	\$1	\$204	\$205	1	-	
35	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
36	650/750	Transportation Expense	0.67%	99.33%	100.00%	ERC	\$153	\$22,772	\$22,925	153	-	
37	667/767	Reg. Commission Exp. - Other	0.67%	99.33%	100.00%	ERC	\$2	\$322	\$324	2	-	
38	675/775	Miscellaneous Expenses	0.65%	99.35%	100.00%	ERC	\$20	\$2,974	\$2,993	20	-	
39							\$ 986	\$ 141,895	\$142,881	986	-	
40												
41												
42	<u>Water Service Corp. Allocated UI Expenses</u>											
43	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
44							\$ -	\$ -	\$0	-	-	
45												

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

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Company: Utilities, Inc. of Florida - UIF - Pinellas County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Pinellas County  
Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Amounts Allocated			100.00%	0.00%	
			Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total			
No.	No.					Method				Water	Sewer	
<u>Water Service Corp. Allocated Expenses:</u>												
1												
2	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$525	331,459	\$331,984	525	-	
3	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$48	31,064	\$31,113	48	-	
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	0.16%	99.84%	100.00%	ERC	(\$4)	(2,548)	(\$2,552)	(4)	-	
7	427	Interest Expense	-82.80%	182.80%	100.00%	ERC	\$125	(276)	(\$151)	125	-	
8	601/701/603/703	Salaries	0.16%	99.84%	100.00%	ERC	\$585	375,793	\$376,378	585	-	
9	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$560	359,763	\$360,323	560	-	
10	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$105	67,734	\$67,839	105	-	
11	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$99	63,817	\$63,917	99	-	
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
13	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$176	113,368	\$113,544	176	-	
14	641	Rent Expense	0.16%	99.84%	100.00%	ERC	\$3	1,871	\$1,874	3	-	
15	650/750	Transportation Expenses	0.16%	99.84%	100.00%	ERC	\$0	271	\$272	0	-	
16	657	Insurance - General Liability	0.16%	99.84%	100.00%	ERC	\$287	184,672	\$184,960	287	-	
17	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$81	52,252	\$52,333	81	-	
18	670/770	Bad Debt Expense	0.15%	99.85%	100.00%	ERC	\$1	922	\$923	1	-	
19	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$191	122,550	\$122,741	191	-	
20							\$2,784	\$1,702,712	\$1,705,496	2,784	-	
21												
22	<u>Water Service Corp. Allocated State Expenses</u>											
23												
24	403	Depreciation Expenses	0.77%	99.23%	100.00%	ERC	\$205	\$26,437	\$26,642	205	-	
25	408	Taxes Other than Income	0.67%	99.33%	100.00%	ERC	\$142	\$21,140	\$21,282	142	-	
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
28	427	Interest Expense	0.61%	99.39%	100.00%	ERC	\$0	\$5	\$5	0	-	
29	601/701/603/703	Salaries	0.67%	99.33%	100.00%	ERC	\$428	\$63,146	\$63,574	428	-	
30	604/704	Employee Benefits	0.66%	99.34%	100.00%	ERC	\$4	\$546	\$550	4	-	
31	620/720	Materials and Supplies	0.67%	99.33%	100.00%	ERC	\$1	\$191	\$192	1	-	
32	631/731	Contractual Services - Engineering	0.66%	99.34%	100.00%	ERC	(\$19)	(\$2,897)	(\$2,916)	(19)	-	
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
35	636/736	Contractual Services - Other	0.67%	99.33%	100.00%	ERC	\$0	\$37	\$37	0	-	
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
37	650/750	Transportation Expense	0.66%	99.34%	100.00%	ERC	\$138	\$20,623	\$20,761	138	-	
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
39	675/775	Miscellaneous Expenses	0.66%	99.34%	100.00%	ERC	\$64	\$9,515	\$9,579	64	-	
40							\$ 961	\$ 138,744	\$139,705	961	-	
41												
42	<u>Water Service Corp. Allocated UI Expenses</u>											
43												
44	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$3,004,727	\$3,004,727	-	-	
45							\$ -	\$ 3,004,727	\$3,004,727	-	-	
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 - UIF - Pinellas County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

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Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Pinellas County  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending October 31, 2015		
			Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total	100.00%	0.00%	
										Water	Sewer	
<u>Water Service Corp. Allocated Expenses:</u>												
1	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$524	331,662	\$332,186	524	-	
2	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$48	30,676	\$30,723	48	-	
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	420	Interest During Construction	0.16%	99.84%	100.00%	ERC	(\$4)	(2,874)	(\$2,878)	(4)	-	
6	427	Interest Expense	0.16%	99.84%	100.00%	ERC	(\$0)	(237)	(\$238)	(0)	-	
7	601/701/603/703	Salaries	0.16%	99.84%	100.00%	ERC	\$576	371,077	\$371,654	576	-	
8	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$805	518,274	\$519,079	805	-	
9	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$111	71,653	\$71,764	111	-	
10	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$99	63,818	\$63,917	99	-	
11	633/733	Contractual Services - Legal	0.16%	99.85%	100.00%	ERC	\$3	2,197	\$2,200	3	-	
12	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$224	144,289	\$144,513	224	-	
13	641	Rent Expense	0.16%	99.84%	100.00%	ERC	\$3	1,871	\$1,874	3	-	
14	650/750	Transportation Expenses	0.15%	99.85%	100.00%	ERC	\$1	377	\$378	1	-	
15	657	Insurance - General Liability	0.16%	99.84%	100.00%	ERC	\$306	197,221	\$197,527	306	-	
16	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$148	95,610	\$95,758	148	-	
17	670/770	Bad Debt Expense	0.15%	99.85%	100.00%	ERC	\$2	1,386	\$1,388	2	-	
18	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$233	149,899	\$150,132	233	-	
19							\$3,079	\$1,976,898	\$1,979,977	3,079	-	
20												
21												
22	<u>Water Service Corp. Allocated State Expenses</u>											
23	403	Depreciation Expenses	0.76%	99.24%	100.00%	ERC	\$213	\$27,822	\$28,035	213	-	
24	408	Taxes Other than Income	0.66%	99.34%	100.00%	ERC	\$143	\$21,436	\$21,579	143	-	
25	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
26	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	427	Interest Expense	0.66%	99.34%	100.00%	ERC	\$2	\$253	\$255	2	-	
28	601/701/603/703	Salaries	0.67%	99.33%	100.00%	ERC	\$421	\$62,252	\$62,673	421	-	
29	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
30	620/720	Materials and Supplies	0.74%	99.26%	100.00%	ERC	\$5	\$725	\$731	5	-	
31	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
32	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	636/736	Contractual Services - Other	0.66%	99.34%	100.00%	ERC	\$4	\$571	\$575	4	-	
35	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
36	650/750	Transportation Expense	0.66%	99.34%	100.00%	ERC	\$165	\$24,720	\$24,885	165	-	
37	667/767	Reg. Commission Exp. - Other	0.66%	99.34%	100.00%	ERC	\$26	\$3,848	\$3,873	26	-	
38	675/775	Miscellaneous Expenses	0.67%	99.33%	100.00%	ERC	\$64	\$9,500	\$9,564	64	-	
39							\$ 1,043	\$ 151,128	\$152,170	1,043	-	
40												
41												
42	<u>Water Service Corp. Allocated UI Expenses</u>											
43	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
44							\$ -	\$ -	\$0	-	-	
45												
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 - UIF - Pinellas County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12  
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Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Pinellas County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending November 30, 2015			Allocation Percentage		
			Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		Amounts Allocated			100.00% Water	0.00% Sewer	
							Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total			
<u>Water Service Corp. Allocated Expenses:</u>												
1	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$524	331,833	\$332,357	524	-	
2	408	Taxes Other than Income	0.15%	99.85%	100.00%	ERC	\$47	30,216	\$30,263	47	-	
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	420	Interest During Construction	0.15%	99.85%	100.00%	ERC	(\$5)	(2,921)	(\$2,925)	(5)	-	
6	427	Interest Expense	0.15%	99.85%	100.00%	ERC	(\$1)	(478)	(\$479)	(1)	-	
7	601/701/603/703	Salaries	0.15%	99.85%	100.00%	ERC	\$712	458,934	\$459,646	712	-	
8	604/704	Employee Benefits	0.15%	99.85%	100.00%	ERC	\$832	536,259	\$537,091	832	-	
9	620/720	Materials and Supplies	0.15%	99.85%	100.00%	ERC	\$99	63,650	\$63,749	99	-	
10	632/732	Contractual Services - Accounting	0.15%	99.85%	100.00%	ERC	\$118	75,763	\$75,880	118	-	
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
12	636/736	Contractual Services - Other	0.15%	99.85%	100.00%	ERC	\$188	120,948	\$121,135	188	-	
13	641	Rent Expense	0.15%	99.85%	100.00%	ERC	\$3	1,871	\$1,874	3	-	
14	650/750	Transportation Expenses	0.15%	99.85%	100.00%	ERC	\$1	562	\$563	1	-	
15	657	Insurance - General Liability	0.15%	99.85%	100.00%	ERC	\$299	192,698	\$192,997	299	-	
16	659/759	Other Insurance	0.15%	99.85%	100.00%	ERC	\$254	163,487	\$163,741	254	-	
17	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$2	1,288	\$1,290	2	-	
18	675/775	Miscellaneous Expenses	0.15%	99.85%	100.00%	ERC	\$220	141,645	\$141,865	220	-	
19							\$3,290	\$2,115,756	\$2,119,046	3,290	-	
20												
21												
22	<u>Water Service Corp. Allocated State Expenses</u>											
23	403	Depreciation Expenses	0.77%	99.23%	100.00%	ERC	\$199	\$25,733	\$25,932	199	-	
24	408	Taxes Other than Income	0.66%	99.34%	100.00%	ERC	\$134	\$20,152	\$20,286	134	-	
25	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
26	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	427	Interest Expense	0.61%	99.39%	100.00%	ERC	\$0	\$5	\$5	0	-	
28	601/701/603/703	Salaries	0.67%	99.33%	100.00%	ERC	\$431	\$63,788	\$64,218	431	-	
29	604/704	Employee Benefits	0.66%	99.34%	100.00%	ERC	(\$1)	(\$144)	(\$145)	(1)	-	
30	620/720	Materials and Supplies	0.72%	99.28%	100.00%	ERC	\$5	\$678	\$683	5	-	
31	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
32	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	636/736	Contractual Services - Other	0.66%	99.34%	100.00%	ERC	\$1	\$94	\$95	1	-	
35	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
36	650/750	Transportation Expense	0.66%	99.34%	100.00%	ERC	\$146	\$21,962	\$22,108	146	-	
37	667/767	Reg. Commission Exp. - Other	0.66%	99.34%	100.00%	ERC	\$1	\$107	\$108	1	-	
38	675/775	Miscellaneous Expenses	0.66%	99.34%	100.00%	ERC	\$80	\$12,111	\$12,191	80	-	
39							\$ 996	\$ 144,485	\$145,481	996	-	
40												
41												
42	<u>Water Service Corp. Allocated UI Expenses</u>											
43	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
44							\$ -	\$ -	\$0	-	-	
45												

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 - UIF - Pinellas County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 12 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Pinellas County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending December 31, 2015			Amounts Allocated		
			Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer	
<u>Water Service Corp. Allocated Expenses:</u>												
1	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$504	318,517	\$319,022	504	-	
2	408	Taxes Other than Income	0.14%	99.86%	100.00%	ERC	(\$0)	(42)	(\$42)	(0)	-	
3	409	Gains/Losses from Disposition of Utility	0.16%	99.84%	100.00%	ERC	\$0	100	\$100	0	-	
4	410	Miscellaneous Non-Utility Expenses	0.16%	99.84%	100.00%	ERC	\$32	20,408	\$20,439	32	-	
5	420	Interest During Construction	0.16%	99.84%	100.00%	ERC	(\$5)	(3,302)	(\$3,307)	(5)	-	
6	427	Interest Expense	-716.37%	816.37%	100.00%	ERC	\$151	(173)	(\$21)	151	-	
7	601/701/603/703	Salaries	0.16%	99.84%	100.00%	ERC	\$498	319,939	\$320,437	498	-	
8	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$1,076	691,702	\$692,778	1,076	-	
9	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$122	78,224	\$78,345	122	-	
10	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$118	76,022	\$76,140	118	-	
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
12	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$183	117,865	\$118,049	183	-	
13	641	Rent Expense	0.16%	99.84%	100.00%	ERC	\$6	3,742	\$3,748	6	-	
14	650/750	Transportation Expenses	0.15%	99.85%	100.00%	ERC	\$0	297	\$297	0	-	
15	657	Insurance - General Liability	0.16%	99.84%	100.00%	ERC	\$300	192,888	\$193,188	300	-	
16	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	(\$41)	(26,569)	(\$26,610)	(41)	-	
17	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$2	1,132	\$1,134	2	-	
18	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$210	135,037	\$135,247	210	-	
19							<u>\$3,156</u>	<u>\$1,925,788</u>	<u>\$1,928,944</u>	<u>3,156</u>	<u>-</u>	
20												
21												
22	<u>Water Service Corp. Allocated State Expenses</u>											
23	403	Depreciation Expenses	0.76%	99.24%	100.00%	ERC	\$222	\$29,100	\$29,322	222	-	
24	408	Taxes Other than Income	0.66%	99.34%	100.00%	ERC	\$148	\$22,042	\$22,189	148	-	
25	410	Miscellaneous Non-Utility Expenses	0.67%	99.33%	100.00%	ERC	\$22	\$3,269	\$3,291	22	-	
26	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	427	Interest Expense	0.64%	99.36%	100.00%	ERC	\$0	\$17	\$17	0	-	
28	601/701/603/703	Salaries	0.67%	99.33%	100.00%	ERC	\$516	\$76,163	\$76,679	516	-	
29	604/704	Employee Benefits	0.66%	99.34%	100.00%	ERC	(\$1)	(\$81)	(\$82)	(1)	-	
30	620/720	Materials and Supplies	0.66%	99.34%	100.00%	ERC	\$4	\$582	\$586	4	-	
31	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
32	633/733	Contractual Services - Legal	0.66%	99.34%	100.00%	ERC	\$12	\$1,859	\$1,871	12	-	
33	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	636/736	Contractual Services - Other	0.66%	99.34%	100.00%	ERC	\$56	\$8,405	\$8,461	56	-	
35	642/742	Rental of Equipment	0.66%	99.34%	100.00%	ERC	\$2	\$277	\$279	2	-	
36	650/750	Transportation Expense	0.66%	99.34%	100.00%	ERC	\$137	\$20,520	\$20,657	137	-	
37	667/767	Reg. Commission Exp. - Other	0.66%	99.34%	100.00%	ERC	\$23	\$3,373	\$3,395	23	-	
38	675/775	Miscellaneous Expenses	0.66%	99.34%	100.00%	ERC	\$133	\$19,951	\$20,085	133	-	
39							<u>\$ 1,275</u>	<u>\$ 185,476</u>	<u>\$186,751</u>	<u>1,275</u>	<u>-</u>	
40												
41												
42	<u>Water Service Corp. Allocated UI Expenses</u>											
43	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$3,179,219	\$3,179,219	-	-	
44							<u>\$ -</u>	<u>\$ 3,179,219</u>	<u>\$3,179,219</u>	<u>-</u>	<u>-</u>	
45												
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.											



Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pinellas County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 13 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Pinellas County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Year Ending December 31, 2015	
			Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total	100.00%	0.00%
										Water	Sewer
<u>Water Service Corp. Allocated Expenses:</u>											
1	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$6,188	3,879,208	\$3,885,396	6,188	-
2	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$625	398,305	\$398,931	625	-
3	409	Gains/Losses from Disposition of Utility	0.16%	99.84%	100.00%	ERC	\$0	100	\$100	0	-
4	410	Miscellaneous Non-Utility Expenses	0.16%	99.84%	100.00%	ERC	\$32	20,408	\$20,439	32	-
5	420	Interest During Construction	0.16%	99.84%	100.00%	ERC	(\$29)	(18,484)	(\$18,513)	(29)	-
6	427	Interest Expense	-25.47%	125.47%	100.00%	ERC	\$546	(2,689)	(\$2,144)	546	-
7	601/701/603/703	Salaries	0.16%	99.84%	100.00%	ERC	\$6,951	4,434,554	\$4,441,505	6,951	-
8	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$9,680	6,171,831	\$6,181,510	9,680	-
9	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$1,365	870,520	\$871,885	1,365	-
10	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$1,152	735,109	\$736,260	1,152	-
11	633/733	Contractual Services - Legal	0.16%	99.84%	100.00%	ERC	(\$36)	(23,129)	(\$23,165)	(36)	-
12	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$2,085	1,330,902	\$1,332,987	2,085	-
13	641	Rent Expense	0.16%	99.84%	100.00%	ERC	\$37	23,633	\$23,670	37	-
14	650/750	Transportation Expenses	0.16%	99.84%	100.00%	ERC	\$9	5,624	\$5,633	9	-
15	657	Insurance - General Liability	0.16%	99.84%	100.00%	ERC	\$3,494	2,228,854	\$2,232,348	3,494	-
16	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$764	489,438	\$490,202	764	-
17	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$22	14,142	\$14,164	22	-
18	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$2,639	1,683,873	\$1,686,512	2,639	-
19							<u>\$35,523</u>	<u>\$22,242,197</u>	<u>\$22,277,720</u>	<u>35,523</u>	<u>-</u>
20											
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23	403	Depreciation Expenses	0.75%	99.25%	100.00%	ERC	\$3,038	\$403,592	\$406,630	3,038	-
24	408	Taxes Other than Income	0.67%	99.33%	100.00%	ERC	\$1,818	\$270,447	\$272,264	1,818	-
25	410	Miscellaneous Non-Utility Expenses	0.67%	99.33%	100.00%	ERC	\$22	\$3,269	\$3,291	22	-
26	414	Taxes Other than Income	0.67%	99.33%	100.00%	ERC	(\$30)	(\$4,470)	(\$4,500)	(30)	-
27	427	Interest Expense	0.65%	99.35%	100.00%	ERC	\$2	\$319	\$321	2	-
28	601/701/603/703	Salaries	0.67%	99.33%	100.00%	ERC	\$4,785	\$704,744	\$709,529	4,785	-
29	604/704	Employee Benefits	0.67%	99.33%	100.00%	ERC	\$32	\$4,719	\$4,751	32	-
30	620/720	Materials and Supplies	0.70%	99.30%	100.00%	ERC	\$54	\$7,698	\$7,752	54	-
31	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	0	-
32	633/733	Contractual Services - Legal	0.66%	99.34%	100.00%	ERC	\$13	\$1,998	\$2,011	13	-
33	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	636/736	Contractual Services - Other	0.67%	99.33%	100.00%	ERC	\$160	\$23,927	\$24,087	160	-
35	642/742	Rental of Equipment	0.66%	99.34%	100.00%	ERC	\$6	\$830	\$835	6	-
36	650/750	Transportation Expense	0.67%	99.33%	100.00%	ERC	\$1,826	\$272,459	\$274,285	1,826	-
37	667/767	Reg. Commission Exp. - Other	0.65%	99.35%	100.00%	ERC	\$31	\$4,720	\$4,752	31	-
38	675/775	Miscellaneous Expenses	0.67%	99.33%	100.00%	ERC	\$918	\$136,732	\$137,650	918	-
39							<u>\$ 12,675</u>	<u>\$ 1,830,983</u>	<u>\$1,843,658</u>	<u>12,675</u>	<u>-</u>
40											
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$12,109,878	\$12,109,878	-	-
44							<u>\$ -</u>	<u>\$ 12,109,878</u>	<u>\$12,109,878</u>	<u>-</u>	<u>-</u>
45											
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

**Net Depreciation Expense - Water**

**Company: Utilities, Inc. of Florida - UIF - Pinellas County**  
**Docket No.: 160101-WS**  
**Schedule Year Ended: December 31, 2015**  
**Historic [X] or Projected [ ]**  
**Used and useful depreciation expense by primary account**

**Schedule: B-13**  
**Page 1 of 1**  
**Preparer: Deborah D. Swain**  
**Recap Schedules: B-1**

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>					
2	301.1 Organization	(4)		(4)		
3	302.1 Franchises	1		1		
4	339.1 Other Plant & Misc. Equipment			-		
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>					
6	303.2 Land & Land Rights			-		
7	304.2 Structures & Improvements	296		296		
8	305.2 Collect. & Impound. Reservoirs			-		
9	306.2 Lake, River & Other Intakes			-		
10	307.2 Wells & Springs	1,514		1,514		
11	308.2 Infiltration Galleries & Tunnels			-		
12	309.2 Supply Mains	161		161		
13	310.2 Power Generation Equipment			-		
14	311.2 Pumping Equipment	-		-		
15	339.2 Other Plant & Misc. Equipment			-		
16	<b>WATER TREATMENT PLANT</b>					
17	303.3 Land & Land Rights			-		
18	304.3 Structures & Improvements	947		947		
19	310.3 Power Generation Equipment			-		
20	311.3 Pumping Equipment - WTP	691		691		
21	320.3 Water Treatment Equipment	951		951		
22	339.3 Other Plant & Misc. Equipment			-		
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>					
24	303.4 Land & Land Rights			-		
25	304.4 Structures & Improvements	44		44		
26	311.4 Electric Pumping Equipment - T&D	3		3		
27	330.4 Distr. Reservoirs & Standpipes	865		865		
28	331.4 Transm. & Distribution Mains	12,699	5,825	18,524		
29	333.4 Services	3,074		3,074		
30	334.4 Meters & Meter Installations	3,958		3,958		
31	335.4 Hydrants	58		58		
32	336.4 Backflow Prevention Devices	-		-		
33	339.4 Other Plant & Misc. Equipment			-		
34	<b>GENERAL PLANT</b>					
35	303.5 Land & Land Rights			-		
36	304.5 Structures & Improvements	423		423		
37	340.5 Office Furniture & Equipment	6,179	(585)	5,594		
38	341.5 Transportation Equipment	2,354	258	2,612		
39	342.5 Stores Equipment			-		
40	343.5 Tools, Shop & Garage Equipment	289		289		
41	344.5 Laboratory Equipment	(27)		(27)		
42	345.5 Power Operated Equipment			-		
43	346.5 Communication Equipment	91		91		
44	347.5 Miscellaneous Equipment			-		
45	348.5 Other Tangible Plant	(1,224)		(1,224)		
46						
47	<b>SUB-TOTAL</b>	<b>33,343</b>	<b>5,498</b>	<b>38,841</b>	<b>N/A</b>	<b>N/A</b>
48						
49	<b>LESS: AMORTIZATION OF CIAC</b>	<b>(3,844)</b>		<b>(3,844)</b>		
50						
51	<b>NET DEPRECIATION EXPENSE - WATER</b>	<b>29,500</b>	<b>5,498</b>	<b>34,998</b>	<b>N/A</b>	<b>N/A</b>

## Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Schedule: B-15

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic  or Projected 

Recap Schedules: B-1

Interim  Final 

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	<b>WATER</b>					
2	Test Year Per Books	-	2,308	456	13	2,778
3						
4	<b>ADJUSTMENTS TO TEST YEAR (Explain):</b>					
5	1. Personal Property Tax					
6	Adjustments to personal property taxes per B-3			365		365
7						
8	2. Regulatory Assessment Fees					
9	Calculation of RAFs based on Adjusted and Annualized Test Year	7,115				7,115
10	Revenues per B-3					
11						
12	3. Personal Property Tax					
13	Increase due to proforma plant additions			16,894		16,894
14	4. Payroll Taxes					
15	Adjust Payroll Taxes for associated salary increases		145			145
16						
17	<b>Adjusted Test Year TOTI - Water</b>	7,115	2,453	17,716	13	27,298
18						
19	<b>PRO FORMA ADJUSTMENTS</b>					
20	5. Regulatory Assessment Fees					
21	Adjust for additional revenues requested	7,654				7,654
22	<b>Total Taxes Other than Income - Water</b>	14,769	2,453	17,716	13	34,952

**Reconciliation of Total Income Tax Provision**

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Schedule: C-1

Page 1 of 1

Preparer: Deborah D. Swain

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	\$ 15,220	\$ 35,310	\$ 50,530	\$ 50,530	\$ -
2							
3	Deferred Income Tax Expense	C-5	6,783	(6,783)	-	-	-
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	<b>Total Income Tax Expense</b>		<b>\$ 22,003</b>	<b>\$ 28,527</b>	<b>\$ 50,530</b>	<b>\$ 50,530</b>	<b>\$ -</b>

Supporting Schedules: C-2, C-5, C-7, C-8

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: C-2 - Water  
Page 1 of 1  
Preparer: Deborah D. Swain

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma Adjusted
	Water				
1	\$ 58,907	\$ (34,602)	\$ 24,305	\$ 111,897	\$ 136,203
2	Add: Income Tax Expense Per Books (Sch. B-1/B-2)	54	(54)	-	50,529
3					
4	Subtotal	58,961	(34,656)	24,305	162,426
5	Less: Interest Charges (Sch. C-3)	519	51,933	52,452	-
6					
7	Taxable Income Per Books	58,442	(86,589)	(28,147)	162,426
8					
9	Schedule M Adjustments:				
10	Permanent Differences (From Sch. C-4)	(28)	28	-	-
11	Timing Differences (From Sch. C-5)	18,024	(18,024)	-	-
12					
13	Total Schedule M Adjustments	17,996	(17,996)	-	-
14					
15	Taxable Income Before State Taxes	40,446	(68,593)	(28,147)	162,426
16	Less: State Income Tax Exemption (\$5,000)				
17					
18	State Taxable Income	40,446	(68,593)	(28,147)	162,426
19	State Income Tax (5.5% of Line 18)*	2,225	(3,773)	(1,548)	8,933
20	Limited by NOL				
21	Credits				
22					
23	Current State Income Taxes	2,225	(3,773)	(1,548)	8,933
24					
25	Federal Taxable Income (Line 15 -23)	38,221	(64,820)	(26,599)	153,493
26	Federal Income Tax Rate	0.34	0.34	0.34	0.34
27	Federal Income Taxes (Line 25 x Line 26)	12,995	(22,038)	(9,044)	52,188
28	Less: Investment Tax Credit Realized				
29	This Year (Sch. C-7)	-	-	-	-
30					
31	Current Federal Inc. Taxes (Line 27 - Line 29)	12,995	(22,038)	(9,044)	52,189
32					
33	Summary:				
34	Current State Income Taxes (Line 23)	2,225	(3,773)	(1,547)	8,932
35	Current Federal Income Taxes (Line 31)	12,995	(22,038)	(9,044)	52,189
36					
37	Total Current Income Tax Expense (To C-1)	\$ 15,220	\$ (25,811)	\$ (10,591)	\$ 61,121
38					
39					
40					

Supporting Schedules: B-1, C-3, C-4, C-5, C-8  
Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission  
Schedule: C-3  
Page 1 of 1  
Preparer: Deborah D. Swain  
Supporting Schedules: D-1, C-8  
Recap Schedule: C-2

Company: Utilities, Inc. of Florida - UIF - Pinellas County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments*	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt					
2						
3	Amortization of Debt Premium, Disc. and Expense Net					
4						
5						
6	Interest on Short-Term Debt/Deposits	(1)	1,718	1,717	1,717	
7						
8	Other Interest Expense - Intercompany	549	50,186	50,735	50,735	
9						
10	AFUDC	(29)	29	-		
11						
12	ITC Interest Synchronization (IRC 46(f)(2) only - See below)		-	-	-	-
13						
14						
15	<b>Total Used For Tax Calculation</b>	<b>\$ 519</b>	<b>\$ 51,933</b>	<b>\$ 52,452</b>	<b>\$ 52,452</b>	<b>\$ -</b>
16						
17						
18	* Adjustment to calculate interest per capital structure in Schedule D1.					
19						
20						
21						
22	Calculation of ITC Interest Synchronization Adjustment					
23	ONLY for Option 2 companies (See Sch. C-8, pg. 4)					
24						
25						
26	<u>Balances From Schedule D-1</u>	<u>Amount</u>	<u>Ratio</u>	<u>Cost</u>	<u>Total Weighted Cost</u>	<u>Debt Only Weighted Cost</u>
27						
28	Long-Term Debt	\$ -	This Schedule is not applicable			
29						
30	Short-Term Debt	-				
31						
32	Preferred Stock	-				---
33						
34	Common Equity	-	-	-	-	---
35						
36	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Book/Tax Differences - Permanent

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Historic [X] Projected [ ]

Schedule: C-4

Page 1 of 1

Preparer: Deborah D. Swain

**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.		Water	Sewer	
1	AFUDC <sup>(1)</sup>	\$ (29)		
2				
3	Meals & Entertainment per below allocation <sup>(2)</sup>	1		
4				
5	<b>Total</b>	<u>\$ (28)</u>	<u>\$ -</u>	
6				
7				
8				
9	Allocation Methodology to UIF water and wastewater systems is based upon number of ERCs at year end.			
10				
11	Total - Meals & Entertainment	<u>53</u>		
12	@50%	<u>27</u>		
13				
14				
15				
16	Allocation Methodology to counties based on UIF number of ERCs at the end of the test year:			
17		<u>12/31/15 ERCs</u>	<u>Water</u>	<u>Sewer</u>
18	Marion County - Water	548.8	2	
19	Marion County - Wastewater	76.4		0
20	Orange County - Water	310.5	1	
21	Pasco County - Water	2,869.5	8	
22	Pasco County - Wastewater	1,245.2		3
23	Pinellas County - Water	430.1	1	
24	Seminole County - Water	2,711.5	8	
25	Seminole County - Wastewater	1,474.5		4
26	TOTAL UIF	<u>9,666.5</u>	<u>20</u>	<u>7</u>

Supporting Schedule: None

Recap Schedules: C-2

Deferred Income Tax Expense - Water

Company: Utilities, Inc. of Florida - UIF - Pinellas County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic  Projected   
Interim  Final

Schedule: C-5  
Page 1 of 1  
Preparer: Deborah D. Swain

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	-----UIF-----			-----Per Books Allocation to County Systems-----				
		Total Per Books	Utility Adjustments	Utility Adjusted	Marion Water	Orange Water	Pasco Water	Pinellas Water	Seminole Water
1	Timing Differences:								
2									
3	Tax Depreciation and Amortization	\$ 981,469		\$ 981,469	\$ 124,129	\$ 47,198	\$ 222,785	\$ 64,811	\$ 333,275
4	Book Depreciation and Amortization	518,357	(36,546)	481,811	60,936	23,170	109,367	31,816	163,607
5									
6	Difference	463,112	36,546	499,658	63,193	24,028	113,418	32,995	169,668
7									
8	Other Timing Differences (Itemize):								
9									
10	Tap Fees	-		-					
11	Deferred Maintenance Additions	4,200		4,200					
12	Deferred Maintenance Amortization	(7,788)		(7,788)					
13	Deferred Rate Case Additions	12,735		12,735					
14	Deferred Rate Case Amortization	(106,640)		(106,640)					
15	PAA Expense Amortization	(433)		(433)					
16	Organization Expense Amortization	(415)		(415)					
17	Bad Debts	3,728		3,728					
18	Other	52		52					
19									
20	Total Timing Differences (To C-2)	368,550	36,546	405,096	22,999	13,012	120,253	18,024	113,632
21									
22	State Tax Rate	0.055	0.055	0.055					
23	State Deferred Taxes ( Line 18 x Line 20)	20,270	2,010	22,280					
24	(Limited by NOL)								
25	State Deferred Tax	20,270	2,010	22,280					
26									
27	Timing Differences For Federal Taxes								
28	(Line 18 - 23)	348,280	34,536	382,816					
29	Federal Tax Rate	0.34	0.34	0.34					
30									
31	Federal Deferred Taxes (Line 26 x Line 27)	118,416	11,742	130,158					
32									
33	Add: State Deferred Taxes (Line 23)	20,270	2,010	22,280					
34									
35	Total Deferred Tax Expense (To C-1)	\$ 138,686	\$ 13,752	\$ 152,438	8,654	4,896	45,251	6,783	42,760

Supporting Schedules: None  
Recap Schedules: C-2



Accumulated Deferred Income Taxes - Summary

Company: Utilities, Inc. of Florida - UIF - All Counties

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Historic [X] Projected [ ]

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. 4419 / 4369 (190.2011 / 1011)			Account No. 4421 / 4371 (190.2012 / 1012)			Net Deferred Income Taxes - TOTAL		
		State	Federal	Total	State	Federal	Total	190.2 State	190.1 Federal	Total
1	2011	978	10,505	11,483	4,094	23,917	28,011	(15,305)	(970,837)	(986,142)
2	2012	978	10,505	11,483	3,954	23,102	27,056	(31,609)	(1,066,735)	(1,098,344)
3	2013	978	10,505	11,483	3,954	23,102	27,056	(55,558)	(1,291,394)	(1,346,952)
4	2014	978	10,505	11,483	3,954	23,102	27,056	(55,554)	(1,144,221)	(1,199,775)
5	2015	978	10,505	11,483	3,955	23,101	27,056	(75,850)	(1,264,851)	(1,340,701)
6										
7		Account No. 4425 / 4375 (190.2020 / 1020)			Account No. 4427 / 4377 (190.2021 / 1021)					
8	Year	State	Federal	Total	State	Federal	Total			
9	2011	(20,183)	(117,903)	(138,086)	(301)	(1,750)	(2,051)			
10	2012	(23,952)	(139,907)	(163,859)	(526)	(3,062)	(3,588)			
11	2013	(36,123)	(211,009)	(247,132)	(814)	(4,743)	(5,557)			
12	2014	(36,123)	(211,009)	(247,132)	(814)	(4,743)	(5,557)			
13	2015	(30,535)	(180,098)	(210,633)	(601)	(3,563)	(4,164)			
14										
15		Account No. 4433 / 4383 (190.2024 / 1024)			Account No. 4437 / 4387 (190.2031 / 1031)					
16	Year	State	Federal	Total	State	Federal	Total			
17	2011	(5,228)	(23,318)	(28,546)	4,218	(868,818)	(864,600)			
18	2012	(5,394)	(24,855)	(30,249)	(7,121)	(935,154)	(942,275)			
19	2013	(4,902)	(22,011)	(26,913)	(17,946)	(1,244,056)	(1,262,002)			
20	2014	(4,902)	(22,011)	(26,913)	(17,942)	(1,096,883)	(1,114,825)			
21	2015	(4,877)	(21,875)	(26,752)	(35,390)	(1,263,164)	(1,298,554)			
22										
23		Account No. 4385 / 4435			Account No. 4417 / 4367					
24	Year	State	Federal	Total	State	Federal	Total			
25	2011	1,117	6,530	7,647	-	-	-			
26	2012	452	2,636	3,088	-	-	-			
27	2013	570	3,325	3,895	(321)	-	(321)			
28	2014	570	3,325	3,895	(321)	-	(321)			
29	2015	791	4,552	5,343	(417)	(784)	(1,201)			
30										
31		Account No. 4439 / 4389								
32	Year	State	Federal	Total						
33	2011	-	-	-						
34	2012	-	-	-						
35	2013	(954)	153,493	152,539						
36	2014	(954)	153,493	152,539						
37	2015	(9,754)	166,475	156,721						

Supporting Schedules: C-6, Pg 2 & 3

Recap Schedules: A-18, A-19, D-2

Accumulated Deferred Income Taxes - State

Company: Utilities, Inc. of Florida - UIF - All Counties

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Account No. 4419 (190.2011) Deferred State Tax - Other Tap Fees						Account No. 4421 (190.2012) - Deferred State Tax - Tap Fees Post 2000						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2011					978	2011					4,094
2	2012	978	-			978	2012	4,094	(140)			3,954
3	2013	978	-			978	2013	3,954				3,954
4	2014	978	-			978	2014	3,954				3,954
5	2015	978	-			978	2015	3,954			1	3,955
Account No. 4425 (190.2020) Deferred State Tax - Rate Case						Account No. 4427 (190.2021) Deferred State Tax - Maint Fee						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
10	2011					(20,183)	2011					(301)
11	2012	(20,183)	(3,769)			(23,952)	2012	(301)	(225)			(526)
12	2013	(23,952)	(12,171)			(36,123)	2013	(526)	(288)			(814)
13	2014	(36,123)	-			(36,123)	2014	(814)	-			(814)
14	2015	(36,123)	5,587		1	(30,535)	2015	(814)	213			(601)
Account No. 4433 (190.2024) Deferred State Tax - Org						Account No. 4437 (190.2031) Deferred State Tax - Depreciation						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
19	2011					(5,228)	2011					4,218
20	2012	(5,228)	(166)			(5,394)	2012	4,218	(11,339)			(7,121)
21	2013	(5,394)	492			(4,902)	2013	(7,121)	(10,825)			(17,946)
22	2014	(4,902)	-			(4,902)	2014	(17,946)	4			(17,942)
23	2015	(4,902)	25			(4,877)	2015	(17,942)	(17,449)		1	(35,390)
Account No. 4435 - Deferred State Tax - Bad Debt						Account No. 4417 (190.2) - Deferred Income Tax - State						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
28	2011					1,117	2011					-
29	2012	1,117	(665)			452	2012	-				-
30	2013	452	118			570	2013	-	(321)			(321)
31	2014	570	-			570	2014	(321)	-			(321)
32	2015	570	222		(1)	791	2015	(321)	(96)			(417)

Supporting Schedules: None

Recap Schedules: C-6, Pg 1

Accumulated Deferred Income Taxes - Federal

Company: Utilities, Inc. of Florida - UIF - All Counties

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule: C-6

Page 3 of 3

Preparer: Deborah D. Swain

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Account No. 4369 (190.1011) Deferred Federal Tax - Other Tap Fees							Account No. 4371 (190.1012) Deferred Federal Tax - Tap Fees Post 2000					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2011					10,505	2011					23,917
2	2012	10,505				10,505	2012	23,917	(815)			23,102
3	2013	10,505				10,505	2013	23,102				23,102
4	2014	10,505				10,505	2014	23,102				23,102
5	2015	10,505				10,505	2015	23,102			(1)	23,101
<b>Account No. 4375 (190.1020) Deferred Federal Tax - Rate Case</b>							<b>Account No. 4377 (190.1021) Deferred Federal Tax - Maint Fee</b>					
7												
8		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
9	Year						Year					
10	2011					(117,903)	2011					(1,750)
11	2012	(117,903)	(22,004)			(139,907)	2012	(1,750)	(1,312)			(3,062)
12	2013	(139,907)	(71,102)			(211,009)	2013	(3,062)	(1,681)			(4,743)
13	2014	(211,009)	0			(211,009)	2014	(4,743)	0			(4,743)
14	2015	(211,009)	30,911			(180,098)	2015	(4,743)	1,181		(1)	(3,563)
<b>Account No. 4383 (190.1024) Deferred Federal Tax - Org. Exp.</b>							<b>Account No. 4387 (190.1031) Deferred Federal Tax - Depreciation</b>					
16												
17		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
18	Year						Year					
19	2011					(23,318)	2011					(868,818)
20	2012	(23,318)	(1,537)			(24,855)	2012	(868,818)	(66,336)			(935,154)
21	2013	(24,855)	2,844			(22,011)	2013	(935,154)	(308,902)			(1,244,056)
22	2014	(22,011)	0			(22,011)	2014	(1,244,056)	147,173			(1,096,883)
23	2015	(22,011)	137		-1	(21,875)	2015	(1,096,883)	(166,281)			(1,263,164)
<b>Account No. 4485 - Deferred Federal Tax - Bad Debt</b>							<b>Account No. 4389 (190.2) Accum Def Income Tax - Fed NOL</b>					
25												
26		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
27	Year						Year					
28	2011					6,530	2011					-
29	2012	6,530	(3,894)			2,636	2012	-				-
30	2013	2,636	689			3,325	2013	-	153,493			153,493
31	2014	3,325	-			3,325	2014	153,493	0			153,493
32	2015	3,325	1,227			4,552	2015	153,493	12,984		(2)	166,475
<b>Account No. 4439 - Accum Def Income Tax - State NOL</b>							<b>Account No. 4437 (190.1) - Deferred Income Tax - Fed</b>					
34												
35		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
36	Year						Year					
37	2011						2011					-
38	2012	-				-	2012	-				-
39	2013	-	(954)			(954)	2013	-				-
40	2014	(954)	-			(954)	2014	-				-
41	2015	(954)	(8,800)			(9,754)	2015	-	(784)			(784)

Supporting Schedules: None

Recap Schedules: C-6, Pg 1



Parent(s) Debt Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

Schedule: C-8  
Page 1 of 1  
Preparer: Deborah D. Swain

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Line No.	Description	Parent's Name:		Utilities, Inc.	
		Amount	% of Total	Cost Rate	Weighted Cost
1					
2	NOTE: A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including				
3	Utilities, Inc. of Florida, based on the capital structure of the consolidated group. This intercompany interest is shown on Schedules C-3, line 8.				

Supporting Schedules: None  
Recap Schedules: C-3

**Income Tax Returns**

**Company: Utilities, Inc. of Florida - UIF - Pinellas County**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**

**Schedule: C-9**  
**Page 1 of 1**  
**Preparer: Deborah D. 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**

**Company: Utilities, Inc. of Florida - UIF - Pinellas County**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**

**Schedule: C-10**  
**Page 1 of 1**  
**Preparer: Deborah D. 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   |

Schedule of Requested Cost of Capital  
13-Month Average Balance

Company: Utilities, Inc. of Florida - UIF - Pinellas County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule D-1  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide a schedule which calculates the requested cost of capital on a thirteen month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

	(1)	(2)	(3)	(4)	(5)
		Reconciled to Requested Rate Base			
Line No.	Class of Capital	AYE 12/31/15	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	757,239	44.52%	6.70%	2.98%
2	Short Term Debt	71,916	4.23%	2.32%	0.10%
3	Preferred Stock	-			
4	Common Equity	805,292	47.35%	10.40%	4.92%
5	Customer Deposits	2,346	0.14%	2.00%	0.00%
6	Tax Credits - Zero Cost	3,582	0.21%		
7	Tax Credits - Weighted Cost	-			
8	Accumulated Deferred Income Tax	60,430	3.55%		
9	Other (Explain)	-			
10					
11	Total	<u>1,700,806</u>	<u>100.00%</u>		<u>8.01%</u>
12					
13					
14	Notes:				
15	1. The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-16-0254-PAA-WS				
16					
17	2.				
18	Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.				

Supporting Schedules: D-2  
Recap Schedules: A-1, A-2



Reconciliation of Capital Structure to Requested Rate Base  
13-Month Average Balance

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Schedule D-2

Page 1 of 1

Preparer: John Hoy

Explanation: Provide a reconciliation of the thirteen-month average 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) Pro Forma Adjustments <sup>(1)</sup>	(6) Adjusted Thirteen Month Average	(7) Reconciliation Pro Rata Amount	(8) Adjustments Pro Rata Percentage	(9) Reconciled to Requested Rate Base
1	Long Term Debt	180,000,000	180,000,000	180,000,000		180,000,000	(179,242,761)	46.33%	757,239
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(17,028,084)	4.40%	71,916
3	Preferred Stock	-	-	-		-	-		-
4	Common Equity	187,444,000	201,935,000	191,432,923		191,432,923	(190,627,631)	49.27%	805,292
5	Customer Deposits	2,405	2,402	2,346		2,346	-	n/a	2,346
6	Tax Credits - Zero Cost	3,858	3,530	3,582		3,582	-	n/a	3,582
7	Tax Credits - Weighted Cost	-	-	-		-	-		-
8	Accumulated Deferred Income Taxes	56,675	59,661	53,865	6,565	60,430	-	n/a	60,430
9	Other (Explain)								-
11	Total	<u>369,806,939</u>	<u>399,000,593</u>	<u>388,592,717</u>	<u>6,565</u>	<u>388,599,282</u>	<u>(386,898,476)</u>	<u>100.00%</u>	<u>1,700,806</u>

Notes:

Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

<sup>(1)</sup> Accumulated Deferred Income Taxes associated with proforma plant additions.

\*\*Allocation of ADIT to the Counties

County	Total ERCs 2014	County Total ERCs 2015	Pro Rata Percentage	12/31/2014	12/31/2015	Average ADIT
Marion	445.9	625.2	6.47%	58,757	86,743	78,317
Orange	309.5	310.5	3.21%	40,784	43,036	38,856
Pasco	4,100.9	4,114.7	42.57%	540,387	570,736	515,292
Pinellas	430.1	430.1	4.45%	56,675	59,661	53,865
Seminole	3,818.5	4,186.0	43.30%	503,174	580,523	524,129
Total	<u>9,104.9</u>	<u>9,666.5</u>	<u>100.0%</u>	<u>1,199,777</u>	<u>1,340,701</u>	<u>1,210,459</u>
				1,199,777	1,340,701	1,210,459

\*\*Allocation of Tax Credits to the Counties

Marion	445.9	625.2	6.47%	4,000	5,132	5,208
Orange	309.5	310.5	3.21%	2,776	2,546	2,584
Pasco	4,100.9	4,114.7	42.57%	36,789	33,768	34,269
Pinellas	430.1	430.1	4.45%	3,858	3,530	3,582
Seminole	3,818.5	4,186.0	43.30%	34,255	34,347	34,857
Total	<u>9,104.9</u>	<u>9,666.5</u>	<u>100.0%</u>	<u>81,679</u>	<u>79,323</u>	<u>80,501</u>
				81,679	79,323	80,501

Supporting Schedules: A19, C-7, C-8, D-3, D-4, D-5, D-7

Recap Schedules: D-1

Preferred Stock Outstanding  
Thirteen Month Average

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Schedule D-3  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide data as specified on preferred stock on a thirteen 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	Description, Coupon	Issue	Call Provision,	Principal Amount	Principal Amount	Discount or Premium on Principal Amount	Discount or Premium Associated with	Issuing Expense Associated with	Net Proceeds	Rate (Contract Rate	Dollar Dividend on	Effective Cost
No.	Rate, Years of Life	Date	Special Restriction	Sold (Face Value)	Outstanding	Sold	Column (5)	Column (4)	(5)-(9)+(7)	on Face Value)	Face Value (11)x(5)	Rate (12)/(10)
1	Not applicable.											
2												
3												
4	Note: Preferred stock is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc											

Recap Schedules: A-19, D-2

13-Month Average Cost of Short Term Debt

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Schedule D-4  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the following information on a thirteen month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	(1) Lender	(2) Total Interest Expense	(3) Maturity Date	(4) Thirteen Month Average Amount Outstanding at 12/31/15	(5) Effective Cost Rate
1	Chase	397,063	Revolving Line of Credit	17,100,000	2.32%
2					
3	Total	397,063		17,100,000	2.32%
4					
5					
6	Note: Short term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.				
7					
8	*Maturity Date not applicable				

Recap Schedules: A-19, D-2

Cost of Long Term Debt  
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Schedule D-5  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the specified date on long term debt issues on a thirteen 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)
			Principal	Thirteen Month Average	Amount	Unamortized Discount or Premium Associated	Unamortized Issuing Expense Associated	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
Line	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Amount Sold (Face Value)	Principal Amount Outstanding 12/31/15	Outstanding within One Year							
No.						with Column (4)	with Column (4)					
1	6.58% note, \$9,000,000 due	106/01/2007-	180,000,000	180,000,000	-		974,514	-	143,425	11,844,000	11,987,425	6.70%
2	installments beginning in	05/31/35										
3	2017 through 2035											
4												
5	Total		<u>180,000,000</u>	<u>180,000,000</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>
6												
7												
8	Note: Long term debt is actual for Utilities, Inc. of Florida'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 - UIF - Pinellas County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Schedule D-6  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the specified data on variable cost long term debt issues on a thirteen month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line	Description, Coupon	Issue Date -	Principal Amount	Thirteen Month Average Principal Amount	Amount Outstanding	Unamortized Discount or Premium Associated	Unamortized Issuing Expense Associated	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on	Basis of Variable Rate	Interest Cost (Coupon Rate)	Total Interest Cost	Effective Cost Rate
No.	Rate, Years of Life	Maturity Date	Sold (Face Value)	Outstanding 12/31/15	within One Year	with Column (4)	with Column (4)		Principal Outstanding	(i.e. Prime + 2%)	x Column (4)	(8)+(9)+(11)	(12)/((4)-(6)-(7))
1	Not applicable.												
2													
3													
4	Note: Variable rate long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.												

Supporting Schedules: None  
Recap Schedules: A-19, D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Utility  or Parent   
Historic  or Projected

Schedule: D-7  
Page 1 of 1  
Preparer: John Hoy

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec-14				2,405
2	Jan-15	2,405		52	2,353
3	Feb-15	2,353	20		2,373
4	Mar-15	2,373		14	2,359
5	Apr-15	2,359		47	2,312
6	May-15	2,312		1	2,311
7	Jun-15	2,311		8	2,303
8	Jul-15	2,303	8		2,311
9	Aug-15	2,311		27	2,285
10	Sep-15	2,285	65		2,350
11	Oct-15	2,350		2	2,348
12	Nov-15	2,348	26		2,374
13	Dec-15	2,374	28		2,402
14					
15				Thirteen Month Average	\$ 2,345

Recap Schedules: A-19, D-2

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Water [x] or Sewer [ ]

Schedule E-1  
Page 1 of 1  
Preparer: Jared Deason

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)
		Test Year Rates Effective 11.17.2014	Test Year Rates Effective 10.27.2015	Current Rates Effective 6.24.2016	Proposed Rates
1	<b>Residential</b>				
2	5/8" Residential	\$11.23	\$11.30	\$11.37	\$23.70
3	1" Residential	\$28.07	\$28.25	\$28.41	\$59.21
4	1.5" Residential	\$56.13	\$56.48	\$56.81	\$118.41
5	2" Residential	\$89.81	\$90.38	\$90.90	\$189.46
6	3" Residential	\$179.62	\$180.75	\$181.90	\$379.12
7	4" Residential	\$280.66	\$282.43	\$284.07	\$592.07
8	6" Residential	\$561.31	\$564.85	\$568.13	\$1,184.11
9					
10	Gallonage				
11	Charge (per 1,000 Gallons)	\$6.35	\$6.39	\$6.43	\$13.40
12					
13					
14	<b>General Service</b>				
15	5/8" General Service	\$11.23	\$11.30	\$11.37	\$23.70
16	1" General Service	\$28.07	\$28.25	\$28.41	\$59.21
17	1.5" General Service	\$56.13	\$56.48	\$56.81	\$118.41
18	2" General Service	\$89.81	\$90.38	\$90.90	\$189.46
19	3" General Service	\$179.62	\$180.75	\$181.90	\$379.12
20	4" General Service	\$280.66	\$282.43	\$284.07	\$592.07
21	6" General Service	\$561.31	\$564.85	\$568.13	\$1,184.11
22					
23	Gallonage				
24	Charge (per 1,000 Gallons)	\$6.34	\$6.38	\$6.42	\$13.38

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - UIF - Pinellas County  
 Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Interim  Final

Water  Sewer

Schedule E-2

Page 1 of 1

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 for Rates Effective 11.17.2014	(3) Total Billable Gallons (in 000's) for Rates 11.17.2014	(4) Test Year Rates Effective 11.17.2014	(5) Test Year Revenues for Rates 11.17.2014	(6) Total Bills for Rates Effective 10.27.2015	(7) Total Billable Gallons (in 000's) for Rates 10.27.2015	(8) Test Year Rates Effective 10.27.2015	(9) Test Year Revenues for Rates 10.27.2015	(10) Total Bills for Jan-Dec 2015	(11) Total Billable Gallons (in 000's) for Jan-Dec 2015	(12) Test Year Revenue Jan-Dec 2015	(13) Current Rates Effective 6.24.2016	(14) Annualized Revenues	(15) Proposed Rates	(16) Revenues at Proposed Rates
1	<b>Residential - Base Charge</b>															
2	5/8" Residential	4,947		\$11.23	\$55,555	989		\$11.30	\$11,176	5,936		\$66,730.51	\$11.37	\$67,492	\$23.70	\$140,683
3	1" Residential	81		\$28.07	\$2,274	16		\$28.25	\$452	97		\$2,725.67	\$28.41	\$2,756	\$59.21	\$5,743
4	1.5" Residential			\$56.13	\$0			\$56.48	\$0	0		\$0.00	\$56.81	\$0	\$118.41	\$0
5	2" Residential			\$89.81	\$0			\$90.38	\$0	0		\$0.00	\$90.90	\$0	\$189.46	\$0
6	3" Residential			\$179.62	\$0			\$180.75	\$0	0		\$0.00	\$181.90	\$0	\$379.12	\$0
7	4" Residential			\$280.66	\$0			\$282.43	\$0	0		\$0.00	\$284.07	\$0	\$592.07	\$0
8	6" Residential			\$561.31	\$0			\$564.85	\$0	0		\$0.00	\$568.13	\$0	\$1,184.11	\$0
9		<u>5,028</u>			<u>\$57,828</u>	<u>1,005</u>			<u>\$11,628</u>	<u>6,033</u>		<u>\$69,456</u>		<u>\$70,248</u>		<u>\$146,427</u>
10	<b>Gallonge</b>															
11	Charge (per 1,000 Gallons)		9,473	\$6.35	\$60,154		1,894	\$6.39	\$12,103		11,367	\$72,256	\$6.43	\$73,090	\$13.40	\$152,318
12	Residential Total Gallons		<u>9,473</u>		<u>\$60,154</u>		<u>1,894</u>		<u>\$12,103</u>		<u>11,367</u>	<u>\$72,256</u>		<u>\$73,090</u>		<u>\$152,318</u>
13																
14	<b>Total Residential Service</b>	<u>5,028</u>	<u>9,473</u>		<u>\$117,982</u>	<u>1,005</u>	<u>1,894</u>		<u>\$23,730</u>	<u>6,033</u>	<u>11,367</u>	<u>\$141,712</u>		<u>\$143,338</u>		<u>\$298,744</u>
15	Average Residential Bill				<u>\$23.47</u>				<u>\$23.61</u>			<u>\$23.49</u>		<u>\$23.76</u>		<u>\$49.52</u>
16	<b>General Service - Base Charge</b>															
17	5/8" General Service	20		\$11.23	\$225	4		\$11.30	\$45	24		\$269.80	\$11.37	\$273	\$23.70	\$569
18	1" General Service	10		\$28.07	\$281	2		\$28.25	\$57	12		\$337.20	\$28.41	\$341	\$59.21	\$711
19	1.5" General Service			\$56.13	\$0			\$56.48	\$0	0		\$0.00	\$56.81	\$0	\$118.41	\$0
20	2" General Service	30		\$89.81	\$2,694	6		\$90.38	\$542	36		\$3,236.58	\$90.90	\$3,272	\$189.46	\$6,821
21	3" General Service			\$179.62	\$0			\$180.75	\$0	0		\$0.00	\$181.90	\$0	\$379.12	\$0
22	4" General Service			\$280.66	\$0			\$282.43	\$0	0		\$0.00	\$284.07	\$0	\$592.07	\$0
23	6" General Service			\$561.31	\$0			\$564.85	\$0	0		\$0.00	\$568.13	\$0	\$1,184.11	\$0
24		<u>60</u>			<u>\$3,200</u>	<u>12</u>			<u>\$644</u>	<u>72</u>		<u>\$3,844</u>		<u>\$3,886</u>		<u>\$8,100</u>
25	<b>Gallonge</b>															
26	Charge (per 1,000 Gallons)		1,252	\$6.34	\$7,938		250	\$6.38	\$1,595		1,502	\$9,533	\$6.42	\$9,643	\$13.38	\$20,097
27	Total		<u>1,252</u>		<u>\$7,938</u>		<u>250</u>		<u>\$1,595</u>		<u>1,502</u>	<u>\$9,533</u>		<u>\$9,643</u>		<u>\$20,097</u>
28																
29	<b>Total General Service</b>	<u>60</u>	<u>1,252</u>		<u>\$11,137</u>	<u>12</u>	<u>250</u>		<u>\$2,239</u>	<u>72</u>	<u>1,502</u>	<u>\$13,376</u>		<u>\$13,529</u>		<u>\$28,197</u>
30	Average General Service Bill				<u>\$185.62</u>				<u>\$186.58</u>			<u>\$185.78</u>		<u>\$187.90</u>		<u>\$391.62</u>
31																
32	<b>Total Miscellaneous Service Charge Revenues</b>				<u>\$1,032</u>				<u>\$216</u>			<u>\$1,248</u>		<u>\$1,248</u>		<u>\$1,248</u>
33																
34	<b>Total Above Calculations</b>				<u>\$130,151</u>				<u>\$26,185</u>			<u>\$156,337</u>		<u>\$158,115</u>		<u>\$328,189</u>
35																
36	<b>Total Per Books</b>				<u>\$129,494</u>				<u>\$25,899</u>			<u>\$155,393</u>				
37	<b>Adjustment to Remove Accrual Included in Per Books Balance</b>											<u>376</u>				
38																
39	<b>Total Adjusted Books</b>				<u>\$129,494</u>				<u>\$25,899</u>			<u>\$155,769</u>			<b>Total Required Revenues</b>	<u>\$328,195</u>
40																
41	<b>Difference</b>				<u>\$657</u>				<u>\$286</u>			<u>\$568</u>			<b>Difference</b>	<u>(\$6)</u>
42																
43	<b>Percentage Difference</b>				<u>0.51%</u>				<u>1.11%</u>			<u>0.36%</u>		<b>Percentage Difference</b>	<u>0.00%</u>	



Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Water  or Sewer

Schedule E-3  
Page 1 of 1  
Preparer: Jared Deason

Explanation: Provide a schedule of monthly customers billed or served by class.

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
1	Jan-15	502		6	-	-	508
2	Feb-15	500		6	-	-	506
3	Mar-15	503		6	-	-	509
4	Apr-15	507		6	-	-	513
5	May-15	503		6	-	-	509
6	Jun-15	499		6	-	-	505
7	Jul-15	503		6	-	-	509
8	Aug-15	502		6	-	-	508
9	Sep-15	503		6	-	-	509
10	Oct-15	506		6	-	-	512
11	Nov-15	505		6	-	-	511
12	Dec-15	500		6	-	-	506
13							
14	Total	6,033	-	72	-	-	6,105

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
WASTEWATER - NOT APPLICABLE							
1							-
2							-
3							-
4							-
5							-
6							-
7							-
8							-
9							-
10							-
11							-
12							-
13							-
14	Total	-	-	-	-	-	-

Schedule of Miscellaneous Service Charges  
Company: Utilities, Inc. of Florida - UIF - Pinellas County

Florida Public Service Commission

Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected   
Water  or Sewer

Schedule E-4  
Page 1 of 1

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, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present		(3) Proposed*	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	<u>Water</u>				
2	Initial Connection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
3					
4	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
5					
6	Violation Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
7					
8	Premises Visit Fee (in lieu of disconnection)	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
9					
8	Premises Visit Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
9					
10	Late Payment Charge	\$ 5.25	N/A	\$ 8.84	N/A
11					
12	NSF	*	N/A	*	N/A
13					
14	*Pursuant to Florida Statute 68.065				

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]  
Water [x] or Sewer [ ]

Schedule E-5  
Page 1 of 2

Preparer: Jared Deason

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Other Charges	(5) Total
1	\$ 1,071.00	\$ 147.00	\$ -	\$ 30.00	\$ 1,248.00
2					
3					
4			Total Miscellaneous Service Charge Revenues		<u>\$ 1,248.00</u>
5	Other Charges as follows:				
6	NSF Check Charge			30.00	
7	Meter Test Fees				
8	Tampering Charge				
9	Total			<u>\$ 30.00</u>	

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule E-6  
Page 1 of 1

Preparer: Jared Deason

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

	(1)	(2)	(3)	(4)	(5)
Line No.	Size	Make	Model	Location	Quantity
1	5.25	Mueller	Super Centurion 250	152 Independence Boulevard	1
2	4.50	Kennedy	K10	271 Independence Boulevard	1
3	4.50	Mueller	Improved	61 Harbor Way @ Colonial	1
4	4.50	Mueller	Improved	151 Philadelphia Way	1
5	5.25	Waterous	Pacer	Liberty @ Colonial Boulevard	1
6				Total	5

Private Fire Protection Service Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Schedule E-7

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Preparer: Jared Deason

Historical [x] Projected [ ]

Explanation: Provide a schedule of private fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

Line No.	(1) Size	(2) Type	(3) Quantity
1	Utilities, Inc. of Florida, Pinellas County, does not have any private fire protection in this area; therefore this schedule is not applicable.		
2			

Contracts and Agreements

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Schedule E-8

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim  Final

Preparer: Jared Deason

Historical  Projected

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on the approved tariffs. Describe with whom, the purpose and the elements of each contract being shown.

Line No.	(1) Type	(2) Description
1		This utility does not have any outstanding contracts or agreements having rates or conditions different from those on the approved tariffs.
2		

Tax or Franchise Fee Schedule

Company: Utilities, Inc. of Florida - UIF - Pinellas County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

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 of Tax or Fee	(2) To Whom Payment is Made	(3) Amount	(4) How Collected from Customers	(5) Agreement Type
1 2	This utility does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not applicable.				

## Service Availability Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Schedule E-10

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Preparer: Jared Deason

Historical [x] Projected [ ]

Water [x] or Sewer [x]

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 of Charge	(2) Present Charges	(3) Proposed Charges
1	<b>This utility is not proposing a change to its present service availability charges; therefore this schedule is not applicable.</b>		
2			
3			
4	System Capacity Charge		
5	Residential-per ERC (___ GPD)		
6	All others-per Gallon/Day		
7			
8	Plant Capacity Charge		
9	Residential-per ERC ( GPD)		
10	All others-per Gallon/Day		
11			
12	Main Extension Charge		
13	Residential-per ERC ( GPD)		
14	or-per Lot (_____ Front Footage)		
15	Multi-family - Per unit		
16	All others-per Gallon/Day		
17	or-per Front Foot		
18			
19	Meter Installation Charge		
20	5/8" x 3/4"		
21	1"		
22	1-1/2"		
23	2"		
24	All Others		
25			
26	Service (Lateral) Installation Charge		
27	5/8" x 3/4"		
28	1"		
29	1-1/2"		
30	2"		
31	All Others		
32			
33	Back Flow Prevention Installation Charge		
34	5/8" x 3/4"		
35	1"		
36	1-1/2"		
37	2"		
38	All Others		
39			
40	Plan Review Charge		
41			
42	Inspection Charge		
43			
44	Guaranteed Revenue Charge		
45	With prepayment of Serv. Avail. Charges		
46	Residential-per ERC (_____ GPD)/Month		
47	All others-per Gallon/Month		
48	Without prepayment of Serv. Avail. Charges		
49	Residential-per ERC (_____ GPD)/Month		
50	All others-per Gallon/Month		
51			
52	Allowance for Funds Prudently Invested (AFPI)		
53	(if lines constructed by utility)		



Guaranteed Revenues Received

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Interim  Final

Historical  Projected

Water  or Sewer

Schedule E-11

Page 1 of 1

Preparer: Jared Deason

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class size.

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
1	This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.				
2					

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Schedule E-12

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim  Final

Preparer: Jared Deason

Historical  Projected

Water  or Sewer

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 (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and sewer service.

Line No.	(1) Customer	(2) Base	(3) Extra Capacity	(4) Present Charges	(5) Proposed Charges
1	This utility does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD; therefore this schedule is not applicable				

Projected Test Year Revenue Calculation

Company: Utilities, Inc. of Florida - UIF - Pinellas County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected   
Water  or Sewer

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 applicable.

Line No.	(1) Class. Meter Size	(2) Historical Year Bills	(3) Projection Factor	(4) Projected Test Year Bills	(5) Projection Factor	(6) Projected Test Year Consumption (000)	(7) Present Rates	(8) Projected Test Year Revenue	(9) Proposed Rates	(10) Projected Revenue Requirement
1	This utility is not utilizing a projected test year; therefore this schedule is not applicable.									

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Water [X] or Sewer [X]

Schedule: E-14  
Page 1 of 1  
Preparer: Jared Deason

Customer Class: All  
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

1 The billing analysis is contained in Volume II

**CLASS A and B  
WATER AND/OR WASTEWATER UTILITIES**

**FINANCIAL, RATE  
AND ENGINEERING  
MINIMUM FILING  
REQUIREMENTS**

**OF**

**UTILITIES, INC. OF FLORIDA -UIF - SEMINOLE COUNTY**

**Docket No.: 160101-WS**

**VOLUME I**



**FOR THE**

**Test Year Ended: December 31, 2015**

**FLORIDA PUBLIC SERVICE COMMISSION****CLASS A AND B WATER AND/OR SEWER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS****INDEX**

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A-2	2	Schedule of Rate Base - Sewer
A-3	3	Adjustments to Rate Base - Final
A-4	5	Annual Plant Additions and Balances
A-5	6	Water Plant in Service by Primary Account
A-6	8	Sewer Plant in Service by Primary Account
A-7	10	Summary of Non-Used & Useful Plant
A-8	11	Annual Accumulated Depreciation Additions and Balances
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A-12	17	CIAC by Classification
A-13	19	Annual Accumulated Amortization of CIAC Additions and Balances
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A-15	22	Schedule of AFUDC Rates Used
A-16	23	Annual Advances for Construction Additions and Balances
A-17	24	Calculation of Working Capital Allowance
A-18	25	Comparative Balance Sheet - Assets
A-19	27	Comparative Balance Sheet - Liabilities & Owners' Equity
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B-4	34	Test Year Operating Revenues
B-5	35	Operation and Maintenance Expenses by Month - Water
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## FLORIDA PUBLIC SERVICE COMMISSION

### CLASS A AND B WATER AND/OR SEWER UTILITIES FINANCIAL, RATE AND ENGINEERING MINIMUM FILING REQUIREMENTS

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## FLORIDA PUBLIC SERVICE COMMISSION

### CLASS A AND B WATER AND/OR SEWER UTILITIES FINANCIAL, RATE AND ENGINEERING MINIMUM FILING REQUIREMENTS

#### INDEX

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## Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County

Schedule: A-1

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Interim [ ] Final [X]

Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

(1)	(2)	(3)	(4)	(5)		
Line No.	Description	Average Balance Per Books	Utility Adjustments	Ref.	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	5,092,390	2,944,961	(A)	8,037,351	A-5, A-3
2						
3	Utility Land & Land Rights	(788)	-	(A)	(788)	A-5
4						
5	Less: Non-Used & Useful Plant	-	-	(B)	-	A-7
6						
7	Construction Work in Progress	123,235	(123,235)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	(1,006,120)	6,481,232	(D)	5,475,112	A-9, A-3
10						
11	Less: CIAC	(1,088,263)	(115)	(E)	(1,088,378)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	1,010,698		(E)	1,010,698	A-14, A-3
14						
15	Acquisition Adjustments	(56,601)	56,601	(F)	-	-
16						
17	Accum. Amort. of Acq. Adjustments	4,927	(4,927)	(F)	-	-
18						
19	Advances For Construction	644	-		644	A-16
20						
21	Working Capital Allowance	-	77,955	(G)	77,955	A-17, A-3
22						
23	<b>Total Rate Base</b>	<b>4,080,123</b>	<b>9,432,472</b>		<b>13,512,594</b>	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: A-2  
Page 1 of 1  
Preparer: Deborah D. 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 Balance Per Books	(3) Utility Adjustments	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	2,257,726	93,862	(A)	2,351,588	A-6, A-3
2						
3	Utility Land & Land Rights	1,295	-	(A)	1,295	A-6, A-3
4						
5	Less: Non-Used & Useful Plant (net)	-	-	(B)	-	A-7
6						
7	Construction Work in Progress	32	(32)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	(384,628)	250,279	(D)	(134,349)	A-10, A-3
10						
11	Less: CIAC	(1,043,254)	-	(E)	(1,043,254)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	633,143		(E)	633,143	A-14, A-3
14						
15	Acquisition Adjustments	-	-	(F)	-	-
16						
17	Accum. Amort. of Acq. Adjustments	-	-	(F)	-	-
18						
19	Advances For Construction	-			-	A-16
20						
21	Working Capital Allowance	-	42,392	(G)	42,392	A-17, A-3
22						
23	<b>Total Rate Base</b>	<u>1,464,314</u>	<u>386,500</u>		<u>1,850,815</u>	

## Schedule of Adjustments to Rate Base

Company: Utilities, Inc. of Florida - UIF - Seminole County

Test Year Ended: December 31, 2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Schedule: A-3

Page 1 of 2

Docket No.: 160101-WS

Preparer: Deborah D. 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	<b>(A) Utility Plant, Land</b>		
2	<u>Pro Forma Adjustments</u>		
3	(a) Plant Additions		
4	304.3 Electrical Improvements at Little Wekiva and Jansen WTP	165,000	
5	311.4 Ravenna Park/Crystal Lake Interconnect Electrical Equip	53,563	
6	330.4 Ravenna Park/Crystal Lake Interconnect Reservoir	433,375	
7	331.4 Ravenna Park/Crystal Lake Interconnect Water Mains	244,062	
8	331.4 Water Main Replacements	8,551,884	
9	360.2 Northwestern FM Replacement		300,000
10	340.5 - Allocation for GIS Mapping System	26,592	14,461
11	341.5 - Allocation for Vehicle Replacement	25,798	14,029
12	341.5 - Allocation for C4500 Kodiak Truck Upgrade	1,699	924
13	<b>Total Pro Forma Additions Adjustments</b>	<b>9,501,973</b>	<b>329,414</b>
14			
15	(b) Plant Retirements		
16	304.3 Electrical Improvements at Little Wekiva and Jansen WTP	(123,750)	
17	331.4 Water Main Replacements - SW Seminole	(6,413,913)	
18	341.5 - Allocation for Vehicle Replacement	(19,349)	(10,552)
19	360.2 Northwestern FM Replacement		(225,000)
20		(6,557,012)	(235,552)
21			
22	<b>Total Pro Forma Adjustments for Plant Additions &amp; Retirements</b>	<b>2,944,961</b>	<b>93,862</b>
23			
24	<b>Total Adjustments to Utility Plant in Service</b>	<b>2,944,961</b>	<b>93,862</b>
25			
26	<b>(B) Non-Used &amp; Useful</b>		
27			
28	<b>(C) Construction Work in Progress</b>		
29	1. To remove from rate base construction work in process balance	<b>(123,235)</b>	<b>(32)</b>
30			
31	<b>(D) Accumulated Depreciation</b>		
32	(1) Test Year Adjustments		
33	(a) To restate Project Phoenix accumulated depreciation	(39,958)	(21,729)
34			
35	(2) <u>Pro-Forma Adjustments</u>		
36	(a) 311.3 To annualize accumulated depreciation for assets placed in service during the test year	376	
37			
38	<b>Total Adjustments to Annualize A/D for assets placed in service in the Test Year</b>	<b>376</b>	<b>-</b>
39			
40	(b) To calculate adjustments to accumulated depreciation for pro forma additions and retirements		
41	304.3 Electrical Improvements at Little Wekiva and Jansen WTP	2,063	
42	311.4 Ravenna Park/Crystal Lake Interconnect Electrical Equip	1,339	
43	330.4 Ravenna Park/Crystal Lake Interconnect Reservoir	5,851	
44	331.4 Ravenna Park/Crystal Lake Interconnect Water Mains	2,843	
45	331.4 Water Main Replacements	99,629	
46	360.2 Northwestern FM Replacement		4,995
47	340.5 - Allocation for GIS Mapping System	887	482
48	341.5 - Allocation for Vehicle Replacement	2,580	1,403
49	341.5 - Allocation for C4500 Kodiak Truck Upgrade	170	92
50	<b>Total Pro Forma Additions Adjustments</b>	<b>115,362</b>	<b>6,972</b>
51			
52	(c) To adjust accumulated depreciation for pro forma plant retirements		
53	304.3 Electrical Improvements at Little Wekiva and Jansen WTP	(123,750)	
54	331.4 Water Main Replacements - SW Seminole	(6,413,913)	
55	341.5 - Allocation for Vehicle Replacement	(19,349)	(10,522)
56	360.1 Northwestern FM Replacement		(225,000)
57			
58	<b>Total Pro Forma Adjustments for Plant Additions &amp; Retirements</b>	<b>(6,441,650)</b>	<b>(228,550)</b>
59			
60	<b>Total Adjustments to Accumulated Depreciation</b>	<b>(6,481,232)</b>	<b>(250,279)</b>

Schedule of Adjustments to Rate Base

Company: Utilities, Inc. of Florida - UIF - Seminole County

Test Year Ended: December 31, 2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Schedule: A-3

Page 2 of 2

Docket No.: 160101-WS

Preparer: Deborah D. 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) Contributions in Aid of Construction / Amortization		
2	CIAC - Meter Connection Fee included in Misc. Revenues in error	(115)	
3			
4	(F) Acquisition Adjustments	56,601	
5	Accumulated Amortization	(4,927)	
6			
7	(G) Working Capital	77,955	42,392

Schedule of Water and Wastewater Plant in Service  
Annual Balances Subsequent to Last Established Rate BaseCompany: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015Schedule: A-4  
Page 1 of 1  
Preparer: Deborah D. 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 12/31/11 per Annual Report	4,220,820	2,481,005
2	Additions	175,108	253,731
3	Retirements	(40,059)	(18,105)
4	Adjustments - Rounding	1	
5			
6	Balance 12/31/12	4,355,870	2,716,631
7	Additions	486,000	533,001
8	Retirements	(54,691)	(3,470)
9	Adjustments - Rounding		
10			
11	Balance 12/31/13	4,787,179	3,246,162
12	Additions	100,177	
13	Retirements	72,554	1,157
14	Adjustments - UIF Allocations		(1,000,022)
15			
16	Balance 12/31/14	4,959,910	2,247,297
17	Additions	386,930	(32,030)
18	Retirements	(28,111)	(2,134)
19	Adjustments - Rounding		
20			
21	Balance 12/31/15	5,318,729	2,213,133
22			
23	Note:		
24	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations		

Supporting Schedules: A-5, A-6  
Recap Schedules: A-18

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average Balance

Schedule: A-5

Company: Utilities, Inc. of Florida - UIF - Seminole County

Page 1 of 2

Docket No.: 160101-WS

Preparer: Deborah D. Swain

Test Year Ended: December 31, 2015

Historic [X] Projected [ ]

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) NU&U %	(6) NU&U Amount
1	<b>INTANGIBLE PLANT</b>					
2	301.1 Organization	56,016		56,016		
3	302.1 Franchises	4,818		4,818		
4	339.1 Other Plant & Misc. Equipment	-		-		
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>					
6	303.2 Land & Land Rights	(12,635)		(12,635)		
7	304.2 Structures & Improvements	279,032		279,032		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	211,949		211,949		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	3,063		3,063		
13	310.2 Power Generation Equipment	1,074		1,074		
14	311.2 Pumping Equipment	49,303		49,303		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	<b>WATER TREATMENT PLANT</b>					
17	303.3 Land & Land Rights	-		-		
18	304.3 Structures & Improvements	128,797	41,250	170,047		
19	310.3 Power Generation Equipment	-		-		
20	311.3 Pumping Equipment - WTP	1,156,101		1,156,101		
21	320.3 Water Treatment Equipment	158,904		158,904		
22	339.3 Other Plant & Misc. Equipment	888		888		
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>					
24	303.4 Land & Land Rights	246		246		
25	304.4 Structures & Improvements	-		-		
26	311.4 Electric Pumping Equipment - T&D	8,517	53,563	62,080		
27	330.4 Distr. Reservoirs & Standpipes	372,355	433,375	805,730		
28	331.4 Transm. & Distribution Mains	1,898,271	2,382,033	4,280,304		
29	333.4 Services	332,980		332,980		
30	334.4 Meters & Meter Installations	355,761		355,761		
31	335.4 Hydrants	59,647		59,647		
32	336.4 Backflow Prevention Devices	5,167		5,167		
33	339.4 Other Plant & Misc. Equipment	-		-		
34	<b>GENERAL PLANT</b>					
35	303.5 Land & Land Rights	11,601		11,601		
36	304.5 Structures & Improvements - Water	(21)		(21)		
37	304.5 Structures & Improvements - Common	105,052		105,052		
38	340.5 Office Furniture & Equipment	344,702	26,592	371,294		
39	341.5 Transportation Equipment	124,466	8,148	132,614		
40	342.5 Stores Equipment	-		-		
41	343.5 Tools, Shop & Garage Equipment	20,827		20,827		
42	344.5 Laboratory Equipment	6,222		6,222		
43	345.5 Power Operated Equipment	6,002		6,002		
44	346.5 Communication Equipment	4,869		4,869		
45	347.5 Miscellaneous Equipment	-		-		
46	348.5 Other Tangible Plant	(602,372)		(602,372)		
47						
48	<b>TOTAL</b>	<b>5,091,602</b>	<b>2,944,961</b>	<b>8,036,563</b>	N/A	-

Schedule of Water Plant in Service By Primary Account  
Test Year Average Balance

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Schedule: A-5  
Page 2 of 2  
Preparer: Deborah D. Swain  
Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Prior Year 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 Bal.
1	<b>INTANGIBLE PLANT</b>														
2	301.1 Organization	56,012	56,016	56,016	56,016	56,016	56,016	56,016	56,016	56,016	56,016	56,016	56,016	56,016	56,016
3	302.1 Franchises	4,811	4,819	4,819	4,819	4,819	4,819	4,819	4,818	4,818	4,818	4,818	4,818	4,818	4,818
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>														
6	303.2 Land & Land Rights	(12,635)	(12,635)	(12,635)	(12,635)	(12,635)	(12,635)	(12,635)	(12,635)	(12,635)	(12,635)	(12,635)	(12,635)	(12,635)	(12,635)
7	304.2 Structures & Improvements	279,032	279,032	279,032	279,032	279,032	279,032	279,032	279,032	279,032	279,032	279,032	279,032	279,032	279,032
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	211,949	211,949	211,949	211,949	211,949	211,949	211,949	211,949	211,949	211,949	211,949	211,949	211,949	211,949
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	3,342	3,342	3,342	3,063
13	310.2 Power Generation Equipment	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074
14	311.2 Pumping Equipment	49,303	49,303	49,303	49,303	49,303	49,303	49,303	49,303	49,303	49,303	49,303	49,303	49,303	49,303
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	<b>WATER TREATMENT PLANT</b>														
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	127,911	127,911	130,039	128,771	128,771	128,771	128,831	128,831	128,831	128,831	128,831	128,950	129,080	128,797
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	1,075,474	1,075,871	1,169,978	1,171,649	1,172,072	1,172,111	1,172,111	1,172,111	1,172,111	1,172,111	1,163,536	1,163,577	1,176,595	1,156,101
21	320.3 Water Treatment Equipment	158,225	158,225	158,225	158,225	158,225	158,225	158,248	158,248	158,248	158,248	160,985	161,122	161,304	158,904
22	339.3 Other Plant & Misc. Equipment	888	888	888	888	888	888	888	888	888	888	888	888	888	888
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>														
24	303.4 Land & Land Rights	246	246	246	246	246	246	246	246	246	246	246	246	246	246
25	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	311.4 Electric Pumping Equipment - T&D	8,382	8,528	8,528	8,528	8,528	8,528	8,528	8,528	8,528	8,528	8,528	8,528	8,528	8,517
27	330.4 Distr. Reservoirs & Standpipes	364,300	364,634	364,998	364,998	364,998	364,998	364,998	380,946	380,946	380,946	381,156	381,156	381,546	372,355
28	331.4 Transm. & Distribution Mains	1,883,572	1,883,724	1,885,995	1,888,055	1,892,099	1,892,824	1,894,798	1,896,665	1,897,612	1,902,262	1,917,308	1,920,507	1,922,100	1,898,271
29	333.4 Services	329,636	329,636	329,636	330,572	330,652	330,934	331,538	332,867	333,578	334,020	337,033	339,160	339,482	332,980
30	334.4 Meters & Meter Installations	343,157	344,957	352,117	353,612	354,136	354,419	355,869	356,232	356,473	356,805	363,394	366,657	367,060	355,761
31	335.4 Hydrants	45,504	45,504	45,666	63,874	63,874	63,874	63,874	63,874	63,874	63,874	63,874	63,874	63,874	59,647
32	336.4 Backflow Prevention Devices	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	<b>GENERAL PLANT</b>														
35	303.5 Land & Land Rights	11,615	11,616	11,602	11,600	11,604	11,605	11,606	11,604	11,603	11,592	11,592	11,591	11,588	11,601
36	304.5 Structures & Improvements - Water	-	-	-	-	-	-	-	-	-	-	-	-	(278)	(21)
37	304.5 Structures & Improvements - Common	105,142	105,334	104,790	104,683	104,791	104,792	105,048	105,306	105,239	104,981	104,938	105,267	105,371	105,052
38	340.5 Office Furniture & Equipment	345,101	345,388	342,385	342,302	343,531	343,923	345,840	346,161	347,063	344,954	344,893	344,719	344,867	344,702
39	341.5 Transportation Equipment	120,618	120,729	120,489	128,175	126,963	126,944	127,331	123,775	123,410	125,035	124,969	124,888	124,727	124,466
40	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	343.5 Tools, Shop & Garage Equipment	20,882	20,906	20,878	20,831	20,826	20,824	20,829	20,819	20,805	20,804	20,797	20,786	20,769	20,827
42	344.5 Laboratory Equipment	6,219	6,222	6,222	6,222	6,222	6,222	6,222	6,222	6,222	6,222	6,222	6,222	6,222	6,222
43	345.5 Power Operated Equipment	5,252	5,252	5,252	5,252	6,896	6,896	6,896	6,896	6,896	5,825	5,825	5,825	5,977	6,002
44	346.5 Communication Equipment	4,913	4,924	4,872	4,865	4,881	4,881	4,888	4,880	4,875	4,834	4,833	4,830	4,821	4,869
45	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	348.5 Other Tangible Plant	(601,019)	(602,485)	(602,485)	(602,485)	(602,485)	(602,485)	(602,485)	(602,485)	(602,485)	(602,485)	(602,485)	(602,485)	(602,485)	(602,372)
47															
48	<b>TOTAL</b>	<b>4,953,710</b>	<b>4,955,714</b>	<b>5,058,025</b>	<b>5,088,567</b>	<b>5,095,421</b>	<b>5,097,124</b>	<b>5,103,807</b>	<b>5,120,317</b>	<b>5,121,595</b>	<b>5,126,223</b>	<b>5,145,429</b>	<b>5,154,526</b>	<b>5,170,348</b>	<b>5,091,602</b>

Schedule of Wastewater Plant in Service By Primary Account  
Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Schedule: A-6  
Page 1 of 2  
Preparer: Deborah D. Swain  
Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) Non-Used & Useful %	(6) NU&U Final Amount
1	<b>INTANGIBLE PLANT</b>					
2	351.1 Organization	150		150		
3	352.1 Franchises	-		-		
4	389.1 Other Plant & Misc. Equipment	-		-		
5	<b>COLLECTION PLANT</b>					
6	353.2 Land & Land Rights	-		-		
7	354.2 Structures & Improvements	156,329		156,329		
8	355.2 Power Generation Equipment - Collection Plt	523		523		
9	360.2 Collection Sewers - Force	27,928	75,000	102,928		
10	361.2 Collection Sewers - Gravity	1,872,514		1,872,514		
11	362.2 Special Collecting Structures	-		-		
12	363.2 Services to Customers	91,991		91,991		
13	364.2 Flow Measuring Devices	9,174		9,174		
14	365.2 Flow Measuring Installations	-		-		
15	389.2 Other Plant & Misc. Equipment	-		-		
16	<b>SYSTEM PUMPING PLANT</b>					
17	353.3 Land & Land Rights	-		-		
18	354.3 Structures & Improvements	799,480		799,480		
19	355.3 Power Generation Equipment - Pumping Plt	-		-		
20	370.3 Receiving Wells	-		-		
21	371.3 Pumping Equipment	16,765		16,765		
22	389.3 Other Plant & Misc. Equipment	-		-		
23	<b>TREATMENT AND DISPOSAL PLANT</b>					
24	353.4 Land & Land Rights	-		-		
25	354.4 Structures & Improvements	-		-		
26	355.4 Power Generation Equipment - Treatment Plt	-		-		
27	380.4 Treatment & Disposal Equipment	(496,163)		(496,163)		
28	381.4 Plant Sewers	-		-		
29	382.4 Outfall Sewer Lines	-		-		
30	389.4 Other Plant & Misc. Equipment	-		-		
31	<b>RECLAIMED WATER TREATMENT PLANT</b>					
32	353.5 Land & Land Rights	-		-		
33	354.5 Structures & Improvements	-		-		
34	355.5 Power Generation Equipment	-		-		
35	371.5 Pumping Equipment	-		-		
36	374.5 Reuse Distribution Reservoirs	-		-		
37	380.5 Treatment & Disposal Equipment	-		-		
38	381.5 Plant Sewers	-		-		
39	389.5 Other Plant & Misc. Equipment	-		-		
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>					
41	352.6 Franchises	-		-		
42	353.6 Land & Land Rights	-		-		
43	354.6 Structures & Improvements	-		-		
44	355.6 Power Generation Equipment	-		-		
45	366.6 Reuse Services	-		-		
46	367.6 Reuse Meters & Meter Installations	-		-		
47	371.6 Pumping Equipment	-		-		
48	375.6 Reuse Transmission & Distribution System	3,002		3,002		
49	389.6 Other Plant & Miscellaneous Equipment	-		-		
50	<b>GENERAL PLANT</b>					
51	353.7 Land & Land Rights	1,295		1,295		
52	354.7 Structures & Improvements	118		118		
53	354.7 Structures & Improvements - Common	-		-		
54	390.7 Office Furniture & Equipment	171,990	14,461	186,451		
55	391.7 Transportation Equipment	67,679	4,401	72,080		
56	392.7 Stores Equipment	-		-		
57	393.7 Tools, Shop & Garage Equipment	2,664		2,664		
58	394.7 Laboratory Equipment	-		-		
59	395.7 Power Operated Equipment	869		869		
60	396.7 Communication Equipment	-		-		
61	397.7 Miscellaneous Equipment	-		-		
62	398.7 Other Tangible Plant	(467,287)		(467,287)		
63						
64	<b>TOTAL</b>	<u>2,259,021</u>	<u>93,862</u>	<u>2,352,883</u>	N/A	<u>N/A</u>



Schedule of Wastewater Plant in Service By Primary Account  
Test Year Average Balance

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Prior Year 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 Bal
1	<b>INTANGIBLE PLANT</b>														
2	351.1 Organization	150	150	150	150	150	150	150	150	150	150	150	150	150	150
3	352.1 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>COLLECTION PLANT</b>														
6	353.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	156,329	156,329	156,329	156,329	156,329	156,329	156,329	156,329	156,329	156,329	156,329	156,329	156,329	156,329
8	355.2 Power Generation Equipment - Collection Plt	523	523	523	523	523	523	523	523	523	523	523	523	523	523
9	360.2 Collection Sewers - Force	26,348	28,046	28,046	28,046	28,046	28,046	28,046	28,046	28,046	28,046	28,046	28,046	28,207	27,928
10	361.2 Collection Sewers - Gravity	1,864,542	1,864,542	1,864,623	1,866,320	1,866,642	1,873,594	1,876,265	1,876,265	1,876,346	1,876,870	1,877,595	1,877,595	1,881,479	1,872,514
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	91,991	91,991	91,991	91,991	91,991	91,991	91,991	91,991	91,991	91,991	91,991	91,991	91,991	91,991
13	364.2 Flow Measuring Devices	9,174	9,174	9,174	9,174	9,174	9,174	9,174	9,174	9,174	9,174	9,174	9,174	9,174	9,174
14	365.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	<b>SYSTEM PUMPING PLANT</b>														
17	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	354.3 Structures & Improvements	798,700	798,700	798,862	798,862	799,790	799,790	799,790	799,790	799,790	799,790	799,790	799,790	799,790	799,480
19	355.3 Power Generation Equipment - Pumping Plt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	371.3 Pumping Equipment	16,202	16,202	16,202	16,371	16,371	16,371	16,371	16,371	16,371	17,289	17,289	18,267	18,267	16,765
22	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	<b>TREATMENT AND DISPOSAL PLANT</b>														
24	353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	354.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	355.4 Power Generation Equipment - Treatment Plt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	380.4 Treatment & Disposal Equipment	(496,163)	(496,163)	(496,163)	(496,163)	(496,163)	(496,163)	(496,163)	(496,163)	(496,163)	(496,163)	(496,163)	(496,163)	(496,163)	(496,163)
28	381.4 Plant Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	382.4 Outfall Sewer Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	<b>RECLAIMED WATER TREATMENT PLANT</b>														
32	353.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	354.5 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	355.5 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	371.5 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	374.5 Reuse Distribution Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	380.5 Treatment & Disposal Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	381.5 Plant Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	389.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>														
41	352.6 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	353.6 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	354.6 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	355.6 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	366.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	367.6 Reuse Meters & Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	371.6 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	375.6 Reuse Transmission & Distribution System	2,866	2,866	3,027	3,027	3,027	3,027	3,027	3,027	3,027	3,027	3,027	3,027	3,027	3,002
49	389.6 Other Plant & Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	<b>GENERAL PLANT</b>														
51	353.7 Land & Land Rights	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295
52	354.7 Structures & Improvements	118	118	118	118	118	118	118	118	118	118	118	118	118	118
53	390.7 Office Furniture & Equipment	172,093	172,341	170,819	170,805	171,440	171,542	172,522	172,700	173,210	172,166	172,121	172,033	172,074	171,990
54	391.7 Transportation Equipment	65,530	65,652	65,521	69,701	69,042	69,032	69,242	67,308	67,110	67,993	67,958	67,913	67,826	67,679
55	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	393.7 Tools, Shop & Garage Equipment	2,664	2,664	2,664	2,664	2,664	2,664	2,664	2,664	2,664	2,664	2,664	2,664	2,664	2,664
57	394.7 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	395.7 Power Operated Equipment	-	-	472	472	472	472	472	472	472	472	2,664	2,664	2,664	869
59	396.7 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	398.7 Other Tangible Plant	(467,246.21)	(467,290.04)	(467,290.04)	(467,290.04)	(467,290.04)	(467,290.04)	(467,290.04)	(467,290.04)	(467,290.04)	(467,290.04)	(467,290.04)	(467,290.04)	(467,290.04)	(467,287)
62															
63	<b>TOTAL</b>	<b>2,245,116</b>	<b>2,247,140</b>	<b>2,245,891</b>	<b>2,252,395</b>	<b>2,253,621</b>	<b>2,260,665</b>	<b>2,264,526</b>	<b>2,262,770</b>	<b>2,263,163</b>	<b>2,264,445</b>	<b>2,267,280</b>	<b>2,268,127</b>	<b>2,272,125</b>	<b>2,259,021</b>

Non-Used and Useful Plant - Summary - Final

Company: Utilities, Inc. of Florida - UIF - Seminole County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule: A-7

Page 1 of 1

Preparer: Deborah D. 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	N/A	N/A	N/A
2				
3	Plant in Service			
4				
5	Land			
6				
7	Accumulated Depreciation			
8				
9	CIAC			
10				
11	Accumulated Amortization of CIAC			
12				
13	Advances for Construction			
14				
15	Other (Explain)			
16				
17	Total	N/A	N/A	N/A
18				
19	Note: Water Plant is 100% Used & Useful as per Schedules F5 and F7.			
20				
21				
22	WASTEWATER	N/A	N/A	N/A
23				
24	Plant in Service			
25				
26	Land			
27				
28	Accumulated Depreciation			
29				
30	CIAC			
31				
32	Accumulated Amortization of CIAC			
33				
34	Advances for Construction			
35				
36	Other (Explain)			
37				
38	Total	N/A	N/A	N/A

Supporting Schedules: A-5, A-6, A-9, A-10, A-12, A-14, A-16

Recap Schedules: A-1, A-2

**Schedule of Water and Wastewater Accumulated Depreciation  
Annual Balances Subsequent to Last Established Rate Base**

**Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015**

**Schedule: A-8  
Page 1 of 1  
Preparer: Deborah D. 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 12/31/11 per Annual Report	1,170,129	619,549
2	Additions	184,025	102,971
3	Retirements	(40,059)	(18,105)
4	Adjustments - UIF Allocations	(9,123)	(2,068)
5			
5	Balance 12/31/12	1,304,972	702,347
6	Additions	163,070	62,548
7	Retirements	(54,691)	(3,470)
8	Adjustments - UIF Allocations	(368,729)	299,724
9	Adjustments - Rounding	1	1
10			
11	Balance 12/31/13	1,044,623	1,061,150
12	Additions	11,498	(143,394)
13	Retirements	72,554	1,157
14	Adjustments - UIF Allocations	(397,441)	(279,799)
15	Adjustments - Rounding		
16			
17	Balance 12/31/14	731,234	639,114
18	Additions	148,857	63,917
19	Retirements	(28,111)	(2,134)
20	Adjustments - UIF Allocations		
21	Adjustments - Rounding		
22			
23	Balance 12/31/15	851,980	700,897
24			
25	<u>Note:</u>		
26	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations.		

**Supporting Schedules: A-9, A10  
Recap Schedules: A-18**

Schedule of Water Accumulated Depreciation By Primary Account  
Test Year Average Balance

Florida Public Service Commission

Schedule: A-9

Page 1 of 2

Preparer: Deborah D. Swain

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each  
month of the test year and the ending balance for the  
prior year.

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>					
2	301.1 Organization	(87,883)		(87,883)		
3	302.1 Franchises	885		885		
4	339.1 Other Plant & Misc. Equipment	-		-		
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>					
6	303.2 Land & Land Rights	-		-		
7	304.2 Structures & Improvements	68,698		68,698		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	160,299		160,299		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	198		198		
13	310.2 Power Generation Equipment	284		284		
14	311.2 Pumping Equipment	(37,209)		(37,209)		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	<b>WATER TREATMENT PLANT</b>					
17	303.3 Land & Land Rights	-		-		
18	304.3 Structures & Improvements	15,067	(121,687)	(106,620)		
19	310.3 Power Generation Equipment	-		-		
20	311.3 Pumping Equipment - WTP	311,535	376	311,911		
21	320.3 Water Treatment Equipment	81,802		81,802		
22	339.3 Other Plant & Misc. Equipment	307		307		
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>					
24	303.4 Land & Land Rights	-		-		
25	304.4 Structures & Improvements	6		6		
26	311.4 Electric Pumping Equipment - T&D	1,617	1,339	2,956		
27	330.4 Distr. Reservoirs & Standpipes	(523,108)	5,851	(517,257)		
28	331.4 Transm. & Distribution Mains	625,140	(6,311,441)	(5,686,301)		
29	333.4 Services	156,210		156,210		
30	334.4 Meters & Meter Installations	281,740		281,740		
31	335.4 Hydrants	(16,794)		(16,794)		
32	336.4 Backflow Prevention Devices	1,571		1,571		
33	339.4 Other Plant & Misc. Equipment	-		-		
34	<b>GENERAL PLANT</b>					
35	303.5 Land & Land Rights	-		-		
36	304.5 Structures & Improvements - Water	(21)		(21)		
37	304.5 Structures & Improvements - Common	43,718		43,718		
38	340.5 Office Furniture & Equipment	297,982	(39,071)	258,911		
39	341.5 Transportation Equipment	98,762	(16,599)	82,163		
40	342.5 Stores Equipment	-		-		
41	343.5 Tools, Shop & Garage Equipment	25,344		25,344		
42	344.5 Laboratory Equipment	4,568		4,568		
43	345.5 Power Operated Equipment	150		150		
44	346.5 Communication Equipment	2,602		2,602		
45	347.5 Miscellaneous Equipment	-		-		
46	348.5 Other Tangible Plant	(507,350)		(507,350)		
47		-		-		
48	<b>TOTAL</b>	<u>1,006,120</u>	<u>(6,481,232)</u>	<u>(5,475,112)</u>	N/A	<u>N/A</u>

Schedule of Water Accumulated Depreciation By Primary Account  
Test Year Average Balance

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Line No.	(1) Account No. and Name	(2) Prior Year 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 Bal.
1	<b>INTANGIBLE PLANT</b>														
2	301.1 Organization	(88,358)	(88,329)	(88,302)	(88,274)	(88,158)	(88,041)	(87,924)	(87,807)	(87,691)	(87,574)	(87,457)	(87,341)	(87,224)	(87,883)
3	302.1 Franchises	823	835	845	855	865	875	885	895	905	915	925	935	945	885
4	339.1 Other Plant & Misc. Equipment														-
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>														
6	303.2 Land & Land Rights														-
7	304.2 Structures & Improvements	64,327	65,055	65,784	66,513	67,241	67,970	68,698	69,427	70,155	70,884	71,612	72,341	73,069	68,698
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	156,766	157,355	157,944	158,532	159,121	159,710	160,299	160,887	161,476	162,065	162,654	163,242	163,831	160,299
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	155	162	169	176	183	190	197	205	212	219	227	235	243	198
13	310.2 Power Generation Equipment	257	262	266	271	275	280	284	288	293	297	302	306	311	284
14	311.2 Pumping Equipment	(38,441)	(38,236)	(38,031)	(37,825)	(37,620)	(37,414)	(37,209)	(37,004)	(36,798)	(36,593)	(36,387)	(36,182)	(35,976)	(37,209)
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	<b>WATER TREATMENT PLANT</b>														
17	303.3 Land & Land Rights														-
18	304.3 Structures & Improvements	15,105	15,439	14,574	13,645	13,981	14,318	14,654	14,990	15,327	15,663	15,999	16,064	16,111	15,067
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	292,627	297,146	293,412	298,294	303,598	308,238	313,121	318,005	322,889	327,773	322,439	327,287	325,122	311,535
21	320.3 Water Treatment Equipment	79,669	80,269	80,868	81,467	82,067	82,666	82,993	83,592	84,192	84,791	80,426	80,227	80,196	81,802
22	339.3 Other Plant & Misc. Equipment	282	287	291	295	299	303	307	311	315	319	324	328	332	307
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>														
24	303.4 Land & Land Rights														-
25	304.4 Structures & Improvements	6	6	6	6	6	6	6	6	6	6	6	6	6	6
26	311.4 Electric Pumping Equipment - T&D	1,405	1,440	1,475	1,511	1,546	1,582	1,617	1,653	1,688	1,724	1,759	1,795	1,831	1,617
27	330.4 Distr. Reservoirs & Standpipes	(528,098)	(527,277)	(526,455)	(525,633)	(524,811)	(523,989)	(523,167)	(522,309)	(521,451)	(520,593)	(519,734)	(518,876)	(518,017)	(523,108)
28	331.4 Transm. & Distribution Mains	603,872	607,532	611,194	614,860	618,034	621,710	625,389	629,006	632,691	636,133	638,735	641,964	645,696	625,140
29	333.4 Services	152,248	152,935	153,622	154,251	154,940	155,629	156,320	157,014	157,708	157,991	158,693	159,336	160,043	156,210
30	334.4 Meters & Meter Installations	272,896	274,332	275,798	277,272	278,747	280,224	281,707	283,191	284,676	286,164	287,678	289,205	290,734	281,740
31	335.4 Hydrants	(15,908)	(15,824)	(15,740)	(17,616)	(17,498)	(17,380)	(17,262)	(17,143)	(17,025)	(16,907)	(16,789)	(16,671)	(16,553)	(16,794)
32	336.4 Backflow Prevention Devices	1,398	1,427	1,456	1,484	1,513	1,542	1,571	1,599	1,628	1,657	1,685	1,714	1,743	1,571
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	<b>GENERAL PLANT</b>														
35	303.5 Land & Land Rights														-
36	304.5 Structures & Improvements - Water	-	-	-	-	-	-	-	-	-	-	-	-	(278)	(21)
37	304.5 Structures & Improvements - Common	42,893	43,159	43,080	43,159	43,399	43,582	43,801	43,935	44,073	44,082	44,247	44,400	44,519	43,718
38	340.5 Office Furniture & Equipment	281,830	285,259	285,586	288,168	292,408	295,560	298,857	301,598	304,548	305,505	308,624	311,641	314,185	297,982
39	341.5 Transportation Equipment	96,995	98,409	98,890	103,128	102,747	103,566	104,440	93,833	94,573	95,507	96,433	97,244	98,148	98,762
40	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	343.5 Tools, Shop & Garage Equipment	24,736	24,869	24,984	25,041	25,142	25,247	25,361	25,457	25,548	25,655	25,717	25,812	25,900	25,344
42	344.5 Laboratory Equipment	4,382	4,410	4,435	4,460	4,494	4,529	4,563	4,598	4,633	4,667	4,702	4,736	4,771	4,568
43	345.5 Power Operated Equipment	(59)	(30)	-	30	71	112	153	194	228	261	295	330	364	150
44	346.5 Communication Equipment	2,381	2,427	2,442	2,479	2,528	2,569	2,613	2,649	2,687	2,705	2,745	2,783	2,818	2,602
45	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	348.5 Other Tangible Plant	(501,515)	(503,119)	(503,977)	(504,834)	(505,692)	(506,550)	(507,407)	(508,265)	(509,122)	(509,980)	(510,837)	(511,695)	(512,553)	(507,350)
47															
48	<b>TOTAL</b>	<b>922,674</b>	<b>940,200</b>	<b>944,616</b>	<b>961,715</b>	<b>979,426</b>	<b>997,035</b>	<b>1,014,867</b>	<b>1,020,805</b>	<b>1,038,364</b>	<b>1,053,337</b>	<b>1,055,022</b>	<b>1,071,166</b>	<b>1,080,317</b>	<b>1,006,120</b>

Schedule of Wastewater Accumulated Depreciation By Primary Account  
Beginning and End of Year Average

Schedule: A-10  
Page 1 of 2

Company: Utilities, Inc. of Florida - UIF - Seminole County

Docket No.: 160101-WS

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Preparer: Deborah D. Swain

Test Year Ended: December 31, 2015

Historic [X] Projected [ ]

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) Non-Used & Useful %	(6) NU&U Final Amount	(7) Non-Used & Useful %	(8) NU&U Test Year Amount
1	<b>INTANGIBLE PLANT</b>							
2	351.1 Organization	110		110				
3	352.1 Franchises	-		-				
4	389.1 Other Plant & Misc. Equipment	-		-				
5	<b>COLLECTION PLANT</b>							
6	353.2 Land & Land Rights	-		-				
7	354.2 Structures & Improvements	141,010		141,010				
8	355.2 Power Generation Equipment - Collection Pit	168		168				
9	360.2 Collection Sewers - Force	(57,090)	(220,005)	(277,095)				
10	361.2 Collection Sewers - Gravity	644,270		644,270				
11	362.2 Special Collecting Structures	-		-				
12	363.2 Services to Customers	63,168		63,168				
13	364.2 Flow Measuring Devices	3,524		3,524				
14	365.2 Flow Measuring Installations	-		-				
15	389.2 Other Plant & Misc. Equipment	-		-				
16	<b>SYSTEM PUMPING PLANT</b>							
17	353.3 Land & Land Rights	-		-				
18	354.3 Structures & Improvements	241,471		241,471				
19	355.3 Power Generation Equipment - Pumping Plt	-		-				
20	370.3 Receiving Wells	-		-				
21	371.3 Pumping Equipment	(20,707)		(20,707)				
22	389.3 Other Plant & Misc. Equipment	-		-				
23	<b>TREATMENT AND DISPOSAL PLANT</b>							
24	353.4 Land & Land Rights	-		-				
25	354.4 Structures & Improvements	-		-				
26	355.4 Power Generation Equipment - Treatment Plt	-		-				
27	380.4 Treatment & Disposal Equipment	(75,470)		(75,470)				
28	381.4 Plant Sewers	-		-				
29	382.4 Outfall Sewer Lines	-		-				
30	389.4 Other Plant & Misc. Equipment	-		-				
31	<b>RECLAIMED WATER TREATMENT PLANT</b>							
32	353.5 Land & Land Rights	-		-				
33	354.5 Structures & Improvements	-		-				
34	355.5 Power Generation Equipment	-		-				
35	371.5 Pumping Equipment	-		-				
36	374.5 Reuse Distribution Reservoirs	-		-				
37	380.5 Treatment & Disposal Equipment	-		-				
38	381.5 Plant Sewers	-		-				
39	389.5 Other Plant & Misc. Equipment	-		-				
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>							
41	352.6 Franchises	-		-				
42	353.6 Land & Land Rights	-		-				
43	354.6 Structures & Improvements	-		-				
44	355.6 Power Generation Equipment	-		-				
45	366.6 Reuse Services	-		-				
46	367.6 Reuse Meters & Meter Installations	-		-				
47	371.6 Pumping Equipment	-		-				
48	375.6 Reuse Transmission & Distribution System	295		295				
49	389.6 Other Plant & Miscellaneous Equipment	-		-				
50	<b>GENERAL PLANT</b>							
51	353.7 Land & Land Rights	-		-				
52	354.7 Structures & Improvements	32,633		32,633				
53	354.7 Structures & Improvements - Common	0		-				
54	390.7 Office Furniture & Equipment	148,497	(21,247)	127,250				
55	391.7 Transportation Equipment	53,703	(9,027)	44,676				
56	392.7 Stores Equipment	-		-				
57	393.7 Tools, Shop & Garage Equipment	1,467		1,467				
58	394.7 Laboratory Equipment	-		-				
59	395.7 Power Operated Equipment	21		21				
60	396.7 Communication Equipment	-		-				
61	397.7 Miscellaneous Equipment	-		-				
62	398.7 Other Tangible Plant	(792,442)		(792,442)				
63								
64	<b>TOTAL</b>	<u>384,628</u>	<u>(250,279)</u>	<u>134,349</u>	N/A	<u>N/A</u>		<u>-</u>

Schedule of Wastewater Accumulated Depreciation By Primary Account  
Test Year Average Balance

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Schedule: A-10  
Page 2 of 2  
Preparer: Deborah D. Swain  
Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 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 Bal
1	<b>INTANGIBLE PLANT</b>														
2	351.1 Organization	109	109	109	109	109	109	110	110	110	110	111	111	111	110
3	352.1 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>COLLECTION PLANT</b>														
6	353.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	138,561	138,969	139,377	139,785	140,193	140,602	141,010	141,418	141,826	142,234	142,642	143,051	143,459	141,010
8	355.2 Power Generation Equipment - Collection Pll	155	157	159	161	163	165	168	170	172	174	176	179	181	168
9	360.2 Collection Sewers - Force	(57,407)	(57,492)	(57,414)	(57,336)	(57,258)	(57,180)	(57,102)	(57,024)	(56,946)	(56,868)	(56,791)	(56,713)	(56,634)	(57,090)
10	361.2 Collection Sewers - Gravity	625,095	628,688	632,282	635,880	639,478	639,097	642,714	646,332	649,949	653,568	657,187	660,807	664,429	644,270
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	61,958	62,160	62,361	62,563	62,765	62,967	63,168	63,370	63,572	63,774	63,975	64,177	64,379	63,168
13	364.2 Flow Measuring Devices	2,607	2,760	2,913	3,065	3,218	3,371	3,524	3,677	3,830	3,983	4,136	4,289	4,442	3,524
14	365.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	<b>SYSTEM PUMPING PLANT</b>														
17	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	354.3 Structures & Improvements	225,483	228,146	230,809	233,471	236,137	238,803	241,469	244,135	246,801	249,467	252,133	254,799	257,465	241,471
19	355.3 Power Generation Equipment - Pumping Pll	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	371.3 Pumping Equipment	(20,625)	(20,550)	(20,475)	(20,772)	(20,696)	(20,620)	(20,543)	(20,468)	(20,393)	(20,817)	(20,737)	(21,292)	(21,207)	(20,707)
22	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	<b>TREATMENT AND DISPOSAL PLANT</b>														
24	353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	354.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	355.4 Power Generation Equipment - Treatment Pll	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	380.4 Treatment & Disposal Equipment	(61,688)	(63,985)	(66,283)	(68,579)	(70,876)	(73,173)	(75,471)	(77,768)	(80,064)	(82,362)	(84,659)	(86,956)	(89,252)	(75,470)
28	381.4 Plant Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	382.4 Outfall Sewer Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	<b>RECLAIMED WATER TREATMENT PLANT</b>														
32	353.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	354.5 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	355.5 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	371.5 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	374.5 Reuse Distribution Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	380.5 Treatment & Disposal Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	381.5 Plant Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	389.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>														
41	352.6 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	353.6 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	354.6 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	355.6 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	366.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	367.6 Reuse Meters & Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	371.6 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	375.6 Reuse Transmission & Distribution System	260	265	271	277	283	289	295	301	306	312	318	324	330	295
49	389.6 Other Plant & Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	<b>GENERAL PLANT</b>														
51	353.7 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	354.7 Structures & Improvements	32,628	32,632	32,632	32,632	32,633	32,633	32,633	32,634	32,634	32,634	32,635	32,635	32,635	32,633
53	390.7 Office Furniture & Equipment	139,739	141,662	141,907	143,305	145,540	147,212	148,947	150,414	151,992	152,547	154,205	155,815	157,180	148,497
54	391.7 Transportation Equipment	52,696	53,514	53,776	56,080	55,873	56,319	56,794	51,026	51,428	51,936	52,440	52,881	53,372	53,703
55	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	393.7 Tools, Shop & Garage Equipment	1,384	1,398	1,412	1,425	1,439	1,453	1,467	1,481	1,495	1,509	1,522	1,536	1,550	1,467
57	394.7 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	395.7 Power Operated Equipment	-	-	-	3	7	10	13	16	20	23	41	60	78	21
59	396.7 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	398.7 Other Tangible Plant	(780,893)	(783,421)	(785,236)	(787,051)	(788,867)	(790,682)	(792,497)	(794,313)	(796,128)	(797,942)	(799,758)	(801,573)	(803,388)	(792,442)
62	<b>TOTAL</b>	<b>360,062</b>	<b>365,012</b>	<b>368,600</b>	<b>375,018</b>	<b>380,142</b>	<b>381,374</b>	<b>386,698</b>	<b>385,511</b>	<b>390,605</b>	<b>394,282</b>	<b>399,576</b>	<b>404,129</b>	<b>409,129</b>	<b>384,628</b>

**Schedule of Water and Wastewater Contributions in Aid of Construction  
Annual Balances Subsequent to Last Established Rate Base**

Company: Utilities, Inc. of Florida - UIF - Seminole County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Schedule: A-11

Page 1 of 1

Preparer: Deborah D. 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 12/31/11 per Annual Report	1,032,607	916,419
2	Additions		
3	Retirements		
4	Adjustments - UIF Allocations	(304)	(1,028)
5	Adjustments - Rounding		
6			
7	Balance 12/31/12	1,032,303	915,391
8	Additions	2,171	
9	Retirements		
10	Adjustments - UIF Allocations	55,014	49,390
11	Adjustments - Rounding		
12			
13	Balance 12/31/13	1,089,488	964,781
14	Additions	2,171	
15	Retirements		
16	Adjustments - UIF Allocations	(5,318)	78,473
17	Adjustments - Rounding		
18			
19	Balance 12/31/14	1,086,341	1,043,254
20	Additions	2,171	-
21	Retirements		
22	Adjustments - Rounding		
23			
24	Balance 12/31/15	1,088,512	1,043,254
25			
26	Note:		
27	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations.		

Supporting Schedule: A-12

Recap Schedules: A-19



**Schedule of Contributions in Aid of Construction By Classification**  
**Test Year Average Balance**

Schedule: A-12

Company: Utilities, Inc. of Florida - UIF - Seminole County

Page 1 of 2

Docket No.: 160101-WS

Preparer: Deborah D. Swain

Test Year Ended: December 31, 2015

Historic [X] or Projected [ ]

Recap Schedules: A-1, A-2

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

	(1)	(2)	(3)	(4)
Line No.	Description	Test Year Average Bal	Adjustments	Adjusted Average
1	WATER			
2				
3	Plant Capacity Fees	-	-	-
4				
5	Line/Main Extension Fees			-
6				
7	Tapping & Meter Installation Fees	157,319	-	157,319
8				
9	Contributed Lines	291,345	-	291,345
10				
11	Other - Contributed Property/Connection Fees	639,599	115	639,714
12				
13				
14	<b>Total</b>	<b>1,088,263</b>	<b>115</b>	<b>1,088,378</b>
15				
16				
17	WASTEWATER			
18				
19	Plant Capacity Fees	-	-	-
20				
21	Line/Main Extension Fees			-
22				
23	Contributed Lines	577,186	-	577,186
24				
25	Other - Tap Fees	5,905	-	5,905
26				
27	Other - Contributed Property/Connection Fees	460,163	-	460,163
28				
29				
30	<b>Total</b>	<b>1,043,254</b>	<b>-</b>	<b>1,043,254</b>



**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 - UIF - Seminole County**  
**Docket No.: 160101-WS**  
**Schedule Year Ended: December 31, 2015**

**Schedule: A-13**  
**Page 1 of 1**  
**Preparer: Deborah D. 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 12/31/11 per Annual Report	804,322	563,224
2	Additions	30,371	19,994
3	Retirements		
4	Adjustments - UIF Allocations	(121)	(2)
4	Adjustments - Rounding		(1)
5			
6	Balance 12/31/12	834,572	583,215
7	Additions	48,285	27,022
8	Retirements		
9	Adjustments - UIF Allocations	153,752	161,411
9	Adjustments - Rounding		1
10			
11	Balance 12/31/13	1,036,609	771,649
12	Additions	(135,207)	(181,629)
13	Retirements		
14	Adjustments - UIF Allocations	(50,048)	7,174
14	Adjustments - Rounding		
15			
16	Balance 12/31/14	851,354	597,194
17	Additions	43,536	48,228
18	Retirements		
19	Adjustments - UIF Allocations	112,919	4,367
20			
21	Balance 12/31/15	1,007,809	649,789
22			
23	<u>Note:</u>		
24	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations.		

**Supporting Schedule: A-14**

**Recap Schedule: A-19**

Schedule of Accumulated Amortization of CIAC  
 Test Year Average Balance - Water and Wastewater

Schedule: A-14

Company: Utilities, Inc. of Florida - UIF - Seminole County

Page 1 of 2

Docket No.: 160101-WS

Preparer: Deborah D. Swain

Test Year Ended: December 31, 2015

Historic [X] or Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average projected year.

	(1)	(2)	(3)	(4)
Line No.	Description	Test Year Average Bal.	Adjustments	Adjusted Average
1	<b>WATER</b>			
2				
3	Plant Capacity Fees	-	-	-
4				
5	Line/Main Extension Fees			-
6				
7	Tapping & Meter Installation Fees	103,545	-	103,545
8				
9	Contributed Lines	166,702	-	166,702
10				
11	Other - Contributed Property	740,451	-	740,451
12				
13				
14	<b>Total</b>	<b>1,010,698</b>	<b>-</b>	<b>1,010,698</b>
15				
16				
17	<b>WASTEWATER</b>			
18				
19	Plant Capacity Fees	-	-	-
20				
21	Line/Main Extension Fees			-
22				
23	Contributed Lines	246,926	-	246,926
24				
25	Other - Tap Fees	154,479	-	154,479
26				
27	Other - Contributed Property	231,738	-	231,738
28				
29				
30	<b>Total</b>	<b>633,143</b>	<b>-</b>	<b>633,143</b>

Schedule of Accumulated Amortization - CIAC  
Test Year Average Balance - Water and Wastewater

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-W5  
Test Year Ended: December 31, 2015  
Historic [X] or Projected [ ]

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 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 Bal
1	<b>WATER</b>														
2	ACC AMORT WATER RES CAP FEE-NC														
3	ACC AMORT WATER PLT MOD FEE-NC														
4	SUB-TOTAL PLANT FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5															
6	ACC AMORT TRANS & DISTR MAINS	163,308	163,873	164,439	165,005	165,571	166,136	166,702	167,268	167,833	168,399	168,965	169,531	170,096	166,702
7	SUB-TOTAL MAINS	163,308	163,873	164,439	165,005	165,571	166,136	166,702	167,268	167,833	168,399	168,965	169,531	170,096	166,702
8															
9	ACC AMORT-ORGANIZATION	88,137	88,137	88,137	88,137	88,137	88,137	88,137	88,137	88,137	88,137	88,137	88,137	88,137	88,137
10	ACC AMORT STRUCT & IMPRV SRC	22,461	22,529	22,597	22,666	22,734	22,802	22,870	22,938	23,006	23,074	23,142	23,210	23,278	22,870
11	ACC AMORT STRUCT & IMPRV - WTP	10,920	10,949	10,978	11,007	11,036	11,065	11,093	11,122	11,151	11,180	11,209	11,238	11,267	11,093
12	ACC AMORT WELLS & SPRINGS	36,498	36,606	36,714	36,822	36,930	37,038	37,146	37,255	37,363	37,471	37,579	37,687	37,795	37,146
13	ACC AMORT ELECTRIC PUMP EQUIP	108,017	108,443	108,868	109,293	109,718	110,143	110,568	110,993	111,418	111,844	112,269	112,694	113,119	110,568
14	ACC AMORT ELEC PUMP EQP TRANS DIST														
15	ACC AMORT WATER TREATMENT EQPT	122,284	122,957	123,630	124,303	124,976	125,648	126,321	126,994	127,667	128,340	129,013	129,686	130,359	126,321
16	ACC AMORT DIS RESV & STNDPIPES	45,871	45,980	46,089	46,198	46,307	46,416	46,525	46,634	46,743	46,852	46,961	47,070	47,179	46,525
17	ACC AMORT HYDRANTS	6,606	6,640	6,674	6,709	6,743	6,777	6,811	6,846	6,880	6,914	6,948	6,982	7,017	6,811
18	ACC AMORT OTHER TANG PLT WATER	284,015	285,295	286,434	287,573	288,712	289,851	290,990	292,129	293,269	294,408	295,547	296,686	297,825	290,980
19	SUB-TOTAL CONTRIBUTED PROPERTY	724,809	727,536	730,121	732,708	735,293	737,877	740,461	743,048	745,634	748,220	750,805	753,390	755,976	740,451
20															
21	ACC AMORT SERVICE LINES	39,275	39,409	39,542	39,676	39,809	39,943	40,077	40,210	40,344	40,478	40,611	40,745	40,878	40,077
22	ACC AMORT METERS	48,980	49,235	49,491	49,747	50,002	50,258	50,514	50,769	51,025	51,280	51,536	51,792	52,047	50,514
23	ACC AMORT METER INSTALLATIONS	1,834	1,840	1,847	1,854	1,861	1,867	1,874	1,881	1,888	1,894	1,901	1,908	1,915	1,874
24	ACC AMORT WATER CIAC TAP	10,478	10,534	10,591	10,648	10,704	10,761	10,819	10,876	10,933	10,990	11,047	11,104	11,161	10,820
25	ACC AMORT WATER PLT METER FEE-NC	227	233	238	244	249	255	260	266	271	277	282	288	294	260
26	SUB-TOTAL TAPS & METERS	100,794	101,251	101,709	102,169	102,625	103,084	103,544	104,002	104,461	104,919	105,377	105,840	106,301	103,545
27															
28	TOTAL WATER CIAC AMORTIZATION	988,911	992,660	996,269	999,882	1,003,489	1,007,097	1,010,707	1,014,318	1,017,928	1,021,538	1,025,147	1,028,761	1,032,373	1,010,698
29															
30															
31	<b>WASTEWATER</b>														
32	ACC AMORT SEWER RES CAP FEE - NC														
33	ACC AMORT SEWER PLT MOD FEE - NC														
34	SUB-TOTAL PLANT FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35															
36	ACC AMORT-SEWER FORCE MAINS	49,710	49,934	50,159	50,384	50,608	50,833	51,057	51,282	51,507	51,731	51,956	52,181	52,405	51,057
37	ACC AMORT-SEWER GRAVITY MAINS	184,065	184,939	185,814	186,688	187,563	188,438	189,312	190,187	191,062	191,936	192,811	193,685	194,560	189,312
38	ACC AMORT-SWR MANHOLES	6,171	6,235	6,299	6,364	6,428	6,492	6,557	6,621	6,685	6,750	6,814	6,878	6,942	6,557
39	SUB-TOTAL MAINS	239,946	241,108	242,272	243,436	244,599	245,763	246,926	248,090	249,254	250,417	251,581	252,744	253,907	246,926
40															
41	ACC AMORT ORGANIZATION	101,043	101,043	101,043	101,043	101,043	101,043	101,043	101,043	101,043	101,043	101,043	101,043	101,043	101,043
42	ACC AMORT-STRUCT/IMPRV COLLECTION	19,051	19,230	19,410	19,589	19,768	19,948	20,127	20,306	20,486	20,665	20,844	21,024	21,203	20,127
43	ACC AMORT-STRUCT/IMPRV PUMP PLT LS	55,121	55,501	55,881	56,261	56,642	57,022	57,402	57,782	58,162	58,543	58,923	59,303	59,683	57,402
44	ACC AMORT-STRUCT/IMPRV TREATMENT PLANT														
45	ACC AMORT-STRCT/IMP GEN PLT	9,443	9,482	9,522	9,562	9,602	9,642	9,681	9,721	9,761	9,801	9,841	9,880	9,920	9,681
46	ACC AMORT PWR GEN EQP COLL														
47	ACC AMORT PWR GEN EQP TREAT														
48	ACC AMORT- TREAT/DISP EQUIP LAGOON	41	41	41	41	41	41	41	41	41	41	41	41	41	41
49	ACC AMORT- TREAT/DISP EQUIP TRT PLT	0	0	0	0	0	0	0	0	0	0	0	0	0	-
50	ACC AMORT- OUTFALL LINE														
51	ACC AMORT- OTHER TANG PLT SEWER	24,148	26,392	28,636	30,880	33,124	35,368	37,612	39,855	42,099	44,343	46,587	48,831	51,075	37,612
52	SUB-TOTAL CONTRIBUTED PROPERTY	208,847	211,689	214,533	217,376	220,220	223,064	225,906	228,748	231,592	234,436	237,279	240,122	242,965	225,906
53															
54	ACC AMORT SEWAGE SERVICE LINES	38,992	38,992	38,992	38,992	38,992	38,992	38,992	38,992	38,992	38,992	38,992	38,992	38,992	38,992
55	ACC AMORT SEWER TAP	115,413	115,425	115,438	115,450	115,462	115,474	115,487	115,499	115,511	115,524	115,536	115,548	115,561	115,487
56	SUB-TOTAL TAPS	154,405	154,417	154,430	154,442	154,454	154,466	154,479	154,491	154,503	154,516	154,528	154,540	154,553	154,479
57															
58	ACC AMORT-REUSE SERVICES														
59	ACC AMORT-REUSE TAP														
60	ACC AMORT-MGMT FEE-NC														
61	ACC AMORT-REUSE RES CAP F	5,921	5,906	5,891	5,876	5,862	5,847	5,832	5,817	5,802	5,788	5,773	5,758	5,743	5,832
62	SUB-TOTAL REUSE	5,921	5,906	5,891	5,876	5,862	5,847	5,832	5,817	5,802	5,788	5,773	5,758	5,743	5,832
63	TOTAL WASTEWATER CIAC AMORTIZATION	609,119	613,120	617,126	621,130	625,135	629,140	633,143	637,146	641,151	645,157	649,161	653,164	657,168	633,143

**Schedule of Annual AFUDC Rates Used**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole County**  
**Docket No.: 160101-WS**  
**Schedule Year Ended: December 31, 2015**

**Schedule: A-15**  
**Page 1 of 1**  
**Preparer: Deborah D. 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 AFUDC rate for all Florida companies is 9.03% for qualified construction projects beginning 1/1/2003 pursuant to 3/8/2004 Order PSC-04-0262-PAA, D
- 2 The utility uses the AFUDC practices described and approved by the Commission in Order No. PSC-04-0262-PAA-WS, dated March 8, 2004.

**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 - UIF - Seminole County**

**Docket No.: 160101-WS**

**Schedule Year Ended: December 31, 2015**

**Schedule: A-16**

**Page 1 of 1**

**Preparer: Deborah D. 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	Year-End Balance	
		Water	Wastewater
1	12/31/08 Balance per Schedule A-13, TYE 12/31/08 MFRs	N/A	N/A
2	Additions		
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/09	-	-
7	Additions		
8	Adjustments - Rounding		
9	Adjustments - COA		
10			
11	Balance 12/31/10	-	-
12	Additions		
13	Retirements		
14	Adjustments		
15			
16	Adjusted 12/31/11 Balance	-	-
17	Adjustments to year-end test year balance:		
18	1. To convert to 13-month average test year.		
19	2. Various other adjustments to test year as per Schedule A14		
20			
21	Adjusted 12/31/11 Balance	-	-
22			
23	Adjustments to year-end test year balance:	-	-
24			
25	Adjusted 6/30/10 Balance	N/A	N/A
26			
27			
28	<u>TEST YEAR AVERAGE BALANCE</u>		
29			
30	Beginning Balance - December 31, 2010	N/A	N/A
31	January		
32	February		
33	March		
34	April		
35	May		
36	June		
37	July		
38	August		
39	September		
40	October		
41	November		
42	Ending Balance December 31, 2011		
43			
44	Average Test Year Balance - 13 Months	N/A	N/A

**Recap Schedules: A-1, A-2**

Schedule of Working Capital Allowance Calculation

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Schedule: A-17  
Page 1 of 1  
Preparer: Deborah D. 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	13-Month Average
1	<b>Final Rates</b>			
2	Current and Accrued Assets:			
3	Cash			3,062
4	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			460,740
5	Miscellaneous current and accrued assets			4,070
6	Material and Supplies			4,920
7	Miscellaneous Deferred Debits			71,595
8				
9	Less: Current and Accrued Liabilities and Credits			
10	Accounts Payable			(176,934)
11	Accrued Taxes			(79,890)
12	Accrued Interest			(9,652)
13	Miscellaneous Current and Accrued Liabilities and Credits			-
14				
15	<b>Equals working capital (Balance Sheet Approach)</b>			<b>\$ 277,911</b>
16				
17	<b>Allocation to Water &amp; Sewer</b>	<b>\$ 77,955</b>	<b>\$ 42,392</b>	
18				
19				
20	Allocation Methodology based on number of ERCs at the end of the test year:	<b>12/31/15 ERCs</b>	<b>% of Total</b>	<b>Allocated Working Capital</b>
21	Marion County - Water	548.8	5.677%	\$ 15,778
22	Marion County - Wastewater	76.4	0.790%	\$ 2,196
23	Orange County - Water	310.5	3.212%	\$ 8,927
24	Pasco County - Water	2,869.5	29.685%	\$ 82,498
25	Pasco County - Wastewater	1,245.2	12.882%	\$ 35,799
26	Pinellas County - Water	430.1	4.449%	\$ 12,365
27	Seminole County - Water	2,711.5	28.050%	\$ 77,955
28	Seminole County - Wastewater	1,474.5	15.254%	\$ 42,392
29	TOTAL UIF	<b>9,666.5</b>	<b>100.00%</b>	<b>277,911</b>



## Comparative Balance Sheet - Assets

Company: Utilities, Inc. of Florida - UIF - All Counties  
Docket No.:160101-WS  
Schedule Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule A-18

Page 1 of 2

Preparer: Deborah D. Swain

Line No.	(1) ASSETS	(2) Prior Year Ended 12/1/2014	(3) Adjustments	(4) Adjusted Prior Year Ended 12/1/2014	(5) Test Year Ended 12/1/2015	(6) Adjustments	(7) Adjusted Test Year Ended 12/1/2015	(8) 13-Month Average Bal.	(9) Adjustments	(10) Adjusted Average
1	Utility Plant in Service	15,233,140		15,233,140	16,095,707		16,095,707	15,742,047		15,742,047
2	Construction Work in Progress	325,737		325,737	506,878		506,878	312,396		312,396
3	Other Utility Plant Adjustments	470,813		470,813	471,246		471,246	471,007		471,007
4	<b>GROSS UTILITY PLANT</b>	16,029,690	0	16,029,690	17,073,831	0	17,073,831	16,525,450	0	16,525,450
5	Less: Accumulated Depreciation	(3,325,299)		(3,325,299)	(3,793,175)		(3,793,175)	(3,570,133)		(3,570,133)
6										
7	<b>NET UTILITY PLANT</b>	12,704,391	0	12,704,391	13,280,655	0	13,280,655	12,955,317	0	12,955,317
8										
9	Cash	1,963		1,963	3,000		3,000	3,062		3,062
10	Accounts Receivable (net)	461,836		461,836	502,184		502,184	460,740		460,740
11	Notes Receivable			0	0		0	0		0
12	Accts. Rec'b - Assoc. Cos.	5,391,408		5,391,408	5,120,132		5,120,132	5,371,022		5,371,022
13	Notes Rec'b - Assoc. Cos.			0	0		0	0		0
14	Accts. Rec'b - Other			0	0		0	0		0
15	Accrued Interest Rec'b			0	0		0	0		0
16	Allowance for Bad Debts			0	0		0	0		0
17	Materials & Supplies	4,963		4,963	4,401		4,401	4,920		4,920
18	Misc Current & Accrued Assets	4,070		4,070	4,070		4,070	4,070		4,070
19										
20	<b>TOTAL CURRENT ASSETS</b>	5,864,239	0	5,864,239	5,633,787	0	5,633,787	5,843,814	0	5,843,814
21										
22	Net nonutility property									
23	Unamortized Debt Discount & Exp.									
24	Prelim. Survey & Investigation Charges									
25	Clearing Accounts									
26	Deferred Rate Case Expense	348,690		348,690	254,785		254,785	298,666		298,666
27	Other Miscellaneous Deferred Debits	71,335		71,335	67,747		67,747	71,595		71,595
28	Accum. Deferred Income Taxes									
29										
30	<b>TOTAL OTHER ASSETS</b>	420,025	0	420,025	322,533	0	322,533	370,261	0	370,261
31										
32	<b>TOTAL ASSETS</b>	18,988,655	0	18,988,655	19,236,975	0	19,236,975	19,169,391	0	19,169,391

Comparative Balance Sheet - Assets

Company: Utilities, Inc. of Florida - UIF - All Counties  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule A-18  
Page 1 of 1  
Preparer: Deborah D. Swain

Line No.	(1) ASSETS	(2) Prior Year Dec-10	(3) Jan-11	(4) Feb-11	(5) Mar-11	(6) April-11	(7) May-11	(8) June-11	(9) July-11	(10) Aug-11	(11) Sept-11	(12) Oct-11	(13) Nov-11	(14) Dec-11	(15) 13-Month Average Bal.
1	Utility Plant in Service	15,233,140	15,251,201	15,361,172	15,430,705	15,769,147	15,805,798	15,835,326	15,875,245	15,938,377	15,972,900	16,024,782	16,053,108	16,095,707	15,742,047
2	Construction Work in Progress	325,737	412,553	366,458	438,374	127,786	129,325	161,931	175,700	158,700	301,159	464,731	491,820	506,878	312,396
3	Other Utility Plant Adjustments	470,813	470,802	470,842	470,882	470,923	470,963	471,004	471,044	471,084	471,125	471,165	471,205	471,246	471,007
4	<b>GROSS UTILITY PLANT</b>	<b>16,029,690</b>	<b>16,134,556</b>	<b>16,198,472</b>	<b>16,339,962</b>	<b>16,367,856</b>	<b>16,406,086</b>	<b>16,468,260</b>	<b>16,521,989</b>	<b>16,568,162</b>	<b>16,745,184</b>	<b>16,960,678</b>	<b>17,016,133</b>	<b>17,073,831</b>	<b>16,525,450</b>
5	Less: Accumulated Depreciation	(3,325,299)	(3,376,074)	(3,414,782)	(3,465,424)	(3,512,154)	(3,552,195)	(3,593,267)	(3,591,400)	(3,637,909)	(3,677,705)	(3,712,667)	(3,759,683)	(3,793,175)	(3,570,133)
6															
7	<b>NET UTILITY PLANT</b>	<b>12,704,391</b>	<b>12,758,481</b>	<b>12,783,690</b>	<b>12,874,538</b>	<b>12,855,702</b>	<b>12,853,891</b>	<b>12,874,994</b>	<b>12,930,589</b>	<b>12,930,253</b>	<b>13,067,479</b>	<b>13,248,010</b>	<b>13,256,450</b>	<b>13,280,655</b>	<b>12,955,317</b>
8															
9	Cash	1,963	3,000	3,000	3,000	3,305	4,034	3,500	3,000	3,000	3,000	3,000	3,000	3,000	3,062
10	Accounts Receivable (net)	461,836	451,302	445,458	436,866	452,752	480,063	465,027	444,529	456,472	450,810	462,911	479,409	502,184	460,740
11	Notes Receivable														0
12	Accts. Rec'b - Assoc. Cos.	5,391,408	5,350,002	5,400,823	5,312,857	5,404,955	5,476,395	5,503,208	5,444,613	5,519,646	5,369,743	5,391,173	5,138,334	5,120,132	5,371,022
13	Notes Rec'b - Assoc. Cos.														0
14	Accts. Rec'b - Other														0
15	Accrued Interest Rec'b														0
16	Allowance for Bad Debts														0
17	Materials & Supplies	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,401	4,920
18	Misc Current & Accrued Assets	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070
19															
20	<b>TOTAL CURRENT ASSETS</b>	<b>5,864,239</b>	<b>5,813,337</b>	<b>5,858,314</b>	<b>5,761,756</b>	<b>5,870,045</b>	<b>5,969,525</b>	<b>5,980,767</b>	<b>5,901,175</b>	<b>5,988,151</b>	<b>5,832,587</b>	<b>5,866,117</b>	<b>5,629,777</b>	<b>5,633,787</b>	<b>5,843,814</b>
21															
22	Net nonutility property														0
23	Unamortized Debt Discount & Exp.														0
24	Prelim. Survey & Investigation Charges														0
25	Clearing Accounts														0
26	Deferred Rate Case Expense	348,690	339,803	330,916	322,030	313,143	304,256	295,478	290,734	281,848	275,878	266,991	258,104	254,785	298,666
27	Other Miscellaneous Deferred Debits	71,335	72,002	70,513	69,025	71,736	70,107	76,710	74,990	73,269	72,776	71,098	69,423	67,747	71,595
28	Accum. Deferred Income Taxes														0
29															
30	<b>TOTAL OTHER ASSETS</b>	<b>420,025</b>	<b>411,805</b>	<b>401,429</b>	<b>391,054</b>	<b>384,879</b>	<b>374,363</b>	<b>372,188</b>	<b>365,724</b>	<b>355,117</b>	<b>348,653</b>	<b>338,089</b>	<b>327,527</b>	<b>322,533</b>	<b>370,261</b>
31															
32	<b>TOTAL ASSETS</b>	<b>18,988,655</b>	<b>18,983,623</b>	<b>19,043,433</b>	<b>19,027,348</b>	<b>19,110,626</b>	<b>19,197,779</b>	<b>19,227,949</b>	<b>19,197,488</b>	<b>19,273,521</b>	<b>19,248,719</b>	<b>19,452,217</b>	<b>19,213,754</b>	<b>19,236,975</b>	<b>19,169,391</b>

## Comparative Balance Sheet - Equity Capital &amp; Liabilities

Company: Utilities, Inc. of Florida - UIF - All Counties  
Docket No.:160101-WS  
Schedule Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested.  
Provide same for historical base or intermediate years, if  
not already shown.

Schedule A-19

Page 1 of 2

Preparer: Deborah D. Swain

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/1/2014	(3) Adjustments	(4) Adjusted Prior Year Ended 12/1/2014	(5) Test Year Ended 12/1/2015	(6) Adjustments	(7) Adjusted Test Year Ended 12/1/2015	(8) 13-Month Average Bal.	(9) Adjustments	(10) Adjusted Average
1	Common Stock Issued	200,000		200,000	200,000		200,000	200,000		200,000
2	Preferred Stock Issued							0		0
3	Additional Paid in Capital	8,817,649		8,817,649	8,817,649		8,817,649	8,817,649		8,817,649
4	Retained Earnings	(339,412)	152,538	(186,874)	(148,364)	152,534	4,170	(164,718)	156,721	(7,997)
5	Other Equity Capital							0		0
6										
7	<b>TOTAL EQUITY CAPITAL</b>	<b>8,678,237</b>	<b>152,538</b>	<b>8,830,775</b>	<b>8,869,285</b>	<b>152,534</b>	<b>9,021,819</b>	<b>8,852,931</b>	<b>156,721</b>	<b>9,009,652</b>
8										
9	Bonds							0		0
10	Reacquired Bonds							0		0
11	Advances From Associated Companies							0		0
12	Other Long-Term Debt							0		0
13										
14	<b>TOTAL LONG-TERM DEBT</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
15										
16	Accounts Payable	140,313		140,313	206,294		206,294	176,934		176,934
17	Notes Payable			0			0	0		0
18	Notes & Accounts Payable - Assoc. Cos.	7,455,800		7,455,800	7,455,800		7,455,800	7,455,800		7,455,800
19	Customer Deposits	53,859		53,859	53,988		53,988	52,702		52,702
20	Accrued Taxes	60,450		60,450	45,399		45,399	79,890		79,890
21	Current Portion Long Term Debt			0			0	0		0
22	Accrued Interest	8,809		8,809	10,822		10,822	9,652		9,652
23	Accrued Dividends							0		0
24	Misc. Current and Accrued Liabilities & Credits	0			0	0	0	0		0
25										
26	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>7,719,231</b>		<b>7,719,231</b>	<b>7,772,304</b>	<b>0</b>	<b>7,772,304</b>	<b>7,774,978</b>	<b>0</b>	<b>7,774,978</b>
27										
28	Advances for Construction	(2,948)		(2,948)	(2,948)		(2,948)	(2,948)		(2,948)
29	Prepaid Capacity Charges			0			0	0		0
30	Accum. Deferred ITC's	81,679		81,679	79,323		79,323	80,501		80,501
31	Operating Reserves							0		0
32										
33	<b>TOTAL DEFERRED CR. &amp; OPER. RESERVES</b>	<b>78,731</b>		<b>78,731</b>	<b>76,375</b>	<b>0</b>	<b>76,375</b>	<b>77,553</b>	<b>0</b>	<b>77,553</b>
34										
35	Contributions in Aid of Construction	3,843,530		3,843,530	3,846,939		3,846,939	3,845,047		3,845,047
36	Less: Accum. Amortization of CIAC	(2,530,851)		(2,530,851)	(2,668,629)		(2,668,629)	(2,591,578)		(2,591,578)
37				0			0	0		0
38	Accumulated Deferred Income Taxes	1,199,777	(152,538)	1,047,239	1,340,701	(152,534)	1,188,167	1,210,459	(156,721)	1,053,738
39										
40	<b>Total Equity Capital and Liabilities</b>	<b>\$ 18,988,655</b>	<b>\$ -</b>	<b>\$ 18,988,655</b>	<b>\$ 19,236,975</b>	<b>\$ -</b>	<b>\$ 19,236,975</b>	<b>\$ 19,169,391</b>	<b>\$ -</b>	<b>\$ 19,169,391</b>

Comparative Balance Sheet - Equity Capital & Liabilities

Company: Utilities, Inc. of Florida - UIF - All Counties  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule A-19  
Page 1 of 1  
Preparer: Deborah D. Swain

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Dec-10	(3) Jan-11	(4) Feb-11	(5) Mar-11	(6) Apr-11	(7) May-11	(8) Jun-11	(9) Jul-11	(10) Aug-11	(11) Sep-11	(12) Oct-11	(13) Nov-11	(14) Dec-11	(15) 13-Month Average Bal.
1	Common Stock Issued	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
2	Preferred Stock Issued														0
3	Additional Paid in Capital	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649
4	Retained Earnings	(339,412)	(278,971)	(282,799)	(307,617)	(246,735)	(141,753)	(131,953)	(94,820)	(31,080)	(96,146)	(43,635)	1,953	(148,364)	(164,718)
5	Other Equity Capital														0
6															
7	<b>TOTAL EQUITY CAPITAL</b>	<b>8,678,237</b>	<b>8,738,678</b>	<b>8,734,850</b>	<b>8,710,032</b>	<b>8,770,914</b>	<b>8,875,896</b>	<b>8,885,696</b>	<b>8,922,829</b>	<b>8,986,569</b>	<b>8,921,503</b>	<b>8,974,014</b>	<b>9,019,602</b>	<b>8,869,285</b>	<b>8,852,931</b>
8															
9	Bonds														0
10	Reacquired Bonds														0
11	Advances From Associated Companies														0
12	Other Long-Term Debt														0
13															
14	<b>TOTAL LONG-TERM DEBT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
15															
16	Accounts Payable	140,313	148,619	178,615	169,002	177,406	144,425	149,675	155,094	153,466	187,660	323,554	166,020	206,294	176,934
17	Notes Payable														0
18	Notes & Accounts Payable - Assoc. Cos.	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800
19	Customer Deposits	53,859	52,899	53,347	53,036	51,989	51,962	51,775	51,962	51,351	52,824	52,767	53,367	53,988	52,702
20	Accrued Taxes	60,450	929	24,642	55,541	83,922	112,307	141,033	81,289	109,281	127,442	155,690	40,648	45,399	79,890
21	Current Portion Long Term Debt														0
22	Accrued Interest	8,809	9,013	8,744	8,968	9,177	9,372	9,575	9,789	9,989	10,204	10,404	10,616	10,822	9,652
23	Accrued Dividends														0
24	Misc. Current and Accrued Liabilities & Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25															
26	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>7,719,231</b>	<b>7,667,260</b>	<b>7,721,148</b>	<b>7,742,347</b>	<b>7,778,295</b>	<b>7,773,866</b>	<b>7,807,858</b>	<b>7,753,934</b>	<b>7,779,887</b>	<b>7,833,929</b>	<b>7,998,215</b>	<b>7,726,451</b>	<b>7,772,304</b>	<b>7,774,978</b>
27															
28	Advances for Construction	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)
29	Prepaid Capacity Charges														0
30	Accum. Deferred ITC's	81,679	81,483	81,287	81,090	80,894	80,698	80,501	80,305	80,109	79,912	79,716	79,520	79,323	80,501
31	Operating Reserves														0
32															
33	<b>TOTAL DEFERRED CR. &amp; OPER. RESERVES</b>	<b>78,731</b>	<b>78,535</b>	<b>78,339</b>	<b>78,142</b>	<b>77,946</b>	<b>77,750</b>	<b>77,553</b>	<b>77,357</b>	<b>77,161</b>	<b>76,964</b>	<b>76,768</b>	<b>76,572</b>	<b>76,375</b>	<b>77,553</b>
34															
35	Contributions in Aid of Construction	3,843,530	3,843,691	3,843,691	3,844,891	3,844,891	3,845,131	3,845,131	3,845,131	3,845,131	3,845,131	3,845,481	3,846,851	3,846,939	3,845,047
36	Less: Accum. Amortization of CIAC	(2,530,851)	(2,544,318)	(2,534,192)	(2,547,639)	(2,561,046)	(2,574,493)	(2,587,940)	(2,601,387)	(2,614,833)	(2,628,280)	(2,641,728)	(2,655,178)	(2,668,629)	(2,591,578)
37															
38	Accumulated Deferred Income Taxes	1,199,777	1,199,777	1,199,599	1,199,575	1,199,627	1,199,630	1,199,651	1,199,625	1,199,607	1,199,472	1,199,467	1,199,457	1,340,701	1,210,459
39															
40	<b>Total Equity Capital and Liabilities</b>	<b>18,988,655</b>	<b>18,983,623</b>	<b>19,043,434</b>	<b>19,027,348</b>	<b>19,110,627</b>	<b>19,197,779</b>	<b>19,227,949</b>	<b>19,197,489</b>	<b>19,273,521</b>	<b>19,248,719</b>	<b>19,452,217</b>	<b>19,213,754</b>	<b>19,236,975</b>	<b>19,169,391</b>

Schedule of Water Net Operating Income

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] or Projected [ ]

Schedule: B-1  
Page 1 of 1  
Preparer: Deborah D. 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	1,009,309	22,262	1,031,571	1,631,780	(A)	2,663,351	B-4, B-3
2								
3	Operation & Maintenance	793,180	(162,803)	630,377		(B)	630,377	B-5, B-3
4								
5	Depreciation, net of CIAC Amort.	175,550	38,961	214,511		(C)	214,511	B-13, B-3
6								
7	Amortization	-	-	-	-	(D)	-	
8								
9	Taxes Other Than Income	190,282	76,474	266,755	73,430	(E)	340,185	B-15, B-3
10								
11	Provision for Income Taxes	91,067	(91,067)		399,921	(F)	399,921	C-1, C-2, B-3
12								
13	OPERATING EXPENSES	1,250,079	(138,436)	1,111,643	473,351		1,584,994	
14								
15	NET OPERATING INCOME	(240,770)	160,698	(80,073)	1,158,429		1,078,357	
16								
17								
18	RATE BASE	4,080,123	9,432,472	13,512,594			13,512,594	
19								
20								
21	RATE OF RETURN	--	%	--	%		7.98	%

Schedule of Wastewater Net Operating Income

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] or Projected [ ]

Schedule: B-2  
Page 1 of 1  
Preparer: Deborah D. 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	<b>OPERATING REVENUES</b>	837,784	2,352	840,136	(26,532)	(A)	813,604	B-4, B-3
2								
3	<b>Operation &amp; Maintenance</b>	284,892	237,699	522,591		(B)	522,591	B-6, B-3
4								
5	<b>Depreciation, net of CIAC Amort.</b>	(19,882)	31,649	11,767		(C)	11,767	B-14, B-3
6								
7	<b>Amortization</b>	-	-	-	-	(D)	-	
8								
9	<b>Taxes Other Than Income</b>	-	77,961	77,961	(1,194)	(E)	76,767	B-15, B-3
10								
11	<b>Provision for Income Taxes</b>	49,522	(49,522)		54,771	(F)	54,771	C-1, C-2, B-3
12								
13	<b>OPERATING EXPENSES</b>	314,532	297,787	612,319	53,577		665,896	
14								
15	<b>NET OPERATING INCOME</b>	523,252	(295,434)	227,817	(80,109)		147,708	
16								
17								
18	<b>RATE BASE</b>	1,464,314	386,500	1,850,815			1,850,815	
19								
20								
21	<b>RATE OF RETURN</b>	35.73 %		12.31 %			7.98 %	

## Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida - UIF - Seminole County

Test Year Ended: December 31, 2015

Interim [ ] Final [X]

Historic [X] or 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 1 of 3

Docket No.: 160101-WS

Preparer: Deborah D. Swain

Line No.	Description	Water	Wastewater
1	<b>(A) Operating Revenues</b>		
2	<u>Test Year Revenues</u>		
3	(1) Test Year Revenues net of Unbilled Revenues & Other Adjustments		
4	Total Revenues per B4 prior to adjustments	1,009,309	837,784
5	(a) To remove Accrued Revenues per B4	(7,571)	(8,248)
6	(b) To reclass Connection Meter Fee to CIAC	(115)	
7	(d) To remove non-utility fees for collecting sales tax	(8)	
8	Adjustment to Test Year Revenues	<u>(7,694)</u>	<u>(8,248)</u>
9			
10	Test Year Adjusted Revenues prior to Annualizing Revenues	<u>1,001,615</u>	<u>829,536</u>
11			
12	(2) Annualized Revenue		
13	To calculate test year revenues based on current rates		
14	Annualized water/sewer revenues per Schedule E-2	1,031,571	840,136
15	Test Year Adjusted Revenues per above	<u>1,001,615</u>	<u>829,536</u>
16	Adjustment required to annualize revenues	<u>\$29,956</u>	<u>10,600</u>
17			
18	<u>Pro-Forma Adjustments</u>		
19	(3) <u>Revenue Increase</u>		
20	Increase in revenue required by the Utility to realize the rate of return per Schedule D-1.	<u>1,631,780</u>	<u>(26,532)</u>
21			
22	<b>Total Adjustments to Revenues</b>	<b><u>1,654,042</u></b>	<b><u>(24,180)</u></b>
23			
24	<b>(B) <u>Operations &amp; Maintenance (O&amp;M) Expenses</u></b>		
25	(1) To allocate to wastewater common expenses charged to water - See Schedules B5 and B6, Column (3)		
26	for detail accounts and amounts		
27	Total Allocation to Wastewater	<u>(209,611)</u>	<u>209,611</u>
28			
29	<u>Pro-Forma Adjustments</u>		
30	(2) Adjustment to Salary & Benefit		
31	(a) To adjust Salary & Benefits for addition of 5 FTE		
32	601/701 Salary & Wages	5,322	2,895
33	604/704 Employee Pensions & Benefits	1,782	969
34	(a) To annualize 2015 Salary & Benefits		
35	601/701 Salary & Wages	4,871	2,649
36	603/703 Salaries & Wages - Officers, Etc.	312	170
37	604/704 Employee Pensions & Benefits	<u>2,233</u>	<u>1,214</u>
38	Adjustments for Payroll Related Increases - Pro Forma Adjustment	<u>14,520</u>	<u>7,897</u>
39			
40	(6) To reflect the increase in cost of sewer treated		
41	City of Sanford, Ravenna Park		1,817
42	City of Altamonte Springs, Weathersfields & Trailwoods		1,870
43	710 - Purchased Sewer Expense Adjustment	<u>-</u>	<u>3,687</u>
44	(8) 650 / 750 Increase in exp to reflect increase of truck fleet by 3 units	<u>338</u>	<u>184</u>
45			
46	(9) Amortization of Deferred Costs		
47	(a) Amortization of rate case expense per Schedule B-10		
48	666/766 Adjustments for Deferred Costs - Pro Forma Adjustment	<u>31,950</u>	<u>16,321</u>
49			
50	<b>Total Pro Forma Adjustments to O&amp;M</b>	<b><u>46,807</u></b>	<b><u>28,088</u></b>
51			
52	<b>Total Adjustments to O&amp;M Expenses</b>	<b><u>(162,803)</u></b>	<b><u>237,699</u></b>

## Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida - UIF - Seminole County

Test Year Ended: December 31, 2015

Interim [ ] Final [X]

Historic [X] or 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 D. Swain

Line No.	Description	Water	Wastewater
1	<b>(C) Depreciation, net of CIAC Amort.</b>		
2	(1) To allocate common general depreciation expense from water to wastewater	(30,270)	30,270
3	(See Schedules B13 & B14, column (3) for account breakdown)		
4			
5	(2) To restate Project Phoenix depreciation expense	(5,461)	(2,970)
6			
7			
8	<b>Total Test Year Adjustments to Depreciation Expense</b>	<b>(35,731)</b>	<b>27,300</b>
9			
10	<u>Pro-Forma Adjustments</u>		
11	(3) 339.1 To annualize depreciation expense for assets placed in service during the test year	376	
12			
13	(4) To add Depreciation Expense for Pro Forma Plant Additions		
14	304.3 Electrical Improvements at Little Wekiva and Jansen WTP	4,125	
15	311.4 Ravenna Park/Crystal Lake Interconnect Electrical Equip	2,678	
16	330.4 Ravenna Park/Crystal Lake Interconnect Reservoir	11,701	
17	331.4 Ravenna Park/Crystal Lake Interconnect Water Mains	5,687	
18	331.4 Water Main Replacements - SW Seminole	199,259	
19	360.2 Northwestern FM Replacement		9,990
20	340.5 - Allocation for GIS Mapping System	1,774	965
21	341.5 - Allocation for Vehicle Replacement	5,160	2,806
22	341.5 - Allocation for C4500 Kodiak Truck Upgrade	340	185
23			
24	(5) To reduce Depreciation Expense for Pro Forma Plant Retirements		
25	304.3 Electrical Improvements at Little Wekiva and Jansen WTP	(3,094)	
26	331.4 Water Main Replacements	(149,444)	
27	341.5 - Allocation for Vehicle Replacement	(3,870)	(2,104)
28	360.2 Northwestern FM Replacement		(7,493)
29	<b>Total Proforma Adjustment to Depreciation Expense</b>	<b>74,692</b>	<b>4,349</b>
30	<b>Total Adjustment to Depreciation Expense</b>	<b>38,961</b>	<b>31,649</b>
31			
32	<b>(E) Taxes Other Than Income (TOTI)</b>		
33	<b>Test Year Adjustments</b>		
34	(1) To remove from the books total TOTI charged to combined accounts in order to allocate TOTI between water and wastewater and make corrections as necessary	(190,282)	
35			
36			
37	(2) Payroll Taxes		
38	(a) Allocation of P/R taxes per books to water & wastewater based on labor costs	14,149	7,694
39			
40	(3) Personal Property Tax		
41	(a) Allocation of Personal Property Tax bill to water and wastewater based on Net Plant per Books	52,191	23,924
42			
43	(4) Real Estate Tax		
44	(a) Allocation of Real Estate Taxes to water and wastewater based on property taxed	2,284	-
45	(b) Allocation of allocated taxes per books based on ERCs	5,610	3,051
46		-	-
47	Total Real Estate Tax Adjustment	7,894	3,051
48	(5) General & Other Taxes		
49	(a) Allocate business tax between water and sewer	114	62
50			
51	(6) Regulatory Assessment Fees (RAF)		
52	(a) Calculate RAFs based on Adjusted Test Year Revenues		
53	Test Year Adjusted Revenues	1,001,615	829,536
54	(b) Calculate RAFs for Annualized Revenues		
55	Annualized Revenues Adjustment	29,956	10,600
56	Total Test Year Adjusted Revenues	1,031,571	840,136
57	RAF Rate	4.5%	4.5%
58	Adjusted Test Year RAF	46,421	37,806
59			
60	<b>Total Test Year Adjustments to TOTI</b>	<b>(69,513)</b>	<b>72,537</b>



## Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida - UIF - Seminole County

Test Year Ended: December 31, 2015

Interim [ ] Final [X]

Historic [X] or 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 D. Swain

Line No.	Description	Water	Wastewater
1	<u>Pro Forma Adjustments</u>		
2	(7) Regulatory Assessment Fees (RAF)		
3	(a) Calculate RAFs on Additional Revenues Requested		
4	Additional Revenues Requested	1,631,780	(26,532)
5	RAF Rate	4.5%	4.5%
6	Pro Forma Adjustment to RAF	73,430	(1,194)
7			
8	(8) Payroll Taxes		
9	(a) Adjust Payroll Taxes based on annualized 2015 salary	397	216
10	(b) Adjust Payroll Taxes for additional 5 FTE	407	221
11	Total Payroll Tax Adjustment	804	437
12			
13	(9) Total Net Plant Additions	9,386,611	322,442
14	Millage rate	15.4670	15.4670
15	Increase in ad valorem taxes for Pro Forma Plant Additions	145,183	4,987
16			
17	<b>Total Pro Forma Adjustments to TOTI</b>	<b>219,416</b>	<b>4,230</b>
18			
19	<b>Total Adjustments to TOTI</b>	<b>149,904</b>	<b>76,767</b>
20			
21	(F) <b>Provision for Income Taxes</b>		
22	(1) Adjusted taxes prior to revenue increase	(91,067)	(49,522)
23			
24	(2) To calculate additional taxes due to requested revenue adjustments	399,921	54,771
25			
26	<b>Total Adjustments to Provision for Income Taxes</b>	<b>308,854</b>	<b>5,249</b>

## Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Historic [X] or Projected [ ]

Schedule: B-4

Page 1 of 1

Preparer: Deborah D. 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	0	521.1 Flat Rate - Residential	
2	461.1 Metered - Residential	957,798	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	26,879	521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other	
7	462.1 Public Fire Protection		522.1 Measured - Residential	786,903
8	462.2 Private Fire Protection		522.2 Measured - Commercial	39,457
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers		522.4 Measured - Public Authority	
11	466 Sales for Resale		522.5 Measured - Multi-Family	
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13	Accrued Water Revenues	7,571	524 Revenues from Other Systems	
14			525 Interdepartmental Sales	
15			Accrued Sewer Revenues	8,248
16	<b>TOTAL WATER SALES</b>	<b>992,249</b>	<b>TOTAL SEWER SALES</b>	<b>834,608</b>
17				
18	<b>OTHER WATER REVENUES</b>		<b>OTHER SEWER REVENUES</b>	
19	470 Forfeited Discounts		530 Guaranteed Revenues	
20	471 Misc. Service Revenues	458	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	16,602	535 Interdepartmental Rents	
24			536 Other Sewer Revenues	3,176
25			541 Measured Re-Use Revenues	
26				
27	<b>TOTAL OTHER WATER REVENUES</b>	<b>17,060</b>	<b>TOTAL OTHER SEWER REVENUES</b>	<b>3,176</b>
28				
29	<b>TOTAL WATER OPERATING REVENUES</b>	<b>1,009,309</b>	<b>TOTAL SEWER OPERATING REVENUES</b>	<b>837,784</b>

## Detail of Operation &amp; Maintenance Expenses Water

Florida Public Serv

Company: Utilities, Inc. of Florida - UIF - Seminole County

Schedule: B-5

Docket No.: 160101-WS

Page 1 of 2

Test Year Ended: December 31, 2015

Preparer: Deborah

Historic [X] or Projected [ ]

Recap Schedules:

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Line No.	(1) Account No. and Name	(2) Test Year Total	(3) (4) Adjustments		(5) Adjusted Total
			B3 - (B)(1)	B3 - (B)(2)-(6)	
1	601 Salaries & Wages - Employees	200,534	(70,637)	10,193	140,090
2	603 Salaries & Wages - Officers, Etc.	12,845	(4,524)	312	8,632
3	604 Employee Pensions & Benefits	91,913	(32,376)	4,015	63,552
4	610 Purchased Water	68,510			68,510
5	615 Purchased Power	39,389			39,389
6	616 Fuel for Power Purchased	-			-
7	618 Chemicals	30,642			30,642
8	620 Materials & Supplies	17,286	(5,559)		11,727
9	631 Contractual Services - Engr.	(1)			(1)
10	632 Contractual Services - Acct.	10,904	(3,841)		7,063
11	633 Contractual Services - Legal	(120)	42		(77)
12	634 Contractual Services - Mgmt. Fees	-			-
13	635 Contractual Services - Testing	20,946			20,946
14	636 Contractual Services - Other	24,840	(8,750)		16,090
15	641 Rental of Building/Real Prop.	350	(123)		227
16	642 Rental of Equipment	53	(19)		34
17	650 Transportation Expenses	17,373	(6,119)	338	11,591
18	656 Insurance - Vehicle	-			-
19	657 Insurance - General Liability	33,076	(11,651)		21,425
20	658 Insurance - Workman's Comp.	-			-
21	659 Insurance - Other	7,252	(2,555)		4,698
22	660 Advertising Expense	-			-
23	666 Reg. Comm. Exp. - Rate Case Amort.	106,640	(37,563)	31,950	101,026
24	667 Reg. Comm. Exp. - Other	623	(220)		404
25	670 Bad Debt Expense	26,566	(1,387)		25,179
26	675 Miscellaneous Expenses	83,558	(24,329)		59,230
27					
28	<b>TOTAL</b>	793,180	(209,611)	46,807	630,377

Detail of Operation & Maintenance Expenses By Month - Water

Company: Utilities, Inc. of Florida - UIF - Seminole County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Historic [X] or Projected [ ]

Schedule: B-5

Page 2 of 2

Preparer: Deborah D. Swain

Recap Schedules: B-1

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Line No.	(1) Account No. and Name	(2) Jan-15	(3) Feb-15	(4) Mar-15	(5) Apr-15	(6) May-15	(7) Jun-15	(8) Jul-15	(9) Aug-15	(10) Sep-15	(11) Oct-15	(12) Nov-15	(13) Dec-15	(14) Total Test Year
1	601 Salaries & Wages - Employees	14,046	12,794	13,716	15,714	15,415	16,423	18,761	18,583	18,256	18,384	18,708	19,735	200,534
2	603 Salaries & Wages - Officers, Etc.	1,016	1,036	996	1,039	1,021	1,025	1,313	786	1,002	1,026	2,496	88	12,845
3	604 Employee Pensions & Benefits	10,549	7,592	6,397	5,801	6,542	9,159	6,932	7,851	5,348	7,663	7,900	10,180	91,913
4	610 Purchased Water	5,000	6,381	3,169	5,138	6,022	4,493	18,930	874	4,010	3,782	2,605	8,106	68,510
5	615 Purchased Power	3,569	2,299	3,563	3,554	3,433	4,269	2,771	3,217	2,554	3,935	3,216	3,009	39,389
6	616 Fuel for Power Purchased													-
7	618 Chemicals	1,369	2,269	871	2,477	3,571	3,278	2,907	2,158	3,726	2,207	2,308	3,502	30,642
8	620 Materials & Supplies	1,584	1,144	1,424	1,836	1,232	1,533	1,229	1,430	1,503	1,264	1,282	1,825	17,286
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	183	(184)	-	-	-	(1)
10	632 Contractual Services - Acct.	808	815	856	801	801	803	950	948	942	944	1,117	1,119	10,904
11	633 Contractual Services - Legal	-	9	-	98	-	-	-	(376)	-	32	-	118	(120)
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	643	11,340	123	470	410	1,094	506	1,800	1,260	1,350	980	970	20,946
14	636 Contractual Services - Other	1,275	1,864	2,002	1,831	2,951	2,220	2,696	1,745	2,029	2,170	1,790	2,267	24,840
15	641 Rental of Building/Real Prop.	26	25	26	26	27	27	28	28	28	28	28	55	350
16	642 Rental of Equipment	-	-	35	-	-	-	-	-	-	-	-	18	53
17	650 Transportation Expenses	1,171	1,265	1,277	1,678	1,836	1,561	1,547	1,446	1,313	1,576	1,400	1,303	17,373
18	656 Insurance - Vehicle													-
19	657 Insurance - General Liability	2,787	2,434	2,736	2,794	2,747	2,760	2,749	2,744	2,727	2,916	2,842	2,840	33,076
20	658 Insurance - Workman's Comp.													-
21	659 Insurance - Other	91	165	90	342	401	791	950	216	772	1,414	2,411	(391)	7,252
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
23	666 Reg. Comm. Exp. - Rate Case Amort.	8,887	8,887	8,887	8,887	8,887	8,887	8,887	8,887	8,887	8,887	8,887	8,887	106,640
24	667 Reg. Comm. Exp. - Other	(418)	(7)	21	216	133	172	21	20	-	244	7	213	623
25	670 Bad Debt Expense	1,152	3,243	3,442	1,563	2,149	1,694	440	1,784	2,874	2,382	2,663	3,180	26,566
26	675 Miscellaneous Expenses	3,090	5,280	7,190	8,176	6,475	6,443	5,039	9,335	5,215	7,824	6,467	13,025	83,558
27														
28	<b>TOTAL</b>	<b>56,644</b>	<b>68,835</b>	<b>56,820</b>	<b>62,440</b>	<b>64,053</b>	<b>66,630</b>	<b>76,657</b>	<b>63,656</b>	<b>62,263</b>	<b>68,028</b>	<b>67,106</b>	<b>80,048</b>	<b>793,180</b>

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County

Schedule: B-6

Docket No.: 160101-WS

Page 1 of 2

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic [X] or Projected [ ]

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2)	(3) Adjustments		(5)
		Test Year Total	B3 - (B)(1)	B3 - (B)(2)-(6)	Adjusted Total
1	701 Salaries & Wages - Employees	-	70,637	5,544	76,181
2	703 Salaries & Wages - Officers, Etc.	-	4,524	170	4,694
3	704 Employee Pensions & Benefits	-	32,376	2,183	34,559
4	710 Purchased Sewage Treatment	275,178	-	3,687	278,865
5	711 Sludge Removal Expense	0	-	-	0
6	715 Purchased Power	8,235	-	-	8,235
7	716 Fuel for Power Purchased	-	-	-	-
8	718 Chemicals	-	-	-	-
9	720 Materials & Supplies	75	5,559	-	5,635
10	731 Contractual Services - Engr.	-	-	-	-
11	732 Contractual Services - Acct.	-	3,841	-	3,841
12	733 Contractual Services - Legal	-	(42)	-	(42)
13	734 Contractual Services - Mgmt. Fees	-	-	-	-
14	735 Contractual Services - Testing	0	-	-	0
15	736 Contractual Services - Other	-	8,750	-	8,750
16	741 Rental of Building/Real Prop.	-	123	-	123
17	742 Rental of Equipment	-	19	-	19
18	750 Transportation Expenses	-	6,119	184	6,303
19	756 Insurance - Vehicle	-	-	-	-
20	757 Insurance - General Liability	-	11,651	-	11,651
21	758 Insurance - Workman's Comp.	-	-	-	-
22	759 Insurance - Other	-	2,555	-	2,555
23	760 Advertising Expense	-	-	-	-
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	37,563	16,321	53,884
25	767 Reg. Comm. Exp. - Other	-	220	-	220
26	770 Bad Debt Expense	-	1,387	-	1,387
27	775 Miscellaneous Expenses	1,404	24,329	-	25,733
28					
29	<b>TOTAL</b>	284,892	209,611	28,088	522,591

## Detail of Operation &amp; Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole Coun

Schedule: B-6

Docket No.: 160101-WS

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.

Page 2 of 2

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic [X] or Projected [ ]

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Test Year
1	701 Salaries & Wages - Employees													-
2	703 Salaries & Wages - Officers, Etc.													-
3	704 Employee Pensions & Benefits													-
4	710 Purchased Sewage Treatment	15,113	25,169	24,768	42,112	3,326	10,485	22,834	12,673	33,820	27,920	33,451	23,507	275,178
5	711 Sludge Removal Expense	181	(181)	-	-	-	-	-	-	-	-	-	-	0
6	715 Purchased Power	637	722	773	822	595	675	579	840	617	823	569	583	8,235
7	716 Fuel for Power Purchased													-
8	718 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-
9	720 Materials & Supplies	32	-	-	-	-	-	-	-	-	-	-	43	75
10	731 Contractual Services - Engr.													-
11	732 Contractual Services - Acct.													-
12	733 Contractual Services - Legal													-
13	734 Contractual Services - Mgmt. Fees													-
14	735 Contractual Services - Testing	136	(136)	-	-	-	-	-	-	-	-	-	-	0
15	736 Contractual Services - Other													-
16	741 Rental of Building/Real Prop.													-
17	742 Rental of Equipment													-
18	750 Transportation Expenses													-
19	756 Insurance - Vehicle													-
20	757 Insurance - General Liability													-
21	758 Insurance - Workman's Comp.													-
22	759 Insurance - Other													-
23	760 Advertising Expense													-
24	766 Reg. Comm. Exp. - Rate Case Amort.													-
25	767 Reg. Comm. Exp. - Other													-
26	770 Bad Debt Expense													-
27	775 Miscellaneous Expenses	-	-	151	-	232	-	-	-	166	11	505	340	1,404
28														
29	<b>TOTAL</b>	<b>16,099</b>	<b>25,575</b>	<b>25,691</b>	<b>42,935</b>	<b>4,152</b>	<b>11,160</b>	<b>23,412</b>	<b>13,513</b>	<b>34,603</b>	<b>28,753</b>	<b>34,526</b>	<b>24,473</b>	<b>284,892</b>

Operation & Maintenance Expense Comparison - Water

Company: Utilities, Inc. of Florida - UIF - Seminole County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Account No. and Name	Prior TY 12/31/11	Current TY 12/31/15	TY Adj.'s per B-5	Adjusted TY	\$ Difference	% Difference	Explanation
1	601 Salaries & Wages - Employees	111,442	200,534	(60,444)	140,090	28,648	25.71 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015
2	603 Salaries & Wages - Officers, Etc.	22,928	12,845	(4,212)	8,632	(14,296)	(62.35) %	Under benchmark
3	604 Employee Pensions & Benefits	47,907	91,913	(28,361)	63,552	15,645	32.66 %	Reflects large increases in health care costs since the last TY.
4	610 Purchased Water	12,184	68,510	-	68,510	56,326	462.30 %	Loss of Crystal Lake well required the purchase of bulk water until proforma project is completed.
5	615 Purchased Power	33,475	39,389	-	39,389	5,914	17.67 %	Increase in unit power cost and increase in the kwh purchased
6	616 Fuel for Power Purchased	-	-	-	-	-	-	
7	618 Chemicals	29,256	30,642	-	30,642	1,386	4.74 %	Increase in the volume of chlorine and other chemicals used for water treatment
8	620 Materials & Supplies	9,647	17,286	(5,559)	11,727	2,080	21.56 %	Reflects the variance from year to year in repair activities and costs associated with them
9	631 Contractual Services - Engr.	1,446	(1)	-	(1)	(1,447)	(100.04) %	Under benchmark
10	632 Contractual Services - Acct.	3,611	10,904	(3,841)	7,063	3,452	95.60 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
11	633 Contractual Services - Legal	849	(120)	42	(77)	(926)	(109.12) %	Under benchmark
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	
13	635 Contractual Services - Testing	14,605	20,946	-	20,946	6,341	43.42 %	Increase in sample analysis; triennial sampling of all Seminole systems
14	636 Contractual Services - Other	20,736	24,840	(8,750)	16,090	(4,646)	(22.41) %	Under benchmark
15	641 Rental of Building/Real Prop.	287	350	(123)	227	(60)	(20.90) %	Under benchmark
16	642 Rental of Equipment	20	53	(19)	34	14	70.20 %	De minimus amount
17	650 Transportation Expenses	15,550	17,373	(5,782)	11,591	(3,959)	(25.46) %	Under benchmark
18	656 Insurance - Vehicle	-	-	-	-	-	-	
19	657 Insurance - General Liability	-	33,076	(11,651)	21,425	21,425	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	21,124	7,252	(2,555)	4,698	(16,426)	(77.76) %	Under benchmark
22	660 Advertising Expense	103	-	-	-	(103)	(100.00) %	Under benchmark
23	666 Reg. Comm. Exp. - Rate Case Amort.	53,047	106,640	(5,613)	101,026	n/a	n/a %	
24	667 Reg. Comm. Exp. - Other	7,580	623	(220)	404	(7,176)	(94.67) %	Under benchmark
25	670 Bad Debt Expense	20,660	26,566	(1,387)	25,179	4,519	21.87 %	Reflects nominal variance from year to year
26	675 Miscellaneous Expenses	43,819	83,558	(24,329)	59,230	15,411	35.17 %	Increases in training expense, bank service charges, licensing fees, or other misc. expenses
27	<b>TOTAL</b>	<b>470,275</b>	<b>793,180</b>	<b>(162,803)</b>	<b>630,377</b>	<b>112,122</b>	<b>26.87</b> %	
28	<b>Less:</b>							
29	666 Reg. Comm. Exp. - Rate Case Amort.	(53,047)	(106,640)	5,613	(101,026)	n/a	n/a %	Not subject to Index Benchmarking
30								
31	<b>TOTAL</b>	<b>417,228</b>	<b>686,541</b>	<b>(157,190)</b>	<b>529,351</b>	<b>112,122</b>	<b>26.87</b> %	
32	Total Customers (ERC's)	2,592.5			2,711.5	119.0	4.59 %	
33								
34	Consumer Price Index - U	225.672			236.525	10.853	4.81 %	
35								
36	Benchmark Index: Increase in Customer ERC's					1.0459		
37	Increase in CPI					1.0481		
38								
39						<b>1.0962</b>		

Operation & Maintenance Expense Comparison - Wastewater

Company: Utilities, Inc. of Florida - UIF - Seminole County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015

Schedule: B-8 (Revised)  
 Page 1 of 1  
 Preparer: Patrick Flynn

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/11	(3) Current TY 12/31/15	(4) TY Adj.'s per B-6	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701 Salaries & Wages - Employees	59,129	-	76,181	76,181	17,052	28.84 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.
2	703 Salaries & Wages - Officers, Etc.	12,164	-	4,694	4,694	(7,470)	(61.41) %	Under benchmark
3	704 Employee Pensions & Benefits	25,417	-	34,559	34,559	9,142	35.97 %	Reflects large increases in health care costs since the last TY.
4	710 Purchased Sewage Treatment	307,335	275,178	3,687	278,865	(28,470)	(9.26) %	Under benchmark
5	711 Sludge Removal Expense	-	0	-	0	0		
6	715 Purchased Power	20,476	8,235	-	8,235	(12,241)	(59.78) %	Under benchmark
7	716 Fuel for Power Purchased	-	-	-	-			
8	718 Chemicals	-	-	-	-			
9	720 Materials & Supplies	5,124	75	5,559	5,635	511	9.96 %	Reflects the variance from year to year in repair activities and costs associated with them.
10	731 Contractual Services - Engr.	6	-	-	-	(6)	(100.00) %	Under benchmark
11	732 Contractual Services - Acct.	1,916	-	3,841	3,841	1,925	100.47 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY
12	733 Contractual Services - Legal	450	-	(42)	(42)	(492)	(109.35) %	Under benchmark
13	734 Contractual Services - Mgmt. Fees	-	-	-	-			
14	735 Contractual Services - Testing	-	0	-	0	0		
15	736 Contractual Services - Other	11,003	-	8,750	8,750	(2,253)	(20.48) %	Under benchmark
16	741 Rental of Building/Real Prop.	152	-	123	123	(29)	(18.78) %	Under benchmark
17	742 Rental of Equipment	11	-	19	19	8	68.28 %	De minimus
18	750 Transportation Expenses	8,267	-	6,303	6,303	(1,964)	(23.76) %	Under benchmark
19	756 Insurance - Vehicle	-	-	-	-			
20	757 Insurance - General Liability	-	-	11,651	11,651	11,651	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	11,207	-	2,555	2,555	(8,652)	(77.21) %	Under benchmark
23	760 Advertising Expense	55	-	-	-	(55)	(100.00) %	Under benchmark
24	766 Reg. Comm. Exp. - Rate Case Amort.	28,302	-	53,884	53,884	n/a	n/a %	
25	767 Reg. Comm. Exp. - Other	4,022	-	220	220	(3,802)	(94.54) %	Under benchmark
26	770 Bad Debt Expense	-	-	1,387	1,387	1,387	100.00 %	Bad debt expense not identified in 2011 TY
27	775 Miscellaneous Expenses	23,277	1,404	24,329	25,733	2,456	10.55 %	Under benchmark
28								
29	<b>TOTAL</b>	<b>\$ 518,312</b>	<b>\$ 284,892</b>	<b>\$ 237,699</b>	<b>\$ 522,591</b>	<b>\$ (21,304)</b>	<b>(4.35) %</b>	
30	Less:							
31	766 Reg. Comm. Exp. - Rate Case Amort.	(28,302)	-	(53,884)	(53,884)	n/a	n/a %	Not subject to Index Benchmarking
32								
33	<b>TOTAL</b>	<b>490,010</b>	<b>284,892</b>	<b>183,815</b>	<b>468,707</b>	<b>(21,304)</b>	<b>(4.35) %</b>	
34	Total Customers (ERC's)	1,375.5			1,474.5	99.0	7.20 %	
35								
36	Consumer Price Index - U	225.672			236.525	10.853	4.81 %	
37								
38	Benchmark Index: Increase in Customer ERC's					1.0720		
39	Increase in CPI					1.0481		
40								
41						<b>1.1236</b>		



## Contractual Services

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion, Orange, Pasco, Pinellas, and Seminole Counties

Schedule: B-9

Docket No.: 160101-WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

Preparer: Deborah D. Swain

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.	\$ 468	various legal issues
2	Legal Fees	Sundstrom & Midland LLP	98	various legal issues
3	Other Outside Services	Sunshine State One Call of FL, Inc.	1,670	underground utility location notifications
4	Other Outside Services	Arborwood at Summertree, Inc.	456	easement payments
5	Engineering	CPH, Inc.	603	various engineering services
6	Other Outside Services	Cumby & Fair, Inc.	640	various engineering services
7	Engineering	Knight Engineering Consultants	2,100	various engineering services
8	Other Outside Services	The Avanti Group	1,673	meter testing
9	Engineering	Excel Engineering Consultants, Inc.	396	various engineering services

Analysis of Rate Case Expense

Company: Utilities, Inc. of Florida - UIF - Seminole County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Schedule: B-10

Page 1 of 1

Preparer: Deborah D. 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	165.22	59,479	Legal Fees
2	Friedman & Friedman, P.A.	Bridget Friedman	360.00	55.07	19,825	Legal Fees
3	Milian, Swain & Associates	Deborah Swain	200.00	137.68	27,536	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Milian, Swain & Associates	Cynthia Yapp	150.00	172.10	25,815	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5	Milian, Swain & Associates	John Swain	130.00	8.26	1,074	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
6	M&R Consultants	Frank Seidman	150.00	82.61	12,392	U&U Analysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7	Guastella Associates	John Guastella	245.00	55.07	13,492	Consolidated Rates
8	Guastella Associates	Gary White	200.00	41.30	8,260	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9	Public Service Commission				1,239	Filing Fee
10	Water Service Corp.	Other staff			2,754	Assist w/MFRs, data requests, audit facilitation
11	Travel & Other					Customer notices, postage
12	Consultants Travel				1,859	Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp./UIF				2,065	Travel, Notices, and other
14	Water Service Corp./UIF				10,326	Notices - postage, printing, publication
15					<u>\$ 186,116</u>	

16 Estimate Through

17 [ ] PAA

18 [X] Commission Hearing

19

20 Amortization Period 4 Years

21 Explanation if different from Section 367.0816, Florida

22

23 Amortization of Rate Case Expense:

	(A) Water	(B) Wastewater	(C) Total
24 Prior Unamortized rate case expenses	157,903	64,263	222,166
25 Additional Rate Case Exp Generic Docket	14,012	5,702	19,714
26 Current rate case expense	132,281	53,835	186,116
27 Total Projected Rate Case Expense	<u>304,195</u>	<u>123,801</u>	<u>427,996</u>
28 Annual Amortization - All UIF Systems <sup>(1)</sup>	<u>\$ 76,049</u>	<u>\$ 30,950</u>	<u>\$ 106,999</u>
29			
30 Annual Amortization - Seminole County	\$ 30,014	\$ 16,321	\$ 46,335
31 Limited Proceeding Docket No. 150269-WS <sup>(2)</sup>	1,936		1,936
32 Total Annual Amortization - Seminole County	<u>31,950</u>	<u>16,321</u>	<u>48,271</u>

25 Additional Rate Case Exp Generic Docket

26 Current rate case expense

27 Total Projected Rate Case Expense

28 Annual Amortization - All UIF Systems <sup>(1)</sup>

29

30 Annual Amortization - Seminole County

31 Limited Proceeding Docket No. 150269-WS <sup>(2)</sup>

32 Total Annual Amortization - Seminole County

33

34 Method of allocation between UIF systems (based on ERC count 12/31/15):

35 Total Customers - UIF	6,870.40	2,796.10	9,666.50
36 Total Customers - County	2,711.5	1,474.5	4,186.0
37 Percentage of Customers	39.47%	52.73%	43.30%

36 Total Customers - County

37 Percentage of Customers

38

39 Method of allocation for the County between water and wastewater (based on ERC count 12/31/11):

40 Total Customer - County	2,711.5	1,474.5	4,186.0
41 Percentage of Customers	64.78%	35.22%	100.00%

41 Percentage of Customers

42

43 <sup>(1)</sup>Charges are calculated based on the total amount of estimated charges for the entire company and allocated among the five counties based on their ERCs. See chart below.

44

45

County	Water	Wastewater	Total ERCs
46 Marion	548.8	76.4	625.2
47 Orange	310.5	-	310.5
48 Pasco	2,869.5	1,245.2	4,114.7
49 Pinellas	430.1	-	430.1
50 Seminole	2,711.5	1,474.5	4,186.0
51 TOTAL	6,870.4	2,796.1	9,666.5

**Analysis of Major Maintenance Projects - Water & Sewer  
For the Test Year and 2 Years Prior and 1 Year Subsequent**

**Florida Public Service Commission**

**Company: Utilities Inc. of Florida - Marion, Orange, Pasco, Pinellas, and Seminole Counties  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015**

**Schedule: B-11  
Page 1 of 1  
Preparer: Deborah D. Swain**

**Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.**

<b>Line No.</b>	<b>Description</b>	<b>Period</b>	<b>Budget Amount</b>	<b>Term of Amort.</b>	<b>Test Year Amortization</b>
1	COA-UIF	Q3 2003	\$ 19,127	166 months	\$ 1,383
2	Engineering Fees	Q1 2011	2,150	60 months	430
3	Engineering Fees	Q2 2011	2,150	60 months	430
4	Weathersfield Hydro Tank Inspection	Q2 2011	2,150	60 months	430
5	EXCEL Engineering Consultatns	Q3 2013	10,871	120 months	1,087
6	Reclass Various Expenses	Q1 2014	8,549	120 months	855
7	Water Tank Maintenance and Repair	Q1 2014	19,500	60 months	3,900
8	ECO-2000 INC	Q2 2014	11,285	60 months	2,257
9	ECO-2000 INC	Q3 2014	9,055	60 months	1,811
10	ECO-2000 INC	Q3 2014	10,080	60 months	216
11	ECO-2000 INC	Q3 2014	10,080	60 months	216
12	Crowell Plumbing and Heating	Q3 2014	3,000	60 months	600
13	Lake Tarpon - Hydro Tank Refurbishment	Q3 2014	23,000	60 months	4,600
14	COA-UIF	Q4 2014	2,198	60 months	440
15	Knight Engineering Consultants	Q2 2015	2,100	60 months	105
16	Weathersfield, Oakland Sh, Br Lk - 3 GST's @ \$1,500 each	Q1 2016	4,500	60 months	
17	Seminole Co systems - 9 Hydro Tanks @ \$2,100 each	Q1 2016	18,900	60 months	

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Seminole County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Schedule B-12

Page 1 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Florida - Seminole County

Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Allocation Percentage	
			Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		Historical Month Ending January 31, 2015			64.81% Water	35.19% Sewer
							Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		
<b>Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	1.50%	98.50%	100.00%	ERC	\$4,662	305,873	\$310,535	3,021	1,641
3	408	Taxes Other than Income	1.50%	98.50%	100.00%	ERC	\$741	48,709	\$49,450	480	261
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	1.50%	98.50%	100.00%	ERC	(\$62)	(4,093)	(\$4,155)	(40)	(22)
8	601/701/603/703	Salaries	1.50%	98.50%	100.00%	ERC	\$5,295	348,048	\$353,343	3,431	1,863
9	604/704	Employee Benefits	1.50%	98.50%	100.00%	ERC	\$10,549	693,398	\$703,946	6,836	3,713
10	620/720	Materials and Supplies	1.50%	98.50%	100.00%	ERC	\$1,334	87,704	\$89,038	865	470
11	632/732	Contractual Services - Accounting	1.50%	98.50%	100.00%	ERC	\$808	53,109	\$53,917	524	284
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.50%	98.50%	100.00%	ERC	\$1,267	83,317	\$84,584	821	446
14	641	Rent Expense	1.50%	98.50%	100.00%	ERC	\$26	1,678	\$1,704	17	9
15	650/750	Transportation Expenses	1.50%	98.50%	100.00%	ERC	\$16	1,044	\$1,060	10	6
16	657	Insurance - General Liability	1.50%	98.50%	100.00%	ERC	\$2,787	183,173	\$185,960	1,806	981
17	659/759	Other Insurance	1.50%	98.50%	100.00%	ERC	\$91	6,009	\$6,101	59	32
18	670/770	Bad Debt Expense	1.50%	98.50%	100.00%	ERC	\$15	1,002	\$1,017	10	5
19	675/775	Miscellaneous Expenses	1.50%	98.50%	100.00%	ERC	\$1,732	113,845	\$115,577	1,122	610
20							<u>\$29,260</u>	<u>\$1,922,817</u>	<u>\$1,952,077</u>	<u>18,962</u>	<u>10,298</u>
<b>Water Service Corp. Allocated State Expenses</b>											
24	403	Depreciation Expenses	6.54%	93.46%	100.00%	ERC	\$2,374	\$33,900	\$36,275	1,539	836
25	408	Taxes Other than Income	6.35%	93.65%	100.00%	ERC	\$2,233	\$32,939	\$35,173	1,447	786
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.27%	93.73%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	6.42%	93.58%	100.00%	ERC	\$2,945	\$42,934	\$45,880	1,909	1,037
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	6.34%	93.66%	100.00%	ERC	\$15	\$227	\$242	10	5
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	4.53%	95.47%	100.00%	ERC	\$136	\$2,864	\$3,000	88	48
35	636/736	Contractual Services - Other	4.58%	95.42%	100.00%	ERC	\$188	\$3,927	\$4,115	122	66
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.34%	93.66%	100.00%	ERC	\$1,155	\$17,067	\$18,222	748	406
38	667/767	Reg. Commission Exp. - Other	6.34%	93.66%	100.00%	ERC	(\$348)	(\$5,147)	(\$5,495)	(226)	(123)
39	675/775	Miscellaneous Expenses	6.34%	93.66%	100.00%	ERC	\$556	\$8,221	\$8,777	361	196
40							<u>\$ 9,256</u>	<u>\$ 136,937</u>	<u>\$146,193</u>	<u>5,998</u>	<u>3,258</u>
<b>Water Service Corp. Allocated UI Expenses</b>											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Seminole County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12

Page 2 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Florida - Seminole County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Allocation Percentage	
			Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total	64.84% Water	35.16% Sewer
<b>Water Service Corp. Allocated Expenses:</b>											
1											
2	403	Depreciation Expense	1.48%	98.52%	100.00%	ERC	\$4,661	309,209	\$313,870	3,022	1,639
3	408	Taxes Other than Income	1.48%	98.52%	100.00%	ERC	\$720	47,843	\$48,563	467	253
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	1.48%	98.52%	100.00%	ERC	\$34	2,266	\$2,300	22	12
8	601/701/603/703	Salaries	1.48%	98.52%	100.00%	ERC	\$5,052	335,858	\$340,910	3,275	1,777
9	604/704	Employee Benefits	1.48%	98.52%	100.00%	ERC	\$7,592	504,702	\$512,294	4,922	2,670
10	620/720	Materials and Supplies	1.48%	98.52%	100.00%	ERC	\$885	58,834	\$59,719	574	311
11	632/732	Contractual Services - Accounting	1.48%	98.52%	100.00%	ERC	\$815	54,212	\$55,028	529	287
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.48%	98.52%	100.00%	ERC	\$1,226	81,496	\$82,722	795	431
14	641	Rent Expense	1.48%	98.52%	100.00%	ERC	\$25	1,679	\$1,704	16	9
15	650/750	Transportation Expenses	1.47%	98.53%	100.00%	ERC	\$4	253	\$257	2	1
16	657	Insurance - General Liability	1.48%	98.52%	100.00%	ERC	\$2,434	161,832	\$164,266	1,578	856
17	659/759	Other Insurance	1.48%	98.52%	100.00%	ERC	\$165	10,987	\$11,152	107	58
18	670/770	Bad Debt Expense	1.48%	98.52%	100.00%	ERC	(\$13)	(840)	(\$852)	(8)	(4)
19	675/775	Miscellaneous Expenses	1.48%	98.52%	100.00%	ERC	\$2,005	133,302	\$135,308	1,300	705
20							\$25,606	\$1,701,634	\$1,727,240	16,602	9,004
21											
22	<b>Water Service Corp. Allocated State Expenses</b>										
23											
24	403	Depreciation Expenses	6.68%	93.32%	100.00%	ERC	\$1,382	\$19,302	\$20,685	896	486
25	408	Taxes Other than Income	6.34%	93.66%	100.00%	ERC	\$1,586	\$23,416	\$25,001	1,028	558
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.51%	93.49%	100.00%	ERC	\$0	\$4	\$5	0	0
29	601/701/603/703	Salaries	6.40%	93.60%	100.00%	ERC	\$3,043	\$44,468	\$47,511	1,973	1,070
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	6.32%	93.68%	100.00%	ERC	\$52	\$772	\$824	34	18
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	6.40%	93.60%	100.00%	ERC	\$9	\$131	\$140	6	3
34	635	Testing Expense	4.52%	95.48%	100.00%	ERC	(\$136)	(\$2,864)	(\$3,000)	(88)	(48)
35	636/736	Contractual Services - Other	4.41%	95.59%	100.00%	ERC	(\$166)	(\$3,603)	(\$3,770)	(108)	(58)
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.32%	93.68%	100.00%	ERC	\$1,262	\$18,693	\$19,954	818	444
38	667/767	Reg. Commission Exp. - Other	6.31%	93.69%	100.00%	ERC	(\$7)	(\$98)	(\$105)	(4)	(2)
39	675/775	Miscellaneous Expenses	6.36%	93.64%	100.00%	ERC	\$535	\$7,870	\$8,405	347	188
40							\$ 7,560	\$ 108,091	\$115,651	4,902	2,658
41											
42	<b>Water Service Corp. Allocated UI Expenses</b>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46											

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Schedule B-12

Company: Utilities, Inc. of Florida - UIF - Seminole County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Florida - Seminole County

Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending March 31, 2015 Amounts Allocated			64.87% Water	35.13% Sewer	
			Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total			
			(1)	(2)	(3)		(4)	(5)	(6)			(7)
<b>Water Service Corp. Allocated Expenses:</b>												
1												
2	403	Depreciation Expense	1.48%	98.52%	100.00%	ERC	\$4,677	311,066	\$315,743	3,034	1,643	
3	408	Taxes Other than Income	1.48%	98.52%	100.00%	ERC	\$611	40,743	\$41,354	397	215	
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
6	420	Interest During Construction	0.97%	99.03%	100.00%	ERC	(\$0)	(2)	(\$2)	(0)	(0)	
7	427	Interest Expense	-4286.55%	4386.55%	100.00%	ERC	\$1,285	(1,315)	(\$30)	833	451	
8	601/701/603/703	Salaries	1.48%	98.52%	100.00%	ERC	\$5,390	359,237	\$364,627	3,496	1,894	
9	604/704	Employee Benefits	1.48%	98.52%	100.00%	ERC	\$6,386	425,626	\$432,013	4,143	2,244	
10	620/720	Materials and Supplies	1.48%	98.52%	100.00%	ERC	\$1,072	71,461	\$72,533	696	377	
11	632/732	Contractual Services - Accounting	1.48%	98.52%	100.00%	ERC	\$856	57,023	\$57,879	555	301	
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
13	636/736	Contractual Services - Other	1.48%	98.52%	100.00%	ERC	\$1,801	120,038	\$121,839	1,168	633	
14	641	Rent Expense	1.48%	98.52%	100.00%	ERC	\$26	1,729	\$1,755	17	9	
15	650/750	Transportation Expenses	1.47%	98.53%	100.00%	ERC	\$3	205	\$208	2	1	
16	657	Insurance - General Liability	1.48%	98.52%	100.00%	ERC	\$2,736	182,324	\$185,059	1,775	961	
17	659/759	Other Insurance	1.48%	98.52%	100.00%	ERC	\$90	6,019	\$6,109	59	32	
18	670/770	Bad Debt Expense	1.48%	98.52%	100.00%	ERC	\$34	2,250	\$2,284	22	12	
19	675/775	Miscellaneous Expenses	1.48%	98.52%	100.00%	ERC	\$3,100	206,622	\$209,722	2,011	1,089	
20							\$28,067	\$1,783,025	\$1,811,093	18,206	9,861	
21												
22	<b>Water Service Corp. Allocated State Expenses</b>											
23												
24	403	Depreciation Expenses	6.36%	93.64%	100.00%	ERC	\$7,318	\$107,781	\$115,099	4,747	2,571	
25	408	Taxes Other than Income	6.31%	93.69%	100.00%	ERC	\$1,427	\$21,199	\$22,626	926	502	
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
28	427	Interest Expense	6.27%	93.73%	100.00%	ERC	\$0	\$5	\$5	0	0	
29	601/701/603/703	Salaries	6.37%	93.63%	100.00%	ERC	\$3,309	\$48,598	\$51,907	2,146	1,162	
30	604/704	Employee Benefits	6.28%	93.72%	100.00%	ERC	\$10	\$155	\$165	7	4	
31	620/720	Materials and Supplies	6.29%	93.71%	100.00%	ERC	\$26	\$391	\$418	17	9	
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
35	636/736	Contractual Services - Other	6.29%	93.71%	100.00%	ERC	\$198	\$2,943	\$3,140	128	69	
36	642/742	Rental of Equipment	6.29%	93.71%	100.00%	ERC	\$35	\$521	\$556	23	12	
37	650/750	Transportation Expense	6.29%	93.71%	100.00%	ERC	\$1,274	\$18,967	\$20,241	826	448	
38	667/767	Reg. Commission Exp. - Other	6.29%	93.71%	100.00%	ERC	\$21	\$310	\$331	13	7	
39	675/775	Miscellaneous Expenses	6.29%	93.71%	100.00%	ERC	\$587	\$8,744	\$9,331	381	206	
40							\$ 14,206	\$ 209,612	\$223,818	9,215	4,991	
41												
42	<b>Water Service Corp. Allocated UI Expenses</b>											
43												
44	427	Interest Expense	2.80%	97.20%	100.00%	Unallocated Rate Base	\$82,322	\$2,857,555	\$2,939,877	53,399	28,922	
45							\$ 82,322	\$ 2,857,555	\$2,939,877	53,399	28,922	
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 - UIF - Seminole County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Schedule B-12

Page 4 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Florida - Seminole County

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending April 30, 2015				
			Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		Amounts Allocated			64.82% Water	35.18% Sewer
							Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		
<b>Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	1.49%	98.51%	100.00%	ERC	\$5,209	344,810	\$350,020	3,377	1,833
3	408	Taxes Other than Income	1.49%	98.51%	100.00%	ERC	\$542	35,957	\$36,500	352	191
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	1.48%	98.52%	100.00%	ERC	(\$12)	(779)	(\$791)	(8)	(4)
7	427	Interest Expense	1.49%	98.51%	100.00%	ERC	\$20	1,353	\$1,374	13	7
8	601/701/603/703	Salaries	1.49%	98.51%	100.00%	ERC	\$5,892	390,672	\$396,564	3,819	2,073
9	604/704	Employee Benefits	1.49%	98.51%	100.00%	ERC	\$5,782	383,400	\$389,182	3,748	2,034
10	620/720	Materials and Supplies	1.49%	98.51%	100.00%	ERC	\$1,106	73,317	\$74,423	717	389
11	632/732	Contractual Services - Accounting	1.49%	98.51%	100.00%	ERC	\$801	53,116	\$53,917	519	282
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.49%	98.51%	100.00%	ERC	\$1,675	111,096	\$112,772	1,086	589
14	641	Rent Expense	1.49%	98.51%	100.00%	ERC	\$26	1,729	\$1,755	17	9
15	650/750	Transportation Expenses	1.48%	98.52%	100.00%	ERC	\$5	316	\$320	3	2
16	657	Insurance - General Liability	1.49%	98.51%	100.00%	ERC	\$2,794	185,232	\$188,025	1,811	983
17	659/759	Other Insurance	1.49%	98.51%	100.00%	ERC	\$342	22,690	\$23,032	222	120
18	670/770	Bad Debt Expense	1.49%	98.51%	100.00%	ERC	\$30	1,977	\$2,006	19	10
19	675/775	Miscellaneous Expenses	1.49%	98.51%	100.00%	ERC	\$2,433	161,306	\$163,738	1,577	856
20							\$26,646	\$1,766,191	\$1,792,837	17,273	9,373
<b>Water Service Corp. Allocated State Expenses</b>											
24	403	Depreciation Expenses	6.60%	93.40%	100.00%	ERC	\$1,616	\$22,854	\$24,470	1,047	568
25	408	Taxes Other than Income	6.32%	93.68%	100.00%	ERC	\$1,477	\$21,908	\$23,386	958	520
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	6.30%	93.70%	100.00%	ERC	(\$284)	(\$4,216)	(\$4,500)	(184)	(100)
28	427	Interest Expense	6.81%	93.19%	100.00%	ERC	\$0	\$4	\$5	0	0
29	601/701/603/703	Salaries	6.38%	93.62%	100.00%	ERC	\$3,074	\$45,084	\$48,158	1,993	1,081
30	604/704	Employee Benefits	6.30%	93.70%	100.00%	ERC	\$19	\$286	\$305	12	7
31	620/720	Materials and Supplies	6.58%	93.42%	100.00%	ERC	\$32	\$454	\$486	21	11
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	6.30%	93.70%	100.00%	ERC	\$155	\$2,312	\$2,467	101	55
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.30%	93.70%	100.00%	ERC	\$1,673	\$24,874	\$26,547	1,085	589
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	6.33%	93.67%	100.00%	ERC	\$1,817	\$26,889	\$28,706	1,178	639
40							\$ 9,581	\$ 140,449	\$150,029	6,210	3,370
<b>Water Service Corp. Allocated UI Expenses</b>											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Seminole County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Schedule B-12

Page 5 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Florida - Seminole County

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending May 31, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		Amounts Allocated			64.82% Water	35.18% Sewer
							Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	1.49%	98.51%	100.00%	ERC	\$4,743	314,039	\$318,782	3,074	1,669
3	408	Taxes Other than Income	1.48%	98.52%	100.00%	ERC	\$483	32,024	\$32,506	313	170
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	1.48%	98.52%	100.00%	ERC	(\$12)	(790)	(\$802)	(8)	(4)
7	427	Interest Expense	1.50%	98.50%	100.00%	ERC	(\$2)	(122)	(\$124)	(1)	(1)
8	601/701/603/703	Salaries	1.49%	98.51%	100.00%	ERC	\$5,298	351,446	\$356,743	3,434	1,864
9	604/704	Employee Benefits	1.48%	98.52%	100.00%	ERC	\$6,508	431,763	\$438,272	4,218	2,290
10	620/720	Materials and Supplies	1.48%	98.52%	100.00%	ERC	\$971	64,441	\$65,412	630	342
11	632/732	Contractual Services - Accounting	1.49%	98.51%	100.00%	ERC	\$801	53,116	\$53,917	519	282
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.48%	98.52%	100.00%	ERC	\$1,614	107,092	\$108,706	1,046	568
14	641	Rent Expense	1.48%	98.52%	100.00%	ERC	\$27	1,790	\$1,817	17	9
15	650/750	Transportation Expenses	1.49%	98.51%	100.00%	ERC	\$11	725	\$736	7	4
16	657	Insurance - General Liability	1.48%	98.52%	100.00%	ERC	\$2,747	182,213	\$184,959	1,780	966
17	659/759	Other Insurance	1.48%	98.52%	100.00%	ERC	\$401	26,624	\$27,026	260	141
18	670/770	Bad Debt Expense	1.48%	98.52%	100.00%	ERC	\$21	1,375	\$1,396	13	7
19	675/775	Miscellaneous Expenses	1.49%	98.51%	100.00%	ERC	\$1,649	109,414	\$111,063	1,069	580
20							<u>\$25,260</u>	<u>\$1,675,150</u>	<u>\$1,700,410</u>	<u>16,372</u>	<u>8,888</u>
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	6.60%	93.40%	100.00%	ERC	\$1,622	\$22,969	\$24,591	1,051	571
25	408	Taxes Other than Income	6.31%	93.69%	100.00%	ERC	\$1,293	\$19,207	\$20,499	838	455
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.27%	93.73%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	6.38%	93.62%	100.00%	ERC	\$3,303	\$48,492	\$51,795	2,141	1,162
30	604/704	Employee Benefits	6.30%	93.70%	100.00%	ERC	\$33	\$497	\$530	22	12
31	620/720	Materials and Supplies	6.60%	93.40%	100.00%	ERC	\$29	\$418	\$447	19	10
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	6.30%	93.70%	100.00%	ERC	\$15	\$216	\$230	9	5
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.30%	93.70%	100.00%	ERC	\$1,825	\$27,150	\$28,974	1,183	642
38	667/767	Reg. Commission Exp. - Other	6.30%	93.70%	100.00%	ERC	\$61	\$911	\$972	40	22
39	675/775	Miscellaneous Expenses	6.29%	93.71%	100.00%	ERC	\$490	\$7,294	\$7,784	317	172
40							<u>\$ 8,671</u>	<u>\$ 127,157</u>	<u>\$135,828</u>	<u>5,620</u>	<u>3,051</u>
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.



Allocation of Expenses

Schedule B-12

Company: Utilities, Inc. of Florida - UIF - Seminole County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Page 6 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Florida - Seminole County

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Allocation Percentage	
			Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		Historical Month Ending June 30, 2015			64.81% Water	35.19% Sewer
							Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		
<b>Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	1.49%	98.51%	100.00%	ERC	\$4,467	294,939	\$299,405	2,895	1,572
3	408	Taxes Other than Income	1.49%	98.51%	100.00%	ERC	\$496	32,818	\$33,314	321	175
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	1.49%	98.51%	100.00%	ERC	(\$21)	(1,409)	(\$1,430)	(14)	(7)
7	427	Interest Expense	-903.32%	1003.32%	100.00%	ERC	\$1,292	(1,435)	(\$143)	837	455
8	601/701/603/703	Salaries	1.49%	98.51%	100.00%	ERC	\$5,462	361,390	\$366,852	3,540	1,922
9	604/704	Employee Benefits	1.49%	98.51%	100.00%	ERC	\$9,159	605,990	\$615,148	5,936	3,223
10	620/720	Materials and Supplies	1.49%	98.51%	100.00%	ERC	\$1,187	78,522	\$79,709	769	418
11	632/732	Contractual Services - Accounting	1.49%	98.51%	100.00%	ERC	\$803	53,114	\$53,917	520	282
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.49%	98.51%	100.00%	ERC	\$1,597	105,659	\$107,256	1,035	562
14	641	Rent Expense	1.49%	98.51%	100.00%	ERC	\$27	1,790	\$1,817	18	10
15	650/750	Transportation Expenses	1.49%	98.51%	100.00%	ERC	\$14	909	\$923	9	5
16	657	Insurance - General Liability	1.49%	98.51%	100.00%	ERC	\$2,760	182,624	\$185,384	1,789	971
17	659/759	Other Insurance	1.49%	98.51%	100.00%	ERC	\$791	52,324	\$53,115	513	278
18	670/770	Bad Debt Expense	1.49%	98.51%	100.00%	ERC	\$19	1,251	\$1,270	12	7
19	675/775	Miscellaneous Expenses	1.49%	98.51%	100.00%	ERC	\$2,114	139,897	\$142,011	1,370	744
20							<u>\$30,165</u>	<u>\$1,908,383</u>	<u>\$1,938,548</u>	<u>19,550</u>	<u>10,615</u>
<b>Water Service Corp. Allocated State Expenses</b>											
24	403	Depreciation Expenses	6.61%	93.39%	100.00%	ERC	\$1,621	\$22,903	\$24,524	1,051	570
25	408	Taxes Other than Income	6.32%	93.68%	100.00%	ERC	\$1,429	\$21,194	\$22,623	926	503
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.48%	93.52%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	6.39%	93.61%	100.00%	ERC	\$4,022	\$58,914	\$62,936	2,607	1,415
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	6.36%	93.64%	100.00%	ERC	\$112	\$1,643	\$1,755	72	39
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	6.31%	93.69%	100.00%	ERC	\$19	\$281	\$300	12	7
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.31%	93.69%	100.00%	ERC	\$1,547	\$22,984	\$24,531	1,003	545
38	667/767	Reg. Commission Exp. - Other	6.31%	93.69%	100.00%	ERC	\$64	\$944	\$1,008	41	22
39	675/775	Miscellaneous Expenses	6.31%	93.69%	100.00%	ERC	\$398	\$5,913	\$6,311	258	140
40							<u>\$ 9,212</u>	<u>\$ 134,781</u>	<u>\$143,993</u>	<u>5,970</u>	<u>3,242</u>
<b>Water Service Corp. Allocated UI Expenses</b>											
44	427	Interest Expense	2.73%	97.27%	100.00%	Unallocated Rate Base	\$81,465	\$2,904,589	\$2,986,054	52,798	28,667
45							<u>\$ 81,465</u>	<u>\$ 2,904,589</u>	<u>\$2,986,054</u>	<u>52,798</u>	<u>28,667</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Seminole County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Schedule B-12

Page 7 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Florida - Seminole County

Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending July 31, 2015				
			Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		Amounts Allocated			64.80% Water	35.20% Sewer
							Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	1.49%	98.51%	100.00%	ERC	\$4,861	321,530	\$326,391	3,149	1,711
3	408	Taxes Other than Income	1.49%	98.51%	100.00%	ERC	\$499	33,054	\$33,553	323	176
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	1.49%	98.51%	100.00%	ERC	(\$27)	(1,767)	(\$1,793)	(17)	(9)
7	427	Interest Expense	1.49%	98.51%	100.00%	ERC	(\$5)	(303)	(\$308)	(3)	(2)
8	601/701/603/703	Salaries	1.49%	98.51%	100.00%	ERC	\$5,776	382,803	\$388,579	3,743	2,033
9	604/704	Employee Benefits	1.49%	98.51%	100.00%	ERC	\$6,736	446,432	\$453,169	4,365	2,371
10	620/720	Materials and Supplies	1.49%	98.51%	100.00%	ERC	\$949	62,888	\$63,837	615	334
11	632/732	Contractual Services - Accounting	1.49%	98.51%	100.00%	ERC	\$950	62,967	\$63,917	616	334
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.49%	98.51%	100.00%	ERC	\$1,502	99,554	\$101,056	973	529
14	641	Rent Expense	1.49%	98.51%	100.00%	ERC	\$28	1,846	\$1,874	18	10
15	650/750	Transportation Expenses	1.49%	98.51%	100.00%	ERC	\$5	299	\$303	3	2
16	657	Insurance - General Liability	1.49%	98.51%	100.00%	ERC	\$2,749	182,210	\$184,960	1,781	968
17	659/759	Other Insurance	1.49%	98.51%	100.00%	ERC	\$950	62,955	\$63,905	616	334
18	670/770	Bad Debt Expense	1.49%	98.51%	100.00%	ERC	\$17	1,095	\$1,111	11	6
19	675/775	Miscellaneous Expenses	1.49%	98.51%	100.00%	ERC	\$1,989	131,820	\$133,809	1,289	700
20							<u>\$26,979</u>	<u>\$1,787,384</u>	<u>\$1,814,362</u>	<u>17,481</u>	<u>9,498</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	6.58%	93.42%	100.00%	ERC	\$1,729	\$24,532	\$26,261	1,120	609
25	408	Taxes Other than Income	6.32%	93.68%	100.00%	ERC	\$1,050	\$15,563	\$16,613	680	370
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.52%	93.48%	100.00%	ERC	\$0	\$4	\$4	0	0
29	601/701/603/703	Salaries	6.39%	93.61%	100.00%	ERC	\$4,305	\$63,116	\$67,421	2,790	1,516
30	604/704	Employee Benefits	6.32%	93.68%	100.00%	ERC	\$196	\$2,907	\$3,103	127	69
31	620/720	Materials and Supplies	6.30%	93.70%	100.00%	ERC	\$49	\$733	\$782	32	17
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	6.30%	93.70%	100.00%	ERC	\$519	\$7,712	\$8,230	336	183
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.30%	93.70%	100.00%	ERC	\$1,543	\$22,936	\$24,479	1,000	543
38	667/767	Reg. Commission Exp. - Other	6.31%	93.69%	100.00%	ERC	\$21	\$319	\$340	14	8
39	675/775	Miscellaneous Expenses	6.33%	93.67%	100.00%	ERC	\$881	\$13,044	\$13,925	571	310
40							<u>\$ 10,293</u>	<u>\$ 150,865</u>	<u>\$161,158</u>	<u>6,670</u>	<u>3,624</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Seminole County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12  
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Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Florida - Seminole County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			64.80% Water	35.20% Sewer
			Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		Historical Month Ending August 31, 2015				
							Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		
<b>Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	1.49%	98.51%	100.00%	ERC	\$4,977	330,125	\$335,102	3,225	1,752
3	408	Taxes Other than Income	1.48%	98.52%	100.00%	ERC	\$469	31,165	\$31,634	304	165
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	1.48%	98.52%	100.00%	ERC	(\$30)	(2,002)	(\$2,032)	(20)	(11)
7	427	Interest Expense	1.48%	98.52%	100.00%	ERC	(\$3)	(166)	(\$168)	(2)	(1)
8	601/701/603/703	Salaries	1.48%	98.52%	100.00%	ERC	\$5,126	340,646	\$345,772	3,322	1,804
9	604/704	Employee Benefits	1.48%	98.52%	100.00%	ERC	\$7,831	520,386	\$528,217	5,075	2,756
10	620/720	Materials and Supplies	1.48%	98.52%	100.00%	ERC	\$1,268	84,249	\$85,516	821	446
11	632/732	Contractual Services - Accounting	1.48%	98.52%	100.00%	ERC	\$948	62,969	\$63,917	614	334
12	633/733	Contractual Services - Legal	1.48%	98.52%	100.00%	ERC	(\$376)	(24,989)	(\$25,365)	(244)	(132)
13	636/736	Contractual Services - Other	1.48%	98.52%	100.00%	ERC	\$1,732	115,079	\$116,810	1,122	610
14	641	Rent Expense	1.48%	98.52%	100.00%	ERC	\$28	1,846	\$1,874	18	10
15	650/750	Transportation Expenses	1.48%	98.52%	100.00%	ERC	\$5	311	\$315	3	2
16	657	Insurance - General Liability	1.48%	98.52%	100.00%	ERC	\$2,744	182,318	\$185,061	1,778	966
17	659/759	Other Insurance	1.48%	98.52%	100.00%	ERC	\$216	14,326	\$14,541	140	76
18	670/770	Bad Debt Expense	1.48%	98.52%	100.00%	ERC	\$18	1,179	\$1,197	11	6
19	675/775	Miscellaneous Expenses	1.48%	98.52%	100.00%	ERC	\$1,858	123,442	\$125,300	1,204	654
20							\$26,808	\$1,780,884	\$1,807,692	17,372	9,436
<b>Water Service Corp. Allocated State Expenses:</b>											
24	403	Depreciation Expenses	6.58%	93.42%	100.00%	ERC	\$1,633	\$23,162	\$24,795	1,058	575
25	408	Taxes Other than Income	6.30%	93.70%	100.00%	ERC	\$1,323	\$19,684	\$21,007	857	466
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.27%	93.73%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	6.37%	93.63%	100.00%	ERC	\$4,252	\$62,526	\$66,778	2,756	1,497
30	604/704	Employee Benefits	6.29%	93.71%	100.00%	ERC	\$20	\$304	\$325	13	7
31	620/720	Materials and Supplies	6.52%	93.48%	100.00%	ERC	\$40	\$568	\$607	26	14
32	631/731	Contractual Services - Engineering	6.29%	93.71%	100.00%	ERC	\$183	\$2,733	\$2,916	119	65
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	6.29%	93.71%	100.00%	ERC	\$13	\$192	\$205	8	5
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.29%	93.71%	100.00%	ERC	\$1,441	\$21,484	\$22,925	934	507
38	667/767	Reg. Commission Exp. - Other	6.29%	93.71%	100.00%	ERC	\$20	\$304	\$324	13	7
39	675/775	Miscellaneous Expenses	6.15%	93.85%	100.00%	ERC	\$184	\$2,809	\$2,993	119	65
40							\$ 9,110	\$ 133,771	\$142,881	5,903	3,207
<b>Water Service Corp. Allocated UI Expenses:</b>											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Seminole County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12

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Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Florida - Seminole County

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending September 30, 2015				
			Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		Amounts Allocated			64.73% Water	35.27% Sewer
							Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		
<b>Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	1.48%	98.52%	100.00%	ERC	\$4,905	327,079	\$331,984	3,175	1,730
3	408	Taxes Other than Income	1.47%	98.53%	100.00%	ERC	\$459	30,654	\$31,113	297	162
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	1.48%	98.52%	100.00%	ERC	(\$38)	(2,514)	(\$2,552)	(24)	(13)
7	427	Interest Expense	-785.68%	885.68%	100.00%	ERC	\$1,188	(1,339)	(\$151)	769	419
8	601/701/603/703	Salaries	1.47%	98.53%	100.00%	ERC	\$5,550	370,828	\$376,378	3,592	1,958
9	604/704	Employee Benefits	1.47%	98.53%	100.00%	ERC	\$5,313	355,010	\$360,323	3,439	1,874
10	620/720	Materials and Supplies	1.47%	98.53%	100.00%	ERC	\$1,000	66,839	\$67,839	647	353
11	632/732	Contractual Services - Accounting	1.47%	98.53%	100.00%	ERC	\$942	62,974	\$63,917	610	332
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.47%	98.53%	100.00%	ERC	\$1,674	111,870	\$113,544	1,084	591
14	641	Rent Expense	1.47%	98.53%	100.00%	ERC	\$28	1,846	\$1,874	18	10
15	650/750	Transportation Expenses	1.47%	98.53%	100.00%	ERC	\$4	268	\$272	3	1
16	657	Insurance - General Liability	1.47%	98.53%	100.00%	ERC	\$2,727	182,232	\$184,960	1,765	962
17	659/759	Other Insurance	1.47%	98.53%	100.00%	ERC	\$772	51,561	\$52,333	499	272
18	670/770	Bad Debt Expense	1.47%	98.53%	100.00%	ERC	\$14	910	\$923	9	5
19	675/775	Miscellaneous Expenses	1.47%	98.53%	100.00%	ERC	\$1,810	120,931	\$122,741	1,171	638
20							<u>\$26,347</u>	<u>\$1,679,148</u>	<u>\$1,705,496</u>	<u>17,054</u>	<u>9,293</u>
<b>Water Service Corp. Allocated State Expenses</b>											
24	403	Depreciation Expenses	6.58%	93.42%	100.00%	ERC	\$1,753	\$24,888	\$26,642	1,135	618
25	408	Taxes Other than Income	6.32%	93.68%	100.00%	ERC	\$1,344	\$19,938	\$21,282	870	474
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.48%	93.52%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	6.39%	93.61%	100.00%	ERC	\$4,061	\$59,513	\$63,574	2,628	1,432
30	604/704	Employee Benefits	6.31%	93.69%	100.00%	ERC	\$35	\$515	\$550	22	12
31	620/720	Materials and Supplies	6.30%	93.70%	100.00%	ERC	\$12	\$180	\$192	8	4
32	631/731	Contractual Services - Engineering	6.30%	93.70%	100.00%	ERC	(\$184)	(\$2,732)	(\$2,916)	(119)	(65)
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	6.30%	93.70%	100.00%	ERC	\$2	\$35	\$37	2	1
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.30%	93.70%	100.00%	ERC	\$1,309	\$19,452	\$20,761	847	462
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	6.31%	93.69%	100.00%	ERC	\$604	\$8,975	\$9,579	391	213
40							<u>\$ 8,937</u>	<u>\$ 130,768</u>	<u>\$139,705</u>	<u>5,785</u>	<u>3,152</u>
<b>Water Service Corp. Allocated UI Expenses</b>											
44	427	Interest Expense	2.64%	97.36%	100.00%	Unallocated Rate Base	\$79,378	\$2,925,349	\$3,004,727	51,380	27,999
45							<u>\$ 79,378</u>	<u>\$ 2,925,349</u>	<u>\$3,004,727</u>	<u>51,380</u>	<u>27,999</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Seminole County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Schedule B-12

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Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Florida - Seminole County

Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			64.74% Water	35.26% Sewer
			Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		Historical Month Ending October 31, 2015				
							Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		
<b>Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	1.48%	98.52%	100.00%	ERC	\$4,914	327,272	\$332,186	3,181	1,733
3	408	Taxes Other than Income	1.48%	98.52%	100.00%	ERC	\$454	30,270	\$30,723	294	160
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	1.48%	98.52%	100.00%	ERC	(\$42)	(2,836)	(\$2,878)	(28)	(15)
7	427	Interest Expense	1.47%	98.53%	100.00%	ERC	(\$4)	(234)	(\$238)	(2)	(1)
8	601/701/603/703	Salaries	1.48%	98.52%	100.00%	ERC	\$5,487	366,167	\$371,654	3,552	1,935
9	604/704	Employee Benefits	1.48%	98.52%	100.00%	ERC	\$7,663	511,416	\$519,079	4,961	2,702
10	620/720	Materials and Supplies	1.48%	98.52%	100.00%	ERC	\$1,060	70,704	\$71,764	686	374
11	632/732	Contractual Services - Accounting	1.48%	98.52%	100.00%	ERC	\$944	62,973	\$63,917	611	333
12	633/733	Contractual Services - Legal	1.48%	98.52%	100.00%	ERC	\$32	2,168	\$2,200	21	11
13	636/736	Contractual Services - Other	1.48%	98.52%	100.00%	ERC	\$2,133	142,380	\$144,513	1,381	752
14	641	Rent Expense	1.48%	98.52%	100.00%	ERC	\$28	1,846	\$1,874	18	10
15	650/750	Transportation Expenses	1.48%	98.52%	100.00%	ERC	\$6	372	\$378	4	2
16	657	Insurance - General Liability	1.48%	98.52%	100.00%	ERC	\$2,916	194,611	\$197,527	1,888	1,028
17	659/759	Other Insurance	1.48%	98.52%	100.00%	ERC	\$1,414	94,345	\$95,758	915	498
18	670/770	Bad Debt Expense	1.48%	98.52%	100.00%	ERC	\$21	1,368	\$1,388	13	7
19	675/775	Miscellaneous Expenses	1.48%	98.52%	100.00%	ERC	\$2,217	147,916	\$150,132	1,435	782
20							<u>\$29,241</u>	<u>\$1,950,736</u>	<u>\$1,979,977</u>	<u>18,930</u>	<u>10,311</u>
<b>Water Service Corp. Allocated State Expenses</b>											
24	403	Depreciation Expenses	6.57%	93.43%	100.00%	ERC	\$1,843	\$26,192	\$28,035	1,193	650
25	408	Taxes Other than Income	6.32%	93.68%	100.00%	ERC	\$1,364	\$20,215	\$21,579	883	481
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.31%	93.69%	100.00%	ERC	\$16	\$239	\$255	10	6
29	601/701/603/703	Salaries	6.39%	93.61%	100.00%	ERC	\$4,007	\$58,666	\$62,673	2,594	1,413
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	6.51%	93.49%	100.00%	ERC	\$48	\$683	\$731	31	17
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	6.31%	93.69%	100.00%	ERC	\$36	\$539	\$575	24	13
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.31%	93.69%	100.00%	ERC	\$1,571	\$23,315	\$24,885	1,017	554
38	667/767	Reg. Commission Exp. - Other	6.31%	93.69%	100.00%	ERC	\$244	\$3,629	\$3,873	158	86
39	675/775	Miscellaneous Expenses	6.32%	93.68%	100.00%	ERC	\$605	\$8,959	\$9,564	392	213
40							<u>\$ 9,734</u>	<u>\$ 142,436</u>	<u>\$152,170</u>	<u>6,302</u>	<u>3,432</u>
<b>Water Service Corp. Allocated UI Expenses</b>											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Seminole County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Schedule B-12

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Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Florida - Seminole County

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending November 30, 2015				
			Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		Amounts Allocated			64.77% Water	35.23% Sewer
							Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		
<b>Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	1.48%	98.52%	100.00%	ERC	\$4,904	327,453	\$332,357	3,176	1,728
3	408	Taxes Other than Income	1.47%	98.53%	100.00%	ERC	\$446	29,818	\$30,263	289	157
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	1.47%	98.53%	100.00%	ERC	(\$43)	(2,882)	(\$2,925)	(28)	(15)
7	427	Interest Expense	1.47%	98.53%	100.00%	ERC	(\$7)	(472)	(\$479)	(5)	(2)
8	601/701/603/703	Salaries	1.47%	98.53%	100.00%	ERC	\$6,769	452,877	\$459,646	4,384	2,385
9	604/704	Employee Benefits	1.47%	98.53%	100.00%	ERC	\$7,909	529,181	\$537,091	5,123	2,786
10	620/720	Materials and Supplies	1.47%	98.53%	100.00%	ERC	\$939	62,810	\$63,749	608	331
11	632/732	Contractual Services - Accounting	1.47%	98.53%	100.00%	ERC	\$1,117	74,763	\$75,880	724	394
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.47%	98.53%	100.00%	ERC	\$1,784	119,351	\$121,135	1,155	628
14	641	Rent Expense	1.47%	98.53%	100.00%	ERC	\$28	1,846	\$1,874	18	10
15	650/750	Transportation Expenses	1.47%	98.53%	100.00%	ERC	\$8	555	\$563	5	3
16	657	Insurance - General Liability	1.47%	98.53%	100.00%	ERC	\$2,842	190,155	\$192,997	1,841	1,001
17	659/759	Other Insurance	1.47%	98.53%	100.00%	ERC	\$2,411	161,329	\$163,741	1,562	849
18	670/770	Bad Debt Expense	1.47%	98.53%	100.00%	ERC	\$19	1,271	\$1,290	12	7
19	675/775	Miscellaneous Expenses	1.47%	98.53%	100.00%	ERC	\$2,089	139,776	\$141,865	1,353	736
20							<u>\$31,215</u>	<u>\$2,087,831</u>	<u>\$2,119,046</u>	<u>20,218</u>	<u>10,997</u>
<b>Water Service Corp. Allocated State Expenses</b>											
24	403	Depreciation Expenses	6.58%	93.42%	100.00%	ERC	\$1,706	\$24,226	\$25,932	1,105	601
25	408	Taxes Other than Income	6.30%	93.70%	100.00%	ERC	\$1,279	\$19,007	\$20,286	828	451
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.48%	93.52%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	6.38%	93.62%	100.00%	ERC	\$4,095	\$60,124	\$64,218	2,652	1,443
30	604/704	Employee Benefits	6.28%	93.72%	100.00%	ERC	(\$9)	(\$136)	(\$145)	(6)	(3)
31	620/720	Materials and Supplies	6.45%	93.55%	100.00%	ERC	\$44	\$639	\$683	29	16
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	6.28%	93.72%	100.00%	ERC	\$6	\$89	\$95	4	2
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.29%	93.71%	100.00%	ERC	\$1,391	\$20,717	\$22,108	901	490
38	667/767	Reg. Commission Exp. - Other	6.31%	93.69%	100.00%	ERC	\$7	\$101	\$108	4	2
39	675/775	Miscellaneous Expenses	6.28%	93.72%	100.00%	ERC	\$765	\$11,426	\$12,191	496	270
40							<u>\$ 9,284</u>	<u>\$ 136,197</u>	<u>\$145,481</u>	<u>6,013</u>	<u>3,271</u>
<b>Water Service Corp. Allocated UI Expenses</b>											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Seminole County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Schedule B-12

Page 12 of 13

Preparer: John Hoy

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer

Utilities, Inc. of Florida - Seminole County

Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending December 31, 2015			64.78% Water	35.22% Sewer
			Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		Amounts Allocated				
							Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	1.47%	98.53%	100.00%	ERC	\$4,700	314,322	\$319,022	3,044	1,656
3	408	Taxes Other than Income	1.45%	98.55%	100.00%	ERC	(\$1)	(42)	(\$42)	(0)	(0)
4	409	Gains/Losses from Disposition of Utility	1.47%	98.53%	100.00%	ERC	\$1	99	\$100	1	1
5	410	Miscellaneous Non-Utility Expenses	1.47%	98.53%	100.00%	ERC	\$300	20,139	\$20,439	195	106
6	420	Interest During Construction	1.47%	98.53%	100.00%	ERC	(\$49)	(3,258)	(\$3,307)	(31)	(17)
7	427	Interest Expense	-6782.31%	6882.31%	100.00%	ERC	\$1,434	(1,455)	(\$21)	929	505
8	601/701/603/703	Salaries	1.47%	98.53%	100.00%	ERC	\$4,711	315,726	\$320,437	3,052	1,659
9	604/704	Employee Benefits	1.47%	98.53%	100.00%	ERC	\$10,185	682,593	\$692,778	6,597	3,588
10	620/720	Materials and Supplies	1.47%	98.53%	100.00%	ERC	\$1,152	77,194	\$78,345	746	406
11	632/732	Contractual Services - Accounting	1.47%	98.53%	100.00%	ERC	\$1,119	75,021	\$76,140	725	394
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.47%	98.53%	100.00%	ERC	\$1,736	116,313	\$118,049	1,124	611
14	641	Rent Expense	1.47%	98.53%	100.00%	ERC	\$55	3,693	\$3,748	36	19
15	650/750	Transportation Expenses	1.47%	98.53%	100.00%	ERC	\$4	293	\$297	3	2
16	657	Insurance - General Liability	1.47%	98.53%	100.00%	ERC	\$2,840	190,347	\$193,188	1,840	1,000
17	659/759	Other Insurance	1.47%	98.53%	100.00%	ERC	(\$391)	(26,219)	(\$26,610)	(253)	(138)
18	670/770	Bad Debt Expense	1.47%	98.53%	100.00%	ERC	\$17	1,117	\$1,134	11	6
19	675/775	Miscellaneous Expenses	1.47%	98.53%	100.00%	ERC	\$1,988	133,259	\$135,247	1,288	700
20							<u>\$29,802</u>	<u>\$1,899,142</u>	<u>\$1,928,944</u>	<u>19,305</u>	<u>10,498</u>
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	6.54%	93.46%	100.00%	ERC	\$1,917	\$27,405	\$29,322	1,242	675
25	408	Taxes Other than Income	6.29%	93.71%	100.00%	ERC	\$1,397	\$20,793	\$22,189	905	492
26	410	Miscellaneous Non-Utility Expenses	6.37%	93.63%	100.00%	ERC	\$210	\$3,082	\$3,291	136	74
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.34%	93.66%	100.00%	ERC	\$1	\$16	\$17	1	0
29	601/701/603/703	Salaries	6.37%	93.63%	100.00%	ERC	\$4,884	\$71,795	\$76,679	3,163	1,720
30	604/704	Employee Benefits	6.31%	93.69%	100.00%	ERC	(\$5)	(\$77)	(\$82)	(3)	(2)
31	620/720	Materials and Supplies	6.29%	93.71%	100.00%	ERC	\$37	\$549	\$586	24	13
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	6.29%	93.71%	100.00%	ERC	\$118	\$1,753	\$1,871	76	41
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	6.29%	93.71%	100.00%	ERC	\$532	\$7,929	\$8,461	345	187
36	642/742	Rental of Equipment	6.29%	93.71%	100.00%	ERC	\$18	\$262	\$279	11	6
37	650/750	Transportation Expense	6.29%	93.71%	100.00%	ERC	\$1,299	\$19,358	\$20,657	841	457
38	667/767	Reg. Commission Exp. - Other	6.29%	93.71%	100.00%	ERC	\$213	\$3,182	\$3,395	138	75
39	675/775	Miscellaneous Expenses	6.29%	93.71%	100.00%	ERC	\$1,263	\$18,821	\$20,085	818	445
40							<u>\$ 11,883</u>	<u>\$ 174,868</u>	<u>\$186,751</u>	<u>7,697</u>	<u>4,186</u>
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	2.83%	97.17%	100.00%	Unallocated Rate Base	\$89,890	\$3,089,329	\$3,179,219	58,227	31,663
45							<u>\$ 89,890</u>	<u>\$ 3,089,329</u>	<u>\$3,179,219</u>	<u>58,227</u>	<u>31,663</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.										





## Net Depreciation Expense - Water

Company: Utilities, Inc. of Florida - UIF - Seminole County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Historic [X] or Projected [ ]

Used and useful depreciation expense by primary account

Schedule: B-13

Page 1 of 1

Preparer: Deborah D. Swain

Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Adjustments B3 - (C) (1)	(4) (2) - (4)	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	1,188			1,188		
3	302.1 Franchises	254			254		
4	339.1 Other Plant & Misc. Equipment			376	376		
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>						
6	303.2 Land & Land Rights				-		
7	304.2 Structures & Improvements	8,743			8,743		
8	305.2 Collect. & Impound. Reservoirs				-		
9	306.2 Lake, River & Other Intakes				-		
10	307.2 Wells & Springs	7,069			7,069		
11	308.2 Infiltration Galleries & Tunnels				-		
12	309.2 Supply Mains	88			88		
13	310.2 Power Generation Equipment	54			54		
14	311.2 Pumping Equipment	2,465			2,465		
15	339.2 Other Plant & Misc. Equipment				-		
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights				-		
18	304.3 Structures & Improvements	4,045		1,031	5,076		
19	310.3 Power Generation Equipment				-		
20	311.3 Pumping Equipment - WTP	61,226			61,226		
21	320.3 Water Treatment Equipment	7,252			7,252		
22	339.3 Other Plant & Misc. Equipment	49			49		
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>						
24	303.4 Land & Land Rights				-		
25	304.4 Structures & Improvements				-		
26	311.4 Electric Pumping Equipment - T&D	425		2,678	3,103		
27	330.4 Distr. Reservoirs & Standpipes	10,081		11,701	21,782		
28	331.4 Transm. & Distribution Mains	44,435		55,502	99,937		
29	333.4 Services	8,333			8,333		
30	334.4 Meters & Meter Installations	17,840			17,840		
31	335.4 Hydrants	1,352			1,352		
32	336.4 Backflow Prevention Devices	344			344		
33	339.4 Other Plant & Misc. Equipment				-		
34	<b>GENERAL PLANT</b>						
35	303.5 Land & Land Rights				-		
36	304.5 Structures & Improvements - Water				-		
	304.5 Structures & Improvements - Common	2,809	(989)		1,820		
37	340.5 Office Furniture & Equipment	57,525	(20,263)	(3,687)	33,575		
38	341.5 Transportation Equipment	22,285	(7,850)	1,630	16,065		
39	342.5 Stores Equipment				-		
40	343.5 Tools, Shop & Garage Equipment	1,748	(616)		1,132		
41	344.5 Laboratory Equipment	502	(177)		325		
42	345.5 Power Operated Equipment	502	(177)		325		
43	346.5 Communication Equipment	563	(198)		365		
44	347.5 Miscellaneous Equipment				-		
45	348.5 Other Tangible Plant	(36,687)			(36,687)		
46					-		
47	<b>SUB-TOTAL</b>	224,490	(30,270)	69,231	263,451	N/A	N/A
48							
49	<b>LESS: AMORTIZATION OF CIAC</b>	(48,940)			(48,940)		
50							
51	<b>NET DEPRECIATION EXPENSE - WATER</b>	175,550	(30,270)	69,231	214,511	N/A	N/A

## Net Depreciation Expense - Wastewater

Company: Utilities, Inc. of Florida - UIF - Seminole County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Historic [X] or Projected [ ]

Preparer: Deborah D. 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	(3) Adjustments B3 - (C) (1)	(4) (2) - (4)	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) NU&U Amount
1	<b>INTANGIBLE PLANT</b>						
2	351.1 Organization	2			2		
3	352.1 Franchises				-		
4	389.1 Other Plant & Misc. Equipment				-		
5	<b>COLLECTION PLANT</b>						
6	353.2 Land & Land Rights				-		
7	354.2 Structures & Improvements	4,898			4,898		
8	355.2 Power Generation Equipment - Collection Plt	26			26		
9	360.2 Collection Sewers - Force	936		2,497	3,433		
10	361.2 Collection Sewers - Gravity	43,332			43,332		
11	362.2 Special Collecting Structures				-		
12	363.2 Services to Customers	2,421			2,421		
13	364.2 Flow Measuring Devices	1,835			1,835		
14	365.2 Flow Measuring Installations				-		
15	389.2 Other Plant & Misc. Equipment				-		
16	<b>SYSTEM PUMPING PLANT</b>						
17	353.3 Land & Land Rights				-		
18	354.3 Structures & Improvements	31,982			31,982		
19	355.3 Power Generation Equipment - Pumping Plt				-		
20	370.3 Receiving Wells				-		
21	371.3 Pumping Equipment	941			941		
22	389.3 Other Plant & Misc. Equipment				-		
23	<b>TREATMENT AND DISPOSAL PLANT</b>						
24	353.4 Land & Land Rights				-		
25	354.4 Structures & Improvements				-		
26	355.4 Power Generation Equipment - Treatment Plt				-		
27	380.4 Treatment & Disposal Equipment	(27,565)			(27,565)		
28	381.4 Plant Sewers				-		
29	382.4 Outfall Sewer Lines				-		
30	389.4 Other Plant & Misc. Equipment				-		
31	<b>RECLAIMED WATER TREATMENT PLANT</b>						
32	353.5 Land & Land Rights				-		
33	354.5 Structures & Improvements				-		
34	355.5 Power Generation Equipment				-		
35	371.5 Pumping Equipment				-		
36	374.5 Reuse Distribution Reservoirs				-		
37	380.5 Treatment & Disposal Equipment				-		
38	381.5 Plant Sewers				-		
39	389.5 Other Plant & Misc. Equipment				-		
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>						
41	352.6 Franchises				-		
42	353.6 Land & Land Rights				-		
43	354.6 Structures & Improvements				-		
44	355.6 Power Generation Equipment				-		
45	366.6 Reuse Services				-		
46	367.6 Reuse Meters & Meter Installations				-		
47	371.6 Pumping Equipment				-		
48	375.6 Reuse Transmission & Distribution System	70			70		
49	389.6 Other Plant & Miscellaneous Equipment				-		
50	<b>GENERAL PLANT</b>						
51	353.7 Land & Land Rights				-		
52	354.7 Structures & Improvements - Sewer	4			4		
	354.7 Structures & Improvements - Common		989		989		
53	390.7 Office Furniture & Equipment		20,263	(2,005)	18,258		
54	391.7 Transportation Equipment		7,850	887	8,737		
55	392.7 Stores Equipment		-		-		
56	393.7 Tools, Shop & Garage Equipment		616		616		
57	394.7 Laboratory Equipment		177		177		
58	395.7 Power Operated Equipment		177		177		
59	396.7 Communication Equipment		198		198		
60	397.7 Miscellaneous Equipment		-		-		
61	398.7 Other Tangible Plant	(30,714)			(30,714)		
62							
63	<b>SUB-TOTAL</b>	28,168	30,270	1,379	59,817	N/A	N/A
64							
65	<b>LESS: AMORTIZATION OF CIAC</b>	(48,051)			(48,051)		
66							
67	<b>NET DEPRECIATION EXPENSE - SEWER</b>	(19,882)	30,270	1,379	11,767	N/A	N/A

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] or Projected [ ]  
Interim [ ] Final [X]

Schedule: B-15  
Page 1 of 2  
Preparer: Deborah D. 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	(6) Total
1	<b>WATER</b>					
2	Test Year Per Books *	81,203	21,843	87,060	175	190,282
3						
4	<b>ADJUSTMENTS TO TEST YEAR (Explain):</b>					
5	1. Remove TOTI from books in order to correct and allocate appropriately	(81,203)	(21,843)	(87,060)	(175)	(190,282)
6	between water and wastewater					
7						
8	2. Payroll Taxes					
9	Allocation to water and wastewater and adjustments to P/R taxes		14,149			14,149
10	per B-3					
11						
12	3. Personal Property Tax					
13	Allocation to water and wastewater adjustments to personal			52,191		52,191
14	property taxes per B-3					
15						
16	4. Real Estate Tax					
17	Allocation to water and wastewater and adjustments to real estate			7,894		7,894
18	taxes per B-3					
19						
20	5. General & Other Taxes					
21	Allocation of business tax to water and sewer				114	114
22						
23	6. Regulatory Assessment Fees					
24	Calculation of RAFs based on Adjusted and Annualized Test Year	46,421				46,421
25	Revenues per B-3					
26						
27	6. Payroll Taxes					
28	a. Adjust for salary increase due to additional 5 FTE		407			407
29	b. Adjust for annualization of 2015 Salary & benefits		397			397
30						
31	7. Real Estate & Personal Property					
32	Increase in ad valorem taxes for Pro Forma Plant Additions			145,183		145,183
33						
34	<b>Adjusted Test Year TOTI - Water</b>	<b>46,421</b>	<b>14,953</b>	<b>205,268</b>	<b>114</b>	<b>266,755</b>
35						
36	<b>PRO FORMA ADJUSTMENTS</b>					
37	8. Regulatory Assessment Fees					
38	a. Adjust for additional revenues requested	73,430				73,430
39						
40	<b>Total Taxes Other than Income - Water</b>	<b>119,851</b>	<b>14,953</b>	<b>205,268</b>	<b>114</b>	<b>340,185</b>

\*Note: Taxes are not allocated to Water & Wastewater in the books of the utility. They are booked to a combined account

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic [X] or Projected [ ]  
Interim [ ] Final [X]

Schedule: B-15  
Page 2 of 2  
Preparer: Deborah D. 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	(6) Total
1	<b>WASTEWATER</b>					
2	Test Year Per Books *	-	-	-	-	-
3						
4	<b>ADJUSTMENTS TO TEST YEAR (Explain):</b>					
5	2. Payroll Taxes					
6	Allocation to water and wastewater and adjustments to P/R taxes		7,694			7,694
7	per B-3					
8						
9	3. Personal Property Tax					
10	Allocation to water and wastewater and adjustments to personal			23,924		23,924
11	property taxes per B-3, including NU&U adjustment					
12						
13	4. Real Estate Tax					
14	Allocation to water and wastewater and adjustments to real estate			3,051		3,051
15	taxes per B-3					
16						
17	5. General & Other Taxes					
18	Allocation to water and wastewater and adjustments to general &				62	62
19	other taxes per B-3					
20						
21	6. Regulatory Assessment Fees					
22	Calculation of RAFs based on Adjusted and Annualized Test Year	37,806				37,806
23	Revenues per B-3					
24						
25	6. Payroll Taxes					
26	a. Adjust for salary increase due to additional 5 FTE		221			221
27	b. Adjust for annualization of 2015 Salary & benefits		216			216
28						
29	7. Real Estate & Personal Property					
30	Increase in ad valorem taxes for Pro Forma Plant Additions			4,987		4,987
31						
32	<b>Adjusted Test Year TOTI - Wastewater</b>	<b>37,806</b>	<b>8,131</b>	<b>31,962</b>	<b>62</b>	<b>77,961</b>
33						
34	<b>PRO FORMA ADJUSTMENTS</b>					
35	9. Regulatory Assessment Fees					
36	a. Adjust for additional revenues requested	(1,194)				(1,194)
37						
38	<b>Total Taxes Other than Income - Wastewater</b>	<b>36,612</b>	<b>8,131</b>	<b>31,962</b>	<b>62</b>	<b>76,767</b>

\*Note: Taxes are not allocated to Water & Wastewater in the books of the utility. They are booked to a combined account

## Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County

Schedule: C-1

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

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	\$ (68,778)	\$ 523,470	\$ 454,692	\$ 399,921	\$ 54,771
2							
3	Deferred Income Tax Expense	C-5	57,363	(57,363)	-		
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	<b>Total Income Tax Expense</b>		<b>\$ (11,415)</b>	<b>\$ 466,107</b>	<b>\$ 454,692</b>	<b>\$ 399,921</b>	<b>\$ 54,771</b>

Supporting Schedules: C-2, C-5, C-7, C-8

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current Water

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: C-2 - Water  
Page 1 of 2  
Preparer: Deborah D. Swain

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma Adjusted
	Water				
1	\$ (240,770)	\$ 160,698	\$ (80,073)	\$ 1,158,429	\$ 1,078,357
2	91,067	(91,067)	-	399,921	399,921
3					
4	(149,703)	69,631	(80,073)	1,558,350	1,478,278
5	282,637	132,868	415,505	-	415,505
6					
7	(432,340)	(63,237)	(495,578)	1,558,350	1,062,773
8					
9	Schedule M Adjustments:				
10	(17,953)	17,953	-	-	-
11	98,743	(98,743)	-	-	-
12					
13	80,790	(80,790)	-	-	-
14					
15	(513,131)	17,553	(495,578)	1,558,350	1,062,773
16					
17					
18	(513,131)	17,553	(495,578)	1,558,350	1,062,773
19	(28,222)	965	(27,257)	85,709	58,452
20					
21					
22					
23	(28,222)	965	(27,257)	85,709	58,452
24					
25	(484,909)	16,588	(468,321)	1,472,641	1,004,321
26	0.34	0.34	0.34	0.34	0.34
27	(164,869)	5,640	(159,229)	500,698	341,469
28					
29	-	-	-	-	-
30					
31	(164,869)	5,640	(159,229)	500,698	341,469
32					
33	Summary:				
34	(28,222)	965	(27,257)	85,709	58,452
35	(164,869)	5,640	(159,229)	500,698	341,469
36					
37	\$ (193,091)	\$ 6,605	\$ (186,486)	\$ 586,407	\$ 399,921

Supporting Schedules: B-1, C-3, C-4, C-5, C-8  
Recap Schedules: C-1

State and Federal Income Tax Calculation - Current Water

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: C-2 - Wastewater  
Page 2 of 2  
Preparer: Deborah D. Swain

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma Adjusted
			Wastewater		
1	\$ 523,252	\$ (295,434)	\$ 227,817	\$ (80,109)	\$ 147,708
2	49,522	(49,522)	-	54,771	54,771
3					
4	572,774	(344,956)	227,817	(25,338)	202,479
5	38,713	18,215	56,928	-	56,928
6					
7	534,061	(363,171)	170,889	(25,338)	145,551
8					
9	Schedule M Adjustments:				
10	(2,431)	2,431	-	-	-
11	53,696	(53,696)	-	-	-
12					
13	51,265	(51,265)	-	-	-
14					
15	482,796	(311,906)	170,889	(25,338)	145,551
16					
17					
18	482,796	(311,906)	170,889	(25,338)	145,551
19	26,554	(17,155)	9,399	(1,394)	8,005
20					
21					
22					
23	26,554	(17,155)	9,399	(1,394)	8,005
24					
25	456,242	(294,751)	161,490	(23,944)	137,546
26	0.34	0.34	0.34	0.34	0.34
27	155,122	(100,215)	54,907	(8,141)	46,766
28					
29					-
30					
31	155,122	(100,215)	54,907	(8,141)	46,766
32					
33	Summary:				
34	26,554	(17,155)	9,399	(1,394)	8,005
35	155,122	(100,215)	54,907	(8,141)	46,766
36					
37	\$ 181,676	\$ (117,370)	\$ 64,306	\$ (9,535)	\$ 54,771

Supporting Schedules: 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

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: C-3  
Page 1 of 1  
Preparer: Deborah D. Swain  
Supporting Schedules: D-1, C-8  
Recap Schedule: C-2

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 calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

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/Deposits	3,583	11,913	15,496	13,629	1,867
7						
8	Other Interest Expense - Intercompany	338,258	118,679	456,937	401,876	55,061
9						
10	AFUDC	(20,491)	20,491	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)		-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 321,350	\$ 151,083	\$ 472,433	\$ 415,505	\$ 56,928
16						
17						
18	* Adjustment to calculate interest per capital structure in Schedule D1.					
19						
20						
21						
22	Calculation of ITC Interest Synchronization Adjustment					
23	ONLY for Option 2 companies (See Sch. C-8, pg. 4)					
24						
25					Total Weighted Cost	Debt Only Weighted Cost
26	Balances From Schedule D-1	Amount	Ratio	Cost		
27						
28	Long-Term Debt	\$ -	This Schedule is not applicable			
29						
30	Short-Term Debt	-				
31						
32	Preferred Stock	-				---
33						
34	Common Equity	-	-	-	-	---
35						
36	Total	\$ -	\$ -	\$ -	\$ -	\$ -



## Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County  
 Docket No.: 160101-WS

Schedule: C-4  
 Page 1 of 1

Test Year Ended: December 31, 2015  
 Historic [X] Projected [ ]

Preparer: Deborah D. Swain

**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.		Water	Sewer
1	AFUDC <sup>(1)</sup>	\$ (18,023)	\$ (2,469)
2	Meals & Entertainment per below allocation <sup>(2)</sup>	70	38
3	<b>Total</b>	<b>\$ (17,953)</b>	<b>\$ (2,431)</b>
4			
5			
6			
7	<sup>(1)</sup> Allocated to water & wastewater based upon rate base		
8			
9	<sup>(2)</sup> Allocation Methodology to UIF water and wastewater systems is based upon number of ERCs at year end.		
10			
11	Total - Meals & Entertainment	502	
12	@50%	251	
13			
14			
15			
16	Allocation Methodology to counties based on UIF number of ERCs at the end of the test year:		
17		<u>12/31/15 ERCs</u>	<u>Water</u> <u>Sewer</u>
18	Marion County - Water	548.8	14
19	Marion County - Wastewater	76.4	2
20	Orange County - Water	310.5	8
21	Pasco County - Water	2,869.5	75
22	Pasco County - Wastewater	1,245.2	32
23	Pinellas County - Water	430.1	11
24	Seminole County - Water	2,711.5	70
25	Seminole County - Wastewater	1,474.5	38
26	TOTAL UIF	9,666.5	178

Supporting Schedule: None

Recap Schedules: C-2

Deferred Income Tax Expense - Water

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Historic  Projected

Schedule: C-5  
Page 1 of 2  
Preparer: Deborah D. Swain

Interim  Final

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	UIF			Per Books Allocation to County Systems				
		Total Per Books	Utility Adjustments	Utility Adjusted	Marion Water	Orange Water	Pasco Water	Pinellas Water	Seminole Water
1	Timing Differences:								
2									
3	Tax Depreciation and Amortization	\$ 981,469		\$ 981,469	\$ 111,811	\$ 42,515	\$ 200,677	\$ 58,379	\$ 393,606
4	Book Depreciation and Amortization	518,357	16,533	534,890	60,936	23,170	109,367	31,816	214,511
5									
6	Difference	463,112	(16,533)	446,579	50,875	19,345	91,310	26,563	179,095
7									
8	Other Timing Differences (Itemize):								
9									
10	Tap Fees			-					
11	Deferred Maintenance Additions	4,200		4,200					
12	Deferred Maintenance Amortization	(7,788)		(7,788)					
13	Deferred Rate Case Additions	12,735		12,735					
14	Deferred Rate Case Amortization	(106,640)		(106,640)					
15	PAA Expense Amortization	(433)		(433)					
16	Organization Expense Amortization	(415)		(415)					
17	Bad Debts	3,728		3,728					
18	Other *	52		52					
19									
20	Total Timing Differences (To C-2)	368,551	(16,533)	352,018	19,985	11,307	104,497	15,663	98,743
21									
22	State Tax Rate	0.055	0.055	0.055					
23	State Deferred Taxes ( Line 18 x Line 20)	20,270	(909)	19,361					
24	(Limited by NOL)								
25	State Deferred Tax (See Note 2)	20,270	(909)	19,361					
26									
27	Timing Differences For Federal Taxes (Line 18 - 23)								
28	Federal Tax Rate	348,281	(15,624)	332,657					
29	Federal Tax Rate	0.34	0.34	0.34					
30									
31	Federal Deferred Taxes (Line 26 x Line 27)	118,416	(5,312)	113,104					
32									
33	Add: State Deferred Taxes (Line 23)	20,270	(909)	19,361					
34									
35	Total Deferred Tax Expense (To C-1)	\$ 138,686	\$ (6,221)	\$ 132,465	7,520	4,255	39,322	5,894	37,157

Supporting Schedules: None  
Recap Schedules: C-2

## Deferred Income Tax Expense - Wastewater

Company: Utilities, Inc. of Florida - UIF - Seminole County

Schedule: C-5

Docket No.: 160101-WS

Page 2 of 2

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic  Projected Interim  Final 

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	-----UIF-----					
		Total Per Books	Utility Adjustments	Utility Adjusted	Marion Sewer	Pasco Sewer	Seminole Sewer
1	Timing Differences:						
2							
3	Tax Depreciation and Amortization	\$ 981,469		\$ 981,469	59,374	93,516	21,590
4	Book Depreciation and Amortization	518,357	16,533	534,890	32,358	50,965	11,767
5							
6	Difference	463,112	(16,533)	446,579	27,016	42,551	9,823
7							
8	Other Timing Differences (Itemize):						
9							
10	Tap Fees	-		-			
11	Deferred Maintenance Additions	4,200		4,200			
12	Deferred Maintenance Amortization	(7,788)		(7,788)			
13	Deferred Rate Case Additions	12,735		12,735			
14	Deferred Rate Case Amortization	(106,640)		(106,640)			
15	PAA Expense Amortization	(433)		(433)			
16	Organization Expense Amortization	(415)		(415)			
17	Bad Debts	3,728		3,728			
18	Other*	52		52			
19							
20	Total Timing Differences (To C-2)	<b>368,551</b>	<b>(16,533)</b>	<b>352,018</b>	<b>2,782</b>	<b>45,346</b>	<b>53,696</b>
21							
22	State Tax Rate	0.055	0.055	0.055			
23	State Deferred Taxes ( Line 18 x Line 20)	20,270	(909)	19,361			
24	(Limited by NOL)						
25	State Deferred Tax (See Note 2)	20,270	(909)	19,361	-	-	-
26							
27	Timing Differences For Federal Taxes						
28	(Line 18 - 23)	348,281	(15,624)	332,657			
29	Federal Tax Rate	0.34	0.34	0.34			
30							
31	Federal Deferred Taxes (Line 26 x Line 27) (Note 3)	118,416	(5,312)	113,104			
32							
33	Add: State Deferred Taxes (Line 23)	20,270	(909)	19,361			
34							
35	Total Deferred Tax Expense (To C-1)	<b>\$ 138,686</b>	<b>\$ (6,221)</b>	<b>\$ 132,465</b>	<b>1,047</b>	<b>17,064</b>	<b>20,206</b>

Supporting Schedules: None

Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - All Counties

Schedule: C-6

Docket No.: 160101-WS

Page 1 of 3

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic [X] Projected [ ]

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. 4419 / 4369 (190.2011 / 1011)			Account No. 4421 / 4371 (190.2012 / 1012)			Net Deferred Income Taxes - TOTAL		
		State	Federal	Total	State	Federal	Total	190.2 State	190.1 Federal	Total
1	2011	978	10,505	11,483	4,094	23,917	28,011	(15,305)	(970,837)	(986,142)
2	2012	978	10,505	11,483	3,954	23,102	27,056	(31,609)	(1,066,735)	(1,098,344)
3	2013	978	10,505	11,483	3,954	23,102	27,056	(55,558)	(1,291,394)	(1,346,952)
4	2014	978	10,505	11,483	3,954	23,102	27,056	(55,554)	(1,144,221)	(1,199,775)
5	2015	978	10,505	11,483	3,955	23,101	27,056	(75,850)	(1,264,851)	(1,340,701)
6										
7		Account No. 4425 / 4375 (190.2020 / 1020)			Account No. 4427 / 4377 (190.2021 / 1021)					
8	Year	State	Federal	Total	State	Federal	Total			
9	2011	(20,183)	(117,903)	(138,086)	(301)	(1,750)	(2,051)			
10	2012	(23,952)	(139,907)	(163,859)	(526)	(3,062)	(3,588)			
11	2013	(36,123)	(211,009)	(247,132)	(814)	(4,743)	(5,557)			
12	2014	(36,123)	(211,009)	(247,132)	(814)	(4,743)	(5,557)			
13	2015	(30,535)	(180,098)	(210,633)	(601)	(3,563)	(4,164)			
14										
15		Account No. 4433 / 4383 (190.2024 / 1024)			Account No. 4437 / 4387 (190.2031 / 1031)					
16	Year	State	Federal	Total	State	Federal	Total			
17	2011	(5,228)	(23,318)	(28,546)	4,218	(868,818)	(864,600)			
18	2012	(5,394)	(24,855)	(30,249)	(7,121)	(935,154)	(942,275)			
19	2013	(4,902)	(22,011)	(26,913)	(17,946)	(1,244,056)	(1,262,002)			
20	2014	(4,902)	(22,011)	(26,913)	(17,942)	(1,096,883)	(1,114,825)			
21	2015	(4,877)	(21,875)	(26,752)	(35,390)	(1,263,164)	(1,298,554)			
22										
23		Account No. 4385 / 4435			Account No. 4417 / 4367					
24	Year	State	Federal	Total	State	Federal	Total			
25	2011	1,117	6,530	7,647	-	-	-			
26	2012	452	2,636	3,088	-	-	-			
27	2013	570	3,325	3,895	(321)	-	(321)			
28	2014	570	3,325	3,895	(321)	-	(321)			
29	2015	791	4,552	5,343	(417)	(784)	(1,201)			
30										
31		Account No. 4439 / 4389								
32	Year	State	Federal	Total						
33	2011	-	-	-						
34	2012	-	-	-						
35	2013	(954)	153,493	152,539						
36	2014	(954)	153,493	152,539						
37	2015	(9,754)	166,475	156,721						

Supporting Schedules: C-6, Pg 2 & 3

Recap Schedules: A-18, A-19, D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - All Counties

Schedule: C-6

Docket No.: 160101-WS

Page 2 of 3

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Account No. 4419 (190.2011) Deferred State Tax - Other Tap Fees							Account No. 4421 (190.2012) - Deferred State Tax - Tap Fees Post 2000					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2011					978	2011					4,094
2	2012	978	-			978	2012	4,094	(140)			3,954
3	2013	978	-			978	2013	3,954				3,954
4	2014	978	-			978	2014	3,954				3,954
5	2015	978	-			978	2015	3,954			1	3,955
Account No. 4425 (190.2020) Deferred State Tax - Rate Case							Account No. 4427 (190.2021) Deferred State Tax - Maint Fee					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
10	2011					(20,183)	2011					(301)
11	2012	(20,183)	(3,769)			(23,952)	2012	(301)	(225)			(526)
12	2013	(23,952)	(12,171)			(36,123)	2013	(526)	(288)			(814)
13	2014	(36,123)	-			(36,123)	2014	(814)	-			(814)
14	2015	(36,123)	5,587		1	(30,535)	2015	(814)	213			(601)
Account No. 4433 (190.2024) Deferred State Tax - Org							Account No. 4437 (190.2031) Deferred State Tax - Depreciation					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
19	2011					(5,228)	2011					4,218
20	2012	(5,228)	(166)			(5,394)	2012	4,218	(11,339)			(7,121)
21	2013	(5,394)	492			(4,902)	2013	(7,121)	(10,825)			(17,946)
22	2014	(4,902)	-			(4,902)	2014	(17,946)	4			(17,942)
23	2015	(4,902)	25			(4,877)	2015	(17,942)	(17,449)		1	(35,390)
Account No. 4435 - Deferred State Tax - Bad Debt							Account No. 4417 (190.2) - Deferred Income Tax - State					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
28	2011					1,117	2011					-
29	2012	1,117	(665)			452	2012	-				-
30	2013	452	118			570	2013	-	(321)			(321)
31	2014	570	-			570	2014	(321)	-			(321)
32	2015	570	222		(1)	791	2015	(321)	(96)			(417)

Supporting Schedules: None

Recap Schedules: C-6, Pg 1

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - All Counties

Schedule: C-6

Docket No.: 160101-WS

Page 3 of 3

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Account No. 4369 (190.1011) Deferred Federal Tax - Other Tap Fees						Account No. 4371 (190.1012) Deferred Federal Tax - Tap Fees Post 2000						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2011					10,505	2011					23,917
2	2012	10,505				10,505	2012	23,917	(815)			23,102
3	2013	10,505				10,505	2013	23,102				23,102
4	2014	10,505				10,505	2014	23,102				23,102
5	2015	10,505				10,505	2015	23,102			(1)	23,101
Account No. 4375 (190.1020) Deferred Federal Tax - Rate Case						Account No. 4377 (190.1021) Deferred Federal Tax - Maint Fee						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
10	2011					(117,903)	2011					(1,750)
11	2012	(117,903)	(22,004)			(139,907)	2012	(1,750)	(1,312)			(3,062)
12	2013	(139,907)	(71,102)			(211,009)	2013	(3,062)	(1,681)			(4,743)
13	2014	(211,009)	0			(211,009)	2014	(4,743)	0			(4,743)
14	2015	(211,009)	30,911			(180,098)	2015	(4,743)	1,181		(1)	(3,563)
Account No. 4383 (190.1024) Deferred Federal Tax - Org. Exp.						Account No. 4387 (190.1031) Deferred Federal Tax - Depreciation						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
19	2011					(23,318)	2011					(868,818)
20	2012	(23,318)	(1,537)			(24,855)	2012	(868,818)	(66,336)			(935,154)
21	2013	(24,855)	2,844			(22,011)	2013	(935,154)	(308,902)			(1,244,056)
22	2014	(22,011)	0			(22,011)	2014	(1,244,056)	147,173			(1,096,883)
23	2015	(22,011)	137		-1	(21,875)	2015	(1,096,883)	(166,281)			(1,263,164)
Account No. 4485 - Deferred Federal Tax - Bad Debt						Account No. 4389 (190.2) Accum Def Income Tax - Fed NOL						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
28	2011					6,530	2011					-
29	2012	6,530	(3,894)			2,636	2012	-				-
30	2013	2,636	689			3,325	2013	-	153,493			153,493
31	2014	3,325	-			3,325	2014	153,493	0			153,493
32	2015	3,325	1,227			4,552	2015	153,493	12,984		(2)	166,475
Account No. 4439 - Accum Def Income Tax - State NOL						Account No. 4437 (190.1) - Deferred Income Tax - Fed						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
37	2011					-	2011					-
38	2012	-				-	2012	-				-
39	2013	-	(954)			(954)	2013	-				-
40	2014	(954)	-			(954)	2014	-				-
41	2015	(954)	(8,800)			(9,754)	2015	-	(784)			(784)

Supporting Schedules: None

Recap Schedules: C-6, Pg 1



Parent(s) Debt Information

Company: Utilities, Inc. of Florida - UIF - Seminole County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule: C-8

Page 1 of 1

Preparer: Deborah D. Swain

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Line No.	Description	Parent's Name: Utilities, Inc.		Weighted Cost
		Amount	% of Total	
1	Long-Term Debt		%	%
2				
3	Short-Term Debt			
4				
5	Preferred Stock			
6				
7	Common Equity - Common Stock			
8	Retained Earnings - Parent Only			
9				
10	Deferred Income Tax			
11				
12	Other Paid in Capital			-
13				
14	<b>Total</b>	<b>N/A</b>	<b>0.00% %</b>	<b>- %</b>

17 Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate)  
 18 X Equity of Subsidiary (To C-1)

22 NOTE: A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including  
 23 Utilities, Inc. of Florida, based on the capital structure of the consolidated group. This intercompany interest is shown on Schedules C-3, line 8.

Supporting Schedules: None

Recap Schedules: C-3



**Income Tax Returns**

**Company: Utilities, Inc. of Florida - UIF - Seminole County**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**

**Schedule: C-9**  
**Page 1 of 1**  
**Preparer: Deborah D. 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**

**Company: Utilities, Inc. of Florida - UIF - Seminole County**

**Docket No.: 160101-WS**

**Test Year Ended: December 31, 2015**

**Schedule: C-10**

**Page 1 of 1**

**Preparer: Deborah D. 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   |

Schedule of Requested Cost of Capital  
13-Month Average Balance

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Schedule D-1  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide a schedule which calculates the requested cost of capital on a thirteen month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	(1) Class of Capital	(2) Reconciled to Requested Rate Base AYE 12/31/15	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	6,819,961	44.39%	6.70%	2.97%
2	Short Term Debt	647,698	4.22%	2.32%	0.10%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	7,252,740	47.21%	10.40%	4.91%
5	Customer Deposits	22,819	0.15%	2.00%	0.00%
6	Tax Credits - Zero Cost	34,857	0.23%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	585,335	3.81%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10					
11	Total	<u>15,363,409</u>	<u>100.00%</u>		<u>7.98%</u>
12					
13					

Notes:

- 15 1. The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-16-0254-PAA-WS
- 16
- 17 2. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent
- 18 company, Utilities, Inc.

Supporting Schedules: D-2  
Recap Schedules: A-1, A-2

Reconciliation of Capital Structure to Requested Rate Base  
13-Month Average Balance

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule D-2  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide a reconciliation of the thirteen-month average 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 12/31/14	(3) Balance 12/31/15	(4) Thirteen Month Average	(5) Pro Forma Adjustments <sup>(1)</sup>	(6) Adjusted Thirteen Month Average	(7) Reconciliation Pro Rata Amount	(8) Adjustments Pro Rata Percentage	(9) Reconciled to Requested Rate Base
1	Long Term Debt	180,000,000	180,000,000	180,000,000		180,000,000	(173,180,039)	46.33%	6,819,961
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(16,452,302)	4.40%	647,698
3	Preferred Stock	-	-	-		-	-	0.00%	-
4	Common Equity	187,444,000	201,935,000	191,432,923		191,432,923	(184,180,183)	49.27%	7,252,740
5	Customer Deposits	23,281	23,379	22,819		22,819	-	n/a	22,819
6	Tax Credits - Zero Cost	34,255	34,347	34,857		34,857	-	n/a	34,857
7	Tax Credits - Weighted Cost	-	-	-		-	-	0.00%	-
8	Accumulated Deferred Income Taxes	503,174	580,523	524,129	61,206	585,335	-	n/a	585,335
9	Other (Explain)							0.00%	-
10									
11	Total	<u>370,304,710</u>	<u>399,573,250</u>	<u>389,114,728</u>	<u>61,206</u>	<u>389,175,934</u>	<u>(373,812,524)</u>	<u>100.00%</u>	<u>15,363,409</u>

Notes:

Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

<sup>(1)</sup> Accumulated Deferred Income Taxes associated with proforma plant additions.

\*\*Allocation of ADIT to the Counties

County	County Total ERCs 2014	County Total ERCs 2015	Pro Rata Percentage	12/31/2014	12/31/2015	Average ADIT
Marion	445.9	625.2	6.47%	58,757	86,743	78,317
Orange	309.5	310.5	3.21%	40,784	43,036	38,856
Pasco	4,100.9	4,114.7	42.57%	540,387	570,736	515,292
Pinellas	430.1	430.1	4.45%	56,675	59,661	53,865
Seminole	<u>3,818.5</u>	<u>4,186.0</u>	<u>43.30%</u>	<u>503,174</u>	<u>580,523</u>	<u>524,129</u>
Total	<u>9,104.9</u>	<u>9,666.5</u>	<u>100.0%</u>	<u>1,199,777</u>	<u>1,340,701</u>	<u>1,210,459</u>

Average Tax Credits

County	County Total ERCs 2014	County Total ERCs 2015	Pro Rata Percentage	12/31/2014	12/31/2015	Average Tax Credits
Marion	445.9	625.2	6.47%	4,000	5,132	5,208
Orange	309.5	310.5	3.21%	2,776	2,546	2,584
Pasco	4,100.9	4,114.7	42.57%	36,789	33,768	34,269
Pinellas	430.1	430.1	4.45%	3,858	3,530	3,582
Seminole	<u>3,818.5</u>	<u>4,186.0</u>	<u>43.30%</u>	<u>34,255</u>	<u>34,347</u>	<u>34,857</u>
Total	<u>9,104.9</u>	<u>9,666.5</u>	<u>100.0%</u>	<u>81,679</u>	<u>79,323</u>	<u>80,501</u>

Preferred Stock Outstanding  
Thirteen Month Average

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Schedule D-3  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide data as specified on preferred stock on a thirteen month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provision, Special Restriction	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) Discount or Premium on Principal Amount Sold	(7) Discount or Premium Associated with Column (5)	(8) Issuing Expense Associated with Column (4)	(9) Net Proceeds (5)-(9)+(7)	(10) Rate (Contract Rate on Face Value)	(11) Dollar Dividend on Face Value (11)x(5)	(12) Effective Cost Rate (12)/(10)
1	Not applicable.											
2												
3												
4	Note: Preferred stock is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.											

Recap Schedules: A-19, D-2

13-Month Average Cost of Short Term Debt

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Schedule D-4  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the following information on a thirteen month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	(1) Lender	(2) Total Interest Expense	(3) Maturity Date	(4) Thirteen Month Average Amount Outstanding at 12/31/15	(5) Effective Cost Rate
1	Chase	\$397,063	Revolving Line of Credit	17,100,000	2.32%
2					
3	Total	<u>\$397,063</u>		<u>17,100,000</u>	<u>2.32%</u>
4					
5					
6	Note: Short term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.				
7					
8	*Maturity Date not applicable				

Recap Schedules: A-19, D-2

Cost of Long Term Debt  
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Schedule D-5  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the specified date on long term debt issues on a thirteen month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Thirteen Month Average Principal Amount Outstanding 12/31/11	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	6.58% note, \$9,000,000 due	06/01/2007-	180,000,000	180,000,000	-		974,514	-	143,425	11,844,000	11,987,425	6.70%
2	installments beginning in	05/31/35										
3	2017 through 2035											
4												
5	Total		<u>180,000,000</u>	<u>180,000,000</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>
6												
7												
8	Note: Long term debt is actual for Utilities, Inc. of Florida'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 - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Schedule D-6  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the specified data on variable cost long term debt issues on a thirteen month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Thirteen Month Average	Amount Outstanding	Unamortized Discount or Premium Associated	Unamortized Issuing Expense Associated	Annual Amortization of Discount or Premium	Annual Amortization of Issuing Expense on	Basis of Variable Rate	Interest Cost (Coupon Rate	Total Interest Cost	Effective Cost Rate
Line	Description, Coupon	Issue Date -	Principal Amount	Principal Amount	Outstanding						)		
No.	Rate, Years of Life	Maturity Date	Sold (Face Value)	Outstanding 12/31/11	within One Year	with Column (4)	with Column (4)	on Principal Outstanding	Principal Outstanding	(i.e. Prime + 2%)	x Column (4)	(8)+(9)+(11)	(12)/((4)-(6)-(7))

1 Not applicable.

2

3

4 Note: Variable rate long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

Supporting Schedules: None

Recap Schedules: A-19, D-2



Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Utility  or Parent   
Historic  or Projected

Schedule: D-7  
Page 1 of 1  
Preparer: John Hoy

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec-14				23,281
2	Jan-15	23,281		373	22,908
3	Feb-15	22,908	194		23,102
4	Mar-15	23,102		135	22,967
5	Apr-15	22,967		453	22,514
6	May-15	22,514		12	22,502
7	Jun-15	22,502		81	22,421
8	Jul-15	22,421	81		22,502
9	Aug-15	22,502		264	22,238
10	Sep-15	22,238	638		22,876
11	Oct-15	22,876		24	22,852
12	Nov-15	22,852	259		23,111
13	Dec-15	23,111	269		23,380
14				Thirteen Month Average	\$ 22,819

Recap Schedules: A-19, D-2

## Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Seminole County

Schedule E-1

Docket No.: 160101-WS

Page 1 of 2

Test Year Ended: December 31, 2015

Preparer: Jared Deason

Interim [ ] Final [x]

Water [x] or Sewer [ ]

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

(1)	(2)	(3)	(4)	(4)	(5)
		Test Year Rates	Current Rates	Current Rates	
Line No.	Class/Meter Size	Effective 11.17.2014	Effective 10.27.2015	Effective 8.18.2016	Proposed Rates
1	<u>Residential</u>				
2	5/8" Residential	\$8.21	\$8.32	\$8.46	\$22.06
3	1" Residential	\$20.52	\$20.79	\$21.15	\$55.15
4	1.5" Residential	\$41.03	\$41.58	\$42.30	\$110.30
5	2" Residential	\$65.65	\$66.52	\$67.68	\$176.48
6	3" Residential	\$131.31	\$133.06	\$135.36	\$352.96
7	4" Residential	\$205.16	\$207.89	\$211.50	\$551.50
8	6" Residential	\$410.33	\$415.79	\$423.00	\$1,103.00
9					
10	<u>General Service</u>				
11	5/8" General Service	\$8.21	\$8.32	\$8.46	\$22.06
12	1" General Service	\$20.52	\$20.79	\$21.15	\$55.15
13	1.5" General Service	\$41.03	\$41.58	\$42.30	\$110.30
14	2" General Service	\$65.65	\$66.52	\$67.68	\$176.48
15	3" General Service	\$131.31	\$133.06	\$135.36	\$352.96
16	4" General Service	\$205.16	\$207.89	\$211.50	\$551.50
17	6" General Service	\$410.33	\$415.79	\$423.00	\$1,103.00
18					
19	<u>Gallorage Charge (per 1,000 Gallons)</u>				
20	Residential - 0 - 8,000 gallons	\$3.65	\$3.70	\$3.76	\$9.80
22	Residential - 8,001 - 16,000 gallons	\$6.38	\$6.46	\$6.57	\$17.13
23	Residential - Over 16,000 gallons	\$8.20	\$8.31	\$8.45	\$22.03
24	General Service	\$4.28	\$4.34	\$4.41	\$11.50

## Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Seminole County

Docket No.: 160101-WS

Test Year Ended: December 31, 2011

Interim [ ] Final [x]

Water [ ] or Sewer [ X]

Schedule E-1

Page 2 of 2

Preparer: Jared Deason

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

(1)	(2)	(3)	(4)	(5)	
Line No.	Class/Meter Size	Test Year Rates Effective 11.17.2014	Current Rates Effective 10.27.2015	Current Rates Effective 6.24.2016	Proposed Rates
1	Residential				
2	All Meter Sizes	\$12.96	\$13.05	\$13.09	\$12.68
3					
4	General Service				
5	5/8" General Service	\$12.96	\$13.05	\$13.09	\$12.68
6	1" General Service	\$32.41	\$32.63	\$32.72	\$31.68
7	1.5" General Service	\$64.82	\$65.27	\$65.46	\$63.38
8	2" General Service	\$103.72	\$104.44	\$104.74	\$101.42
9	3" General Service	\$207.44	\$208.87	\$209.48	\$202.84
10	4" General Service	\$324.12	\$326.36	\$327.31	\$316.93
11	6" General Service	\$648.25	\$652.72	\$654.61	\$633.86
12					
13	Gallonage Charge (per 1,000 Gallons)				
14	Residential (Maximum 8000 gallons)	\$8.03	\$8.09	\$8.11	\$7.85
15					
16	General Service	\$9.64	\$9.71	\$9.74	\$9.43
17					



Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Seminole County

Docket No.: 160101-WS

Test Year Ended: December 31, 2011

Interim [ ] Final [x]

Water [x] or Sewer [ ]

Schedule E-2 (Revised)

Page 1 of 2

Preparer: Jared Deason

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Line No.	Class/Meter Size	Total Bills 1.1.2015 to 10.26.2015	Total Billable Gallons (in 000's) 1.1.2015 to 10.26.2015	Test Year Rates Eff. 11/17/14	Test Year Revenues for Rates Eff. 11/17/14	Total Bills 10.27.2015	Total Billable Gallons (in 000's) 10.27.2015	Test Year Rates Eff. 10/27/15	Test Year Revenues for Rates Eff. 10/27/15	Total Bills for Test Year	Total Billable Gallons (in 000's) for Test Year	Total Test Year Revenue	Current Rates Eff. 8/18/16	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
34	<b>General Service - Base Charge</b>																
35	5/8" General Service	40		\$8.21	\$328	8		\$8.32	\$67	48		\$395	\$8.46		\$406	\$22.06	\$1,059
36	1" General Service	7		\$20.52	\$137	1		\$20.79	\$28	8		\$165	\$21.15		\$169	\$55.16	\$441
37	2" General Service	10		\$65.65	\$657	2		\$66.52	\$133	12		\$790	\$67.68		\$812	\$176.51	\$2,118
38	3" General Service	10		\$131.31	\$1,313	2		\$133.06	\$266	12		\$1,579	\$135.36		\$1,624	\$353.02	\$4,236
40	Total General Service	67			\$2,435	13			\$493	80		\$2,928			\$3,012		\$7,855
41	<b>Gallonge Charge (per 1,000 Gallons)</b>																
42	General Service Total Gallons		3,513	\$4.28	\$15,034		703	\$4.34	\$3,049		4,215	\$18,082	\$4.41		\$18,588	\$11.50	\$48,473
44	Total		3,513		\$15,034		703		\$3,049		4,215	\$18,082			\$18,588		\$48,473
46	<b>Total General Service</b>	<b>67</b>	<b>3,513</b>		<b>\$17,468</b>	<b>13</b>	<b>703</b>		<b>\$3,542</b>	<b>80</b>	<b>4,215</b>	<b>\$21,011</b>			<b>\$21,600</b>		<b>\$56,327</b>
47	Average General Service Bill				\$262.02				\$265.67			\$262.63			\$270.00		\$704.09
50	<b>General Irrigation - Base Charge</b>																
51	5/8" General Service	30		\$8.21	\$246	6		\$8.32	\$50	36		\$296	\$8.46		\$305	\$22.06	\$794
52	1" General Service	50		\$20.52	\$1,026	10		\$20.79	\$208	60		\$1,234	\$21.15		\$1,269	\$55.16	\$3,310
53	1.5" General Service	10		\$41.03	\$410	2		\$41.58	\$83	12		\$493	\$42.30		\$508	\$110.32	\$1,324
54	2" General Service	10		\$65.65	\$657	2		\$66.52	\$133	12		\$790	\$67.68		\$812	\$176.51	\$2,118
56	Total General Service	100			\$2,339	20			\$474	120		\$2,813			\$2,893		\$7,546
57	<b>Gallonge Charge (per 1,000 Gallons)</b>																
58	General Service Total Gallons		601	\$4.28	\$2,572		120	\$4.34	\$522		721	\$3,093	\$4.41		\$3,180	\$11.50	\$8,292
60	Total		601		\$2,572		120		\$522		721	\$3,093			\$3,180		\$8,292
62	<b>Total General Service</b>	<b>100</b>	<b>601</b>		<b>\$4,911</b>	<b>20</b>	<b>120</b>		<b>\$996</b>	<b>120</b>	<b>721</b>	<b>\$5,906</b>			<b>\$6,073</b>		<b>\$15,837</b>
64	Average General Service Bill				\$49.11				\$49.78			\$49.22			\$50.61		\$131.98
68	<b>Miscellaneous Service Charge Revenues</b>																
69	Adjustment to reclass Connection Meter Fee to CIAC				13,835				3,225			17,060			17,060		
70	Adjustment to allocate NSF Fees based on ERCs											(115)			(115)		
71	Adjustment to remove non-utility fees for collecting sales tax											(424)			(424)		
72	<b>Adjusted Miscellaneous Service Charge Revenues</b>				<b>13,835</b>				<b>3,225</b>			<b>16,513</b>			<b>16,513</b>		
74	<b>Total Above Calculations</b>				<b>834,763</b>				<b>169,620</b>			<b>1,003,836</b>			<b>1,031,387</b>		<b>2,663,658</b>
76	<b>Total Per Books</b>				<b>\$837,684</b>				<b>\$167,537</b>			<b>\$1,005,221</b>					
77	Adjustment to remove Accrued Revenues per B4											(7,571)					
78	Adjustment to reclass Connection Meter Fee to CIAC											(115)					
79	Adjustment to remove non-utility fees for collecting sales tax											(8)					
80	<b>Total - Adjusted Books</b>				<b>\$837,684</b>				<b>\$167,537</b>			<b>\$997,527</b>				<b>Total Requested Revenues</b>	
82	<b>Difference</b>				<b>(\$2,921.27)</b>				<b>\$2,083</b>			<b>\$6,309</b>				<b>Difference</b>	<b>\$307</b>
84	<b>Percentage Difference</b>				<b>-0.35%</b>				<b>1.24%</b>			<b>0.63%</b>				<b>Percentage Difference</b>	<b>0.01%</b>



Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Water [x] or Sewer [x]

Schedule E-3  
Page 1 of 1  
Preparer: Jared Deason

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Irrigation Residential	(6) Irrigation General Service	(7) Total
WATER							
1	Jan-15	2,598	-	12	28	17	2,655
2	Feb-15	2,586	-	7	21	13	2,627
3	Mar-15	2,598	-	6	22	10	2,636
4	Apr-15	2,624	-	6	21	11	2,662
5	May-15	2,577	-	9	17	11	2,614
6	Jun-15	2,594	-	6	16	10	2,626
7	Jul-15	2,584	-	7	17	8	2,616
8	Aug-15	2,581	-	10	16	12	2,619
9	Sep-15	2,615	-	7	18	9	2,649
10	Oct-15	2,608	-	7	21	11	2,647
11	Nov-15	2,553	-	3	6	6	2,568
12	Dec-15	2,567	-	-	5	2	2,574
13							
14	Total	31,085	-	80	208	120	31,493

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
WASTEWATER							
1	Jan-15	1,398		17	-	-	1,415
2	Feb-15	1,379		8	-	-	1,387
3	Mar-15	1,388		7	-	-	1,395
4	Apr-15	1,410		7	-	-	1,417
5	May-15	1,381		7	-	-	1,388
6	Jun-15	1,407		7	-	-	1,414
7	Jul-15	1,382		8	-	-	1,390
8	Aug-15	1,383		8	-	-	1,391
9	Sep-15	1,408		7	-	-	1,415
10	Oct-15	1,396		6	-	-	1,402
11	Nov-15	1,382		2	-	-	1,384
12	Dec-15	1,382			-	-	1,382
13							
14	Total	16,696	-	84	-	-	16,780

**Rate Schedule**

**Florida Public Service Commission**

**Docket No.: 160101-WS**

**Test Year Ended: December 31, 2015**

**Schedule E-4**

**Interim [ ] Final [x]**

**Page 1 of 2**

**Historical [x] Projected [ ]**

**Water [x] or Sewer [ ]**

**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, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	<u>Water</u>				
2	Initial Connection Fee	\$ 21.00	N/A	\$ 36.71	N/A
3					
4	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
5					
6	Violation Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
7					
8	Premises Visit Fee ( in lieu fo disconnection)	\$ -	\$ -	\$ 36.71	\$ 45.03
9					
10	Premises Visit Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
11					
12	Late Payment Charge	\$ 5.25	N/A	\$ 8.84	N/A
13					
14	NSF	*	N/A	*	N/A
15					
16	* Pursuant to Florida Statute 68.065				



**Rate Schedule**

**Docket No.: 160101-WS**

**Test Year Ended: December 31, 2015**

**Interim [ ] Final [x]**

**Historical [x] Projected [ ]**

**Water [ ] or Sewer [x]**

**Florida Public Service Commission**

**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, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	<u>Wastewater</u>				
2	Initial Connection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
3					
4	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
5					
6	Violation Reconnection Fee	Actual Cost	Actual Cost	Actual Cost	Actual Cost
7					
8	Premises Visit Fee ( in lieu fo disconnection)	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
9					
10	Premises Visit Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
11					
12	Late Payment Charge	\$ 5.25	N/A	\$ 8.84	N/A
13					
14	NSF	*	N/A	*	N/A
15					
16	* Pursuant to Florida Statute 68.065				

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]  
Water [x] or Sewer [ ]

Schedule E-5  
Page 1 of 2

Preparer: Jared Deason

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

(1) Line No.	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	6,924	8,358	-	1,778	17,060
2					
3					
4					
5	Other Charges as follows:				
6	5270 - Plan Review Fee			300	
7	5270 - Inspection Fee			150	
8	5270 - Miscellaneous Service - Admin Fees for sales tax collected on behalf of			8	
9	Dept of Revenue				
10	5285 - NSF Check Charge			1,205	
11	5285 - Connection Meter Fee			115	
12					
13	Total			<u>1,778</u>	

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]  
Water [ ] or Sewer [x]

Schedule E-5  
Page 2 of 2

Preparer: Jared Deason

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

(1) Line No.	(2) Initial Connection	(3) Normal Connect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	3,176	-	-	-	3,176
2					
3	Other Charges as follows:				
4	Miscellaneous			-	
5	NSF Check Charge			-	
6	Shut-Off Charge			-	
7	Total			-	

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule E-6  
Page 1 of 1

Preparer: Jared Deason

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Make	(4) Model	(5) Location	(6) Quantity
1	5.25	Mueller	Centurion	Jay Drive & Gerry Drive	1
2	4.25	Mueller	Centurion	170 Jay Drive	1
3	4.50	Mueller	Centurion	163 Ronnie Drive	1
4	4.25	Mueller	Centurion	599 Tulane Drive	1
5	4.25	Mueller	Centurion	325 Lynchfield Avenue	1
6	4.25	Mueller	Centurion	301 Notre Dame Drive	1
7	5.25	Mueller	Centurion	401 Baylor Drive	1
8	5.25	Kennedy	K81A	650 Notre Dame Drive	1
9	5.25	Kennedy	K81A	607 Clemson Drive	1
10	5.25	Mueller	Centurion	463 Clemson Drive	1
11	4.25	Mueller	Centurion	501 Lynchfield Avenue	1
12	4.25	Mueller	Centurion	426 Citadel Drive	1
13	5.25	American Darling	B-84-B	Duke Avenue & Dunn Drive	1
14	5.25	American Darling	B-84-B	694 Dunn Drive	1
15	5.25	American Darling	B-84-B	697 LaSalle Drive	1
16	5.25	American Darling	B-84-B	600 LaSalle Drive	1
17	5.25	American Darling	B-84-B	600 Stanford Drive	1
18	5.25	Mueller	Centurion	624 Veneer Drive	1
19	5.25	American Darling	B-84-B	607 Moss Drive	1
20	5.25	American Darling	B-84-B	453 Northwestern Avenue	1
21	4.25	Mueller	Centurion	700 Mahogany Lane	1
22	5.25	Kennedy	K11	509 Northwestern Avenue	1
23	5.25	Kennedy	K11	743 Balsa Drive	1
24	5.25	Kennedy	K11	760 Trailwood Drive	1
25	5.25	Kennedy	K11	678 Trailwood Drive	1
26	5.25	American Darling	B-84-B	548 Grove Court	1
27	4.25	Mueller	Centurion	601 Encino Way	1
28	4.25	Mueller	Centurion	782 Oaklando Drive	1
29	5.25	American Darling	B-84-B	668 Barbuda Way	1
30	5.25	American Darling	B-84-B	610 Caliente Way	1
31	5.25	American Darling	B-84-B	675 Durango Way	1
32	5.25	American Darling	B-84-B	380 Northwestern	1
33	5.25	Mueller	Centurion	Courtney Cove & Sombrero	1
34	5.25	Waterous	Pacer WB67	6709 Shellbark Avenue	1
35	5.25	Waterous	Pacer WB67	Across 9488 Shortleaf Court	1
36	5.25	Waterous	Pacer WB67	9505 Shortleaf Court	1
37	5.25	American Darling	B-84-B	600 Lakeshore Drive	1
38	5.25	American Darling	B-84-B	Magnolia/Faith Terrance	1
39	5.25	Mueller	Centurion	Magnolia/Oranole	1
40					
41					
				Total	39

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule E-7  
Page 1 of 1

Preparer: Jared Deason

Explanation: Provide a schedule of private fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	Utilities, Inc. of Florida, Seminole County, does not have any private fire protection in this area; therefore this schedule is not applicable.		
2			

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Schedule E-8  
Page 1 of 1

Preparer: Jared Deason

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on the approved tariffs. Describe with whom, the purpose and the elements of each contract being shown.

(1) Line No.	(2) Type	(3) Description
1		This utility does not have any outstanding contracts or agreements having rates or conditions different from those on the approved tariffs.
2		

Rate Schedule

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

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).

(1) Line No.	(2) Type of Tax or Fee	(3) To Whom Payment is Made	(4) Amount	(5) How Collected from Customers	(6) Agreement Type
1	This utility does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not applicable.				
2					

Rate Schedule

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]  
Water [x] or Sewer [x]

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

(1) Line No.	(2) Type of Charge	(3) Present Charges	(4) Proposed Charges
1	<b>This utility is not proposing a change to its present service availability charges; therefore this schedule is not applicable.</b>		
2			
3			
4	System Capacity Charge		
5	Residential-per ERC (___ GPD)		
6	All others-per Gallon/Day		
7			
8	Plant Capacity Charge		
9	Residential-per ERC ( GPD)		
10	All others-per Gallon/Day		
11			
12	Main Extension Charge		
13	Residential-per ERC ( GPD)		
14	or-per Lot (_____ Front Footage)		
15	Multi-family - Per unit		
16	All others-per Gallon/Day		
17	or-per Front Foot		
18			
19	Meter Installation Charge		
20	5/8" x 3/4"		
21	1"		
22	1-1/2"		
23	2"		
24	All Others		
25			
26	Service (Lateral) Installation Charge		
27	5/8" x 3/4"		
28	1"		
29	1-1/2"		
30	2"		
31	All Others		
32			
33	Back Flow Prevention Installation Charge		
34	5/8" x 3/4"		
35	1"		
36	1-1/2"		
37	2"		
38	All Others		
39			
40	Plan Review Charge		
41			
42	Inspection Charge		
43			
44	Guaranteed Revenue Charge		
45	With prepayment of Serv. Avail. Charges		
46	Residential-per ERC (_____ GPD)/Month		
47	All others-per Gallon/Month		
48	Without prepayment of Serv. Avail. Charges		
49	Residential-per ERC (_____ GPD)/Month		
50	All others-per Gallon/Month		
51			
52	Allowance for Funds Prudently Invested (AFPI)		
53	(if lines constructed by utility)		



Rate Schedule

Company: Utilities, Inc. of Florida - UIF - Seminole County

Schedule E-11

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim  Final

Preparer: Jared Deason

Historical  Projected

Water  or Sewer

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class size.

(1) Line No.	(2) For the Year Ended	(3) Residential	(4) General Service	(5) Other	(6) Total
1 2	This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.				

Rate Schedule

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]  
Water [x] or Sewer [x]

Preparer: Jared Deason

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 (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and sewer service.

(1) Line No.	(2) Customer	(3) Base	(4) Extra Capacity	(5) Present Charges	(6) Proposed Charges
1	This utility does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD; therefore this schedule is not applicable.				

Rate Schedule

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected   
Water  or Sewer

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 applicable.

(1) Line No.	(2) Class. Meter Size	(3) Historical Year Bills	(4) Projection Factor	(5) Projected Test Year Bills	(6) Projection Factor	(7) Projected Test Year Consumption (000)	(8) Present Rates	(9) Projected Test Year Revenue	(10) Proposed Rates	(11) Projected Revenue Requirement
1	This utility is not utilizing a projected test year; therefore this schedule is not applicable.									

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Water [X] or Sewer [X]

Schedule: E-14  
Page 1 of 1  
Preparer: Jared Deason

Customer Class: All  
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

1 The billing analysis is contained in Volume II

Company: Utilities, Inc. of Florida - Cypress Lakes  
Docket No.: 160101-WS  
RECONCILIATION OF ANNUAL REPORT TO MFR  
YEAR ENDING : December 31, 2015

Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page	Diff	Description
A-5(a): 301.1	Organization	<u>(34,044)</u> <u>(34,044)</u>	301	Organization	<u>(34,044)</u> <u>(34,044)</u>	W-4(a)	(0)	
A-5(a): 302.1	Franchises	<u>37,814</u> <u>37,814</u>	302	Franchises	<u>37,814</u> <u>37,814</u>	W-4(a)	0	
A-5(a): 303.2	Land & LandRights	-						
A-5(a): 303.3	Land & LandRights	-						
A-5(a): 303.4	Land & LandRights	-						
A-5(a): 303.5	Land & LandRights	<u>1,356</u> <u>1,356</u>	303	Land&LandRights	<u>1,356</u> <u>1,356</u>	W-4(a)	0	
A-5(a): 304.2	Structures & Improvements	66,360						
A-5(a): 304.3	Structures & Improvements	33,382						
A-5(a): 304.4	Structures & Improvements	4,500						
A-5(a): 304.5	Structures & Improvements	80,097	304	Structures&Improvements				
A-5(a): 304.5	Structures & Improvements - Allocated to WW	<u>(31,361)</u> <u>152,977</u>			<u>152,977</u> <u>152,977</u>	W-4(a)	0	
A-5(a): 305.2	Collect. & Impound Reservoirs	<u>-</u> <u>-</u>	305	Collecting and Impounding Reservoirs	<u>-</u> <u>-</u>	W-4(a)	-	
306	Lake, River and Other Intakes	<u>-</u> <u>-</u>	306	Lake, River and Other Intakes	<u>-</u> <u>-</u>	W-4(a)	-	
A-5(a): 307.2	Wells & Springs	<u>60,807</u> <u>60,807</u>	307	Wells and Springs	<u>60,807</u> <u>60,807</u>	W-4(a)	0	
A-5(a): 308.2	Infiltration Galleries & Tunnels	<u>-</u> <u>-</u>	308	Infiltration Galleries and Tunnels	<u>-</u> <u>-</u>	W-4(a)	-	
A-5(a): 309.2	Supply Mains	<u>36,929</u> <u>36,929</u>	309	Supply Mains	<u>36,929</u> <u>36,929</u>	W-4(a)	0	
A-5(a): 310.2	Power Generation Equipment	<u>644</u> <u>644</u>	310	Power Generated Equipment	<u>644</u> <u>644</u>	W-4(a)	(0)	
A-5(a): 311.2	Pumping Equipment	-						
A-5(a): 311.3	Pumping Equipment	169,174						
A-5(a): 311.4	Pumping Equipment	<u>236</u> <u>169,410</u>	311	Pumping Equipment	<u>169,410</u> <u>169,410</u>	W-4(a)	0	
A-5(a): 320.3	Water Treatment Equipment	<u>33,373</u> <u>33,373</u>	320	Water Treatment Equipment	<u>33,373</u> <u>33,373</u>	W-4(a)	0	
A-5(a): 330.4	Distr. Reservoirs & Standpipes	<u>78,581</u> <u>78,581</u>	330	Distribution Reservoirs and Standpipes	<u>78,581</u> <u>78,581</u>	W-4(a)	0	

Company: Utilities, Inc. of Florida - Cypress Lakes  
Docket No.: 160101-WS  
RECONCILIATION OF ANNUAL REPORT TO MFR  
YEAR ENDING : December 31, 2015

Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page	Diff	Description
A-5(a): 331.4	Transm. & Distribution Mains	<u>626,628</u> <u>626,628</u>	331	Transmission and Distribution Mains	<u>626,628</u> <u>626,628</u>	W-4(a)	(0)	
A-5(a): 333.4	Services	<u>300,085</u> <u>300,085</u>	333	Services	<u>300,085</u> <u>300,085</u>	W-4(a)	(0)	
A-5(a): 334.4	Meters & Meter Installations	<u>187,760</u> <u>187,760</u>	334	Meters and Meter Installations	<u>187,760</u> <u>187,760</u>	W-4(a)	(0)	
A-5(a): 335.4	Hydrants	<u>98,103</u> <u>98,103</u>	335	Hydrants	<u>98,103</u> <u>98,103</u>	W-4(a)	(0)	
A-5(a): 336.4	Backflow Prevention Devices	<u>3,303</u> <u>3,303</u>	336	Backflow Prevention Devices	<u>3,303</u> <u>3,303</u>	W-4(a)	(0)	
A-5(a): 339.1	Other Plant & Misc. Equipment	-						
A-5(a): 339.2	Other Plant & Misc. Equipment	-						
A-5(a): 339.3	Other Plant & Misc. Equipment	-						
A-5(a): 339.4	Other Plant & Misc. Equipment	<u>-</u> <u>-</u>	339	Other Plant Miscellaneous Equipment	<u>-</u> <u>-</u>	W-4(a)	-	
A-5(a): 340.5	Office Furniture & Equipment	312,568						
A-5(a): 340.5	Office Furniture & Equipment - Allocated to WW	<u>(151,800)</u> <u>160,768</u>	340	Office Furniture and Equipment	<u>160,768</u> <u>160,768</u>	W-4(a)	0	
A-5(a): 341.5	Transportation Equipment	115,182				W-4(a)		
A-5(a): 341.5	Transportation Equipment - Allocated to WW	<u>(56,094)</u> <u>59,089</u>	341	Transportation Equipment	<u>59,089</u> <u>59,089</u>		(0)	
A-5(a): 342.5	Stores Equipment	<u>-</u> <u>-</u>	342	Stores Equipment	<u>-</u> <u>-</u>	W-4(a)	-	
A-5(a): 343.5	Tools, Shop & Garage Equipment	45,679				W-4(a)		
A-5(a): 343.5	Tools, Shop & Garage Equipment - Allocated to WW	<u>(18,875)</u> <u>26,804</u>	343	Tools, Shop and Garage Equipment	<u>26,804</u> <u>26,804</u>		(0)	
A-5(a): 344.5	Laboratory Equipment	6,519						
A-5(a): 344.5	Laboratory Equipment - Allocations	<u>386</u> <u>6,905</u>	344	Laboratory Equipment	<u>6,905</u> <u>6,905</u>	W-4(a)	0	
A-5(a): 345.5	Power Operated Equipment	166						
A-5(a): 345.5	Power Operated Equipment - Allocated from WW	<u>336</u> <u>502</u>	345	Power Operated Equipment	<u>502</u> <u>502</u>	W-4(a)	(0)	
A-5(a): 346.5	Communication Equipment	3,164						
A-5(a): 346.5	Communication Equipment - Allocated to WW	<u>(66)</u> <u>3,098</u>	346	Communication Equipment	<u>3,098</u> <u>3,098</u>	W-4(a)	0	
A-5(a): 347.5	Miscellaneous Equipment	-						
A-5(a): 347.5	Miscellaneous Equipment	<u>-</u> <u>-</u>	347	Miscellaneous Equipment	<u>-</u> <u>-</u>	W-4(a)	-	

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A-5(a): 348.5	Other Plant - Allocations	-						
A-5(a): 348.5	Other Plant - Allocations	-	348	Other Tangible Plant	-	W-4(a)		
		<u>-</u>			<u>-</u>			
	<b>Total Water UPIS A-5(a)</b>	<b>2,010,892</b>		<b>Total Water UPIS W-4(a)</b>	<b>2,010,892</b>		<b>0</b>	
	<b>Total Water UPIS A-5(a) from A-5(a)</b>	<b>2,010,892</b>						
A-6(a): 351.1	Organization	-	351	Organization	-	S-4(a)		
		<u>-</u>			<u>-</u>			
A-6(a): 352.1	Franchises	-	352	Franchises	-	S-4(a)		
		<u>-</u>			<u>-</u>			
A-6(a): 353.2	Land and Land Rights	-						
A-6(a): 353.3	Land and Land Rights	-						
A-6(a): 353.4	Land and Land Rights	-						
A-6(a): 353.5	Land and Land Rights	-						
A-6(a): 353.6	Land and Land Rights	-						
A-6(a): 353.7	Land and Land Rights	2,610	353	Land and Land Rights	2,610	S-4(a)		
		<u>2,610</u>			<u>2,610</u>			
A-6(a): 354.2	Structures and Improvements	269						
A-6(a): 354.3	Structures and Improvements	102,042						
A-6(a): 354.4	Structures and Improvements	138,121						
A-6(a): 354.5	Structures and Improvements	1,391						
A-6(a): 354.6	Structures and Improvements	-						
A-6(a): 354.7	Structures and Improvements	1,700,434						
A-6(a): 304.5	Structures & Improvements - Allocated from W	31,361			1,973,618			
		<u>1,973,618</u>	354	Structures and Improvements	<u>1,973,618</u>	S-4(a)	0	
A-6(a): 390.7	Office Furniture and Equipment	820						
A-6(a): 340.5	Office Furniture & Equipment - Allocated from W	151,800	390	Office Furniture and Equipment	152,620	S-4(a)		
		<u>152,620</u>			<u>152,620</u>		(0)	
A-6(a): 393.7	Tools, Shop and Garage Equipment	6,570						
A-6(a): 343.5	Tools, Shop & Garage Equipment - Allocated from W	18,875	393	Tools, Shop and Garage Equipment	25,445	S-4(a)		
		<u>25,445</u>			<u>25,445</u>		0	
A-6(a): 396.7	Communication Equipment	2,875						
A-6(a): 346.5	Communication Equipment	66	396	Communication Equipment	2,941	S-4(a)		
		<u>2,941</u>			<u>2,941</u>		0	
A-6(a): 398.7	Other Tangible Plant	-	398	Other Tangible Plant	-	S-4(a)		
A-6(a): 348.5	Other Plant - Allocations	-						
		<u>-</u>			<u>-</u>			
A-6(a): 355.2	Power Generation Equipment	-						
A-6(a): 355.4	Power Generation Equipment	81,515	355	Power Generation Equipment	81,515	S-4(a)		
		<u>81,515</u>			<u>81,515</u>		(0)	

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A-6(a): 360.2	Collection Sewers - Force	419,323	360	Collection Sewers - Force	213,554	S-4(a)		
		<u>419,323</u>			<u>213,554</u>		205,769	Reallocation from F.M. to services
A-6(a): 363.2	Services to Customers	1,335	363	Services to Customers	207,105	S-4(a)		
		<u>1,335</u>			<u>207,105</u>		(205,770)	Reallocation from F.M. to services
A-6(a): 361.2	Collection Sewers - Gravity	1,174,047	361	Collection Sewers - Gravity	777,159	S-4(a)		
A-6(a): 361.2	Manholes	-	361	Manholes	396,889	S-4(a)		
		<u>1,174,047</u>			<u>1,174,048</u>		(1)	
A-6(a): 364.2	Flow Measuring Devices	-	364	Flow Measuring Devices	-	S-4(a)		
		<u>-</u>			<u>-</u>		-	
A-6(a): 366.6	Reuse Services	-	366	Reuse Services	-			
		<u>-</u>			<u>-</u>		-	
A-6(a): 367.6	Reuse Mtr Installations	-	367	Reuse Mtr Installations	-			
		<u>-</u>			<u>-</u>		-	
A-6(a): 370.3	Receiving Wells	-	370	Receiving Wells	-			
		<u>-</u>			<u>-</u>		-	
A-6(a): 371.3	Pumping Equipment	213,437						
A-6(a): 371.5	Pumping Equipment	-						
A-6(a): 371.6	Pumping Equipment	-	371	Pumping Equipment	213,437	S-4(a)		
		<u>213,437</u>			<u>213,437</u>		0	
A-6(a): 375.6	Reuse Transmission and Distribution System	3,722	375	Reuse Transmission and Distribution System	4,171	S-4(a)		
A-6(a): 374.5	Reuse Distribution Reservoirs	449	374	Reuse Distribution Reservoirs	-	S-4(a)		
		<u>4,171</u>			<u>4,171</u>		0	
A-6(a): 380.4	Treatment and Disposal Equipment	386,697						
A-6(a): 380.5	Treatment and Disposal Equipment	-	380	Treatment and Disposal Equipment	386,697	S-4(a)		
		<u>386,697</u>			<u>386,697</u>		(0)	
A-6(a): 381.4	Plant Sewers	25,553						
A-6(a): 381.5	Plant Sewers	-	381	Plant Sewers	25,553	S-4(a)		
		<u>25,553</u>			<u>25,553</u>		0	
A-6(a): 382.4	Outfall Sewer Lines	-	382	Outfall Sewer Lines	-	S-4(a)		
		<u>-</u>			<u>-</u>		-	
A-6(a): 341.5	Transportation Equipment - Allocated from W	56,094	391	Transportation Equipment	56,094	S-4(a)		
		<u>56,094</u>			<u>56,094</u>		(0)	
A-6(a): 394.7	Laboratory Equipment	6,942						
A-6(a): 344.5	Laboratory Equipment - Allocated to W	(386)	394	Laboratory Equipment	6,555	S-4(a)		
		<u>6,555</u>			<u>6,555</u>		0	



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A-6(a): 395.7	Power Operated Equipment	812	395	Power Operated Equipment	476	S-4(a)		
A-6(a): 345.5	Power Operated Equipment - Allocated to W	(336)						
		<u>476</u>			<u>476</u>		0	
A-6(a): 397.7	Miscellaneous Equipment	-	397	Miscellaneous Equipment	-	S-4(a)		
A-6(a): 347.5	Miscellaneous Equipment - Allocated	-						
		<u>-</u>			<u>-</u>			
A-6(a): 389.1	Other Plant Miscellaneous Equipment	-						
A-6(a): 389.2	Other Plant Miscellaneous Equipment	-						
A-6(a): 389.3	Other Plant Miscellaneous Equipment	1,368						
A-6(a): 389.4	Other Plant Miscellaneous Equipment	1,813						
A-6(a): 389.5	Other Plant Miscellaneous Equipment	-						
A-6(a): 389.7	Other Plant Miscellaneous Equipment	-	389	Other Plant Miscellaneous Equipment	3,180	S-4(a)		
		<u>3,180</u>			<u>3,180</u>		0	
	<b>Total Wastewater UPIS A-6(a)</b>	<b>4,529,619</b>		<b>Total Wastewater UPIS S-4(a)</b>	<b>4,529,619</b>		(0)	
	<b>Total Wastewater UPIS A-6(a) from A-6(a)</b>	<b>4,529,619</b>						
A-9(a): 301.1	A/D Organization	(12,010)	301	A/D Organization	(12,010)	W-6(b)		
		<u>(12,010)</u>			<u>(12,010)</u>		(0)	
A-9(a): 302.1	A/D Franchises	6,399	302	A/D Franchises	6,399	W-6(b)		
		<u>6,399</u>			<u>6,399</u>		(0)	
A-9(a): 339.1	A/D Other Plant & Misc. Equipment	-						
A-9(a): 339.2	A/D Other Plant & Misc. Equipment	-						
A-9(a): 339.3	A/D Other Plant & Misc. Equipment	-						
A-9(a): 339.4	A/D Other Plant & Misc. Equipment	-	339	A/D Other Plant & Misc. Equipment	-	W-6(b)		
		<u>-</u>			<u>-</u>			
A-9(a): 303.2	A/D Land & Land Rights							
A-9(a): 303.3	A/D Land & Land Rights							
A-9(a): 303.4	A/D Land & Land Rights							
A-9(a): 303.5	A/D Land & Land Rights		303	A/D Land & Land Rights	-	W-6(b)		
		<u>-</u>			<u>-</u>			
A-9(a): 304.2	A/D Structures & Improvements	51,191						
A-9(a): 304.3	A/D Structures & Improvements	(16,885)						
A-9(a): 304.4	A/D Structures & Improvements	708						
A-9(a): 304.5	A/D Structures & Improvements	31,908						
A-9(a): 304.5	A/D Structures & Improvements - Allocations	412,641	304	A/D Structures & Improvements - Allocations	465,170	W-6(b)		
A-9(a): 304.5		<u>479,563</u>			<u>465,170</u>		14,393	See Acct 340
A-9(a): 305.2	A/D Collect. & Impound. Reservoirs	-	305	A/D Collect. & Impound. Reservoirs	-	W-6(b)		
		<u>-</u>			<u>-</u>			

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A-9(a): 306.2	A/D Lake, River & Other Intakes	-	306	A/D Lake, River & Other Intakes	-	W-6(b)		
		-			-			
A-9(a): 307.2	A/D Wells & Springs	45,955	307	A/D Wells & Springs	45,955	W-6(b)		
		45,955			45,955		0	
A-9(a): 308.2	A/D Infiltration Galleries & Tunnels	-	308	A/D Infiltration Galleries & Tunnels	-	W-6(b)		
		-			-			
A-9(a): 309.2	A/D Supply Mains	7,602	309	A/D Supply Mains	7,602	W-6(b)		
		7,602			7,602		0	
A-9(a): 310.2	A/D Power Generation Equipment	213	310	A/D Power Generation Equipment	213	W-6(b)		
		213			213		0	
9								
A-9(a): 311.2	A/D Pumping Equipment	4,297						
A-9(a): 311.3	A/D Pumping Equipment	152,218						
A-9(a): 311.4	A/D Pumping Equipment	66	311	A/D Pumping Equipment	156,581	W-6(b)		
		156,581			156,581		(0)	
A-9(a): 320.3	A/D Water Treatment Equipment	13,849	320	A/D Water Treatment Equipment	13,849	W-6(b)		
		13,849			13,849		0	
A-9(a): 330.4	A/D Distr. Reservoirs & Standpipes	35,435	330	A/D Distr. Reservoirs & Standpipes	35,435	W-6(b)		
		35,435			35,435		0	
A-9(a): 331.4	A/D Transm. & Distribution Mains	253,506	331	A/D Transm. & Distribution Mains	253,506	W-6(b)		
		253,506			253,506		(0)	
A-9(a): 333.4	A/D Services	117,719	333	A/D Services	117,719	W-6(b)		
		117,719			117,719		(0)	
A-9(a): 334.4	A/D Meters & Meter Installations	115,116	334	A/D Meters & Meter Installations	115,116	W-6(b)		
		115,116			115,116		0	
A-9(a): 335.4	A/D Hydrants	41,522	335	A/D Hydrants	41,522	W-6(b)		
		41,522			41,522		(1)	
A-9(a): 336.4	A/D Backflow Prevention Devices	(394)	336	A/D Backflow Prevention Devices	(394)	W-6(b)		
		(394)			(394)		0	
A-9(a): 340.5	A/D Office Furniture & Equipment	284,453						
A-9(a): 340.5	A/D Office Furniture & Equipment - Allocations	(138,349)	340	A/D Office Furniture & Equipment - Allocations	160,495	W-6(b)		
		146,104			160,495		(14,391)	see Act 304
A-9(a): 341.5	A/D Transportation Equipment	90,637						
A-9(a): 341.5	A/D Transportation Equipment - Allocations	(44,140)	341	A/D Transportation Equipment - Allocations	46,497	W-6(b)		
		46,497			46,497		(0)	
A-9(a): 342.5	A/D Stores Equipment	-	342	A/D Stores Equipment	-	W-6(b)		
		-			-			

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A-9(a): 343.5	A/D Tools, Shop & Garage Equipment	35,166						
A-9(a): 343.5	A/D Tools, Shop & Garage Equipment	(15,116)	343	A/D Tools, Shop & Garage Equipment	20,050	W-6(b)		
		<u>20,050</u>			<u>20,050</u>		(0)	
A-9(a): 344.5	A/D Laboratory Equipment	4,976						
A-9(a): 344.5	A/D Laboratory Equipment	589	344	A/D Laboratory Equipment	5,565	W-6(b)		
		<u>5,565</u>			<u>5,565</u>		0	
A-9(a): 345.5	A/D Power Operated Equipment	203						
A-9(a): 345.5	A/D Power Operated Equipment	(93)	345	A/D Power Operated Equipment	110	W-6(b)		
		<u>110</u>			<u>110</u>		(0)	
A-9(a): 346.5	A/D Communication Equipment	1,850						
A-9(a): 346.5	A/D Communication Equipment	574	346	A/D Communication Equipment	2,424	W-6(b)		
		<u>2,424</u>			<u>2,424</u>		(0)	
A-9(a): 347.5	A/D Miscellaneous Equipment	-						
A-9(a): 347.5	A/D Miscellaneous Equipment	-	347	A/D Miscellaneous Equipment	-	W-6(b)		
		<u>-</u>			<u>-</u>		-	
A-9(a): 348.5	A/D Other Plant - Allocations	-						
A-9(a): 348.5	A/D Other Plant - Allocations	-	348	A/D Other Plant - Allocations	-	W-6(b)		
		<u>-</u>			<u>-</u>		-	
	<b>Total Water A/D A-9(a)</b>	<b>1,481,805</b>		<b>Total Water UPIS W-6(b)</b>	<b>1,481,804</b>		1	
	<b>*Total Water A/D A-9(a) from A-9(a)</b>							
A-10(a): 380.4	A/D Treatment and Disposal Equipment	21,651						
A-10(a): 380.5	A/D Treatment and Disposal Equipment	-	380	A/D Treatment and Disposal Equipment	21,651	S-6(b)		
		<u>21,651</u>			<u>21,651</u>		0	
A-10(a): 355.2	A/D Power Generation Equipment	-						
A-10(a): 355.3	A/D Power Generation Equipment	-						
A-10(a): 355.4	A/D Power Generation Equipment	21,141						
A-10(a): 355.5	A/D Power Generation Equipment	-						
A-10(a): 355.6	A/D Power Generation Equipment	-	355	A/D Power Generation Equipment	21,141	S-6(b)		
		<u>21,141</u>			<u>21,141</u>		0	
A-10(a): 366.6	A/D Reuse Services	-	366	A/D Reuse Services	-	S-6(b)		
A-10(a): 367.6	A/D Reuse Meters and Meter Installations	-	367	A/D Reuse Meters and Meter Installations	-	S-6(b)		
		<u>-</u>			<u>-</u>		-	
A-10(a): 374.5	A/D Reuse Distribution Reservoir	56						
A-10(a): 375.6	A/D Reuse Transmission and Distribution System	544	375	A/D Reuse Transmission and Distribution System	600	S-6(b)		
		<u>600</u>			<u>600</u>		(0)	
A-10(a): 351.1	A/D Organization	(3,668)	301	A/D Organization	(3,668)	S-6(b)		
		<u>(3,668)</u>			<u>(3,668)</u>		(0)	

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A-10(a): 352.1	A/D Franchises	<u>357</u>	302	A/D Franchises	<u>357</u>	S-6(b)		
		<u>357</u>			<u>357</u>		(0)	
A-10(a): 354.2	A/D Structures and Improvements	(9,064)						
A-10(a): 354.3	A/D Structures and Improvements	123,671						
A-10(a): 354.4	A/D Structures and Improvements	(69,232)						
A-10(a): 354.5	A/D Structures and Improvements	111						
A-10(a): 354.6	A/D Structures and Improvements	-						
A-10(a): 354.7	A/D Structures and Improvements	830,999						
A-10(a): 304.5	A/D Structures & Improvements - Allocations	<u>(412,641)</u>	354	A/D Structures & Improvements - Allocations	<u>463,845</u>	S-6(b)		
		<u>463,844</u>			<u>463,845</u>		(1)	
A-10(a): 363.2	A/D Services to Customers	26	363	A/D Services to Customers	26	S-6(b)		
A-10(a): 360.2	A/D Collection Sewers - Force	<u>248,546</u>	360	A/D Collection Sewers - Force	<u>248,546</u>	S-6(b)		
		<u>248,572</u>			<u>248,572</u>		0	
A-10(a): 361.2	A/D Collection Sewers - Gravity	<u>554,071</u>	361	A/D Collection Sewers - Gravity	<u>554,071</u>	S-6(b)		
		<u>554,071</u>			<u>554,071</u>		(0)	
A-10(a): 370.3	A/D Receiving Wells	-	370	A/D Receiving Wells	-	S-6(b)		
		<u>-</u>			<u>-</u>		-	
A-10(a): 371.3	A/D Pumping Equipment	5,590						
A-10(a): 371.5	A/D Pumping Equipment	-						
A-10(a): 371.6	A/D Pumping Equipment	-	371	A/D Pumping Equipment	<u>5,590</u>	S-6(b)		
		<u>5,590</u>			<u>5,590</u>		0	
A-10(a): 390.7	A/D Office Furniture and Equipment	350	390	A/D Office Furniture and Equipment	138,699	S-6(b)		
A-10(a): 340.5	A/D Office Furniture & Equipment - Allocation	<u>138,349</u>						
		<u>138,699</u>			<u>138,699</u>		0	
A-10(a): 391.7	A/D Transportation Equipment	-						
A-10(a): 341.5	A/D Transportation Equipment - Allocation	<u>44,140</u>	391	A/D Transportation Equipment - Allocation	<u>44,140</u>	S-6(b)		
		<u>44,140</u>			<u>44,140</u>		0	
A-10(a): 393.7	A/D Tools, Shop and Garage Equipment	3,917						
A-10(a): 343.5	A/D Tools, Shop & Garage Equipment	<u>15,116</u>	393	A/D Tools, Shop & Garage Equipment	<u>19,034</u>	S-6(b)		
		<u>19,034</u>			<u>19,034</u>		(0)	
A-10(a): 394.7	A/D Laboratory Equipment	5,872						
A-10(a): 344.5	A/D Laboratory Equipment	<u>(589)</u>	394	A/D Laboratory Equipment	<u>5,283</u>	S-6(b)		
		<u>5,283</u>			<u>5,283</u>		0	
A-10(a): 395.7	A/D Power Operated Equipment	11						
A-10(a): 345.5	A/D Power Operated Equipment	<u>93</u>	395	Accumulated Depreciation Power Operated Equipment	<u>104</u>	S-6(b)		
		<u>104</u>			<u>104</u>		0	
A-10(a): 396.7	A/D Communication Equipment	2,875						
A-10(a): 346.5	A/D Communication Equipment	<u>(574)</u>	396	A/D Communication Equipment	<u>2,301</u>	S-6(b)		
		<u>2,301</u>			<u>2,301</u>		(0)	

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A-10(a): 398.7	A/D Other Tangible Plant	-	398	A/D Other Tangible Plant	-	S-6(b)		
		<u>-</u>			<u>-</u>			
A-10(a): 364.2	A/D Flow Measuring Devices	-	364	A/D Flow Measuring Devices	-			
		<u>-</u>			<u>-</u>			
A-10(a): 397.7	A/D Miscellaneous Equipment	-			-			
A-10(a): 347.5	A/D Miscellaneous Equipment	-	397	A/D Miscellaneous Equipment	-	S-6(b)		
		<u>-</u>			<u>-</u>			
A-10(a): 381.4	A/D Plant Sewers	(12,525)			(12,525)	S-6(b)		
A-10(a): 381.5	A/D Plant Sewers	-	381	A/D Plant Sewers	(12,525)	S-6(b)	(0)	
		<u>(12,525)</u>			<u>(12,525)</u>			
A-10(a): 382.4	A/D Outfall Sewer Lines	-	382	A/D Outfall Sewer Lines	-	S-6(b)		
		<u>-</u>			<u>-</u>			
A-10(a): 389.1	A/D Other Plant Miscellaneous Equipment	-			-			
A-10(a): 389.2	A/D Other Plant Miscellaneous Equipment	-			-			
A-10(a): 389.3	A/D Other Plant Miscellaneous Equipment	456			456			
A-10(a): 389.4	A/D Other Plant Miscellaneous Equipment	524			524			
A-10(a): 389.5	A/D Other Plant Miscellaneous Equipment	-			-			
A-10(a): 389.6	A/D Other Plant Miscellaneous Equipment	-	389	A/D Other Plant Miscellaneous Equipment	980	S-6(b)		
		<u>980</u>			<u>980</u>		0	
	<b>Total Wastewater A/D A-10(a)</b>	<b>1,510,173</b>		<b>Total Wastewater UPIS S-6(b)</b>	<b>1,510,175</b>		(2)	
	<b>Total Wastewater A/D A-10(a) from A-10(a)</b>							
B-5: 601	Salaries & Wages - Employees	83,006	601	Salaries & Wages - Employees	83,006	W-10(a)		
		<u>83,006</u>			<u>83,006</u>		(0)	
B-5: 603	Salaries & Wages - Officers, Etc.	3,966	603	Salaries & Wages - Officers, Etc.	3,966	W-10(a)		
		<u>3,966</u>			<u>3,966</u>		(0)	
B-5: 604	Employee Pensions & Benefits	28,379	604	Employee Pensions & Benefits	28,379	W-10(a)		
		<u>28,379</u>			<u>28,379</u>		(0)	
B-5: 610	Purchased Water	-	610	Purchased Water	-	W-10(a)		
		<u>-</u>			<u>-</u>			
B-5: 615	Purchased Power	9,662	615	Purchased Power	9,662	W-10(a)		
		<u>9,662</u>			<u>9,662</u>		(0)	
B-5: 616	Fuel for Power Purchased	-	616	Fuel for Power Purchased	-	W-10(a)		
		<u>-</u>			<u>-</u>			
B-5: 618	Chemicals	13,061	618	Chemicals	13,061	W-10(a)		
		<u>13,061</u>			<u>13,061</u>		(0)	

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B-5: 620	Materials & Supplies	<u>8,656</u> <u>8,656</u>	620	Materials & Supplies	<u>8,656</u> <u>8,656</u>	W-10(a)	(0)	
B-5: 631	Contractual Services - Engr.	<u>-</u> <u>-</u>	631	Contractual Services - Engr.	<u>-</u> <u>-</u>	W-10(a)	-	
B-5: 632	Contractual Services - Acct.	<u>3,368</u> <u>3,368</u>	632	Contractual Services - Acct.	<u>3,368</u> <u>3,368</u>	W-10(a)	(0)	
B-5: 633	Contractual Services - Legal	<u>7</u> <u>7</u>	633	Contractual Services - Legal	<u>7</u> <u>7</u>	W-10(a)	(0)	
B-5: 634	Contractual Services - Mgmt. Fees	<u>-</u> <u>-</u>	634	Contractual Services - Mgmt. Fees	<u>-</u> <u>-</u>	W-10(a)	-	
B-5: 635	Contractual Services - Testing	<u>-</u> <u>-</u>	635	Contractual Services - Testing	<u>-</u> <u>-</u>	W-10(a)	-	
B-5: 636	Contractual Services - Other	<u>2,164</u> <u>2,164</u>	636	Contractual Services - Other	<u>2,164</u> <u>2,164</u>	W-10(a)	(0)	
B-5: 641	Rental of Building/Real Prop.	<u>108</u> <u>108</u>	641	Rental of Building/Real Prop.	<u>108</u> <u>108</u>	W-10(a)	0	
B-5: 642	Rental of Equipment	<u>-</u> <u>-</u>	642	Rental of Equipment	<u>-</u> <u>-</u>	W-10(a)	-	
B-5: 650	Transportation Expenses	<u>5,363</u> <u>5,363</u>	650	Transportation Expenses	<u>5,363</u> <u>5,363</u>	W-10(a)	0	
B-5: 656	Insurance - Vehicle	<u>-</u> <u>-</u>	656	Insurance - Vehicle	<u>-</u> <u>-</u>	W-10(a)	-	
B-5: 657	Insurance - General Liability	<u>10,211</u> <u>10,211</u>	657	Insurance - General Liability	<u>10,211</u> <u>10,211</u>	W-10(a)	0	
B-5: 658	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	658	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	W-10(a)	-	
B-5: 659	Insurance - Other	<u>2,243</u> <u>2,243</u>	659	Insurance - Other	<u>2,243</u> <u>2,243</u>	W-10(a)	(0)	
B-5: 660	Advertising Expense	<u>-</u> <u>-</u>	660	Advertising Expense	<u>-</u> <u>-</u>	W-10(a)	-	
B-5: 666	Reg. Comm. Exp. - Rate Case Amort.	<u>15,188</u> <u>15,188</u>	666	Reg. Comm. Exp. - Rate Case Amort.	<u>15,188</u> <u>15,188</u>	W-10(a)	0	
B-5: 667	Reg. Comm. Exp. - Other	<u>531</u> <u>531</u>	667	Reg. Comm. Exp. - Other	<u>531</u> <u>531</u>	W-10(a)	0	

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B-5: 670	Bad Debt Expense	<u>406</u>	670	Bad Debt Expense	<u>406</u>	W-10(a)		
		<u>406</u>			<u>406</u>		0	
B-5: 675	Miscellaneous Expenses	<u>33,751</u>	675	Miscellaneous Expenses	<u>33,751</u>	W-10(a)		
		<u>33,751</u>			<u>33,751</u>		0	
	<b>Total Water Utility Expenses B-7</b>	<b>220,069</b>		<b>Total Water Utility Expenses W-10(a)</b>	<b>220,070</b>		(1)	
	<b>Total Water Utility Expenses B-7 from B-7</b>	<b>220,069</b>						
B-6: 701	Salaries & Wages - Employees	<u>78,799</u>	701	Salaries & Wages - Employees	<u>78,799</u>	S-10(a)		
		<u>78,799</u>			<u>78,799</u>		(0)	
B-6: 703	Salaries & Wages - Officers, Etc.	<u>3,765</u>	703	Salaries & Wages - Officers, Etc.	<u>3,765</u>	S-10(a)		
		<u>3,765</u>			<u>3,765</u>		(0)	
B-6: 704	Employee Pensions & Benefits	<u>26,940</u>	704	Employee Pensions & Benefits	<u>26,940</u>	S-10(a)		
		<u>26,940</u>			<u>26,940</u>		0	
B-6: 710	Purchased Sewage Treatment	<u>-</u>	710	Purchased Sewage Treatment	<u>-</u>	S-10(a)		
		<u>-</u>			<u>-</u>		-	
B-6: 711	Sludge Removal Expense	<u>14,400</u>	711	Sludge Removal Expense	<u>14,400</u>	S-10(a)		
		<u>14,400</u>			<u>14,400</u>		0	
B-6: 715	Purchased Power	<u>58,915</u>	715	Purchased Power	<u>58,915</u>	S-10(a)		
		<u>58,915</u>			<u>58,915</u>		0	
B-6: 716	Fuel for Power Purchased	<u>-</u>	716	Fuel for Power Purchased	<u>-</u>	S-10(a)		
		<u>-</u>			<u>-</u>		-	
B-6: 718	Chemicals	<u>12,399</u>	718	Chemicals	<u>12,399</u>	S-10(a)		
		<u>12,399</u>			<u>12,399</u>		(0)	
B-6: 720	Materials & Supplies	<u>16,017</u>	720	Materials & Supplies	<u>16,017</u>	S-10(a)		
		<u>16,017</u>			<u>16,017</u>		(0)	
B-6: 731	Contractual Services - Engr.	<u>-</u>	731	Contractual Services - Engr.	<u>-</u>	S-10(a)		
		<u>-</u>			<u>-</u>		-	
B-6: 732	Contractual Services - Acct.	<u>3,197</u>	732	Contractual Services - Acct.	<u>3,197</u>	S-10(a)		
		<u>3,197</u>			<u>3,197</u>		(0)	
B-6: 733	Contractual Services - Legal	<u>7</u>	733	Contractual Services - Legal	<u>7</u>	S-10(a)		
		<u>7</u>			<u>7</u>		(0)	
B-6: 734	Contractual Services - Mgmt. Fees	<u>-</u>	734	Contractual Services - Mgmt. Fees	<u>-</u>	S-10(a)		
		<u>-</u>			<u>-</u>		-	
B-6: 735	Contractual Services - Testing	<u>-</u>	735	Contractual Services - Testing	<u>-</u>	S-10(a)		
		<u>-</u>			<u>-</u>		-	

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B-6: 736	Contractual Services - Other	<u>2,054</u>	736	Contractual Services - Other	<u>2,054</u>	S-10(a)		
		<u>2,054</u>			<u>2,054</u>		(0)	
B-6: 741	Rental of Building/Real Prop.	<u>103</u>	741	Rental of Building/Real Prop.	<u>103</u>	S-10(a)		
		<u>103</u>			<u>103</u>		(0)	
B-6: 742	Rental of Equipment	<u>-</u>	742	Rental of Equipment	<u>-</u>	S-10(a)		
		<u>-</u>			<u>-</u>		-	
B-6: 750	Transportation Expenses	<u>5,091</u>	750	Transportation Expenses	<u>5,091</u>	S-10(a)		
		<u>5,091</u>			<u>5,091</u>		0	
B-6: 756	Insurance - Vehicle	<u>-</u>	756	Insurance - Vehicle	<u>-</u>	S-10(a)		
		<u>-</u>			<u>-</u>		-	
B-6: 757	Insurance - General Liability	<u>9,694</u>	757	Insurance - General Liability	<u>9,694</u>	S-10(a)		
		<u>9,694</u>			<u>9,694</u>		(0)	
B-6: 758	Insurance - Workman's Comp.	<u>-</u>	758	Insurance - Workman's Comp.	<u>-</u>	S-10(a)		
		<u>-</u>			<u>-</u>		-	
B-6: 759	Insurance - Other	<u>2,129</u>	759	Insurance - Other	<u>2,129</u>	S-10(a)		
		<u>2,129</u>			<u>2,129</u>		0	
B-6: 760	Advertising Expense	<u>-</u>	760	Advertising Expense	<u>-</u>	S-10(a)		
		<u>-</u>			<u>-</u>		-	
B-6: 766	Reg. Comm. Exp. - Rate Case Amort.	<u>14,419</u>	766	Reg. Comm. Exp. - Rate Case Amort.	<u>14,419</u>	S-10(a)		
		<u>14,419</u>			<u>14,419</u>		(0)	
B-6: 767	Reg. Comm. Exp. - Other	<u>504</u>	767	Reg. Comm. Exp. - Other	<u>504</u>	S-10(a)		
		<u>504</u>			<u>504</u>		0	
B-6: 770	Bad Debt Expense	<u>386</u>	770	Bad Debt Expense	<u>386</u>	S-10(a)		
		<u>386</u>			<u>386</u>		(0)	
B-6: 775	Miscellaneous Expenses	<u>49,251</u>	775	Miscellaneous Expenses	<u>49,251</u>	S-10(a)		
		<u>49,251</u>			<u>49,251</u>		0	
	<b>Total Wastewater Utility Expenses B-8</b>	<b>298,069</b>		<b>Total Wastewater Utility Expenses S-10(a)</b>	<b>298,070</b>		1	
	<b>Total Wastewater Utility Expenses B-8 from B-8</b>	<b>298,069</b>						
<b>WATER</b>								
A-12	Plant Capacity Fees	-						
A-12	Line/Main Extension Fees	314,240						
A-12	Meters & Meter Installation Fees	49,051						
A-12	Contributed Property	107,087						
A-12	Other - Tap Fees	128,285						



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<b>WASTEWATER</b>								
A-12	Plant Capacity Fees	-						
A-12	Line/Main Extension Fees	676,761						
A-12	Contributed Property	497,824						
A-12	Other - Tap Fees	144,880						
			271	Contributions in Aid of Construction	<u>1,918,128</u>	F-2(b)		
A-12	<b>Total Water &amp; Wastewater CIAC A-12</b>	<u><u>1,918,128</u></u>			<u><u>1,918,128</u></u>		(0)	
<b>WATER</b>								
A-14	Plant Capacity Fees	-						
A-14	Line/Main Extension Fees	69,544						
A-14	Meters & Meter Installation Fees	20,992						
A-14	Contributed Property	118,216						
A-14	Other - Tap Fees	18,111						
<b>WASTEWATER</b>								
A-14	Plant Capacity Fees	-						
A-14	Line/Main Extension Fees	227,462						
A-14	Contributed Property	239,249						
A-14	Other - Tap Fees	32,790						
				Amortization of Contributions in Aid of Construction	<u>726,364</u>			
A-14	<b>Total Water &amp; Wastewater CIAC Amortization A-12</b>	<u><u>726,364</u></u>			<u><u>726,364</u></u>	F-2(b)	0	
A-18; Line 1, Line 2	Utility Plant in Service	6,540,523	101-106	Utility Plant	6,540,523	F-1(a)		
A-18; Line 3	Other Utility Plant Adjustments	(155,026)	116	Other Utility Plant Adjustments	(155,026)	F-1(a)		
A-18; Line 6	Less: Accumulated Depreciation	(2,991,979)	108-110	Less: Accumulated Depreciation	(2,991,979)	F-1(a)		
A-18; Line 8	<b>NET UTILITY PLANT</b>	<u><u>3,393,518</u></u>		<b>Total Net Utility Plant</b>	<u><u>3,393,518</u></u>	F-1(a)	(0)	
A-18; Line 10	Cash	-	131	Cash	-	F-1(a)		
A-18; Line 11	Accounts Rec'b - trade	123,196						
A-18; Line 17	Allowance for Bad Debts	(235)						
				Accounts & Notes Recievvable Less Provision for Uncollectable Accounts	<u>122,961</u>	F-1(a)		
			141-144		<u>122,961</u>		(0)	
A-18; Line 13	Accts. & Notes Rec'b - Assoc. Cos.	<u>1,260,445</u>	145	Accounts Receivable from Associated Companies	<u>1,260,445</u>	F-1(a)		
		<u>1,260,445</u>			<u>1,260,445</u>		(0)	
A-18; Line 18	Materials & Supplies	2,638	151-153	Material and Supplies	2,638	F-1(a)		
		<u>2,638</u>			<u>2,638</u>		-	

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A-18; Line 19	Miscellaneous Current & Accrued Assets	3,250	132	Special Deposits	3,250			
		<u>3,250</u>	162	Prepayments	-	F-1(a)		
A-18; Line 21	TOTAL CURRENT ASSETS	<u>1,389,294</u>		<b>Total Current and Accrued Assets</b>	<u>1,389,294</u>		(0)	
A-18; Line 25	Prelim. Survey & Investigation Charges	-	183	Preliminary Survey & Investigation Charges	-	F-1(b)		
		<u>-</u>			<u>-</u>		-	
A-18; Line 26	Clearing Accounts	-						
A-18; Line 27	Deferred Rate Case Expense	56,783						
A-18; Line 28	Other Miscellaneous Deferred Debits	-	186	Misc. Deferred Debits	56,783	F-1(b)		
		<u>56,783</u>			<u>56,783</u>		(0)	
			190	Accumulated Deferred Income Taxes	-	F-1(b)	-	
				Total Deferred Debits	<u>56,783</u>			
A-18; Line 32	TOTAL ASSETS	<u>4,839,596</u>		<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u>4,839,595</u>	F-1(b)		
A-19; Line 1	Common Stock Issued	1,000	201	Common Stock Issued	1,000	F-2(a)	-	
A-19; Line 3	Additional Paid in Capital	2,669,067	211	Additional Paid in Capital	2,669,067	F-2(a)	0	
A-19; Line 4	Retained Earnings	340,539	214-215	Retained Earnings	340,539	F-2(a)	(0)	
							-	
A-19; Line 7	TOTAL EQUITY CAPITAL	<u>3,010,606</u>		TOTAL EQUITY CAPITAL	<u>3,010,606</u>	F-2(a)	0	
A-19; Line 11	Advances from Associated Companies	1,632,875	223	Advances from Associated Companies	1,632,875	F-2(a)	(0)	
		<u>1,632,875</u>			<u>1,632,875</u>		(0)	
A-19; Line 16	Accounts Payable	26,785	231	Accounts Payable	26,785	F-2(a)	(0)	
A-19; Line 18	Notes & Accounts Payable -Assoc Cos.	(1,249,541)	233	Notes & Accounts Payable -Assoc Cos.	(1,249,541)	F-2(a)	(0)	
A-19; Line 19	Customer Deposits	13,623	235	Customer Deposits	13,623	F-2(a)	0	
A-19; Line 20	Accrued Taxes	59,045	236	Accrued Taxes	59,045	F-2(a)	(0)	
A-19; Line 22	Accrued Interest	1,364	237	Accrued Interest	1,364	F-2(a)	(0)	
A-19; Line 24	Misc. Current and Accrued Liabilities	-	241	Misc. Current and Accrued Liabilities	-	F-2(a)	-	
	TOTAL CURRENT & ACCRUED LIABILITIES	<u>(1,148,724)</u>		TOTAL CURRENT & ACCRUED LIABILITIES	<u>(1,148,724)</u>	F-2(a)	0	
A-19; Line 35	Contribution in Aid of Construction	1,918,128	271	Contribution in Aid of Construction	1,918,128	F-2(b)	(0)	
		<u>1,918,128</u>			<u>1,918,128</u>			
A-19; Line 36	Accum. Amortization of CIAC	(726,364)	272	Accum. Amortization of CIAC	(726,364)	F-2(b)		
		<u>(726,364)</u>			<u>(726,364)</u>		(0)	
A-19; Line 38	Accumulated Deferred Income Taxes	153,075	281-283	Accumulated Deferred Income Taxes	153,075	F-2(b)		
		<u>153,075</u>			<u>153,075</u>		0	
A-18; Line 21	TOTAL EQUITY CAPITAL AND LIABILITIES	<u>4,839,596</u>		<b>Total Current and Accrued Assets</b>	<u>4,839,596</u>		(0)	
B-1; Line 1; Col 2	Water Operating Revenues	355,789	400	Water Operating Revenues	355,789	W-3		
		<u>355,789</u>			<u>355,789</u>		(0)	

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B-1; Line 3; Col 2	Operation & Maintenance	<u>220,069</u>	401	Operation & Maintenance	<u>220,069</u>	W-3		
		<u>220,069</u>			<u>220,069</u>		0	
B-1; Line 5; Col 2	Depreciation, net of CIAC Amort.	<u>87,382</u>		Depreciation, net of CIAC Amort.	<u>61,721</u>	W-3		
		<u>87,382</u>			<u>61,721</u>		25,661	Allocated Gen'l Plt to Wastewater
B-1; Line 5; Col 2	Amortization, Acq. Adj.	<u>(7,537)</u>		Amortization, Acq. Adj.	<u>(7,537)</u>			
		<u>(7,537)</u>			<u>(7,537)</u>		0	
B-1; Line 9; Col 2	Taxes Other Than Income	<u>35,728</u>	408	Taxes Other Than Income	<u>35,728</u>	W-3		
		<u>35,728</u>			<u>35,728</u>		0	
			409.1	Income Taxes	2,151	W-3		
			410.1	Deferred Federal Income Taxes	8,986	W-3		
B-1; Line 11; Col 2	Provision for Income Taxes	<u>14,677</u>	410.11	Deferred State Income Taxes	<u>3,541</u>	W-3		
		<u>14,677</u>			<u>14,678</u>		(1)	
B-2; Line 1; Col 2	Wastewater Operating Revenues	<u>658,167</u>	400	Wastewater Operating Revenues	<u>658,167</u>	S-3		
		<u>658,167</u>			<u>658,167</u>		0	
B-2; Line 3; Col 2	Operation & Maintenance	<u>298,069</u>	401	Operation & Maintenance	<u>298,069</u>	S-3		(0)
		<u>298,069</u>			<u>298,069</u>			
B-2; Line 5; Col 2	Depreciation, net of CIAC Amort.	<u>99,350</u>	403	Depreciation, net of CIAC Amort.	<u>125,011</u>	S-3		
		<u>99,350</u>			<u>125,011</u>		(25,661)	Allocated Gen'l Plt from Water
B-2; Line 9; Col 2	Taxes Other Than Income	<u>33,918</u>	408	Taxes Other Than Income	<u>33,918</u>	S-3		
		<u>33,918</u>			<u>33,918</u>		(0)	
			409.1	Income Taxes	2,042	S-3		
			410.1	Deferred Federal Income Taxes	8,530	S-3		
B-2; Line 11; Col 2	Provision for Income Taxes	<u>13,933</u>	410.11	Deferred State Income Taxes	<u>3,361</u>	S-3		
		<u>13,933</u>			<u>13,933</u>		0	
B - 12	Gains (losses) From Disposition of Utility Property	<u>-</u>	414	Gains (losses) From Disposition of Utility Property	<u>-</u>	F-3(a)		
		<u>-</u>			<u>-</u>		-	
C4	Interest During Construction	<u>165</u>	420	Allowance for Funds Used During Construction	<u>165</u>	F-3(a)		
		<u>165</u>			<u>165</u>		0	
C3	Other Interest Expense - Intercompany	64,868						
C3	Interest on Short-Term Debt	<u>1,102</u>	427	Interest Expense	<u>65,970</u>	F-3(c)		
		<u>65,970</u>			<u>65,970</u>		0	

Please note that some accounts may have a small difference, which is due to rounding.

(3)

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Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Annual Report Page	Diff	Explanation
A-6: 351.1	Organization	<u>16,958</u> <u>16,958</u>	351	Organization	<u>16,958</u> <u>16,958</u>	S-4(a)	0	
A-6: 352.1	Franchises	<u>1,660</u> <u>1,660</u>	352	Franchises	<u>1,660</u> <u>1,660</u>	S-4(a)	(0)	
A-6: 353.2	Land and Land Rights	11,411						
A-6: 353.3	Land and Land Rights	-						
A-6: 353.4	Land and Land Rights	39,579						
A-6: 353.5	Land and Land Rights	-						
A-6: 353.6	Land and Land Rights							
A-6: 353.7	Land and Land Rights	<u>864</u> <u>51,855</u>	353	Land and Land Rights	<u>51,855</u> <u>51,855</u>	S-4(a)	(0)	
A-6: 354.2	Structures and Improvements	73,161						
A-6: 354.3	Structures and Improvements	373,464						
A-6: 354.4	Structures and Improvements	2,871,449						
A-6: 354.5	Structures and Improvements							
A-6: 354.6	Structures and Improvements	14,827						
A-6: 354.7	Structures and Improvements	71,613						
		<u>3,404,514</u>	354	Structures and Improvements	<u>3,431,686</u> <u>3,431,686</u>	S-4(a)	(27,172)	Classification difference
A-6: 390.7	Office Furniture and Equipment	321,633						
A-6: 340.5	Office Furniture & Equipment	<u>321,633</u>	390	Office Furniture and Equipment	<u>327,027</u> <u>327,027</u>	S-4(a)	(5,394)	Classification difference
A-6: 393.7	Tools, Shop and Garage Equipment	75,865						
A-6: 343.5	Tools, Shop & Garage Equipment	<u>75,865</u>	393	Tools, Shop and Garage Equipment	<u>78,046</u> <u>78,046</u>	S-4(a)	(2,181)	Classification difference
A-6: 396.7	Communication Equipment	3,228						
A-6: 346.5	Communication Equipment	<u>3,228</u>	396	Communication Equipment	<u>5,215</u> <u>5,215</u>	S-4(a)	(1,987)	Classification difference
A-6: 398.7	Other Tangible Plant	3,524						
A-6: 398.5	Other Plant - Allocations	<u>36,733</u> <u>40,257</u>	398	Other Tangible Plant	<u>3,524</u>	S-4(a)	36,733	Classification difference
A-6: 355.2	Power Generation Equipment	-						
A-6: 355.4	Power Generation Equipment	<u>5,400</u> <u>5,400</u>	355	Power Generation Equipment	<u>5,400</u> <u>5,400</u>	S-4(a)	0	
A-6: 360.2	Collection Sewers - Force	<u>107,882</u> <u>107,882</u>	360	Collection Sewers - Force	<u>107,882</u> <u>107,882</u>	S-4(a)	(0)	
A-6: 363.2	Services to Customers	<u>172,434</u> <u>172,434</u>	363	Services to Customers	<u>172,434</u> <u>172,434</u>	S-4(a)	(0)	

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A-6: 361.2	Collection Sewers - Gravity	1,427,268	361	Collection Sewers - Gravity	1,405,590	S-4(a)		
A-6: 361.2	Manholes		361	Manholes	21,678	S-4(a)		
		<u>1,427,268</u>			<u>1,427,268</u>		(0)	
A-6: 362.2	Special Collecting Structures	11,856	362	Special Collecting Structures	11,856	S-4(a)		
		<u>11,856</u>			<u>11,856</u>		0	
A-6: 364.2	Flow Measuring Devices	13,047	364	Flow Measuring Devices	13,047	S-4(a)		
		<u>13,047</u>			<u>13,047</u>		(0)	
A-6: 366.6	Reuse Services	-	366	Reuse Services	-			
		<u>-</u>			<u>-</u>		-	
A-6: 367.6	Reuse Mtr Installations	-	367	Reuse Mtr Installations	-			
		<u>-</u>			<u>-</u>		-	
A-6: 370.3	Receiving Wells	-	370	Receiving Wells	-	S-4(a)		
		<u>-</u>			<u>-</u>		-	
A-6: 371.3	Pumping Equipment	130,748						
A-6: 371.5	Pumping Equipment	18,867						
A-6: 371.6	Pumping Equipment	1,356	371	Pumping Equipment	150,971	S-4(a)		
		<u>150,971</u>			<u>150,971</u>		(0)	
A-6: 375.6	Reuse Transmission and Distribution System	56,868	375	Reuse Transmission and Distribution System	66,189	S-4(a)		
A-6: 374.6	Reuse Distribution Reservoirs	9,320	374	Reuse Distribution Reservoirs	-	S-4(a)		
		<u>66,189</u>			<u>66,189</u>		(0)	
A-6: 380.4	Treatment and Disposal Equipment	1,248,061						
A-6: 380.6	Treatment and Disposal Equipment	2,734	380	Treatment and Disposal Equipment	1,250,795	S-4(a)		
		<u>1,250,795</u>			<u>1,250,795</u>		(0)	
A-6: 381.4	Plant Sewers	172,989						
A-6: 381.6	Plant Sewers	8,578	381	Plant Sewers	181,567	S-4(a)		
		<u>181,567</u>			<u>181,567</u>		(0)	
A-6: 382.4	Outfall Sewer Lines	16,375	382	Outfall Sewer Lines	16,375	S-4(a)		
		<u>16,375</u>			<u>16,375</u>		-	
A-6: 391.7	Transportation Equipment	117,481	391	Transportation Equipment	117,481	S-4(a)		
		<u>117,481</u>			<u>117,481</u>		0	
A-6: 394.7	Laboratory Equipment	15,492						
A-6: 344.5	Laboratory Equipment		394	Laboratory Equipment	15,492	S-4(a)		
		<u>15,492</u>			<u>15,492</u>		(0)	
A-6: 395.7	Power Operated Equipment	-	395	Power Operated Equipment	-	S-4(a)		
A-6: 345.5	Power Operated Equipment							
		<u>-</u>			<u>-</u>		-	

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Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Annual Report Page	Diff	Explanation
A-6: 397.7	Miscellaneous Equipment	-	397	Miscellaneous Equipment		S-4(a)		
A-6: 347.5	Miscellaneous Equipment	<u>-</u>			<u>-</u>		-	
A-6: 389.1	Other Plant Miscellaneous Equipment							
A-6: 389.2	Other Plant Miscellaneous Equipment	2,916						
A-6: 389.3	Other Plant Miscellaneous Equipment	3,879						
A-6: 389.4	Other Plant Miscellaneous Equipment	26,163						
A-6: 389.5	Other Plant Miscellaneous Equipment							
A-6: 389.6	Other Plant Miscellaneous Equipment	<u>32,958</u>	389	Other Plant Miscellaneous Equipment	<u>32,958</u>	S-4(a)	(0)	
	<b>Total Wastewater UPIS A-6(a)</b>	<b>7,485,683</b>		<b>Total Wastewater UPIS S-4(a)</b>	<b>7,485,686</b>		(3)	Rounding
A-10: 380.4	Accum Depr Treatment and Disposal Equipment	166,211						
A-10: 380.6	Accum Depr Treatment and Disposal Equipment	<u>1,152</u>	380	Accum Depr Treatment and Disposal Equipment	<u>167,363</u>	S-6(b)	(0)	
		<u>167,363</u>			<u>167,363</u>			
A-10: 355.2	Accum Depr Power Generation Equipment	-						
A-10: 355.3	Accum Depr Power Generation Equipment							
A-10: 355.4	Accum Depr Power Generation Equipment	1,883						
A-10: 355.5	Accum Depr Power Generation Equipment							
A-10: 355.6	Accum Depr Power Generation Equipment	<u>1,883</u>	355	Accum Depr Power Generation Equipment	<u>1,883</u>	S-6(b)	0	
		<u>1,883</u>			<u>1,883</u>			
A-10: 366.6	Accum Depr Reuse Services		366	Accum Depr Reuse Services	-	S-6(b)		
A-10: 367.6	Accum Depr Reuse Meters and Meter Installations	<u>-</u>	367	Accum Depr Reuse Meters and Meter Installations	<u>-</u>	S-6(b)		
		<u>-</u>			<u>-</u>		-	
A-10: 374.6	Accum Depr Reuse Distribution Reservoir	1,724						
A-10: 375.6	Accum Depr Reuse T & D System	<u>11,822</u>	375	Accum Depr Reuse T & D System	<u>13,546</u>	S-6(b)	0	
		<u>13,546</u>			<u>13,546</u>			
A-10: 351.1	Accum Depr Organization	<u>3,709</u>	301	Accum Depr Organization	<u>3,709</u>	S-6(b)	0	
		<u>3,709</u>			<u>3,709</u>			
A-10: 352.1	Accum Depr Franchises	<u>807</u>	302	Accum Depr Franchises	<u>807</u>	S-6(b)	0	
		<u>807</u>			<u>807</u>			
A-10: 354.2	Accum Depr Structures and Improvements	4,478						
A-10: 354.3	Accum Depr Structures and Improvements	128,029						
A-10: 354.4	Accum Depr Structures and Improvements	2,352,230						
A-10: 354.5	Accum Depr Structures and Improvements	7,070						
A-10: 354.6	Accum Depr Structures and Improvements	-						
A-10: 354.7	Accum Depr Structures and Improvements	39,832						
A-10: 304.5	Accum Depr Structures and Improvements	<u>2,531,640</u>	354	Accum Depr Structures and Improvements	<u>2,531,640</u>	S-6(b)	(0)	
		<u>2,531,640</u>			<u>2,531,640</u>			

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A-10: 363.2	Accum Depr Services to Customers	105,647	363	Accum Depr Services to Customers	105,647	S-6(b)		
A-10: 360.2	Accum Depr Collection Sewers - Force	145,128	360	Accum Depr Collection Sewers - Force	145,128	S-6(b)		
		<u>250,774</u>			<u>250,775</u>		(1)	
A-10: 361.2	Accum Depr Collection Sewers - Gravity	788,731	361	Accum Depr Collection Sewers - Gravity	788,731	S-6(b)		
		<u>788,731</u>			<u>788,731</u>		0	
A-10: 362.2	Accum Depr Special Collecting Structures	699	362	Accum Depr Special Collecting Structures	699	S-6(b)		
		<u>699</u>			<u>699</u>		0	
A-10: 370.3	Receiving Wells	-	370	Accumulated Depreciation Receiving Wells	-	S-6(b)		
		<u>-</u>			<u>-</u>		-	
A-10: 371.3	Accum Depr Pumping Equipment	10,444						
A-10: 371.5	Accum Depr Pumping Equipment	7,492						
A-10: 371.6	Accum Depr Pumping Equipment	571	371	Accum Depr Pumping Equipment	18,507	S-6(b)		
		<u>18,507</u>			<u>18,507</u>		0	
A-10: 390.7	Accum Depr Office Furniture and Equipment	291,922	390	Accum Depr Office Furniture and Equipment	291,922	S-6(b)		
A-10: 340.5	A/D Office Furniture & Equipment - Allocation							
		<u>291,922</u>			<u>291,922</u>		(0)	
A-10: 391.7	Accum Depr Transportation Equipment	92,446						
A-10: 341.5	A/D Transportation Equipment - Allocation		391	A/D Transportation Equipment - Allocation	92,446	S-6(b)		
		<u>92,446</u>			<u>92,446</u>		(0)	
A-10: 393.7	Accum Depr Tools, Shop and Garage Equipment	90,665						
A-10: 343.5	A/D Tools, Shop & Garage Equipment		393	A/D Tools, Shop & Garage Equipment	90,665	S-6(b)		
		<u>90,665</u>			<u>90,665</u>		0	
A-10: 394.7	Accum Depr Laboratory Equipment	11,704						
A-10: 344.5	Accum Depr Laboratory Equipment		394	Accum Depr Laboratory Equipment	11,704	S-6(b)		
		<u>11,704</u>			<u>11,704</u>		(0)	
A-10: 395.7	Accum Depr Power Operated Equipment	-						
A-10: 345.5	A/D Power Operated Equipment		395	Accum Depr Power Operated Equipment	-	S-6(b)		
		<u>-</u>			<u>-</u>		-	
A-10: 396.7	Accum Depr Communication Equipment	1,887						
A-10: 346.5	A/D Communication Equipment		396	A/D Communication Equipment	1,887	S-6(b)		
		<u>1,887</u>			<u>1,887</u>		(0)	
A-10: 398.8	Accum Depr Other Tangible Plant	2,525						
		<u>2,525</u>	398	Accum Depr Other Tangible Plant	2,525	S-6(b)		
		<u>2,525</u>			<u>2,525</u>		0	
A-10: 364.2	A/D Flow Measuring Devices	6,311						
		<u>6,311</u>	364	A/D Flow Measuring Devices	6,311			
		<u>6,311</u>			<u>6,311</u>		0	

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A-10: 397.7	Accum Depr Miscellaneous Equipment	-						
A-10: 347.5	A/D Miscellaneous Equipment	<u>-</u>	397	A/D Miscellaneous Equipment	<u>-</u>	S-6(b)	-	
		<u>-</u>			<u>-</u>			
A-10: 381.4	Accum Depr Plant Sewers	14,944						
A-10: 381.6	Accum Depr Plant Sewers	<u>1,844</u>	381	Accum Depr Plant Sewers	<u>16,788</u>	S-6(b)	0	
		<u>16,788</u>			<u>16,788</u>			
A-10: 382.4	Accum Depr Outfall Sewer Lines	<u>7,912</u>	382	Accum Depr Outfall Sewer Lines	<u>7,912</u>	S-6(b)	(0)	
		<u>7,912</u>			<u>7,912</u>			
A-10: 389.1	Accum Depr Other Plant Miscellaneous Equipment							
A-10: 389.2	Accum Depr Other Plant Miscellaneous Equipment	1,189						
A-10: 389.3	Accum Depr Other Plant Miscellaneous Equipment	1,286						
A-10: 389.4	Accum Depr Other Plant Miscellaneous Equipment	10,810						
A-10: 389.5	Accum Depr Other Plant Miscellaneous Equipment							
A-10: 389.6	Accum Depr Other Plant Miscellaneous Equipment	<u>13,285</u>	389	Accum Depr Other Plant Miscellaneous Equipment	<u>13,285</u>	S-6(b)	0	
		<u>13,285</u>			<u>13,285</u>			
	<b>Total Wastewater A/D A-10(a)</b>	<b>4,313,105</b>		<b>Total Wastewater A/D S-6(b)</b>	<b>4,313,105</b>		0	
B-6: 701	Salaries & Wages - Employees	<u>181,114</u>	701	Salaries & Wages - Employees	<u>181,114</u>	S-10(a)	(0)	
		<u>181,114</u>			<u>181,114</u>			
B-6: 703	Salaries & Wages - Officers, Etc.	<u>7,979</u>	703	Salaries & Wages - Officers, Etc.	<u>7,979</u>	S-10(a)	(0)	
		<u>7,979</u>			<u>7,979</u>			
B-6: 704	Employee Pensions & Benefits	<u>57,097</u>	704	Employee Pensions & Benefits	<u>57,097</u>	S-10(a)	0	
		<u>57,097</u>			<u>57,097</u>			
B-6: 710	Purchased Sewage Treatment	<u>3,762</u>	710	Purchased Sewage Treatment	<u>3,762</u>	S-10(a)	0	
		<u>3,762</u>			<u>3,762</u>			
B-6: 711	Sludge Removal Expense	<u>50,909</u>	711	Sludge Removal Expense	<u>50,909</u>	S-10(a)	(0)	
		<u>50,909</u>			<u>50,909</u>			
B-6: 715	Purchased Power	<u>70,878</u>	715	Purchased Power	<u>70,878</u>	S-10(a)	(0)	
		<u>70,878</u>			<u>70,878</u>			
B-6: 716	Fuel for Power Purchased	<u>-</u>	716	Fuel for Power Purchased	<u>-</u>	S-10(a)	-	
		<u>-</u>			<u>-</u>			
B-6: 718	Chemicals	<u>41,562</u>	718	Chemicals	<u>41,562</u>	S-10(a)	0	
		<u>41,562</u>			<u>41,562</u>			
B-6: 720	Materials & Supplies	<u>74,992</u>	720	Materials & Supplies	<u>74,992</u>	S-10(a)	0	
		<u>74,992</u>			<u>74,992</u>			
B-6: 731	Contractual Services - Engr.	<u>0</u>	731	Contractual Services - Engr.	<u>-</u>	S-10(a)	0	
		<u>0</u>			<u>-</u>			



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B-6: 732	Contractual Services - Acct.	<u>6,772</u> <u>6,772</u>	732	Contractual Services - Acct.	<u>6,772</u> <u>6,772</u>	S-10(a)	(0)	
B-6: 733	Contractual Services - Legal	<u>(135)</u> <u>(135)</u>	733	Contractual Services - Legal	<u>(135)</u> <u>(135)</u>	S-10(a)	(0)	
B-6: 734	Contractual Services - Mgmt. Fees	<u>-</u> <u>-</u>	734	Contractual Services - Mgmt. Fees	<u>-</u> <u>-</u>	S-10(a)	-	
B-6: 735	Contractual Services - Testing	<u>-</u> <u>-</u>	735	Contractual Services - Testing	<u>-</u> <u>-</u>	S-10(a)	-	
B-6: 736	Contractual Services - Other	<u>25,441</u> <u>25,441</u>	736	Contractual Services - Other	<u>25,441</u> <u>25,441</u>	S-10(a)	0	
B-6: 741	Rental of Building/Real Prop.	<u>218</u> <u>218</u>	741	Rental of Building/Real Prop.	<u>218</u> <u>218</u>	S-10(a)	(0)	
B-6: 742	Rental of Equipment	<u>33</u> <u>33</u>	742	Rental of Equipment	<u>33</u> <u>33</u>	S-10(a)	(0)	
B-6: 750	Transportation Expenses	<u>10,791</u> <u>10,791</u>	750	Transportation Expenses	<u>10,791</u> <u>10,791</u>	S-10(a)	0	
B-6: 756	Insurance - Vehicle	<u>-</u> <u>-</u>	756	Insurance - Vehicle	<u>-</u> <u>-</u>	S-10(a)	-	
B-6: 757	Insurance - General Liability	<u>20,545</u> <u>20,545</u>	757	Insurance - General Liability	<u>20,545</u> <u>20,545</u>	S-10(a)	(0)	
B-6: 758	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	758	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	S-10(a)	-	
B-6: 759	Insurance - Other	<u>4,498</u> <u>4,498</u>	759	Insurance - Other	<u>4,498</u> <u>4,498</u>	S-10(a)	0	
B-6: 760	Advertising Expense	<u>-</u> <u>-</u>	760	Advertising Expense	<u>-</u> <u>-</u>	S-10(a)	-	
B-: 766	Reg. Comm. Exp. - Rate Case Amort.	<u>11,043</u> <u>11,043</u>	766	Reg. Comm. Exp. - Rate Case Amort.	<u>11,043</u> <u>11,043</u>	S-10(a)	0	
B-6: 767	Reg. Comm. Exp. - Other	<u>183</u> <u>183</u>	767	Reg. Comm. Exp. - Other	<u>183</u> <u>183</u>	S-10(a)	(0)	
B-6: 770	Bad Debt Expense	<u>1,874</u> <u>1,874</u>	770	Bad Debt Expense	<u>1,874</u> <u>1,874</u>	S-10(a)	0	

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B-6: 775	Miscellaneous Expenses	<u>60,114</u>	775	Miscellaneous Expenses	<u>60,114</u>	S-10(a)		
		<u>60,114</u>			<u>60,114</u>		(0)	
	<b>Total Wastewater Utility Expenses B-6</b>	<b>629,669</b>		<b>Total Wastewater Utility Expenses S-10(a)</b>	<b>629,670</b>		(1)	
	<b>CIAC</b>							
A-12	Plant Capacity Fees	-						
A-12	Line/Main Extension Fees	(1,216,333)						
A-12	Contributed Property	(2,437,430)						
A-12	Other - Tap Fees	(156,589)						
A-12	<b>Total Wastewater CIAC</b>	<u><b>(3,810,351)</b></u>	271	Contributions in Aid of Construction	<u><b>(3,810,351)</b></u>	F-2(b)	0	
	<b>CIAC Accum Amortization</b>							
A-14	Plant Capacity Fees	-						
A-14	Line/Main Extension Fees	766,461						
A-14	Contributed Property	2,311,148						
A-14	Other - Tap Fees	56,998						
A-14	<b>Total Wastewater CIAC Accum Amortization</b>	<u><b>3,134,607</b></u>	272	Accum Amort of Contributions in Aid of Construction	<u><b>3,134,607</b></u>	F-2(b)	(0)	
A-18; Line 1	Utility Plant in Service	7,485,683	101-106	Utility Plant	7,490,595	F-1(a)		
A-18; Line 2	Construction Work in Progress	4,913						
A-18; Line 3	Other Utility Plant Adjustments	266,765	114-115	Other Utility Plant Adjustments	266,765	F-1(a)		
A-18; Line 5	Less: Accumulated Depreciation	(4,313,105)	108-110	Less: Accumulated Depreciation	(4,313,104)	F-1(a)		
A-18; Line 6	<b>NET UTILITY PLANT</b>	<u><b>3,444,255</b></u>		<b>Total Net Utility Plant</b>	<u><b>3,444,256</b></u>	F-1(a)	1	
A-18; Line 7	Cash	-	131	Cash	-	F-1(a)		
		-			-		-	
A-18; Line 8	Accounts Rec'b - customers	143,609						
A-18;	Allowance for Bad Debts	(458)						
		<u>143,151</u>	141-144	Accounts & Notes Receivable Less Provision for Uncollectable Accounts	<u>143,151</u>	F-1(a)	0	
					<u>143,151</u>			
A-18; Line 10	Accts. Rec'b - Assoc. Cos.	<u>491,886</u>	145	Accounts Receivable from Associated Companies	<u>491,886</u>	F-1(a)	0	
		<u>491,886</u>			<u>491,886</u>			
A-18; Line 15	Materials & Supplies	<u>3,419</u>	151-153	Material and Supplies	<u>3,419</u>	F-1(a)		
		<u>3,419</u>			<u>3,419</u>			
A-18; Line 16	Miscellaneous Current & Accrued Assets	<u>10,857</u>	132	Special Deposits	10,857			
		<u>10,857</u>	162	Prepayments	-	F-1(a)		
A-18; Line 17	<b>TOTAL CURRENT ASSETS</b>	<u><b>649,312</b></u>		<b>Total Current and Accrued Assets</b>	<u><b>649,313</b></u>		1	
A-18; Line 20	Prelim. Survey & Investigation Charges	-	183	Preliminary Survey & Investigation Charges	-	F-1(b)		
		-			-		-	

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A-18; Line 21	Clearing Accounts	-						
A-18; Line 22	Deferred Rate Case Expense	5,208						
A-18; Line 23	Other Miscellaneous Deferred Debits	6,593	186	Misc. Deferred Debits	11,801	F-1(b)		
		<u>11,801</u>			<u>11,801</u>		(0)	
			190	Accumulated Deferred Income Taxes	(3,219)	F-1(b)		See account 281-283 Accumulated Deferred Income Taxes below.
					<u>(3,219)</u>		(3,219)	
A-18; Line 25	TOTAL ASSETS	<u>4,105,368</u>		TOTAL ASSETS AND OTHER DEBITS	<u>4,102,151</u>	F-1(b)	3,217	See account 190 and 281-283 Accumulated Deferred Income Taxes above.
A-19; Line 1	Common Stock Issued	1,000	201	Common Stock Issued	1,000	F-2(a)	-	
A-19; Line 3	Additional Paid in Capital	2,601,260	211	Additional Paid in Capital	2,601,260	F-2(a)	0	
A-19; Line 4	Retained Earnings	91,840	214-215	Retained Earnings	91,840	F-2(a)	0	
							-	
A-19; Line 6	TOTAL EQUITY CAPITAL	<u>2,694,101</u>		TOTAL EQUITY CAPITAL	<u>2,694,100</u>	F-2(a)	1	
							-	
A-19; Line 9	Advances from Associated Companies	1,255,151	223	Advances from Associated Companies	1,255,151	F-2(a)	0	
		<u>1,255,151</u>			<u>1,255,151</u>		0	
							-	
A-19; Line 12	Accounts Payable	22,950	231	Accounts Payable	22,950	F-2(a)	0	
A-19; Line 14	Notes & Accounts Payable -Assoc Cos.	(998,569)	233	Notes & Accounts Payable -Assoc Cos.	(998,569)	F-2(a)	0	
A-19; Line 15	Customer Deposits	3,383	235	Customer Deposits	3,383	F-2(a)	(0)	
A-19; Line 16	Accrued Taxes	(62,760)	236	Accrued Taxes	(62,760)	F-2(a)	(0)	
A-19; Line 18	Accrued Interst	2,312	237	Accrued Interst	2,312	F-2(a)	(0)	
A-19; Line 20	Misc. Current and Accrued Liabilities			Misc. Current and Accrued Liabilities		F-2(a)	-	
A-19; Line 21	TOTAL CURRENT & ACCRUED LIABILITIES	<u>(1,032,684)</u>		TOTAL CURRENT & ACCRUED LIABILITIES	<u>(1,032,684)</u>	F-2(a)	(0)	
A-19; Line 27	Contribution in Aid of Construction	3,810,351	271	Contribution in Aid of Construction	3,810,351	F-2(b)	(0)	
		<u>3,810,351</u>			<u>3,810,351</u>			
A-19; Line 28	Accum. Amortization of CIAC	(3,134,607)	272	Accum. Amortization of CIAC	(3,134,607)	F-2(b)	0	
		<u>(3,134,607)</u>			<u>(3,134,607)</u>			
A-19; Line 29	Accumulated Deferred Income Taxes	513,057	281-283	Accumulated Deferred Income Taxes	509,838	F-2(b)	(3,219)	See account 190 Accumulated Deferred Income Taxes above.
					<u>509,838</u>			
A-18; Line 30	TOTAL EQUITY CAPITAL AND LIABILITIES	<u>4,105,368</u>		Total Current and Accrued Assets	<u>4,102,149</u>		3,219	See account 190 and 281-283 Accumulated Deferred Income Taxes above.
B-2; Line 1; Col 2	Wastewater Operating Revenues	1,163,170	400	Wastewater Operating Revenues	1,163,170	F-3(a)		
		<u>1,163,170</u>			<u>1,163,170</u>		(0)	
B-2; Line 2; Col 2	Operation & Maintenance	629,669	401	Operation & Maintenance	629,669	F-3(a)	0	
		<u>629,669</u>			<u>629,669</u>			

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B-2; Line 3; Col 2	Depreciation, net of CIAC Amort.	<u>166,706</u> <u>166,706</u>	403	Depreciation, net of CIAC Amort.	<u>166,706</u> <u>166,706</u>	F-3(a)	(0)	
B-2; Line 5; Col 2	Taxes Other Than Income	<u>72,635</u> <u>72,635</u>	408	Taxes Other Than Income	<u>72,635</u> <u>72,635</u>	F-3(a)	0	
			409.1	Income Taxes	820	F-3(a)		
			410.1	Deferred Federal Income Taxes	46,742	F-3(a)		
B-2; Line 6; Col 2	Provision for Income Taxes	<u>4,805</u> <u>4,805</u>	410.11	Deferred State Income Taxes	<u>(42,757)</u> <u>4,805</u>	F-3(a)	(0)	
B - 12	Gains (losses) From Disposition of Utility Property	<u>176</u> <u>176</u>	414	Gains (losses) From Disposition of Utility Property	<u>176</u> <u>176</u>	F-3(a)	0	
C4	Interest During Construction	<u>170</u> <u>170</u>	420	Allowance for Funds Used During Construction	<u>170</u> <u>170</u>	F-3(a)	(0)	
					289,701			
C3	Other Interest Expense - Intercompany	70,162						
C3	Interest on Short-Term Debt	<u>182</u> <u>70,343</u>	427	Interest Expense	<u>70,343</u> <u>70,343</u>	F-3(c)	0	

Please note that some accounts may have a small difference, which is due to rounding.

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A-5(a): 301.1	Organization	<u>(0)</u> <u>(0)</u>	301	Organization	<u>-</u> <u>-</u>	W-4(a)	(0)	
A-5(a): 302.1	Franchises	<u>7,980</u> <u>7,980</u>	302	Franchises	<u>7,980</u> <u>7,980</u>	W-4(a)	(0)	
A-5(a): 303.2	Land & LandRights	-						
A-5(a): 303.3	Land & LandRights	-						
A-5(a): 303.4	Land & LandRights	-						
A-5(a): 303.5	Land & LandRights	<u>521</u> <u>521</u>	303	Land&LandRights	<u>521</u> <u>521</u>	W-4(a)	(0)	
A-5(a): 304.2	Structures & Improvements	18,448						
A-5(a): 304.3	Structures & Improvements	5,414						
A-5(a): 304.4	Structures & Improvements	-						
A-5(a): 304.5	Structures & Improvements	<u>39,291</u> <u>63,153</u>	304	Structures&Improvements	<u>63,153</u> <u>63,153</u>	W-4(a)	(0)	
A-5(a): 305.2	Collect. & Impound Reservoirs	<u>-</u> <u>-</u>	305	Collecting and Impounding Reservoirs	<u>-</u> <u>-</u>	W-4(a)	-	
306	Lake, River and Other Intakes	<u>-</u> <u>-</u>	306	Lake, River and Other Intakes	<u>-</u> <u>-</u>	W-4(a)	-	
A-5(a): 307.2	Wells & Springs	<u>57,686</u> <u>57,686</u>	307	Wells and Springs	<u>57,686</u> <u>57,686</u>	W-4(a)	(0)	
A-5(a): 308.2	Infiltration Galleries & Tunnels	<u>-</u> <u>-</u>	308	Infiltration Galleries and Tunnels	<u>-</u> <u>-</u>	W-4(a)	-	
A-5(a): 309.2	Supply Mains	<u>1,341</u> <u>1,341</u>	309	Supply Mains	<u>1,341</u> <u>1,341</u>	W-4(a)	0	
A-5(a): 310.2	Power Generation Equipment	<u>203</u> <u>203</u>	310	Power Generated Equipment	<u>203</u> <u>203</u>	W-4(a)	0	
A-5(a): 311.2	Pumping Equipment	450						
A-5(a): 311.3	Pumping Equipment	172,323						
A-5(a): 311.4	Pumping Equipment	<u>164,000</u> <u>336,774</u>	311	Pumping Equipment	<u>336,774</u> <u>336,774</u>	W-4(a)	(0)	
A-5(a): 320.3	Water Treatment Equipment	<u>22,899</u> <u>22,899</u>	320	Water Treatment Equipment	<u>22,899</u> <u>22,899</u>	W-4(a)	(0)	
A-5(a): 330.4	Distr. Reservoirs & Standpipes	<u>223,069</u> <u>223,069</u>	330	Distribution Reservoirs and Standpipes	<u>223,069</u> <u>223,069</u>	W-4(a)	0	
A-5(a): 331.4	Transm. & Distribution Mains	<u>264,726</u> <u>264,726</u>	331	Transmission and Distribution Mains	<u>264,726</u> <u>264,726</u>	W-4(a)	(0)	

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A-5(a): 333.4	Services	<u>43,713</u> <u>43,713</u>	333	Services	<u>43,713</u> <u>43,713</u>	W-4(a)	(0)	
A-5(a): 334.4	Meters & Meter Installations	<u>47,715</u> <u>47,715</u>	334	Meters and Meter Installations	<u>47,715</u> <u>47,715</u>	W-4(a)	(0)	
A-5(a): 335.4	Hydrants	<u>8,035</u> <u>8,035</u>	335	Hydrants	<u>8,035</u> <u>8,035</u>	W-4(a)	0	
A-5(a): 336.4	Backflow Prevention Devices	<u>248</u> <u>248</u>	336	Backflow Prevention Devices	<u>248</u> <u>248</u>	W-4(a)	0	
A-5(a): 339.1	Other Plant & Misc. Equipment							
A-5(a): 339.2	Other Plant & Misc. Equipment							
A-5(a): 339.3	Other Plant & Misc. Equipment	-						
A-5(a): 339.4	Other Plant & Misc. Equipment	<u>-</u> <u>-</u>	339	Other Plant Miscellaneous Equipment	<u>-</u> <u>-</u>	W-4(a)	-	
A-5(a): 340.5	Office Furniture & Equipment	193,672						
A-5(a): 340.5	Office Furniture & Equipment - Allocations	<u>(88,996)</u> <u>104,676</u>	340	Office Furniture and Equipment	<u>104,676</u> <u>104,676</u>	W-4(a)	0	
A-5(a): 341.5	Transportation Equipment	70,798				W-4(a)		
A-5(a): 341.5	Transportation Equipment - Allocations	<u>(35,258)</u> <u>35,540</u>	341	Transportation Equipment	<u>35,541</u> <u>35,541</u>		(1)	
A-5(a): 342.5	Stores Equipment	<u>-</u> <u>-</u>	342	Stores Equipment	<u>-</u> <u>-</u>	W-4(a)	-	
A-5(a): 343.5	Tools, Shop & Garage Equipment	39,452				W-4(a)		
A-5(a): 343.5	Tools, Shop & Garage Equipment	<u>39,452</u> <u>39,452</u>	343	Tools, Shop and Garage Equipment	<u>39,452</u> <u>39,452</u>		0	
A-5(a): 344.5	Laboratory Equipment	443				W-4(a)		
A-5(a): 344.5	Laboratory Equipment	<u>443</u> <u>443</u>	344	Laboratory Equipment	<u>443</u> <u>443</u>		0	
A-5(a): 345.5	Power Operated Equipment	18,495				W-4(a)		
A-5(a): 345.5	Power Operated Equipment	<u>18,495</u> <u>18,495</u>	345	Power Operated Equipment	<u>18,495</u> <u>18,495</u>		(0)	
A-5(a): 346.5	Communication Equipment	3,024				W-4(a)		
A-5(a): 346.5	Communication Equipment	<u>3,024</u> <u>3,024</u>	346	Communication Equipment	<u>3,024</u> <u>3,024</u>		0	
A-5(a): 347.5	Miscellaneous Equipment	-				W-4(a)		
A-5(a): 347.5	Miscellaneous Equipment	<u>-</u> <u>-</u>	347	Miscellaneous Equipment	<u>-</u> <u>-</u>		-	
A-5(a): 348.5	Other Plant - Allocations	-				W-4(a)		
A-5(a): 348.5	Other Plant - Allocations	<u>-</u> <u>-</u>	348	Other Tangible Plant	<u>-</u> <u>-</u>		-	
	<b>Total Water UPIS A-5(a)</b>	<b>1,279,692</b>		<b>Total Water UPIS W-4(a)</b>	<b>1,279,694</b>		(2)	
	<b>Total Water UPIS A-5(a) from A-5(a)</b>	<b>1,279,692</b>						

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A-6(a): 351.1	Organization	<u>-</u>	351	Organization	<u>-</u>	S-4(a)	-	
		<u>-</u>			<u>-</u>			
A-6(a): 352.1	Franchises	<u>7,933</u>	352	Franchises	<u>7,933</u>	S-4(a)	-	
		<u>7,933</u>			<u>7,933</u>			
A-6(a): 353.2	Land and Land Rights	-						
A-6(a): 353.3	Land and Land Rights							
A-6(a): 353.4	Land and Land Rights							
A-6(a): 353.5	Land and Land Rights	-						
A-6(a): 353.6	Land and Land Rights							
A-6(a): 353.7	Land and Land Rights	<u>-</u>	353	Land and Land Rights	<u>-</u>	S-4(a)	-	
		<u>-</u>			<u>-</u>			
A-6(a): 354.2	Structures and Improvements	577						
A-6(a): 354.3	Structures and Improvements	19,786						
A-6(a): 354.4	Structures and Improvements	1,479,706						
A-6(a): 354.5	Structures and Improvements	10,311						
A-6(a): 354.6	Structures and Improvements							
A-6(a): 354.7	Structures and Improvements	3,440						
A-6(a): 304.5	Structures & Improvements	<u>1,513,819</u>	354	Structures and Improvements	<u>1,513,819</u>	S-4(a)	0	
		<u>1,513,819</u>			<u>1,513,819</u>			
A-6(a): 390.7	Office Furniture and Equipment	542						
A-6(a): 340.5	Office Furniture & Equipment - Allocated	<u>88,996</u>	390	Office Furniture and Equipment	<u>89,538</u>	S-4(a)	(0)	
		<u>89,538</u>			<u>89,538</u>			
A-6(a): 393.7	Tools, Shop and Garage Equipment	3,100						
A-6(a): 343.5	Tools, Shop & Garage Equipment - Allocated	<u>-</u>	393	Tools, Shop and Garage Equipment	<u>3,100</u>	S-4(a)	0	
		<u>3,100</u>			<u>3,100</u>			
A-6(a): 396.7	Communication Equipment	-						
A-6(a): 346.5	Communication Equipment	<u>-</u>	396	Communication Equipment	<u>-</u>	S-4(a)	-	
		<u>-</u>			<u>-</u>			
A-6(a): 398.7	Other Tangible Plant		398	Other Tangible Plant		S-4(a)		
A-6(a): 348.5	Other Plant - Allocations	<u>-</u>			<u>-</u>			
		<u>-</u>			<u>-</u>			
A-6(a): 355.2	Power Generation Equipment	-						
A-6(a): 355.4	Power Generation Equipment	<u>-</u>	355	Power Generation Equipment	<u>-</u>	S-4(a)	-	
		<u>-</u>			<u>-</u>			
A-6(a): 360.2	Collection Sewers - Force	<u>45,698</u>	360	Collection Sewers - Force	<u>45,698</u>	S-4(a)	0	
		<u>45,698</u>			<u>45,698</u>			
A-6(a): 363.2	Services to Customers	<u>14,206</u>	363	Services to Customers	<u>14,206</u>	S-4(a)	0	
		<u>14,206</u>			<u>14,206</u>			
A-6(a): 361.2	Collection Sewers - Gravity	378,838	361	Collection Sewers - Gravity		S-4(a)		
A-6(a): 361.2	Manholes	<u>378,838</u>	361	Manholes	<u>378,838</u>	S-4(a)	0	
		<u>378,838</u>			<u>378,838</u>			
A-6(a): 362.2	Special Collection Sewers	2,485	364	Special Collection Sewers	2,485	S-4(a)		

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		<u>2,485</u>			<u>2,485</u>		-	
A-6(a): 364.2	Flow Measuring Devices	<u>14,129</u>	364	Flow Measuring Devices	<u>14,129</u>	S-4(a)		
		<u>14,129</u>			<u>14,129</u>		(0)	
A-6(a): 366.6	Reuse Services	<u>-</u>	366	Reuse Services	<u>-</u>		-	
A-6(a): 367.6	Reuse Mtr Installations	<u>-</u>	367	Reuse Mtr Installations	<u>-</u>		-	
A-6(a): 370.3	Receiving Wells	<u>-</u>	367	Reuse Mtr Installations	<u>-</u>		-	
A-6(a): 371.3	Pumping Equipment	52,191						
A-6(a): 371.5	Pumping Equipment	-						
A-6(a): 371.6	Pumping Equipment	-	371	Pumping Equipment	<u>52,191</u>	S-4(a)		
		<u>52,191</u>			<u>52,191</u>		(0)	
A-6(a): 375.6	Reuse Transmission and Distribution System	12,643	375	Reuse Transmission and Distribution System		S-4(a)		
A-6(a): 374.5	Reuse Distribution Reservoirs	-	374	Reuse Distribution Reservoirs	<u>12,643</u>	S-4(a)		
		<u>12,643</u>			<u>12,643</u>		(0)	
A-6(a): 380.4	Treatment and Disposal Equipment	657,077						
A-6(a): 380.5	Treatment and Disposal Equipment	-	380	Treatment and Disposal Equipment	<u>657,077</u>	S-4(a)		
		<u>657,077</u>			<u>657,077</u>		(0)	
A-6(a): 381.4	Plant Sewers	27,929						
A-6(a): 381.5	Plant Sewers	-	381	Plant Sewers	<u>27,929</u>	S-4(a)		
		<u>27,929</u>			<u>27,929</u>		0	
A-6(a): 382.4	Outfall Sewer Lines	<u>5,778</u>	382	Outfall Sewer Lines	<u>5,778</u>	S-4(a)		
		<u>5,778</u>			<u>5,778</u>		(0)	
A-6(a): 341.5	Transportation Equipment - Allocations	<u>35,258</u>	391	Transportation Equipment	<u>35,258</u>	S-4(a)		
		<u>35,258</u>			<u>35,258</u>		-	
A-6(a): 394.7	Laboratory Equipment	552						
A-6(a): 344.5	Laboratory Equipment	-	394	Laboratory Equipment	<u>552</u>	S-4(a)		
		<u>552</u>			<u>552</u>		0	
A-6(a): 395.7	Power Operated Equipment	1,819	395	Power Operated Equipment	1,819	S-4(a)		
A-6(a): 345.5	Power Operated Equipment	-						
		<u>1,819</u>			<u>1,819</u>		(0)	



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Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page	Diff	Explanation
A-6(a): 397.7	Miscellaneous Equipment	-	397	Miscellaneous Equipment	-	S-4(a)		
A-6(a): 347.5	Miscellaneous Equipment	-			-			
		<u>-</u>			<u>-</u>			
A-6(a): 389.1	Other Plant Miscellaneous Equipment							
A-6(a): 389.2	Other Plant Miscellaneous Equipment	-						
A-6(a): 389.3	Other Plant Miscellaneous Equipment	500						
A-6(a): 389.4	Other Plant Miscellaneous Equipment	1,701						
A-6(a): 389.5	Other Plant Miscellaneous Equipment	-						
A-6(a): 389.6	Other Plant Miscellaneous Equipment	-	389	Other Plant Miscellaneous Equipment	2,201	S-4(a)		
		<u>2,201</u>			<u>2,201</u>			
	<b>Total Wastewater UPIS A-6(a)</b>	<b>2,865,194</b>		<b>Total Wastewater UPIS S-4(a)</b>	<b>2,865,194</b>			(0)
	<b>Total Wastewater UPIS A-6(a) from A-6(a)</b>	<b>2,865,194</b>						
A-9(a): 301.1	A/D Organization	(1,639)	301	A/D Organization	(1,639)	W-6(b)		
		<u>(1,639)</u>			<u>(1,639)</u>			(0)
A-9(a): 302.1	A/D Franchises	2,028	302	A/D Franchises	2,028	W-6(b)		
		<u>2,028</u>			<u>2,028</u>			0
A-9(a): 339.1	A/D Other Plant & Misc. Equipment							
A-9(a): 339.2	A/D Other Plant & Misc. Equipment							
A-9(a): 339.3	A/D Other Plant & Misc. Equipment	-						
A-9(a): 339.4	A/D Other Plant & Misc. Equipment	-	339	A/D Other Plant & Misc. Equipment	-	W-6(b)		
		<u>-</u>			<u>-</u>			-
A-9(a): 303.2	A/D Land & Land Rights							
A-9(a): 303.3	A/D Land & Land Rights							
A-9(a): 303.4	A/D Land & Land Rights							
A-9(a): 303.5	A/D Land & Land Rights		303	A/D Land & Land Rights	-	W-6(b)		
		<u>-</u>			<u>-</u>			-
A-9(a): 304.2	A/D Structures & Improvements	6,861						
A-9(a): 304.3	A/D Structures & Improvements	547						
A-9(a): 304.4	A/D Structures & Improvements							
A-9(a): 304.5	A/D Structures & Improvements	17,144						
A-9(a): 304.5	A/D Structures & Improvements		304	A/D Structures & Improvements	24,552	W-6(b)		
		<u>24,552</u>			<u>24,552</u>			0
A-9(a): 305.2	A/D Collect. & Impound. Reservoirs		305	A/D Collect. & Impound. Reservoirs	-	W-6(b)		
		<u>-</u>			<u>-</u>			-
A-9(a): 306.2	A/D Lake, River & Other Intakes		306	A/D Lake, River & Other Intakes	-	W-6(b)		
		<u>-</u>			<u>-</u>			-
A-9(a): 307.2	A/D Wells & Springs	40,481	307	A/D Wells & Springs	40,481	W-6(b)		
		<u>40,481</u>			<u>40,481</u>			0
A-9(a): 308.2	A/D Infiltration Galleries & Tunnels	-	308	A/D Infiltration Galleries & Tunnels	-	W-6(b)		
		<u>-</u>			<u>-</u>			-
A-9(a): 309.2	A/D Supply Mains	(10)	309	A/D Supply Mains	(10)	W-6(b)		
		<u>(10)</u>			<u>(10)</u>			(0)

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A-9(a): 310.2	A/D Power Generation Equipment	<u>69</u>	310	A/D Power Generation Equipment	<u>69</u>	W-6(b)		
		<u>69</u>			<u>69</u>		0	
9								
A-9(a): 311.2	A/D Pumping Equipment	19						
A-9(a): 311.3	A/D Pumping Equipment	63,063						
A-9(a): 311.4	A/D Pumping Equipment	<u>23,148</u>	311	A/D Pumping Equipment	<u>86,230</u>	W-6(b)		
		<u>86,230</u>			<u>86,230</u>		(0)	
A-9(a): 320.3	A/D Water Treatment Equipment	<u>4,016</u>	320	A/D Water Treatment Equipment	<u>4,016</u>	W-6(b)		
		<u>4,016</u>			<u>4,016</u>		(0)	
A-9(a): 330.4	A/D Distr. Reservoirs & Standpipes	<u>157</u>	330	A/D Distr. Reservoirs & Standpipes	<u>157</u>	W-6(b)		
		<u>157</u>			<u>157</u>		(0)	
A-9(a): 331.4	A/D Transm. & Distribution Mains	<u>138,362</u>	331	A/D Transm. & Distribution Mains	<u>138,362</u>	W-6(b)		
		<u>138,362</u>			<u>138,362</u>		0	
A-9(a): 333.4	A/D Services	<u>(2,286)</u>	333	A/D Services	<u>(2,286)</u>	W-6(b)		
		<u>(2,286)</u>			<u>(2,286)</u>		(0)	
A-9(a): 334.4	A/D Meters & Meter Installations	<u>12,712</u>	334	A/D Meters & Meter Installations	<u>12,712</u>	W-6(b)		
		<u>12,712</u>			<u>12,712</u>		(0)	
A-9(a): 335.4	A/D Hydrants	<u>83</u>	335	A/D Hydrants	<u>83</u>	W-6(b)		
		<u>83</u>			<u>83</u>		0	
A-9(a): 336.4	A/D Backflow Prevention Devices	<u>32</u>	336	A/D Backflow Prevention Devices	<u>32</u>	W-6(b)		
		<u>32</u>			<u>32</u>		(0)	
A-9(a): 340.5	A/D Office Furniture & Equipment	176,241						
A-9(a): 340.5	A/D Office Furniture & Equipment - Allocations	<u>(81,183)</u>	340	A/D Office Furniture & Equipment - Allocations	<u>95,058</u>	W-6(b)		
		<u>95,058</u>			<u>95,058</u>		(0)	
A-9(a): 341.5	A/D Transportation Equipment	55,711						
A-9(a): 341.5	A/D Transportation Equipment - Allocations	<u>(27,744)</u>	341	A/D Transportation Equipment - Allocations	<u>27,967</u>	W-6(b)		
		<u>27,967</u>			<u>27,967</u>		(0)	
A-9(a): 342.5	A/D Stores Equipment	<u>-</u>	342	A/D Stores Equipment	<u>-</u>	W-6(b)		
		<u>-</u>			<u>-</u>		-	
A-9(a): 343.5	A/D Tools, Shop & Garage Equipment	38,622						
A-9(a): 343.5	A/D Tools, Shop & Garage Equipment	<u>38,622</u>	343	A/D Tools, Shop & Garage Equipment	<u>38,622</u>	W-6(b)		
		<u>38,622</u>			<u>38,622</u>		0	
A-9(a): 344.5	A/D Laboratory Equipment	(59)						
A-9(a): 344.5	A/D Laboratory Equipment	<u>(59)</u>	344	A/D Laboratory Equipment	<u>(59)</u>	W-6(b)		
		<u>(59)</u>			<u>(59)</u>		0	
A-9(a): 345.5	A/D Power Operated Equipment	1,039						
A-9(a): 345.5	A/D Power Operated Equipment	<u>1,039</u>	345	A/D Power Operated Equipment	<u>1,039</u>	W-6(b)		
		<u>1,039</u>			<u>1,039</u>		(0)	
A-9(a): 346.5	A/D Communication Equipment	2,726						
A-9(a): 346.5	A/D Communication Equipment		346	A/D Communication Equipment	2,726	W-6(b)		

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		<u>2,726</u>			<u>2,726</u>		(0)	
A-9(a): 347.5	A/D Miscellaneous Equipment	-						
A-9(a): 347.5	A/D Miscellaneous Equipment	<u>-</u>	347	A/D Miscellaneous Equipment	<u>-</u>	W-6(b)	-	
		<u>-</u>			<u>-</u>			
A-9(a): 348.5	A/D Other Plant - Allocations	-						
A-9(a): 348.5	A/D Other Plant - Allocations	<u>-</u>	348	A/D Other Plant - Allocations	<u>-</u>	W-6(b)	-	
		<u>-</u>			<u>-</u>			
	<b>Total Water A/D A-9(a)</b>	<b>470,140</b>		<b>Total Water A/D W-6(b)</b>	<b>470,140</b>			
	<b>'Total Water A/D A-9(a) from A-9(a)</b>	<b>470,140</b>						
A-10(a): 380.4	A/D Treatment and Disposal Equipment	293,376						
A-10(a): 380.5	A/D Treatment and Disposal Equipment	<u>293,376</u>	380	A/D Treatment and Disposal Equipment	<u>293,376</u>	S-6(b)	0	
		<u>293,376</u>			<u>293,376</u>			
A-10(a): 355.2	A/D Power Generation Equipment	41						
A-10(a): 355.3	A/D Power Generation Equipment							
A-10(a): 355.4	A/D Power Generation Equipment	(167)						
A-10(a): 355.5	A/D Power Generation Equipment							
A-10(a): 355.6	A/D Power Generation Equipment	<u>(126)</u>	355	A/D Power Generation Equipment	<u>(126)</u>	S-6(b)	(0)	
		<u>(126)</u>			<u>(126)</u>			
A-10(a): 366.6	A/D Reuse Services	-	366	A/D Reuse Services		S-6(b)		
A-10(a): 367.6	A/D Reuse Meters and Meter Installations	<u>-</u>	367	A/D Reuse Meters and Meter Installations	<u>-</u>	S-6(b)	-	
		<u>-</u>			<u>-</u>			
A-10(a): 374.5	A/D Reuse Distribution Reservoir	(2,934)						
A-10(a): 375.6	A/D Reuse Transmission and Distribution System	<u>3,517</u>	375	A/D Reuse Transmission and Distribution System	<u>583</u>	S-6(b)	(0)	
		<u>583</u>			<u>583</u>			
A-10(a): 351.1	A/D Organization	<u>-</u>	301	A/D Organization	<u>-</u>	S-6(b)	-	
		<u>-</u>			<u>-</u>			
A-10(a): 352.1	A/D Franchises	<u>3,588</u>	302	A/D Franchises	<u>3,588</u>	S-6(b)	0	
		<u>3,588</u>			<u>3,588</u>			
A-10(a): 354.2	A/D Structures and Improvements	(7)						
A-10(a): 354.3	A/D Structures and Improvements	1,636						
A-10(a): 354.4	A/D Structures and Improvements	478,905						
A-10(a): 354.5	A/D Structures and Improvements							
A-10(a): 354.6	A/D Structures and Improvements	72						
A-10(a): 354.7	A/D Structures and Improvements	90						
A-10(a): 304.5	A/D Structures & Improvements	<u>480,695</u>	354	A/D Structures & Improvements	<u>480,695</u>	S-6(b)	0	
		<u>480,695</u>			<u>480,695</u>			

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A-10(a): 363.2	A/D Services to Customers	807	363	A/D Services to Customers	807	S-6(b)		
A-10(a): 360.2	A/D Collection Sewers - Force	2,952	360	A/D Collection Sewers - Force	2,952	S-6(b)		
		<u>3,760</u>			<u>3,759</u>		1	
A-10(a): 361.2	A/D Collection Sewers - Gravity	211,107	361	A/D Collection Sewers - Gravity	211,107	S-6(b)		
		<u>211,107</u>			<u>211,107</u>		0	
A-10(a): 362.2	A/D Special Collecting Structures	52	362	A/D Special Collecting Structures	52	S-6(b)		
		<u>52</u>			<u>52</u>		(0)	
A-10(a): 370.3	A/D Receiving Wells	-	370	A/D Receiving Wells	-	S-6(b)		
		<u>-</u>			<u>-</u>		-	
A-10(a): 371.3	A/D Pumping Equipment	2,676						
A-10(a): 371.5	A/D Pumping Equipment	-						
A-10(a): 371.6	A/D Pumping Equipment	-	371	A/D Pumping Equipment	2,676	S-6(b)		
		<u>2,676</u>			<u>2,676</u>		0	
A-10(a): 390.7	A/D Office Furniture and Equipment	188	390	A/D Office Furniture and Equipment	81,371	S-6(b)		
A-10(a): 340.5	A/D Office Furniture & Equipment - Allocation	81,183						
		<u>81,371</u>			<u>81,371</u>		0	
A-10(a): 391.7	A/D Transportation Equipment							
A-10(a): 341.5	A/D Transportation Equipment - Allocation	27,744	391	A/D Transportation Equipment - Allocation	27,744	S-6(b)		
		<u>27,744</u>			<u>27,744</u>		-	
A-10(a): 393.7	A/D Tools, Shop and Garage Equipment	748						
A-10(a): 343.5	A/D Tools, Shop & Garage Equipment		393	A/D Tools, Shop & Garage Equipment	748	S-6(b)		
		<u>748</u>			<u>748</u>		0	
A-10(a): 394.7	A/D Laboratory Equipment	250						
A-10(a): 344.5	A/D Laboratory Equipment		394	A/D Laboratory Equipment	250	S-6(b)		
		<u>250</u>			<u>250</u>		(0)	
A-10(a): 395.7	A/D Power Operated Equipment	443						
A-10(a): 345.5	A/D Power Operated Equipment		395	Accumulated Depreciation Power Operated Equipment	443	S-6(b)		
		<u>443</u>			<u>443</u>		(0)	
A-10(a): 396.7	A/D Communication Equipment	-						
A-10(a): 346.5	A/D Communication Equipment		396	A/D Communication Equipment	-	S-6(b)		
		<u>-</u>			<u>-</u>		-	
A-10(a): 398.7	A/D Other Tangible Plant	-	398	A/D Other Tangible Plant	-	S-6(b)		
		<u>-</u>			<u>-</u>		-	
A-10(a): 364.2	A/D Flow Measuring Devices	307	364	A/D Flow Measuring Devices	307			
		<u>307</u>			<u>307</u>		(0)	
A-10(a): 397.7	A/D Miscellaneous Equipment	-						
A-10(a): 347.5	A/D Miscellaneous Equipment		397	A/D Miscellaneous Equipment	-	S-6(b)		
		<u>-</u>			<u>-</u>			

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A-10(a): 381.4	A/D Plant Sewers	(7,597)						
A-10(a): 381.5	A/D Plant Sewers	<u>(7,597)</u>	381	A/D Plant Sewers	<u>(7,597)</u>	S-6(b)		
		<u>(7,597)</u>			<u>(7,597)</u>		(0)	
A-10(a): 382.4	A/D Outfall Sewer Lines	<u>385</u>	382	A/D Outfall Sewer Lines	<u>385</u>	S-6(b)		
		<u>385</u>			<u>385</u>		0	
A-10(a): 389.1	A/D Other Plant Miscellaneous Equipment	-						
A-10(a): 389.2	A/D Other Plant Miscellaneous Equipment	-						
A-10(a): 389.3	A/D Other Plant Miscellaneous Equipment	13						
A-10(a): 389.4	A/D Other Plant Miscellaneous Equipment	101						
A-10(a): 389.5	A/D Other Plant Miscellaneous Equipment	-						
A-10(a): 389.6	A/D Other Plant Miscellaneous Equipment	<u>113</u>	389	A/D Other Plant Miscellaneous Equipment	<u>113</u>	S-6(b)		
		<u>113</u>			<u>113</u>		0	
	<b>Total Wastewater A/D A-10(a)</b>	<b>1,099,475</b>		<b>Total Wastewater A/D S-6(b)</b>	<b>1,099,474</b>		1	
	<b>Total Wastewater A/D A-10(a) from A-10(a)</b>	<b>1,099,474</b>						
B-5: 601	Salaries & Wages - Employees	<u>49,720</u>	601	Salaries & Wages - Employees	<u>49,720</u>	W-10(a)		
		<u>49,720</u>			<u>49,720</u>		0	
B-5: 603	Salaries & Wages - Officers, Etc.	<u>2,390</u>	603	Salaries & Wages - Officers, Etc.	<u>2,390</u>	W-10(a)		
		<u>2,390</u>			<u>2,390</u>		0	
B-5: 604	Employee Pensions & Benefits	<u>17,122</u>	604	Employee Pensions & Benefits	<u>17,122</u>	W-10(a)		
		<u>17,122</u>			<u>17,122</u>		0	
B-5: 610	Purchased Water	<u>-</u>	610	Purchased Water	<u>-</u>	W-10(a)		
		<u>-</u>			<u>-</u>		-	
B-5: 615	Purchased Power	<u>8,052</u>	615	Purchased Power	<u>8,052</u>	W-10(a)		
		<u>8,052</u>			<u>8,052</u>		(0)	
B-5: 616	Fuel for Power Purchased	<u>-</u>	616	Fuel for Power Purchased	<u>-</u>	W-10(a)		
		<u>-</u>			<u>-</u>		-	
B-5: 618	Chemicals	<u>5,366</u>	618	Chemicals	<u>5,366</u>	W-10(a)		
		<u>5,366</u>			<u>5,366</u>		0	
B-5: 620	Materials & Supplies	<u>4,091</u>	620	Materials & Supplies	<u>4,091</u>	W-10(a)		
		<u>4,091</u>			<u>4,091</u>		(0)	
B-5: 631	Contractual Services - Engr.	<u>0</u>	631	Contractual Services - Engr.	<u>-</u>	W-10(a)		
		<u>0</u>			<u>-</u>		0	
B-5: 632	Contractual Services - Acct.	<u>2,030</u>	632	Contractual Services - Acct.	<u>2,030</u>	W-10(a)		
		<u>2,030</u>			<u>2,030</u>		(0)	

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B-5: 633	Contractual Services - Legal	<u>465</u> <u>465</u>	633	Contractual Services - Legal	<u>465</u> <u>465</u>	W-10(a)	0	
B-5: 634	Contractual Services - Mgmt. Fees	<u>-</u> <u>-</u>	634	Contractual Services - Mgmt. Fees	<u>-</u> <u>-</u>	W-10(a)	-	
B-5: 635	Contractual Services - Testing	<u>3,578</u> <u>3,578</u>	635	Contractual Services - Testing	<u>3,578</u> <u>3,578</u>	W-10(a)	(0)	
B-5: 636	Contractual Services - Other	<u>9,301</u> <u>9,301</u>	636	Contractual Services - Other	<u>9,301</u> <u>9,301</u>	W-10(a)	(0)	
B-5: 641	Rental of Building/Real Prop.	<u>28,680</u> <u>28,680</u>	641	Rental of Building/Real Prop.	<u>28,680</u> <u>28,680</u>	W-10(a)	0	
B-5: 642	Rental of Equipment	<u>10</u> <u>10</u>	642	Rental of Equipment	<u>10</u> <u>10</u>	W-10(a)	(0)	
B-5: 650	Transportation Expenses	<u>3,232</u> <u>3,232</u>	650	Transportation Expenses	<u>3,232</u> <u>3,232</u>	W-10(a)	0	
B-5: 656	Insurance - Vehicle	<u>-</u> <u>-</u>	656	Insurance - Vehicle	<u>-</u> <u>-</u>	W-10(a)	-	
B-5: 657	Insurance - General Liability	<u>6,157</u> <u>6,157</u>	657	Insurance - General Liability	<u>6,157</u> <u>6,157</u>	W-10(a)	0	
B-5: 658	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	658	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	W-10(a)	-	
B-5: 659	Insurance - Other	<u>1,344</u> <u>1,344</u>	659	Insurance - Other	<u>1,344</u> <u>1,344</u>	W-10(a)	(0)	
B-5: 660	Advertising Expense	<u>-</u> <u>-</u>	660	Advertising Expense	<u>-</u> <u>-</u>	W-10(a)	-	
B-5: 666	Reg. Comm. Exp. - Rate Case Amort.	<u>16,714</u> <u>16,714</u>	666	Reg. Comm. Exp. - Rate Case Amort.	<u>16,714</u> <u>16,714</u>	W-10(a)	0	
B-5: 667	Reg. Comm. Exp. - Other	<u>966</u> <u>966</u>	667	Reg. Comm. Exp. - Other	<u>966</u> <u>966</u>	W-10(a)	0	
B-5: 670	Bad Debt Expense	<u>213</u> <u>213</u>	670	Bad Debt Expense	<u>213</u> <u>213</u>	W-10(a)	(0)	
B-5: 675	Miscellaneous Expenses	<u>13,816</u> <u>13,816</u>	675	Miscellaneous Expenses	<u>13,816</u> <u>13,816</u>	W-10(a)	0	
	<b>Total Water Utility Expenses B-5</b>	<b>173,249</b>		<b>Total Water Utility Expenses W-10(a)</b>	<b>173,247</b>		2	Rounding
	<b>Total Water Utility Expenses B-5 from B-5</b>	<b>173,249</b>						

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Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page	Diff	Explanation
B-6: 701	Salaries & Wages - Employees	<u>49,324</u> <u>49,324</u>	701	Salaries & Wages - Employees	<u>49,324</u> <u>49,324</u>	S-10(a)	0	
B-6: 703	Salaries & Wages - Officers, Etc.	<u>2,371</u> <u>2,371</u>	703	Salaries & Wages - Officers, Etc.	<u>2,371</u> <u>2,371</u>	S-10(a)	0	
B-6: 704	Employee Pensions & Benefits	<u>16,986</u> <u>16,986</u>	704	Employee Pensions & Benefits	<u>16,986</u> <u>16,986</u>	S-10(a)	(0)	
B-6: 710	Purchased Sewage Treatment	<u>-</u> <u>-</u>	710	Purchased Sewage Treatment	<u>-</u> <u>-</u>	S-10(a)	-	
B-6: 711	Sludge Removal Expense	<u>6,000</u> <u>6,000</u>	711	Sludge Removal Expense	<u>6,000</u> <u>6,000</u>	S-10(a)	0	
B-6: 715	Purchased Power	<u>37,444</u> <u>37,444</u>	715	Purchased Power	<u>37,444</u> <u>37,444</u>	S-10(a)	0	
B-6: 716	Fuel for Power Purchased	<u>-</u> <u>-</u>	716	Fuel for Power Purchased	<u>-</u> <u>-</u>	S-10(a)	-	
B-6: 718	Chemicals	<u>8,838</u> <u>8,838</u>	718	Chemicals	<u>8,838</u> <u>8,838</u>	S-10(a)	0	
B-6: 720	Materials & Supplies	<u>6,806</u> <u>6,806</u>	720	Materials & Supplies	<u>6,806</u> <u>6,806</u>	S-10(a)	(0)	
B-6: 731	Contractual Services - Engr.	<u>0</u> <u>0</u>	731	Contractual Services - Engr.	<u>-</u> <u>-</u>	S-10(a)	0	
B-6: 732	Contractual Services - Acct.	<u>2,013</u> <u>2,013</u>	732	Contractual Services - Acct.	<u>2,013</u> <u>2,013</u>	S-10(a)	0	
B-6: 733	Contractual Services - Legal	<u>461</u> <u>461</u>	733	Contractual Services - Legal	<u>461</u> <u>461</u>	S-10(a)	0	
B-6: 734	Contractual Services - Mgmt. Fees	<u>-</u> <u>-</u>	734	Contractual Services - Mgmt. Fees	<u>-</u> <u>-</u>	S-10(a)	-	
B-6: 735	Contractual Services - Testing	<u>7,854</u> <u>7,854</u>	735	Contractual Services - Testing	<u>7,854</u> <u>7,854</u>	S-10(a)	0	
B-6: 736	Contractual Services - Other	<u>9,227</u> <u>9,227</u>	736	Contractual Services - Other	<u>9,227</u> <u>9,227</u>	S-10(a)	(0)	
B-6: 741	Rental of Building/Real Prop.	<u>28,452</u> <u>28,452</u>	741	Rental of Building/Real Prop.	<u>28,452</u> <u>28,452</u>	S-10(a)	(0)	
B-6: 742	Rental of Equipment	<u>10</u> <u>10</u>	742	Rental of Equipment	<u>10</u> <u>10</u>	S-10(a)	(0)	

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B-6: 750	Transportation Expenses	<u>3,207</u> <u>3,207</u>	750	Transportation Expenses	<u>3,207</u> <u>3,207</u>	S-10(a)	(0)	
B-6: 756	Insurance - Vehicle	<u>-</u> <u>-</u>	756	Insurance - Vehicle	<u>-</u> <u>-</u>	S-10(a)	-	
B-6: 757	Insurance - General Liability	<u>6,108</u> <u>6,108</u>	757	Insurance - General Liability	<u>6,108</u> <u>6,108</u>	S-10(a)	0	
B-6: 758	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	758	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	S-10(a)	-	
B-6: 759	Insurance - Other	<u>1,333</u> <u>1,333</u>	759	Insurance - Other	<u>1,333</u> <u>1,333</u>	S-10(a)	0	
B-6: 760	Advertising Expense	<u>-</u> <u>-</u>	760	Advertising Expense	<u>-</u> <u>-</u>	S-10(a)	-	
B-6: 766	Reg. Comm. Exp. - Rate Case Amort.	<u>16,581</u> <u>16,581</u>	766	Reg. Comm. Exp. - Rate Case Amort.	<u>16,581</u> <u>16,581</u>	S-10(a)	(0)	
B-6: 767	Reg. Comm. Exp. - Other	<u>958</u> <u>958</u>	767	Reg. Comm. Exp. - Other	<u>958</u> <u>958</u>	S-10(a)	(0)	
B-6: 770	Bad Debt Expense	<u>211</u> <u>211</u>	770	Bad Debt Expense	<u>211</u> <u>211</u>	S-10(a)	(0)	
B-6: 775	Miscellaneous Expenses	<u>22,479</u> <u>22,479</u>	775	Miscellaneous Expenses	<u>22,479</u> <u>22,479</u>	S-10(a)	(0)	
	<b>Total Wastewater Utility Expenses B-6</b>	<b>226,666</b>		<b>Total Wastewater Utility Expenses S-10(a)</b>	<b>226,663</b>		3	Rounding
	<b>Total Wastewater Utility Expenses B-6 from B-6</b>	<b>226,666</b>						
<b>WATER</b>								
A-12	Plant Capacity Fees	-						
A-12	Line/Main Extension Fees	-						
A-12	Meters & Meter Installation Fees	-						
A-12	Contributed Property	-						
A-12	Other - Tap Fees	342						
<b>WASTEWATER</b>								
A-12	Plant Capacity Fees	-						
A-12	Line/Main Extension Fees	-						
A-12	Contributed Property	-						
A-12	Other - Tap Fees	-						
A-12	<b>Total Water &amp; Wastewater CIAC A-12</b>	<u>342</u>	271	Contributions in Aid of Construction	<u>342</u> <u>342</u>	F-2(b)	-	



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<b>WATER</b>								
A-14	Plant Capacity Fees	-						
A-14	Line/Main Extension Fees	-						
A-14	Meters & Meter Installation Fees	-						
A-14	Contributed Property	-						
A-14	Other - Tap Fees	85						
<b>WASTEWATER</b>								
A-14	Plant Capacity Fees	-						
A-14	Line/Main Extension Fees	-						
A-14	Contributed Property	-						
A-14	Other - Tap Fees	-						
A-14	<b>Total Water &amp; Wastewater CIAC Amortization A-12</b>	<u>85</u>		Amortization of Contributions in Aid of Construction	<u>85</u>	F-2(b)	(0)	
A-18; Line 1, Line 2	Utility Plant in Service	4,145,135	101-106	Utility Plant	4,145,135	F-1(a)		
A-18; Line 3	Utility Acquisition Adjustment	(351,387)	116	Other Utility Plant Adjustments	(230,464)	F-1(a)		
A-18; Line 5	Less: Accumulated Depreciation	(1,569,615)	108-110	Less: Accumulated Depreciation	(1,569,667)	F-1(a)		
A-18; Line 6	Less: Accum Amortization Acquis Adj	<u>120,923</u>						
A-18; Line 8	NET UTILITY PLANT	<u>2,345,056</u>		Total Net Utility Plant	<u>2,345,004</u>	F-1(a)	(52)	Minor Annual Report error
A-18; Line 9	Cash	<u>-</u>	131	Cash	<u>-</u>	F-1(a)		
A-18; Line 10	Accounts Rec'b - trade	129,536						
A-18; Line 1	Allowance for Bad Debts	<u>(366)</u>	141-144	Accounts & Notes Receivable Less Provision for Uncollectable Accounts	<u>129,170</u>	F-1(a)	(0)	
A-18; Line 12	Accts. Rec'b - Assoc. Cos.	<u>(936,818)</u>	145	Accounts Receivable from Associated Companies	<u>(936,818)</u>	F-1(a)	(0)	
A-18; Line 17	Materials & Supplies	<u>1,160</u>	151-153	Material and Supplies	<u>1,160</u>	F-1(a)	-	
A-18; Line 18	Miscellaneous Current & Accrued Assets	<u>6,895</u>	132	Special Deposits	6,895	F-1(a)		
		<u>6,895</u>	162	Prepayments	<u>-</u>			
A-18; Line 20	TOTAL CURRENT ASSETS	<u>(799,592)</u>		<b>Total Current and Accrued Assets</b>	<u>(799,593)</u>		(1)	Rounding
A-18; Line 24	Prelim. Survey & Investigation Charges	<u>-</u>	183	Preliminary Survey & Investigation Charges	<u>-</u>	F-1(b)		
A-18; Line 25	Clearing Accounts	-						
A-18; Line 26	Deferred Rate Case Expense	81,436						
A-18; Line 27	Other Miscellaneous Deferred Debits	<u>12,180</u>	186	Misc. Deferred Debits	<u>93,617</u>	F-1(b)	(1)	Rounding
		<u>93,616</u>			<u>93,617</u>			

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A-18; Line 28	Accumulated Deferred Income Taxes		190	Accumulated Deferred Income Taxes				
	Total Accumulated Deferred Income Taxes	<u>-</u>		Total Accumulated Deferred Income Taxes	<u>-</u>	F-1(b)	-	
A-18; Line 31	TOTAL ASSETS	<u><b>1,639,080</b></u>		<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u><b>1,639,028</b></u>		(52)	Minor Annual Report error
						F-1(b)		
A-19; Line 1	Common Stock Issued	1,000	201	Common Stock Issued	1,000			
A-19; Line 3	Additional Paid in Capital	1,379,754	211	Additional Paid in Capital	1,379,754	F-2(a)		
A-19; Line 4	Retained Earnings	(300,111)	214-215	Retained Earnings	(300,111)	F-2(a)		
						F-2(a)		
A-19; Line 7	TOTAL EQUITY CAPITAL	<u>1,080,643</u>		TOTAL EQUITY CAPITAL	<u>1,080,643</u>		0	
						F-2(a)	-	
A-19; Line 11	Advances from Associated Companies	<u>7,843</u>	223	Advances from Associated Companies	<u>7,843</u>			
		<u>7,843</u>			<u>7,843</u>	F-2(a)	(0)	
							-	
A-19; Line 16	Accounts Payable	5,027	231	Accounts Payable	5,027			
A-19; Line 18	Notes & Accounts Payable -Assoc Cos.	509,918	233	Notes & Accounts Payable -Assoc Cos.	509,918	F-2(a)		
A-19; Line 19	Customer Deposits	2,761	235	Customer Deposits	2,761	F-2(a)		
A-19; Line 20	Accrued Taxes	22,811	236	Accrued Taxes	22,811	F-2(a)		
A-19; Line 22	Accrued Interst	418	237	Accrued Interst	418	F-2(a)		
A-19; Line 24	Misc. Current and Accrued Liabilities	-		Misc. Current and Accrued Liabilities	-	F-2(a)		
	TOTAL CURRENT & ACCRUED LIABILITIES	<u>540,935</u>		TOTAL CURRENT & ACCRUED LIABILITIES	<u>540,935</u>	F-2(a)	0	
						F-2(a)		
A-19; Line 35	Contribution in Aid of Construction	<u>342</u>	271	Contribution in Aid of Construction	<u>342</u>			
		<u>342</u>			<u>342</u>	F-2(b)	-	
A-19; Line 36	Accum. Amortization of CIAC	<u>(85)</u>	272	Accum. Amortization of CIAC	<u>(85)</u>			
		<u>(85)</u>			<u>(85)</u>	F-2(b)	(0)	
A-19; Line 38	Accumulated Deferred Income Taxes	<u>9,403</u>	281-283	Accumulated Deferred Income Taxes	<u>9,403</u>			
		<u>9,403</u>			<u>9,403</u>	F-2(b)	(0)	
A-19; Line 40	TOTAL EQUITY CAPITAL AND LIABILITIES	<u><b>1,639,080</b></u>		<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>	<u><b>1,639,081</b></u>		(1)	
B-1; Line 1; Col 2	Water Operating Revenues	<u>307,001</u>	400	OPERATING REVENUES	<u>307,001</u>			
		<u>307,001</u>			<u>307,001</u>	W-3	(0)	
B-1; Line 3; Col 2	Operation & Maintenance	<u>173,249</u>	401	Operation & Maintenance	<u>173,249</u>			
		<u>173,249</u>			<u>173,249</u>	W-3	0	
B-1; Line 5; Col 2	Depreciation, net of CIAC Amort.	<u>74,291</u>		Depreciation, net of CIAC Amort.	<u>74,291</u>			
		<u>74,291</u>			<u>74,291</u>	W-3	0	
B-1; Line 9; Col 2	Taxes Other Than Income	<u>31,837</u>	408	Taxes Other Than Income	<u>31,838</u>			
		<u>31,837</u>			<u>31,838</u>	W-3	(1)	Rounding
			409.1	Income Taxes	-			
			410.1	Deferred Federal Income Taxes	7,211	W-3		
B-1; Line 11; Col 2	Provision for Income Taxes	<u>4,545</u>	410.11	Deferred State Income Taxes	<u>(2,665)</u>	W-3		
		<u>4,545</u>			<u>4,546</u>	W-3	(1)	Rounding
B-2; Line 1; Col 2	Wastewater Operating Revenues	<u>568,873</u>	400	Wastewater Operating Revenues	<u>568,872</u>			
		<u>568,873</u>			<u>568,872</u>	S-3	1	Rounding

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B-2; Line 3; Col 2	Operation & Maintenance	<u>226,666</u> <u>226,666</u>	401	Operation & Maintenance	<u>226,665</u> <u>226,665</u>	S-3	1	Rounding
B-2; Line 5; Col 2	Depreciation, net of CIAC Amort.	<u>144,529</u> <u>144,529</u>	403	Depreciation, net of CIAC Amort.	<u>144,528</u> <u>144,528</u>	S-3	1	Rounding
B-2; Line 9; Col 2	Taxes Other Than Income	<u>43,432</u> <u>43,432</u>	408	Taxes Other Than Income	<u>43,431</u> <u>43,431</u>	S-3	1	Rounding
			409.1	Income Taxes	-			
			410.1	Deferred Federal Income Taxes	13,576	S-3		
B-2; Line 11; Col 2	Provision for Income Taxes	<u>8,638</u> <u>8,638</u>	410.11	Deferred State Income Taxes	<u>(4,939)</u> <u>8,637</u>	S-3	1	Rounding
B - 12	Gains (losses) From Disposition of Utility Property	<u>(105)</u> <u>(105)</u>	414	Gains (losses) From Disposition of Utility Property	<u>(105)</u> <u>(105)</u>	F-3(a)	(0)	
C4	Interest During Construction	<u>6,604</u> <u>6,604</u>	420	Allowance for Funds Used During Construction	<u>6,604</u> <u>6,604</u>	F-3(a)	(0)	
C3	Other Interest Expense - Intercompany	72,910						
C3	Interest on Short-Term Debt	<u>154</u> <u>73,063</u>	427	Interest Expense	<u>73,068</u> <u>73,068</u>	F-3(c)	(5)	Rounding

Please note that some accounts may have a small difference, which is due to rounding error.

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A-5(a): 301.1	Organization	<u>12,374</u>	301	Organization	<u>12,374</u>	W-4(a)	0	
		<u>12,374</u>			<u>12,374</u>			
A-5(a): 302.1	Franchises	<u>1,258</u>	302	Franchises	<u>1,258</u>	W-4(a)	0	
		<u>1,258</u>			<u>1,258</u>			
A-5(a): 303.2	Land & LandRights	2,707						
A-5(a): 303.3	Land & LandRights	-						
A-5(a): 303.4	Land & LandRights	-						
A-5(a): 303.5	Land & LandRights	<u>90</u>	303	Land&LandRights	<u>2,797</u>	W-4(a)	0	
		<u>2,797</u>			<u>2,797</u>			
A-5(a): 304.2	Structures & Improvements	28,117						
A-5(a): 304.3	Structures & Improvements	13,261						
A-5(a): 304.4	Structures & Improvements	5,371						
A-5(a): 304.5	Structures & Improvements	6,398	304	Structures&Improvements				
A-5(a): 304.5	Structures & Improvements - Allocated to WW	-			<u>53,146</u>			
		<u>53,146</u>			<u>53,146</u>	W-4(a)	0	
A-5(a): 305.2	Collect. & Impound Reservoirs	-	305	Collecting and Impounding Reservoirs	-	W-4(a)	-	
		-			-			
306	Lake, River and Other Intakes	-	306	Lake, River and Other Intakes	-	W-4(a)	-	
		-			-			
A-5(a): 307.2	Wells & Springs	<u>23,552</u>	307	Wells and Springs	<u>23,552</u>	W-4(a)	(0)	
		<u>23,552</u>			<u>23,552</u>			
A-5(a): 308.2	Infiltration Galleries & Tunnels	-	308	Infiltration Galleries and Tunnels	-	W-4(a)	-	
		-			-			
A-5(a): 309.2	Supply Mains	-	309	Supply Mains	-	W-4(a)	-	
		-			-			
A-5(a): 310.2	Power Generation Equipment	-	310	Power Generated Equipment	-	W-4(a)	-	
		-			-			
A-5(a): 311.2	Pumping Equipment	-						
A-5(a): 311.3	Pumping Equipment	80,215						
A-5(a): 311.4	Pumping Equipment	-	311	Pumping Equipment	<u>80,215</u>	W-4(a)	(0)	
		<u>80,215</u>			<u>80,215</u>			
A-5(a): 320.3	Water Treatment Equipment	<u>32,979</u>	320	Water Treatment Equipment	<u>32,979</u>	W-4(a)	(0)	
		<u>32,979</u>			<u>32,979</u>			
A-5(a): 330.4	Distr. Reservoirs & Standpipes	<u>28,922</u>	330	Distribution Reservoirs and Standpipes	<u>28,922</u>	W-4(a)	0	
		<u>28,922</u>			<u>28,922</u>			
A-5(a): 331.4	Transm. & Distribution Mains	<u>180,410</u>	331	Transmission and Distribution Mains	<u>180,410</u>	W-4(a)	(1)	
		<u>180,410</u>			<u>180,410</u>			
A-5(a): 333.4	Services	<u>31,263</u>	333	Services	<u>31,263</u>	W-4(a)	(0)	
		<u>31,263</u>			<u>31,263</u>			
A-5(a): 334.4	Meters & Meter Installations	<u>27,049</u>	334	Meters and Meter Installations	<u>27,049</u>	W-4(a)	(0)	
		<u>27,049</u>			<u>27,049</u>			
A-5(a): 335.4	Hydrants	<u>1,839</u>	335	Hydrants	<u>1,839</u>	W-4(a)	-	
		<u>1,839</u>			<u>1,839</u>			
A-5(a): 336.4	Backflow Prevention Devices	-	336	Backflow Prevention Devices	-	W-4(a)	-	
		-			-			
A-5(a): 339.1	Other Plant & Misc. Equipment	-						

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A-5(a): 339.2	Other Plant & Misc. Equipment	-						
A-5(a): 339.3	Other Plant & Misc. Equipment	-						
A-5(a): 339.4	Other Plant & Misc. Equipment	-	339	Other Plant Miscellaneous Equipment	-	W-4(a)	-	
		<u>-</u>			<u>-</u>			
A-5(a): 340.5	Office Furniture & Equipment	33,330						
A-5(a): 340.5	Office Furniture & Equipment - Allocated to WW	(15,581)	340	Office Furniture and Equipment	17,750	W-4(a)	(2)	Rounding
		<u>17,748</u>			<u>17,750</u>			
A-5(a): 341.5	Transportation Equipment	12,300						
A-5(a): 341.5	Transportation Equipment - Allocated to WW	(6,173)	341	Transportation Equipment	6,127	W-4(a)	0	
		<u>6,127</u>			<u>6,127</u>			
A-5(a): 342.5	Stores Equipment	-	342	Stores Equipment	-	W-4(a)	-	
		<u>-</u>			<u>-</u>			
A-5(a): 343.5	Tools, Shop & Garage Equipment	2,621						
A-5(a): 343.5	Tools, Shop & Garage Equipment - Allocated to WW	-	343	Tools, Shop and Garage Equipment	2,621	W-4(a)	0	
		<u>2,621</u>			<u>2,621</u>			
A-5(a): 344.5	Laboratory Equipment	361						
A-5(a): 344.5	Laboratory Equipment - Allocations	-	344	Laboratory Equipment	361	W-4(a)	(0)	
		<u>361</u>			<u>361</u>			
A-5(a): 345.5	Power Operated Equipment	4,605						
A-5(a): 345.5	Power Operated Equipment - Allocated from WW	-	345	Power Operated Equipment	4,605	W-4(a)	0	
		<u>4,605</u>			<u>4,605</u>			
A-5(a): 346.5	Communication Equipment	891						
A-5(a): 346.5	Communication Equipment - Allocated to WW	-	346	Communication Equipment	891	W-4(a)	(0)	
		<u>891</u>			<u>891</u>			
A-5(a): 347.5	Miscellaneous Equipment	-						
A-5(a): 347.5	Miscellaneous Equipment	-	347	Miscellaneous Equipment	-	W-4(a)	-	
		<u>-</u>			<u>-</u>			
A-5(a): 348.5	Other Plant - Allocations	6,036						
A-5(a): 348.5	Other Plant - Allocations	-	348	Other Tangible Plant	6,036	W-4(a)	-	
		<u>6,036</u>			<u>6,036</u>			
	<b>Total Water UPIS A-5(a)</b>	<b>514,194</b>		<b>Total Water UPIS W-4(a)</b>	<b>514,195</b>		<b>(1)</b>	<b>Rounding</b>
	<b>Total Water UPIS A-5(a) from A-5(a)</b>	<b>514,194</b>						
A-6(a): 351.1	Organization	10,994	351	Organization	10,994	S-4(a)	-	
		<u>10,994</u>			<u>10,994</u>			
A-6(a): 352.1	Franchises	1,250	352	Franchises	1,250	S-4(a)	-	
		<u>1,250</u>			<u>1,250</u>			
A-6(a): 353.2	Land and Land Rights	-						
A-6(a): 353.3	Land and Land Rights	-						
A-6(a): 353.4	Land and Land Rights	21,665						
A-6(a): 353.5	Land and Land Rights	-						
A-6(a): 353.6	Land and Land Rights	-						
A-6(a): 353.7	Land and Land Rights	-	353	Land and Land Rights	21,665	S-4(a)	-	
		<u>21,665</u>			<u>21,665</u>			

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A-6(a): 354.2	Structures and Improvements	-						
A-6(a): 354.3	Structures and Improvements	215,611						
A-6(a): 354.4	Structures and Improvements	237,176						
A-6(a): 354.5	Structures and Improvements	-						
A-6(a): 354.6	Structures and Improvements	-						
A-6(a): 354.7	Structures and Improvements	530						
A-6(a): 304.5	Structures & Improvements - Allocated from W	-			453,316			
		<u>453,317</u>	354	Structures and Improvements	<u>453,316</u>	S-4(a)	1	Rounding
A-6(a): 390.7	Office Furniture and Equipment	-						
A-6(a): 340.5	Office Furniture & Equipment - Allocated from W	15,581	390	Office Furniture and Equipment	15,581	S-4(a)		
		<u>15,581</u>			<u>15,581</u>		0	
A-6(a): 393.7	Tools, Shop and Garage Equipment	2						
A-6(a): 343.5	Tools, Shop & Garage Equipment - Allocated from W	-	393	Tools, Shop and Garage Equipment	2	S-4(a)		
		<u>2</u>			<u>2</u>		(0)	
A-6(a): 396.7	Communication Equipment	-						
A-6(a): 346.5	Communication Equipment	-	396	Communication Equipment	-	S-4(a)		
		<u>-</u>			<u>-</u>		-	
A-6(a): 398.7	Other Tangible Plant	7,884	398	Other Tangible Plant	7,884	S-4(a)		
A-6(a): 348.5	Other Plant - Allocations	-						
		<u>7,884</u>			<u>7,884</u>		(0)	
A-6(a): 355.2	Power Generation Equipment	-						
A-6(a): 355.4	Power Generation Equipment	-	355	Power Generation Equipment	-	S-4(a)		
		<u>-</u>			<u>-</u>		-	
A-6(a): 360.2	Collection Sewers - Force	52,933	360	Collection Sewers - Force	52,933	S-4(a)		
		<u>52,933</u>			<u>52,933</u>		0	
A-6(a): 363.2	Services to Customers	20,511	363	Services to Customers	20,511	S-4(a)		
		<u>20,511</u>			<u>20,511</u>		0	
A-6(a): 361.2	Collection Sewers - Gravity	172,539	361	Collection Sewers - Gravity	165,155	S-4(a)		
A-6(a): 361.2	Manholes	-	361	Manholes	7,384	S-4(a)		
		<u>172,539</u>			<u>172,539</u>		0	
A-6(a): 364.2	Flow Measuring Devices	4,137	364	Flow Measuring Devices	4,137	S-4(a)		
		<u>4,137</u>			<u>4,137</u>		0	
A-6(a): 366.6	Reuse Services	-	366	Reuse Services	-			
		<u>-</u>			<u>-</u>		-	
A-6(a): 367.6	Reuse Mtr Installations	-	367	Reuse Mtr Installations	-			
		<u>-</u>			<u>-</u>		-	
A-6(a): 370.3	Receiving Wells	-	370	Receiving Wells	-			
		<u>-</u>			<u>-</u>		-	
A-6(a): 371.3	Pumping Equipment	4,318						
A-6(a): 371.5	Pumping Equipment	851						
A-6(a): 371.6	Pumping Equipment	-	371	Pumping Equipment	5,169	S-4(a)		
		<u>5,169</u>			<u>5,169</u>		0	
A-6(a): 375.6	Reuse Transmission and Distribution System	-	375	Reuse Transmission and Distribution System	-	S-4(a)		
A-6(a): 374.5	Reuse Distribution Reservoirs	-	374	Reuse Distribution Reservoirs	-	S-4(a)		
		<u>-</u>			<u>-</u>		-	
A-6(a): 380.4	Treatment and Disposal Equipment	56,232						
A-6(a): 380.5	Treatment and Disposal Equipment	-	380	Treatment and Disposal Equipment	56,232	S-4(a)		
		<u>56,232</u>			<u>56,232</u>		(0)	
A-6(a): 381.4	Plant Sewers	382						

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A-6(a): 381.5	Plant Sewers	<u>382</u>	381	Plant Sewers	<u>382</u>	S-4(a)	0	
A-6(a): 382.4	Outfall Sewer Lines	<u>1,940</u>	382	Outfall Sewer Lines	<u>1,940</u>	S-4(a)	-	
A-6(a): 341.5	Transportation Equipment - Allocated from W	<u>6,173</u>	391	Transportation Equipment	<u>6,173</u>	S-4(a)	(0)	
A-6(a): 343.5	Tools, Shop and Garage Equipment	<u>2</u>	393	Tools, Shop and Garage Equipment	<u>2</u>	S-4(a)	(0)	
A-6(a): 394.7	Laboratory Equipment	-	394	Laboratory Equipment	-	S-4(a)	-	
A-6(a): 344.5	Laboratory Equipment - Allocated to W	-						
A-6(a): 395.7	Power Operated Equipment	-	395	Power Operated Equipment	-	S-4(a)	-	
A-6(a): 345.5	Power Operated Equipment - Allocated to W	-						
A-6(a): 397.7	Miscellaneous Equipment	579	397	Miscellaneous Equipment	579	S-4(a)	-	
A-6(a): 347.5	Miscellaneous Equipment - Allocated	-						
		<u>579</u>			<u>579</u>			
A-6(a): 389.1	Other Plant Miscellaneous Equipment	-	389	Other Plant Miscellaneous Equipment	-	S-4(a)	-	
A-6(a): 389.2	Other Plant Miscellaneous Equipment	-						
A-6(a): 389.3	Other Plant Miscellaneous Equipment	4,266						
A-6(a): 389.4	Other Plant Miscellaneous Equipment	-						
A-6(a): 389.5	Other Plant Miscellaneous Equipment	-						
A-6(a): 389.6	Other Plant Miscellaneous Equipment	-						
A-6(a): 389.7	Other Plant Miscellaneous Equipment	-						
		<u>4,266</u>			<u>4,266</u>			
	<b>Total Wastewater UPIS A-6(a)</b>	<b>835,558</b>		<b>Total Wastewater UPIS S-4(a)</b>	<b>835,555</b>		3	Rounding
	<b>Total Wastewater UPIS A-6(a) from A-6(a)</b>	<b>835,556</b>						
A-9(a): 301.1	A/D Organization	<u>7,196</u>	301	A/D Organization	<u>7,196</u>		0	
A-9(a): 302.1	A/D Franchises	<u>838</u>	302	A/D Franchises	<u>838</u>		0	
A-9(a): 339.1	A/D Other Plant & Misc. Equipment	-	339	A/D Other Plant & Misc. Equipment	-		-	
A-9(a): 339.2	A/D Other Plant & Misc. Equipment	-						
A-9(a): 339.3	A/D Other Plant & Misc. Equipment	-						
A-9(a): 339.4	A/D Other Plant & Misc. Equipment	-						
		<u>-</u>			<u>-</u>			
A-9(a): 303.2	A/D Land & Land Rights	-	303	A/D Land & Land Rights	-		-	
A-9(a): 303.3	A/D Land & Land Rights	-						
A-9(a): 303.4	A/D Land & Land Rights	-						
A-9(a): 303.5	A/D Land & Land Rights	-						
		<u>-</u>			<u>-</u>			
A-9(a): 304.2	A/D Structures & Improvements	21,343	304	A/D Structures & Improvements - Allocations	-		2,979	Classification error in annual report, see below
A-9(a): 304.3	A/D Structures & Improvements	16,169						
A-9(a): 304.4	A/D Structures & Improvements	1,239						
A-9(a): 304.5	A/D Structures & Improvements	2,870						
A-9(a): 304.5	A/D Structures & Improvements - Allocations	-						
A-9(a): 304.5		<u>41,622</u>						
A-9(a): 305.2	A/D Collect. & Impound. Reservoirs	-	305	A/D Collect. & Impound. Reservoirs	-		-	
		<u>-</u>			<u>-</u>			

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A-9(a): 306.2	A/D Lake, River & Other Intakes	<u>-</u>	306	A/D Lake, River & Other Intakes	<u>-</u>		-	
A-9(a): 307.2	A/D Wells & Springs	<u>19,155</u>	307	A/D Wells & Springs	<u>19,155</u>		0	
A-9(a): 308.2	A/D Infiltration Galleries & Tunnels	<u>-</u>	308	A/D Infiltration Galleries & Tunnels	<u>-</u>		-	
A-9(a): 309.2	A/D Supply Mains	<u>-</u>	309	A/D Supply Mains	<u>-</u>		-	
A-9(a): 310.2	A/D Power Generation Equipment	<u>-</u>	310	A/D Power Generation Equipment	<u>-</u>		-	
9								
A-9(a): 311.2	A/D Pumping Equipment	<u>-</u>						
A-9(a): 311.3	A/D Pumping Equipment	<u>72,127</u>						
A-9(a): 311.4	A/D Pumping Equipment	<u>-</u>	311	A/D Pumping Equipment	<u>72,127</u>		(0)	
A-9(a): 320.3	A/D Water Treatment Equipment	<u>(26,135)</u>	320	A/D Water Treatment Equipment	<u>(26,135)</u>		(0)	
A-9(a): 330.4	A/D Distr. Reservoirs & Standpipes	<u>11,950</u>	330	A/D Distr. Reservoirs & Standpipes	<u>11,950</u>		0	
A-9(a): 331.4	A/D Transm. & Distribution Mains	<u>45,982</u>	331	A/D Transm. & Distribution Mains	<u>45,982</u>		(0)	
A-9(a): 333.4	A/D Services	<u>16,695</u>	333	A/D Services	<u>16,695</u>		(0)	
A-9(a): 334.4	A/D Meters & Meter Installations	<u>22,210</u>	334	A/D Meters & Meter Installations	<u>22,210</u>		0	
A-9(a): 335.4	A/D Hydrants	<u>804</u>	335	A/D Hydrants	<u>804</u>		(0)	
A-9(a): 336.4	A/D Backflow Prevention Devices	<u>-</u>	336	A/D Backflow Prevention Devices	<u>-</u>		-	
A-9(a): 340.5	A/D Office Furniture & Equipment	<u>30,344</u>						
A-9(a): 340.5	A/D Office Furniture & Equipment - Allocations	<u>(14,214)</u>	340	A/D Office Furniture & Equipment - Allocations	<u>19,108</u>		(2,978)	Classification error in annual report, see above
A-9(a): 341.5	A/D Transportation Equipment	<u>9,679</u>						
A-9(a): 341.5	A/D Transportation Equipment - Allocations	<u>(4,857)</u>	341	A/D Transportation Equipment - Allocations	<u>4,821</u>		0	
A-9(a): 342.5	A/D Stores Equipment	<u>-</u>	342	A/D Stores Equipment	<u>-</u>		-	
A-9(a): 343.5	A/D Tools, Shop & Garage Equipment	<u>2,532</u>						
A-9(a): 343.5	A/D Tools, Shop & Garage Equipment	<u>-</u>	343	A/D Tools, Shop & Garage Equipment	<u>2,532</u>		(0)	
A-9(a): 344.5	A/D Laboratory Equipment	<u>355</u>						
A-9(a): 344.5	A/D Laboratory Equipment	<u>-</u>	344	A/D Laboratory Equipment	<u>355</u>		(0)	



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A-9(a): 345.5	A/D Power Operated Equipment	(1,109)						
A-9(a): 345.5	A/D Power Operated Equipment	-	345	A/D Power Operated Equipment	(1,109)			
		<u>(1,109)</u>			<u>(1,109)</u>		(0)	
A-9(a): 346.5	A/D Communication Equipment	751						
A-9(a): 346.5	A/D Communication Equipment	-	346	A/D Communication Equipment	751			
		<u>751</u>			<u>751</u>		(0)	
A-9(a): 347.5	A/D Miscellaneous Equipment	-						
A-9(a): 347.5	A/D Miscellaneous Equipment	-	347	A/D Miscellaneous Equipment	-			
		<u>-</u>			<u>-</u>		-	
A-9(a): 348.5	A/D Other Plant - Allocations	6,036						
A-9(a): 348.5	A/D Other Plant - Allocations	-	348	A/D Other Plant - Allocations	6,036			
		<u>6,036</u>			<u>6,036</u>		-	
	<b>Total Water A/D A-9(a)</b>	<b>241,960</b>		<b>Total Water UPIS W-6(b)</b>	<b>241,959</b>		1	
	<b>Total Water A/D A-9(a) from A-9(a)</b>							
A-10(a): 380.4	A/D Treatment and Disposal Equipment	29,980						
A-10(a): 380.5	A/D Treatment and Disposal Equipment	-	380	A/D Treatment and Disposal Equipment	29,980	S-6(b)		
		<u>29,980</u>			<u>29,980</u>		(0)	
A-10(a): 355.2	A/D Power Generation Equipment	-						
A-10(a): 355.3	A/D Power Generation Equipment	-						
A-10(a): 355.4	A/D Power Generation Equipment	-						
A-10(a): 355.5	A/D Power Generation Equipment	-						
A-10(a): 355.6	A/D Power Generation Equipment	-	355	A/D Power Generation Equipment	-	S-6(b)		
		<u>-</u>			<u>-</u>		-	
A-10(a): 366.6	A/D Reuse Services	-	366	A/D Reuse Services	-	S-6(b)		
A-10(a): 367.6	A/D Reuse Meters and Meter Installations	-	367	A/D Reuse Meters and Meter Installations	-	S-6(b)		
		<u>-</u>			<u>-</u>		-	
A-10(a): 374.5	A/D Reuse Distribution Reservoir	-						
A-10(a): 375.6	A/D Reuse Transmission and Distribution System	-	375	A/D Reuse Transmission and Distribution System	-	S-6(b)		
		<u>-</u>			<u>-</u>		-	
A-10(a): 351.1	A/D Organization	7,013						
		<u>7,013</u>	301	A/D Organization	7,013	S-6(b)		
					<u>7,013</u>		0	
A-10(a): 352.1	A/D Franchises	1,329						
		<u>1,329</u>	302	A/D Franchises	1,329	S-6(b)		
					<u>1,329</u>		0	
A-10(a): 354.2	A/D Structures and Improvements	-						
A-10(a): 354.3	A/D Structures and Improvements	195,535						
A-10(a): 354.4	A/D Structures and Improvements	162,575						
A-10(a): 354.5	A/D Structures and Improvements	-						
A-10(a): 354.6	A/D Structures and Improvements	-						
A-10(a): 354.7	A/D Structures and Improvements	4,744						
A-10(a): 304.5	A/D Structures & Improvements - Allocations	-	354	A/D Structures & Improvements - Allocations	362,854	S-6(b)		
		<u>362,854</u>			<u>362,854</u>		0	
A-10(a): 363.2	A/D Services to Customers	15,559	363	A/D Services to Customers	15,559	S-6(b)		
A-10(a): 360.2	A/D Collection Sewers - Force	47,743	360	A/D Collection Sewers - Force	47,743	S-6(b)		
		<u>63,301</u>			<u>63,302</u>		(1)	Rounding
A-10(a): 361.2	A/D Collection Sewers - Gravity	57,701						
		<u>57,701</u>	361	A/D Collection Sewers - Gravity	57,701	S-6(b)		
					<u>57,701</u>		0	
A-10(a): 370.3	A/D Receiving Wells	-						
		<u>-</u>	370	A/D Receiving Wells	-	S-6(b)		
					<u>-</u>		-	

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A-10(a): 371.3	A/D Pumping Equipment	545						
A-10(a): 371.5	A/D Pumping Equipment	358						
A-10(a): 371.6	A/D Pumping Equipment	-	371	A/D Pumping Equipment	2,405	S-6(b)		
A-10(a): 389.3	A/D Pumping Equipment - Other Plant	1,740						
		<u>2,642</u>			<u>2,405</u>		237	Classification error in annual report, see below
A-10(a): 390.7	A/D Office Furniture and Equipment	-	390	A/D Office Furniture and Equipment	14,215	S-6(b)		
A-10(a): 340.5	A/D Office Furniture & Equipment - Allocation	14,214						
		<u>14,214</u>			<u>14,215</u>		(1)	
A-10(a): 391.7	A/D Transportation Equipment	-	391	A/D Transportation Equipment - Allocation	4,858	S-6(b)		
A-10(a): 341.5	A/D Transportation Equipment - Allocation	4,857						
		<u>4,857</u>			<u>4,858</u>		(1)	
A-10(a): 393.7	A/D Tools, Shop and Garage Equipment	1	393	A/D Tools, Shop & Garage Equipment	1	S-6(b)		
A-10(a): 343.5	A/D Tools, Shop & Garage Equipment	-						
		<u>1</u>			<u>1</u>		(0)	
A-10(a): 394.7	A/D Laboratory Equipment	-	394	A/D Laboratory Equipment	-	S-6(b)		
A-10(a): 344.5	A/D Laboratory Equipment	-						
		<u>-</u>			<u>-</u>		-	
A-10(a): 395.7	A/D Power Operated Equipment	-	395	Accumulated Depreciation Power Operated Equipment	-	S-6(b)		
A-10(a): 345.5	A/D Power Operated Equipment	-						
		<u>-</u>			<u>-</u>		-	
A-10(a): 396.7	A/D Communication Equipment	-	396	A/D Communication Equipment	-	S-6(b)		
A-10(a): 346.5	A/D Communication Equipment	-						
		<u>-</u>			<u>-</u>		-	
A-10(a): 398.7	A/D Other Tangible Plant	11,059	398	A/D Other Tangible Plant	11,059	S-6(b)		
		<u>11,059</u>			<u>11,059</u>		0	
A-10(a): 364.2	A/D Flow Measuring Devices	2,472	364	A/D Flow Measuring Devices	2,472			
		<u>2,472</u>			<u>2,472</u>		(0)	
A-10(a): 397.7	A/D Miscellaneous Equipment	351	397	A/D Miscellaneous Equipment	351	S-6(b)		
A-10(a): 347.5	A/D Miscellaneous Equipment	-						
		<u>351</u>			<u>351</u>		(0)	
A-10(a): 381.4	A/D Plant Sewers	(138)	381	A/D Plant Sewers	(138)	S-6(b)		
A-10(a): 381.5	A/D Plant Sewers	-						
		<u>(138)</u>			<u>(138)</u>		0	
A-10(a): 382.4	A/D Outfall Sewer Lines	2,111	382	A/D Outfall Sewer Lines	2,111	S-6(b)		
		<u>2,111</u>			<u>2,111</u>		0	
A-10(a): 389.1	A/D Other Plant Miscellaneous Equipment	-	389	A/D Other Plant Miscellaneous Equipment	237	S-6(b)		
A-10(a): 389.2	A/D Other Plant Miscellaneous Equipment	-						
A-10(a): 389.3	A/D Other Plant Miscellaneous Equipment	-						
A-10(a): 389.4	A/D Other Plant Miscellaneous Equipment	-						
A-10(a): 389.5	A/D Other Plant Miscellaneous Equipment	-						
A-10(a): 389.6	A/D Other Plant Miscellaneous Equipment	-						
		<u>-</u>			<u>237</u>		(237)	Classification error in annual report, see above
	<b>Total Wastewater A/D A-10(a)</b>	<b>559,749</b>		<b>Total Wastewater UPIS S-6(b)</b>	<b>559,750</b>		(1)	
	<b>Total Wastewater A/D A-10(a) from A-10(a)</b>							

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B-5: 601	Salaries & Wages - Employees	<u>7,815</u> <u>7,815</u>	601	Salaries & Wages - Employees	<u>7,814</u> <u>7,814</u>	W-10(a)	1	Rounding
B-5: 603	Salaries & Wages - Officers, Etc.	<u>417</u> <u>417</u>	603	Salaries & Wages - Officers, Etc.	<u>417</u> <u>417</u>	W-10(a)	(0)	
B-5: 604	Employee Pensions & Benefits	<u>2,982</u> <u>2,982</u>	604	Employee Pensions & Benefits	<u>2,981</u> <u>2,981</u>	W-10(a)	1	
B-5: 610	Purchased Water	<u>-</u> <u>-</u>	610	Purchased Water	<u>-</u> <u>-</u>	W-10(a)	-	
B-5: 615	Purchased Power	<u>3,117</u> <u>3,117</u>	615	Purchased Power	<u>3,117</u> <u>3,117</u>	W-10(a)	0	
B-5: 616	Fuel for Power Purchased	<u>-</u> <u>-</u>	616	Fuel for Power Purchased	<u>-</u> <u>-</u>	W-10(a)	-	
B-5: 618	Chemicals	<u>1,010</u> <u>1,010</u>	618	Chemicals	<u>1,010</u> <u>1,010</u>	W-10(a)	(0)	
B-5: 620	Materials & Supplies	<u>1,390</u> <u>1,390</u>	620	Materials & Supplies	<u>1,389</u> <u>1,389</u>	W-10(a)	1	Rounding
B-5: 631	Contractual Services - Engr.	<u>1,920</u> <u>1,920</u>	631	Contractual Services - Engr.	<u>1,920</u> <u>1,920</u>	W-10(a)	(0)	
B-5: 632	Contractual Services - Acct.	<u>354</u> <u>354</u>	632	Contractual Services - Acct.	<u>354</u> <u>354</u>	W-10(a)	(0)	
B-5: 633	Contractual Services - Legal	<u>(48)</u> <u>(48)</u>	633	Contractual Services - Legal	<u>(48)</u> <u>(48)</u>	W-10(a)	0	
B-5: 634	Contractual Services - Mgmt. Fees	<u>-</u> <u>-</u>	634	Contractual Services - Mgmt. Fees	<u>-</u> <u>-</u>	W-10(a)	-	
B-5: 635	Contractual Services - Testing	<u>-</u> <u>-</u>	635	Contractual Services - Testing	<u>-</u> <u>-</u>	W-10(a)	-	
B-5: 636	Contractual Services - Other	<u>19,523</u> <u>19,523</u>	636	Contractual Services - Other	<u>19,521</u> <u>19,521</u>	W-10(a)	2	
B-5: 641	Rental of Building/Real Prop.	<u>11</u> <u>11</u>	641	Rental of Building/Real Prop.	<u>11</u> <u>11</u>	W-10(a)	0	
B-5: 642	Rental of Equipment	<u>-</u> <u>-</u>	642	Rental of Equipment	<u>-</u> <u>-</u>	W-10(a)	-	
B-5: 650	Transportation Expenses	<u>564</u> <u>564</u>	650	Transportation Expenses	<u>564</u> <u>564</u>	W-10(a)	(0)	
B-5: 656	Insurance - Vehicle	<u>-</u> <u>-</u>	656	Insurance - Vehicle	<u>-</u> <u>-</u>	W-10(a)	-	
B-5: 657	Insurance - General Liability	<u>1,073</u> <u>1,073</u>	657	Insurance - General Liability	<u>1,073</u> <u>1,073</u>	W-10(a)	0	
B-5: 658	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	658	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	W-10(a)	-	
B-5: 659	Insurance - Other	<u>234</u> <u>234</u>	659	Insurance - Other	<u>234</u> <u>234</u>	W-10(a)	0	

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B-5: 660	Advertising Expense	<u>-</u>	660	Advertising Expense	<u>-</u>	W-10(a)	-	
		<u>-</u>			<u>-</u>			
B-5: 666	Reg. Comm. Exp. - Rate Case Amort.	<u>2,586</u>	666	Reg. Comm. Exp. - Rate Case Amort.	<u>2,586</u>	W-10(a)	0	
		<u>2,586</u>			<u>2,586</u>			
B-5: 667	Reg. Comm. Exp. - Other	<u>10</u>	667	Reg. Comm. Exp. - Other	<u>10</u>	W-10(a)	(0)	
		<u>10</u>			<u>10</u>			
B-5: 670	Bad Debt Expense	<u>(157)</u>	670	Bad Debt Expense	<u>(157)</u>	W-10(a)	(0)	
		<u>(157)</u>			<u>(157)</u>			
B-5: 675	Miscellaneous Expenses	<u>2,240</u>	675	Miscellaneous Expenses	<u>2,239</u>	W-10(a)	1	
		<u>2,240</u>			<u>2,239</u>			
	<b>Total Water Utility Expenses B-7</b>	<b>45,039</b>		<b>Total Water Utility Expenses W-10(a)</b>	<b>45,035</b>		4	
	<b>Total Water Utility Expenses B-7 from B-7</b>	<b>45,039</b>						
B-6: 701	Salaries & Wages - Employees	<u>7,873</u>	701	Salaries & Wages - Employees	<u>7,874</u>	S-10(a)	(1)	
		<u>7,873</u>			<u>7,874</u>			
B-6: 703	Salaries & Wages - Officers, Etc.	<u>420</u>	703	Salaries & Wages - Officers, Etc.	<u>420</u>	S-10(a)	(0)	
		<u>420</u>			<u>420</u>			
B-6: 704	Employee Pensions & Benefits	<u>3,004</u>	704	Employee Pensions & Benefits	<u>3,004</u>	S-10(a)	(0)	
		<u>3,004</u>			<u>3,004</u>			
B-6: 710	Purchased Sewage Treatment	<u>-</u>	710	Purchased Sewage Treatment	<u>-</u>	S-10(a)	-	
		<u>-</u>			<u>-</u>			
B-6: 711	Sludge Removal Expense	<u>(0)</u>	711	Sludge Removal Expense	<u>-</u>	S-10(a)	(0)	
		<u>(0)</u>			<u>-</u>			
B-6: 715	Purchased Power	<u>3,980</u>	715	Purchased Power	<u>3,980</u>	S-10(a)	0	
		<u>3,980</u>			<u>3,980</u>			
B-6: 716	Fuel for Power Purchased	<u>-</u>	716	Fuel for Power Purchased	<u>-</u>	S-10(a)	-	
		<u>-</u>			<u>-</u>			
B-6: 718	Chemicals	<u>1,017</u>	718	Chemicals	<u>1,017</u>	S-10(a)	0	
		<u>1,017</u>			<u>1,017</u>			
B-6: 720	Materials & Supplies	<u>1,597</u>	720	Materials & Supplies	<u>1,597</u>	S-10(a)	(0)	
		<u>1,597</u>			<u>1,597</u>			
B-6: 731	Contractual Services - Engr.	<u>1,934</u>	731	Contractual Services - Engr.	<u>1,934</u>	S-10(a)	0	
		<u>1,934</u>			<u>1,934</u>		0	
B-6: 732	Contractual Services - Acct.	<u>356</u>	732	Contractual Services - Acct.	<u>356</u>	S-10(a)	0	
		<u>356</u>			<u>356</u>			
B-6: 733	Contractual Services - Legal	<u>(48)</u>	733	Contractual Services - Legal	<u>(48)</u>	S-10(a)	(0)	
		<u>(48)</u>			<u>(48)</u>			
B-6: 734	Contractual Services - Mgmt. Fees	<u>-</u>	734	Contractual Services - Mgmt. Fees	<u>-</u>	S-10(a)	-	
		<u>-</u>			<u>-</u>			
B-6: 735	Contractual Services - Testing	<u>-</u>	735	Contractual Services - Testing	<u>-</u>	S-10(a)	-	
		<u>-</u>			<u>-</u>			
B-6: 736	Contractual Services - Other	<u>19,668</u>	736	Contractual Services - Other	<u>19,670</u>	S-10(a)	(2)	Rounding
		<u>19,668</u>			<u>19,670</u>			

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B-6: 741	Rental of Building/Real Prop.	<u>11</u> <u>11</u>	741	Rental of Building/Real Prop.	<u>11</u> <u>11</u>	S-10(a)	0	
B-6: 742	Rental of Equipment	<u>-</u> <u>-</u>	742	Rental of Equipment	<u>-</u> <u>-</u>	S-10(a)	-	
B-6: 750	Transportation Expenses	<u>568</u> <u>568</u>	750	Transportation Expenses	<u>568</u> <u>568</u>	S-10(a)	(0)	
B-6: 756	Insurance - Vehicle	<u>-</u> <u>-</u>	756	Insurance - Vehicle	<u>-</u> <u>-</u>	S-10(a)	-	
B-6: 757	Insurance - General Liability	<u>1,081</u> <u>1,081</u>	757	Insurance - General Liability	<u>1,081</u> <u>1,081</u>	S-10(a)	0	
B-6: 758	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	758	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	S-10(a)	-	
B-6: 759	Insurance - Other	<u>236</u> <u>236</u>	759	Insurance - Other	<u>236</u> <u>236</u>	S-10(a)	0	
B-6: 760	Advertising Expense	<u>-</u> <u>-</u>	760	Advertising Expense	<u>-</u> <u>-</u>	S-10(a)	-	
B-6: 766	Reg. Comm. Exp. - Rate Case Amort.	<u>2,606</u> <u>2,606</u>	766	Reg. Comm. Exp. - Rate Case Amort.	<u>2,606</u> <u>2,606</u>	S-10(a)	(0)	
B-6: 767	Reg. Comm. Exp. - Other	<u>-</u> <u>-</u>	767	Reg. Comm. Exp. - Other	<u>10</u> <u>10</u>	S-10(a)	(10)	
B-6: 770	Bad Debt Expense	<u>(158)</u> <u>(158)</u>	770	Bad Debt Expense	<u>(158)</u> <u>(158)</u>	S-10(a)	(0)	
B-6: 775	Miscellaneous Expenses	<u>3,255</u> <u>3,255</u>	775	Miscellaneous Expenses	<u>3,255</u> <u>3,255</u>	S-10(a)	0	
	<b>Total Wastewater Utility Expenses B-8</b>	<b>47,400</b>		<b>Total Wastewater Utility Expenses S-10(a)</b>	<b>47,413</b>		13	Rounding
	<b>Total Wastewater Utility Expenses B-8 from B-8</b>							
	<b>WATER</b>							
A-12	Plant Capacity Fees	-						
A-12	Line/Main Extension Fees	144,104						
A-12	Meters & Meter Installation Fees	4,783						
A-12	Contributed Property	45,060						
A-12	Other - Tap Fees	41,252						
	<b>WASTEWATER</b>							
A-12	Plant Capacity Fees	-						
A-12	Line/Main Extension Fees	130,503						
A-12	Contributed Property	126,573						
A-12	Other - Tap Fees	78,805						
A-12	<b>Total Water &amp; Wastewater CIAC A-12</b>	<u>571,080</u>	271	Contributions in Aid of Construction	<u>571,080</u> <u>571,080</u>	F-2(b)	0	

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Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page	Diff	Explanation
<b>WATER</b>								
A-14	Plant Capacity Fees	-						
A-14	Line/Main Extension Fees	26,812						
A-14	Meters & Meter Installation Fees	3,000						
A-14	Contributed Property	23,060						
A-14	Other - Tap Fees	42,490						
<b>WASTEWATER</b>								
A-14	Plant Capacity Fees	-						
A-14	Line/Main Extension Fees	28,065						
A-14	Contributed Property	52,676						
A-14	Other - Tap Fees	105,049						
A-14	<b>Total Water &amp; Wastewater CIAC Amortization A-12</b>	<u>281,151</u>		Amortization of Contributions in Aid of Construction	<u>281,151</u>	F-2(b)	(0)	
A-18; Line 1, Line 2	Utility Plant in Service	1,349,751	101-106	Utility Plant	1,349,750	F-1(a)		
A-18; Line 3	Other Utility Plant Adjustments	(11,273)	116	Other Utility Plant Adjustments	(11,273)	F-1(a)		
A-18; Line 6	Less: Accumulated Depreciation	(801,708)	108-110	Less: Accumulated Depreciation	(801,709)	F-1(a)		
A-18; Line 8	<b>NET UTILITY PLANT</b>	<u>536,770</u>		<b>Total Net Utility Plant</b>	<u>536,768</u>	F-1(a)	(2)	
A-18; Line 10	Cash	-	131	Cash	-	F-1(a)		
A-18; Line 11	Accounts Rec'b - trade	13,043						
A-18; Line 17	Allowance for Bad Debts	(112)						
		<u>12,931</u>	141-144	Accounts & Notes Recievable Less Provision for Uncollectable Accounts	<u>12,931</u>	F-1(a)	(0)	
A-18; Line 13	Accts. & Notes Rec'b - Assoc. Cos.	(1,107)	145	Accounts Receivable from Associated Companies	(1,107)	F-1(a)	(0)	
		<u>(1,107)</u>			<u>(1,107)</u>			
A-18; Line 18	Materials & Supplies	100	151-153	Material and Supplies	100	F-1(a)		
		<u>100</u>			<u>100</u>			
A-18; Line 19	Miscellaneous Current & Accrued Assets	-	132	Special Deposits	-			
		<u>-</u>	162	Prepayments	-	F-1(a)		
A-18; Line 21	<b>TOTAL CURRENT ASSETS</b>	<u>11,924</u>		<b>Total Current and Accrued Assets</b>	<u>11,924</u>		(0)	
A-18; Line 25	Prelim. Survey & Investigation Charges	-	183	Preliminary Survey & Investigation Charges	-	F-1(b)		
		<u>-</u>			<u>-</u>			
A-18; Line 26	Clearing Accounts	-						
A-18; Line 27	Deferred Rate Case Expense	7,042						
A-18; Line 28	Other Miscellaneous Deferred Debits	-	186	Misc. Deferred Debits	7,018	F-1(b)		
A-18; Line 29	Accumulated Deferred Income Taxes	(24)						
		<u>7,018</u>			<u>7,018</u>		0	
			190	Accumulated Deferred Income Taxes	-	F-1(b)		
				Total Deferred Debits	<u>7,018</u>			
A-18; Line 32	<b>TOTAL ASSETS</b>	<u>555,712</u>		<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u>555,710</u>	F-1(b)	(2)	Rounding

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Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page	Diff	Explanation
A-19; Line 1	Common Stock Issued	1,000	201	Common Stock Issued	1,000	F-2(a)		
A-19; Line 3	Additional Paid in Capital	480,737	211	Additional Paid in Capital	480,737	F-2(a)		
A-19; Line 4	Retained Earnings	(109,473)	214-215	Retained Earnings	(109,474)	F-2(a)		
A-19; Line 7	TOTAL EQUITY CAPITAL	<u>372,264</u>		TOTAL EQUITY CAPITAL	<u>372,263</u>	F-2(a)	1	Rounding
A-19; Line 11	Advances from Associated Companies	<u>(96,493)</u>	223	Advances from Associated Companies	<u>(96,493)</u>	F-2(a)	(0)	
		<u>(96,493)</u>			<u>(96,493)</u>		(0)	
A-19; Line 16	Accounts Payable	2,812	231	Accounts Payable	2,812	F-2(a)	(0)	
A-19; Line 18	Notes & Accounts Payable -Assoc Cos.	(3,444)	233	Notes & Accounts Payable -Assoc Cos.	(3,444)	F-2(a)	0	
A-19; Line 19	Customer Deposits	842	235	Customer Deposits	842	F-2(a)	-	
A-19; Line 20	Accrued Taxes	3,820	236	Accrued Taxes	3,820	F-2(a)	0	
A-19; Line 22	Accrued Interest	110	237	Accrued Interest	110	F-2(a)	(0)	
A-19; Line 24	Misc. Current and Accrued Liabilities	-	241	Misc. Current and Accrued Liabilities	-	F-2(a)	-	
	TOTAL CURRENT & ACCRUED LIABILITIES	<u>4,140</u>		TOTAL CURRENT & ACCRUED LIABILITIES	<u>4,140</u>	F-2(a)	(0)	
A-19; Line 35	Contribution in Aid of Construction	<u>571,080</u>	271	Contribution in Aid of Construction	<u>571,080</u>	F-2(b)	0	
		<u>571,080</u>			<u>571,080</u>			
A-19; Line 36	Accum. Amortization of CIAC	<u>(281,151)</u>	272	Accum. Amortization of CIAC	<u>(281,151)</u>	F-2(b)	0	
		<u>(281,151)</u>			<u>(281,151)</u>			
A-19; Line 38	Accumulated Deferred Income Taxes	<u>(14,128)</u>	281-283	Accumulated Deferred Income Taxes	<u>(14,128)</u>	F-2(b)	(0)	
		<u>(14,128)</u>			<u>(14,128)</u>			
A-18; Line 21	TOTAL EQUITY CAPITAL AND LIABILITIES	555,712		<b>Total Current and Accrued Assets</b>	555,711		(1)	Rounding
B-1; Line 1; Col 2	Water Operating Revenues	<u>71,165</u>	400	Water Operating Revenues	<u>71,165</u>	W-3	(0)	
		<u>71,165</u>			<u>71,165</u>			
B-1; Line 3; Col 2	Operation & Maintenance	<u>45,039</u>	401	Operation & Maintenance	<u>45,034</u>	W-3	5	Allocation / Rounding
		<u>45,039</u>			<u>45,034</u>			
B-1; Line 5; Col 2	Depreciation, net of CIAC Amort.	<u>14,697</u>	403	Depreciation, net of CIAC Amort.	<u>12,135</u>	W-3	2,562	Allocated Gen'l Plt to Wastewater
		<u>14,697</u>			<u>12,135</u>			
B-1; Line 5; Col 2	Amortization, Acq. Adj.	<u>(217)</u>		Amortization, Acq. Adj.	<u>(241)</u>		24	Minor annual report error
		<u>(217)</u>			<u>(241)</u>			
B-1; Line 9; Col 2	Taxes Other Than Income	<u>8,196</u>	408	Taxes Other Than Income	<u>8,058</u>	W-3	138	Allocation difference, see sewer
		<u>8,196</u>			<u>8,058</u>			
			409.1	Income Taxes	-	W-3		
			410.1	Deferred Federal Income Taxes	680	W-3		
B-1; Line 11; Col 2	Provision for Income Taxes	<u>(595)</u>	410.11	Deferred State Income Taxes	<u>(1,275)</u>	W-3	-	
		<u>(595)</u>			<u>(595)</u>			
B-2; Line 1; Col 2	Wastewater Operating Revenues	<u>75,147</u>	400	Wastewater Operating Revenues	<u>75,147</u>	S-3	(0)	
		<u>75,147</u>			<u>75,147</u>			
B-2; Line 3; Col 2	Operation & Maintenance	<u>47,400</u>	401	Operation & Maintenance	<u>47,413</u>	S-3	(13)	Allocation / Rounding
		<u>47,400</u>			<u>47,413</u>			
B-2; Line 5; Col 2	Depreciation, net of CIAC Amort.	<u>14,786</u>	403	Depreciation, net of CIAC Amort.	<u>17,349</u>	S-3	(2,563)	Allocated Gen'l Plt from Water
		<u>14,786</u>			<u>17,349</u>			
B-2; Line 9; Col 2	Taxes Other Than Income	<u>7,984</u>	408	Taxes Other Than Income	<u>8,120</u>	S-3	(136)	Allocation difference, see sewer
		<u>7,984</u>			<u>8,120</u>			

Company: Utilities, Inc. of Florida - Lake Placid  
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Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page	Diff	Explanation
			409.1	Income Taxes	-	S-3		
			410.1	Deferred Federal Income Taxes	685	S-3		
B-2; Line 11; Col 2	Provision for Income Taxes	<u>2,037</u>	410.11	Deferred State Income Taxes	<u>1,352</u>	S-3		
		<u>2,037</u>			<u>2,037</u>		-	
B - 12	Gains (losses) From Disposition of Utility Property	<u>18</u>	414	Gains (losses) From Disposition of Utility Property	<u>18</u>	F-3(a)		
		<u>18</u>			<u>18</u>		-	
C4	Interest During Construction	<u>18</u>	420	Allowance for Funds Used During Construction	<u>16</u>	F-3(a)		
		<u>18</u>			<u>16</u>		2	Rounding
C3	Other Interest Expense - Intercompany	8,318						
C3	Interest on Short-Term Debt	<u>39</u>	427	Interest Expense	<u>8,318</u>	F-3(c)		
		<u>8,357</u>			<u>8,318</u>		39	Minor annual report error
		<b>294,031</b>			<b>293,974</b>		<b>67</b>	
	<b>Please note that some accounts may have a small difference, which is due to rounding.</b>						<b>1,189</b>	After adjusting for hard no. at Accum. Amort CIAC



Company: Utilities, Inc. of Florida - Longwood  
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Reconciliation of Annual Report to MFR  
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Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Annual Report Page	Diff	Explanation
A-6: 351.1	Organization	<u>88,546</u> <u>88,546</u>	351	Organization	<u>88,546</u> <u>88,546</u>	S-4(a)	0	
A-6: 352.1	Franchises	<u>52</u> <u>52</u>	352	Franchises	<u>52</u> <u>52</u>	S-4(a)	(0)	
A-6: 353.2	Land and Land Rights	-						
A-6: 353.3	Land and Land Rights	-						
A-6: 353.4	Land and Land Rights	-						
A-6: 353.5	Land and Land Rights	-						
A-6: 353.6	Land and Land Rights							
A-6: 353.7	Land and Land Rights	<u>229,139</u> <u>229,139</u>	353	Land and Land Rights	<u>229,139</u> <u>229,139</u>	S-4(a)	0	
A-6: 354.2	Structures and Improvements	7,550						
A-6: 354.3	Structures and Improvements	706,410						
A-6: 354.4	Structures and Improvements	1,308,362						
A-6: 354.5	Structures and Improvements	-						
A-6: 354.6	Structures and Improvements							
A-6: 354.7	Structures and Improvements	(10,488)						
		<u>2,011,835</u>	354	Structures and Improvements	<u>2,011,834</u> <u>2,011,834</u>	S-4(a)	1	Rounding
A-6: 390.7	Office Furniture and Equipment	222,273						
A-6: 340.5	Office Furniture & Equipment	<u>222,273</u> <u>222,273</u>	390	Office Furniture and Equipment	<u>222,273</u> <u>222,273</u>	S-4(a)	0	
A-6: 393.7	Tools, Shop and Garage Equipment	21,201						
A-6: 343.5	Tools, Shop & Garage Equipment	<u>21,201</u> <u>21,201</u>	393	Tools, Shop and Garage Equipment	<u>21,201</u> <u>21,201</u>	S-4(a)	0	
A-6: 396.7	Communication Equipment	7,210						
A-6: 346.5	Communication Equipment	<u>7,210</u> <u>7,210</u>	396	Communication Equipment	<u>7,210</u> <u>7,210</u>	S-4(a)	(0)	
A-6: 398.7	Other Tangible Plant	27,992						
A-6: 348.5	Other Plant - Allocations	<u>27,992</u> <u>27,992</u>	398	Other Tangible Plant	<u>27,992</u> <u>27,992</u>	S-4(a)	-	
A-6: 355.2	Power Generation Equipment	445						
A-6: 355.4	Power Generation Equipment	<u>-</u> <u>445</u>	355	Power Generation Equipment	<u>445</u> <u>445</u>	S-4(a)	0	
A-6: 360.2	Collection Sewers - Force	<u>23,870</u> <u>23,870</u>	360	Collection Sewers - Force	<u>23,870</u> <u>23,870</u>	S-4(a)	(0)	
A-6: 363.2	Services to Customers	<u>80,288</u> <u>80,288</u>	363	Services to Customers	<u>80,288</u> <u>80,288</u>	S-4(a)	0	
A-6: 361.2	Collection Sewers - Gravity	1,105,121	361	Collection Sewers - Gravity	800,860	S-4(a)		

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A-6: 361.2	Manholes	<u>1,105,121</u>	361	Manholes	<u>304,261</u> <u>1,105,121</u>	S-4(a)	0	
A-6: 364.2	Flow Measuring Devices	<u>1,240</u> <u>1,240</u>	364	Flow Measuring Devices	<u>1,240</u> <u>1,240</u>	S-4(a)	0	
A-6: 366.6	Reuse Services	<u>-</u> <u>-</u>	366	Reuse Services	<u>-</u> <u>-</u>		-	
A-6: 367.6	Reuse Mtr Installations	<u>-</u> <u>-</u>	367	Reuse Mtr Installations	<u>-</u> <u>-</u>		-	
A-6: 370.3	Receiving Wells	<u>5,734</u> <u>5,734</u>	370	Receiving Wells	<u>5,734</u> <u>5,734</u>	S-4(a)	-	
A-6: 371.3	Pumping Equipment	(998)	371	Pumping Equipment	(998)	S-4(a)	(0)	
A-6: 371.5	Pumping Equipment	-			-			
A-6: 371.6	Pumping Equipment	<u>-</u> <u>(998)</u>			<u>(998)</u> <u>(998)</u>			
A-6: 375.6	Reuse Transmission and Distribution System	393	375	Reuse Transmission and Distribution System	393	S-4(a)		
A-6: 374.6	Reuse Distribution Reservoirs	<u>11,333</u> <u>11,726</u>	374	Reuse Distribution Reservoirs	<u>11,333</u> <u>11,726</u>	S-4(a)	0	
A-6: 380.4	Treatment and Disposal Equipment	559,681	380	Treatment and Disposal Equipment	559,681	S-4(a)	(0)	
A-6: 380.5	Treatment and Disposal Equipment	<u>559,681</u>			<u>559,681</u>			
A-6: 381.4	Plant Sewers	17,134	381	Plant Sewers	17,134	S-4(a)	0	
A-6: 381.5	Plant Sewers	<u>17,134</u>			<u>17,134</u>			
A-6: 382.4	Outfall Sewer Lines	<u>3,902</u> <u>3,902</u>	382	Outfall Sewer Lines	<u>3,902</u> <u>3,902</u>	S-4(a)	(0)	
A-6: 391.7	Transportation Equipment	<u>78,730</u> <u>78,730</u>	391	Transportation Equipment	<u>78,730</u> <u>78,730</u>	S-4(a)	(0)	
A-6: 394.7	Laboratory Equipment	3,127	394	Laboratory Equipment	3,127	S-4(a)	(0)	
A-6: 344.5	Laboratory Equipment	<u>3,127</u>			<u>3,127</u>			

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A-6: 395.7	Power Operated Equipment	1,579	395	Power Operated Equipment	1,579	S-4(a)		
A-6: 345.5	Power Operated Equipment	<u>1,579</u>			<u>1,579</u>		(0)	
A-6: 397.7	Miscellaneous Equipment	14,931	397	Miscellaneous Equipment	14,931	S-4(a)		
A-6: 347.5	Miscellaneous Equipment	<u>14,931</u>			<u>14,931</u>		-	
A-6: 389.1	Other Plant Miscellaneous Equipment							
A-6: 389.2	Other Plant Miscellaneous Equipment							
A-6: 389.3	Other Plant Miscellaneous Equipment	2,378						
A-6: 389.4	Other Plant Miscellaneous Equipment	8,909						
A-6: 389.5	Other Plant Miscellaneous Equipment							
A-6: 389.6	Other Plant Miscellaneous Equipment		389	Other Plant Miscellaneous Equipment	11,287	S-4(a)		
		<u>11,287</u>			<u>11,287</u>		(0)	
	<b>Total Wastewater UPIS A-6(a)</b>	<b><u>4,526,044</u></b>		<b>Total Wastewater UPIS S-4(a)</b>	<b><u>4,526,044</u></b>		<b>0</b>	
A-10: 380.4	Accum Depr Treatment and Disposal Equipment	441,225						
A-10: 380.5	Accum Depr Treatment and Disposal Equipment	-	380	Accum Depr Treatment and Disposal Equipment	441,225	S-6(b)		
		<u>441,225</u>			<u>441,225</u>		(0)	
A-10: 355.2	Accum Depr Power Generation Equipment	165						
A-10: 355.3	Accum Depr Power Generation Equipment							
A-10: 355.4	Accum Depr Power Generation Equipment	-						
A-10: 355.5	Accum Depr Power Generation Equipment							
A-10: 355.6	Accum Depr Power Generation Equipment		355	Accum Depr Power Generation Equipment	165	S-6(b)		
		<u>165</u>			<u>165</u>		(0)	
A-10: 366.6	Accum Depr Reuse Services	-	366	Accum Depr Reuse Services	-	S-6(b)		
A-10: 367.6	Accum Depr Reuse Meters and Meter Installations	-	367	Accum Depr Reuse Meters and Meter Installations	-	S-6(b)		
		<u>-</u>			<u>-</u>		-	
A-10: 374.6	Accum Depr Reuse Distribution Reservoir	775						
A-10: 375.6	Accum Depr Reuse T & D System	34	375	Accum Depr Reuse T & D System	808	S-6(b)		
		<u>808</u>			<u>808</u>		0	
A-10: 351.1	Accum Depr Organization	24,675	351	Accum Depr Organization	24,675	S-6(b)		
		<u>24,675</u>			<u>24,675</u>		(0)	
A-10: 352.1	Accum Depr Franchises	10	352	Accum Depr Franchises	10	S-6(b)		
		<u>10</u>			<u>10</u>		0	
A-10: 354.2	Accum Depr Structures and Improvements	985						
A-10: 354.3	Accum Depr Structures and Improvements	403,304						
A-10: 354.4	Accum Depr Structures and Improvements	(211,304)						
A-10: 354.5	Accum Depr Structures and Improvements							
A-10: 354.6	Accum Depr Structures and Improvements	-						
A-10: 354.7	Accum Depr Structures and Improvements	888,754						
A-10: 304.5	Accum Depr Structures and Improvements		354	Accum Depr Structures and Improvements	1,081,739	S-6(b)		
		<u>1,081,739</u>			<u>1,081,739</u>		0	

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A-10: 363.2	Accum Depr Services to Customers	34,532	363	Accum Depr Services to Customers	34,532	S-6(b)		
A-10: 360.2	Accum Depr Collection Sewers - Force	6,141	360	Accum Depr Collection Sewers - Force	6,141	S-6(b)		
		<u>40,673</u>			<u>40,673</u>		0	
A-10: 361.2	Accum Depr Collection Sewers - Gravity	543,054	361	Accum Depr Collection Sewers - Gravity	543,054	S-6(b)		
		<u>543,054</u>			<u>543,054</u>		0	
A-10: 370.3	Receiving Wells	3,536	370	Accumulated Depreciation Receiving Wells	3,536	S-6(b)		
		<u>3,536</u>			<u>3,536</u>		(0)	
A-10: 371.3	Accum Depr Pumping Equipment	(50,130)						
A-10: 371.5	Accum Depr Pumping Equipment	-						
A-10: 371.6	Accum Depr Pumping Equipment	-	371	Accum Depr Pumping Equipment	(50,130)	S-6(b)		
		<u>(50,130)</u>			<u>(50,130)</u>		0	
A-10: 390.7	Accum Depr Office Furniture and Equipment	205,449	390	Accum Depr Office Furniture and Equipment	205,449	S-6(b)		
A-10: 340.5	A/D Office Furniture & Equipment - Allocation							
		<u>205,449</u>			<u>205,449</u>		0	
A-10: 391.7	Accum Depr Transportation Equipment	61,952						
A-10: 341.5	A/D Transportation Equipment - Allocation		391	A/D Transportation Equipment - Allocation	61,952	S-6(b)		
		<u>61,952</u>			<u>61,952</u>		0	
A-10: 393.7	Accum Depr Tools, Shop and Garage Equipment	19,482						
A-10: 343.5	A/D Tools, Shop & Garage Equipment		393	A/D Tools, Shop & Garage Equipment	19,482	S-6(b)		
		<u>19,482</u>			<u>19,482</u>		0	
A-10: 394.7	Accum Depr Laboratory Equipment	3,376						
A-10: 344.5	Accum Depr Laboratory Equipment		394	Accum Depr Laboratory Equipment	3,376	S-6(b)		
		<u>3,376</u>			<u>3,376</u>		0	
A-10: 395.7	Accum Depr Power Operated Equipment	504						
A-10: 345.5	A/D Power Operated Equipment		395	Accum Depr Power Operated Equipment	504	S-6(b)		
		<u>504</u>			<u>504</u>		0	
A-10: 396.7	Accum Depr Communication Equipment	12,105						
A-10: 346.5	A/D Communication Equipment		396	A/D Communication Equipment	12,105	S-6(b)		
		<u>12,105</u>			<u>12,105</u>		0	
A-10: 398.8	Accum Depr Other Tangible Plant	1,668	398	Accum Depr Other Tangible Plant	1,668	S-6(b)		
		<u>1,668</u>			<u>1,668</u>		0	

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A-10: 364.2	A/D Flow Measuring Devices	<u>806</u>	364	A/D Flow Measuring Devices	<u>806</u>		(0)	
		<u>806</u>			<u>806</u>			
A-10: 397.7	Accum Depr Miscellaneous Equipment	19,927						
A-10: 347.5	A/D Miscellaneous Equipment	<u>19,927</u>	397	A/D Miscellaneous Equipment	<u>19,927</u>	S-6(b)	(0)	
		<u>19,927</u>			<u>19,927</u>			
A-10: 381.4	Accum Depr Plant Sewers	(9,436)						
A-10: 381.5	Accum Depr Plant Sewers	<u>(9,436)</u>	381	Accum Depr Plant Sewers	<u>(9,436)</u>	S-6(b)	(0)	
		<u>(9,436)</u>			<u>(9,436)</u>			
A-10: 382.4	Accum Depr Outfall Sewer Lines	<u>33</u>	382	Accum Depr Outfall Sewer Lines	<u>33</u>	S-6(b)	(0)	
		<u>33</u>			<u>33</u>			
A-10: 389.1	Accum Depr Other Plant Miscellaneous Equipment							
A-10: 389.2	Accum Depr Other Plant Miscellaneous Equipment							
A-10: 389.3	Accum Depr Other Plant Miscellaneous Equipment	(4,244)						
A-10: 389.4	Accum Depr Other Plant Miscellaneous Equipment	3,594						
A-10: 389.5	Accum Depr Other Plant Miscellaneous Equipment							
A-10: 389.6	Accum Depr Other Plant Miscellaneous Equipment	<u>(651)</u>	389	Accum Depr Other Plant Miscellaneous Equipment	<u>650</u>	S-6(b)	(1,301)	Annual Report error - should be negative
		<u>(651)</u>			<u>650</u>			
	<b>Total Wastewater A/D A-10(a)</b>	<u><b>2,400,972</b></u>		<b>Total Wastewater UPIS S-6(b)</b>	<u><b>2,402,271</b></u>		(1,299)	See above
B-6: 701	Salaries & Wages - Employees	<u>131,524</u>	701	Salaries & Wages - Employees	<u>131,524</u>	S-10(a)	0	
		<u>131,524</u>			<u>131,524</u>			
B-6: 703	Salaries & Wages - Officers, Etc.	<u>5,420</u>	703	Salaries & Wages - Officers, Etc.	<u>5,420</u>	S-10(a)	(0)	
		<u>5,420</u>			<u>5,420</u>			
B-6: 704	Employee Pensions & Benefits	<u>38,967</u>	704	Employee Pensions & Benefits	<u>38,967</u>	S-10(a)	(0)	
		<u>38,967</u>			<u>38,967</u>			
B-6: 710	Purchased Sewage Treatment	<u>708</u>	710	Purchased Sewage Treatment	<u>708</u>	S-10(a)	(0)	
		<u>708</u>			<u>708</u>			
B-6: 711	Sludge Removal Expense	<u>21,251</u>	711	Sludge Removal Expense	<u>21,251</u>	S-10(a)	0	
		<u>21,251</u>			<u>21,251</u>			
B-6: 715	Purchased Power	<u>106,256</u>	715	Purchased Power	<u>106,256</u>	S-10(a)	0	
		<u>106,256</u>			<u>106,256</u>			
B-6: 716	Fuel for Power Purchased	<u>-</u>	716	Fuel for Power Purchased	<u>-</u>	S-10(a)	-	
		<u>-</u>			<u>-</u>			
B-6: 718	Chemicals	<u>17,528</u>	718	Chemicals	<u>17,528</u>	S-10(a)	(0)	
		<u>17,528</u>			<u>17,528</u>			

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B-6: 720	Materials & Supplies	<u>9,820</u> <u>9,820</u>	720	Materials & Supplies	<u>9,820</u> <u>9,820</u>	S-10(a)	(0)	
B-6: 731	Contractual Services - Engr.	<u>0</u> <u>0</u>	731	Contractual Services - Engr.	<u>-</u> <u>-</u>	S-10(a)	0	
B-6: 732	Contractual Services - Acct.	<u>4,596</u> <u>4,596</u>	732	Contractual Services - Acct.	<u>4,596</u> <u>4,596</u>	S-10(a)	0	
B-6: 733	Contractual Services - Legal	<u>(92)</u> <u>(92)</u>	733	Contractual Services - Legal	<u>(92)</u> <u>(92)</u>	S-10(a)	(0)	
B-6: 734	Contractual Services - Mgmt. Fees	<u>-</u> <u>-</u>	734	Contractual Services - Mgmt. Fees	<u>-</u> <u>-</u>	S-10(a)	-	
B-6: 735	Contractual Services - Testing	<u>-</u> <u>-</u>	735	Contractual Services - Testing	<u>-</u> <u>-</u>	S-10(a)	-	
B-6: 736	Contractual Services - Other	<u>9,928</u> <u>9,928</u>	736	Contractual Services - Other	<u>9,927</u> <u>9,927</u>	S-10(a)	1	Rounding
B-6: 741	Rental of Building/Real Prop.	<u>148</u> <u>148</u>	741	Rental of Building/Real Prop.	<u>148</u> <u>148</u>	S-10(a)	(0)	
B-6: 742	Rental of Equipment	<u>22</u> <u>22</u>	742	Rental of Equipment	<u>22</u> <u>22</u>	S-10(a)	0	
B-6: 750	Transportation Expenses	<u>7,331</u> <u>7,331</u>	750	Transportation Expenses	<u>7,331</u> <u>7,331</u>	S-10(a)	(0)	
B-6: 756	Insurance - Vehicle	<u>-</u> <u>-</u>	756	Insurance - Vehicle	<u>-</u> <u>-</u>	S-10(a)	-	
B-6: 757	Insurance - General Liability	<u>13,953</u> <u>13,953</u>	757	Insurance - General Liability	<u>13,953</u> <u>13,953</u>	S-10(a)	0	
B-6: 758	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	758	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	S-10(a)	-	
B-6: 759	Insurance - Other	<u>3,047</u> <u>3,047</u>	759	Insurance - Other	<u>3,047</u> <u>3,047</u>	S-10(a)	(0)	
B-6: 760	Advertising Expense	<u>-</u> <u>-</u>	760	Advertising Expense	<u>-</u> <u>-</u>	S-10(a)	-	
B-: 766	Reg. Comm. Exp. - Rate Case Amort.	<u>-</u> <u>-</u>	766	Reg. Comm. Exp. - Rate Case Amort.	<u>-</u> <u>-</u>	S-10(a)	-	

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B-6: 767	Reg. Comm. Exp. - Other	<u>121</u>	767	Reg. Comm. Exp. - Other	<u>121</u>	S-10(a)	(0)	
		<u>121</u>			<u>121</u>			
B-6: 770	Bad Debt Expense	<u>7,374</u>	770	Bad Debt Expense	<u>7,374</u>	S-10(a)	(0)	
		<u>7,374</u>			<u>7,374</u>			
B-6: 775	Miscellaneous Expenses	<u>33,821</u>	775	Miscellaneous Expenses	<u>33,822</u>	S-10(a)	(1)	
		<u>33,821</u>			<u>33,822</u>			
	<b>Total Wastewater Utility Expenses B-6</b>	<u><b>411,722</b></u>		<b>Total Wastewater Utility Expenses S-10(a)</b>	<u><b>411,723</b></u>		<b>(1)</b>	
	<b>CIAC</b>							
A-12	Plant Capacity Fees	7,122						
A-12	Line/Main Extension Fees	710,519						
A-12	Contributed Property	931,711						
A-12	Other - Tap Fees	25,844						
A-12	<b>Total Wastewater CIAC</b>	<u><b>1,675,196</b></u>	271	Contributions in Aid of Construction	<u>1,675,196</u>	F-2(b)	0	
					<u>1,675,196</u>			
	<b>CIAC Accum Amortization</b>							
A-14	Plant Capacity Fees	964						
A-14	Line/Main Extension Fees	635,633						
A-14	Contributed Property	1,010,661						
A-14	Other - Tap Fees	13,359						
A-14	<b>Total Wastewater CIAC Accum Amortization</b>	<u><b>1,660,617</b></u>		Accum Amort of Contributions in Aid of Construction	<u>1,660,617</u>	F-2(b)	(0)	
					<u>1,660,617</u>			
A-18; Line 1	Utility Plant in Service	4,526,044	101-106	Utility Plant	4,549,553	F-1(a)		
A-18; Line 2	Construction Work in Progress	23,508						
A-18; Line 3	Utility Acquisition Adjustment	(369)	114-115	Other Utility Plant Adjustments	(328)	F-1(a)		
A-18; Line 5	Less: Accumulated Depreciation	(2,400,972)	108-110	Less: Accumulated Depreciation	(2,264,588)	F-1(a)		
A-18; Line 6	Less: Accum Amort Acquis Adjust	41						
A-18; Line 7	<b>NET UTILITY PLANT</b>	<u><b>2,148,253</b></u>		<b>Total Net Utility Plant</b>	<u><b>2,284,637</b></u>	F-1(a)	(136,384)	Annual Report Error see S-6(a)
					<u>2,284,637</u>			
A-18; Line 9	Cash	<u>-</u>	131	Cash	<u>-</u>	F-1(a)	-	
		<u>-</u>			<u>-</u>			
A-18; Line 10	Accounts Rec'b - customers	87,038						
A-18; Line 16	Allowance for Bad Debts	<u>(6,314)</u>						
		<u>80,724</u>	141-144	Accounts & Notes Recievable Less Provision for Uncollectable Accounts	<u>80,724</u>	F-1(a)	(0)	
					<u>80,724</u>			
A-18; Line 12	Accts. Rec'b - Assoc. Cos.	<u>896,998</u>	145	Accounts Receivable from Associated Companies	<u>896,998</u>	F-1(a)	(0)	
		<u>896,998</u>			<u>896,998</u>			
A-18; Line 17	Materials & Supplies	<u>321</u>	151-153	Material and Supplies	<u>321</u>	F-1(a)		
		<u>321</u>			<u>321</u>			

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A-18; Line 18	Miscellaneous Current & Accrued Assets	-	132	Special Deposits	-		-	
		-	162	Prepayments	-	F-1(a)		
A-18; Line 20	TOTAL CURRENT ASSETS	<u>978,043</u>		<b>Total Current and Accrued Assets</b>	<u>978,043</u>		(0)	
A-18; Line 24	Prelim. Survey & Investigation Charges	-	183	Preliminary Survey & Investigation Charges	-	F-1(b)	-	
A-18; Line 25	Clearing Accounts	-						
A-18; Line 26	Deferred Rate Case Expense	-						
A-18; Line 27	Other Miscellaneous Deferred Debits	3,598	186	Misc. Deferred Debits	3,598	F-1(b)	-	
		<u>3,598</u>			<u>3,598</u>			
			190	Accumulated Deferred Income Taxes	(1,238)	F-1(b)		
					<u>(1,238)</u>		(1,238)	See account 281-283 Accumulated Deferred Income Taxes below.
A-18; Line 31	TOTAL ASSETS	<u>3,129,894</u>		<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u>3,265,040</u>	F-1(b)		
A-19; Line 1	Common Stock Issued	1,000	201	Common Stock Issued	1,000	F-2(a)	-	
A-19; Line 3	Additional Paid in Capital	1,496,183	211	Additional Paid in Capital	1,496,183	F-2(a)	(0)	
A-19; Line 4	Retained Earnings	1,424,268	214-215	Retained Earnings	1,424,261	F-2(a)	7	Rounding
							-	
A-19; Line 7	TOTAL EQUITY CAPITAL	<u>2,921,451</u>		TOTAL EQUITY CAPITAL	<u>2,921,444</u>	F-2(a)	7	
A-19; Line 11	Advances from Associated Companies	1,468,997	223	Advances from Associated Companies	1,468,997	F-2(a)	(0)	
		<u>1,468,997</u>			<u>1,468,997</u>		(0)	
A-19; Line 16	Accounts Payable	33,908	231	Accounts Payable	33,908	F-2(a)	0	
A-19; Line 18	Notes & Accounts Payable -Assoc Cos.	(1,990,378)	233	Notes & Accounts Payable -Assoc Cos.	(1,990,378)	F-2(a)	0	
A-19; Line 19	Customer Deposits	9,741	235	Customer Deposits	9,741	F-2(a)	(0)	
A-19; Line 20	Accrued Taxes	55,278	236	Accrued Taxes	55,278	F-2(a)	(0)	
A-19; Line 22	Accrued Interst	3,398	237	Accrued Interst	3,398	F-2(a)	(0)	
A-19; Line 20	Misc. Current and Accrued Liabilities			Misc. Current and Accrued Liabilities		F-2(a)	-	
A-19; Line 21	TOTAL CURRENT & ACCRUED LIABILITIES	<u>(1,888,053)</u>		TOTAL CURRENT & ACCRUED LIABILITIES	<u>(1,888,053)</u>	F-2(a)	0	
A-19; Line 30	Accum Deferred Investment Tax Credits	4,501	255	Accum Deferred Investment Tax Credits	(4,501)	F-2(b)	(9,002)	Annual Report error - should be positive number
		<u>4,501</u>			<u>(4,501)</u>			
A-19; Line 35	Contribution in Aid of Construction	1,675,196	271	Contribution in Aid of Construction	1,675,196	F-2(b)	0	
		<u>1,675,196</u>			<u>1,675,196</u>			
A-19; Line 36	Accum. Amortization of CIAC	(1,660,617)	272	Accum. Amortization of CIAC	(1,660,617)	F-2(b)	0	
		<u>(1,660,617)</u>			<u>(1,660,617)</u>			
A-19; Line 38	Accumulated Deferred Income Taxes	608,419	281-283	Accumulated Deferred Income Taxes	611,682	F-2(b)	3,263	Annual Report error - also see account 190 Accumulated Deferred Income Taxes above.
					<u>611,682</u>			
A-19; Line 40	TOTAL EQUITY CAPITAL AND LIABILITIES	<u>3,129,894</u>		<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>	<u>3,124,148</u>			



Company: Utilities, Inc. of Florida - Longwood  
Docket No.: 160101 - WS  
Reconciliation of Annual Report to MFR  
Test Year Ended: December 31, 2015

Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Annual Report Page	Diff	Explanation
B-2; Line 1; Col 2	Wastewater Operating Revenues	<u>796,462</u> <u>796,462</u>	400	Wastewater Operating Revenues	<u>796,462</u> <u>796,462</u>	F-3(a)	(0)	
B-2; Line 2; Col 2	Operation & Maintenance	<u>411,722</u> <u>411,722</u>	401	Operation & Maintenance	<u>411,722</u> <u>411,722</u>	F-3(a)	0	
B-2; Line 3; Col 2	Depreciation, net of CIAC Amort.	<u>112,223</u> <u>112,223</u>	403	Depreciation, net of CIAC Amort.	<u>112,223</u> <u>112,223</u>	F-3(a)	(0)	
B-2; Line 5; Col 2	Taxes Other Than Income	<u>89,295</u> <u>89,295</u>	408	Taxes Other Than Income	<u>89,295</u> <u>89,295</u>	F-3(a)	0	
B-2; Line 6; Col 2	Provision for Income Taxes	<u>15,776</u> <u>15,776</u>	409.1	Income Taxes	9,634	F-3(a)		
			410.1	Deferred Federal Income Taxes	6,762	F-3(a)		
			410.11	Deferred State Income Taxes	<u>(620)</u>	F-3(a)		
					<u>15,776</u>		0	
B - 12	Gains (losses) From Disposition of Utility Property	<u>121</u> <u>121</u>	414	Gains (losses) From Disposition of Utility Property	<u>121</u> <u>121</u>	F-3(a)	(0)	
C4	Interest During Construction	<u>(115)</u> <u>(115)</u>	420	Allowance for Funds Used During Construction	<u>(115)</u> <u>(115)</u>	F-3(a)	0	
C3	Other Interest Expense - Intercompany	47,472	427	Interest Expense	<u>49,265</u> <u>49,265</u>	F-3(c)	114	Minor Annual Report error
C3	Interest on Short-Term Debt	<u>1,907</u> <u>49,379</u>						

Please note that some accounts may have a small difference, which is due to rounding.

Utilities, Inc. of Florida - Lake Utility Services  
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Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page	Difference	Explanation
A-5(a): 301.1	Organization	<u>43,404</u> <u>43,404</u>	301	Organization	<u>43,404</u> <u>43,404</u>	W-4(a)	(0)	
A-5(a): 302.1	Franchises	<u>22,523</u> <u>22,523</u>	302	Franchises	<u>22,523</u> <u>22,523</u>	W-4(a)	0	
A-5(a): 303.2	Land & LandRights	(349,935)	303	Land&LandRights	<u>112,904</u> <u>112,904</u>	W-4(a)	(0)	
A-5(a): 303.3	Land & LandRights	431,790						
A-5(a): 303.4	Land & LandRights	-						
A-5(a): 303.5	Land & LandRights	<u>31,049</u> <u>112,904</u>						
A-5(a): 304.2	Structures & Improvements	141,475	304	Structures&Improvements	<u>16,659,324</u> <u>16,659,324</u>	W-4(a)	(0)	
A-5(a): 304.3	Structures & Improvements	2,811,949						
A-5(a): 304.4	Structures & Improvements	2,545						
A-5(a): 304.5	Structures & Improvements	<u>13,703,355</u> <u>16,659,324</u>						
A-5(a): 305.2	Collect. & Impound Reservoirs	<u>-</u> <u>-</u>	305	Collecting and Impounding Reservoirs	<u>-</u> <u>-</u>	W-4(a)	-	
306	Lake, River and Other Intakes	<u>-</u> <u>-</u>	306	Lake, River and Other Intakes	<u>-</u> <u>-</u>	W-4(a)	-	
A-5(a): 307.2	Wells & Springs	<u>2,579,658</u> <u>2,579,658</u>	307	Wells and Springs	<u>2,579,658</u> <u>2,579,658</u>	W-4(a)	0	
A-5(a): 308.2	Infiltration Galleries & Tunnels	<u>-</u> <u>-</u>	308	Infiltration Galleries and Tunnels	<u>-</u> <u>-</u>	W-4(a)	-	
A-5(a): 309.2	Supply Mains	<u>327,322</u> <u>327,322</u>	309	Supply Mains	<u>327,322</u> <u>327,322</u>	W-4(a)	(0)	
A-5(a): 310.2	Power Generation Equipment	<u>132,634</u> <u>132,634</u>	310	Power Generated Equipment	<u>132,634</u> <u>132,634</u>	W-4(a)	0	
A-5(a): 311.2	Pumping Equipment	14,927	311	Pumping Equipment	<u>1,043,091</u> <u>1,043,091</u>	W-4(a)	(0)	
A-5(a): 311.3	Pumping Equipment	997,388						
A-5(a): 311.4	Pumping Equipment	<u>30,776</u> <u>1,043,091</u>						
A-5(a): 320.3	Water Treatment Equipment	<u>688,010</u> <u>688,010</u>	320	Water Treatment Equipment	<u>688,010</u> <u>688,010</u>	W-4(a)	0	
A-5(a): 330.4	Distr. Reservoirs & Standpipes	<u>3,236,063</u> <u>3,236,063</u>	330	Distribution Reservoirs and Standpipes	<u>3,236,063</u> <u>3,236,063</u>	W-4(a)	0	
A-5(a): 331.4	Transm. & Distribution Mains	<u>16,855,983</u> <u>16,855,983</u>	331	Transmission and Distribution Mains	<u>16,855,983</u> <u>16,855,983</u>	W-4(a)	0	
A-5(a): 333.4	Services	<u>2,431,354</u> <u>2,431,354</u>	333	Services	<u>2,431,354</u> <u>2,431,354</u>	W-4(a)	(0)	

**Utilities, Inc. of Florida - Lake Utility Services**  
**Docket No.: 160101 - WS**  
**RECONCILIATION OF ANNUAL REPORT TO MFR**  
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Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page	Difference	Explanation
A-5(a): 334.4	Meters & Meter Installations	<u>1,237,131</u>	334	Meters and Meter Installations	<u>1,237,131</u>	W-4(a)	0	
		<u>1,237,131</u>			<u>1,237,131</u>			
A-5(a): 335.4	Hydrants	<u>936,747</u>	335	Hydrants	<u>936,747</u>	W-4(a)	0	
		<u>936,747</u>			<u>936,747</u>			
A-5(a): 336.4	Backflow Prevention Devices	<u>69,980</u>	336	Backflow Prevention Devices	<u>69,980</u>	W-4(a)	(0)	
		<u>69,980</u>			<u>69,980</u>			
A-5(a): 339.1	Other Plant & Misc. Equipment							
A-5(a): 339.2	Other Plant & Misc. Equipment							
A-5(a): 339.3	Other Plant & Misc. Equipment	1,703						
A-5(a): 339.4	Other Plant & Misc. Equipment	-	339	Other Plant Miscellaneous Equipment	<u>1,703</u>	W-4(a)		
		<u>1,703</u>			<u>1,703</u>		(1)	
A-5(a): 340.5	Office Furniture & Equipment	1,919,576						
A-5(a): 340.5	Office Furniture & Equipment - Allocations	(421,080)	340	Office Furniture and Equipment	<u>1,498,497</u>	W-4(a)		
		<u>1,498,496</u>			<u>1,498,497</u>		(1)	
A-5(a): 341.5	Transportation Equipment	706,267				W-4(a)		
A-5(a): 341.5	Transportation Equipment - Allocations	(166,820)	341	Transportation Equipment	<u>539,447</u>			
		<u>539,447</u>			<u>539,447</u>		-	
A-5(a): 342.5	Stores Equipment	<u>3,051</u>	342	Stores Equipment	<u>3,051</u>	W-4(a)	0	
		<u>3,051</u>			<u>3,051</u>			
A-5(a): 343.5	Tools, Shop & Garage Equipment	156,030				W-4(a)		
A-5(a): 343.5	Tools, Shop & Garage Equipment		343	Tools, Shop and Garage Equipment	<u>156,030</u>			
		<u>156,030</u>			<u>156,030</u>		0	
A-5(a): 344.5	Laboratory Equipment	17,017						
A-5(a): 344.5	Laboratory Equipment		344	Laboratory Equipment	<u>17,017</u>	W-4(a)		
		<u>17,017</u>			<u>17,017</u>		(0)	
A-5(a): 345.5	Power Operated Equipment	16,713						
A-5(a): 345.5	Power Operated Equipment		345	Power Operated Equipment	<u>16,713</u>	W-4(a)		
		<u>16,713</u>			<u>16,713</u>		(0)	
A-5(a): 346.5	Communication Equipment	16,752						
A-5(a): 346.5	Communication Equipment		346	Communication Equipment	<u>16,752</u>	W-4(a)		
		<u>16,752</u>			<u>16,752</u>		(0)	
A-5(a): 347.5	Miscellaneous Equipment	806						
A-5(a): 347.5	Miscellaneous Equipment		347	Miscellaneous Equipment	<u>806</u>	W-4(a)		
		<u>806</u>			<u>806</u>		(0)	
A-5(a): 348.5	Other Plant - Allocations	783,262						
A-5(a): 348.5	Other Plant - Allocations	-	348	Other Tangible Plant	<u>783,262</u>	W-4(a)		
		<u>783,262</u>			<u>783,262</u>		(0)	
	<b>Total Water UPIS A-5(a)</b>	<b>49,409,403</b>		<b>Total Water UPIS W-4(a)</b>	<b>49,409,406</b>		(3)	Rounding

Utilities, Inc. of Florida - Lake Utility Services  
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 YEAR ENDING : December 31, 2015

Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page	Difference	Explanation
A-6(a): 351.1	Organization	<u>8,872</u>	351	Organization	<u>8,872</u>	S-4(a)	(0)	
		<u>8,872</u>			<u>8,872</u>			
A-6(a): 352.1	Franchises	<u>-</u>	352	Franchises	<u>-</u>	S-4(a)	-	
		<u>-</u>			<u>-</u>			
A-6(a): 353.2	Land and Land Rights	-						
A-6(a): 353.3	Land and Land Rights	-						
A-6(a): 353.4	Land and Land Rights	(806,994)						
A-6(a): 353.5	Land and Land Rights	-						
A-6(a): 353.6	Land and Land Rights	-						
A-6(a): 353.7	Land and Land Rights	<u>826,453</u>	353	Land and Land Rights	<u>19,459</u>	S-4(a)	(0)	
		<u>19,459</u>			<u>19,459</u>			
A-6(a): 354.2	Structures and Improvements	-						
A-6(a): 354.3	Structures and Improvements	2,185,807						
A-6(a): 354.4	Structures and Improvements	8,666						
A-6(a): 354.5	Structures and Improvements	2,271						
A-6(a): 354.6	Structures and Improvements	-						
A-6(a): 354.7	Structures and Improvements	2,664,215						
A-6(a): 304.5	Structures & Improvements	<u>4,860,958</u>	354	Structures and Improvements	<u>4,860,958</u>	S-4(a)	(0)	
		<u>4,860,958</u>			<u>4,860,958</u>			
A-6(a): 390.7	Office Furniture and Equipment	1,515						
A-6(a): 340.5	Office Furniture & Equipment - Allocated	<u>421,080</u>	390	Office Furniture and Equipment	<u>422,594</u>	S-4(a)	1	
		<u>422,595</u>			<u>422,594</u>			
A-6(a): 393.7	Tools, Shop and Garage Equipment	20,222						
A-6(a): 343.5	Tools, Shop & Garage Equipment - Allocated	<u>-</u>	393	Tools, Shop and Garage Equipment	<u>20,222</u>	S-4(a)	0	
		<u>20,222</u>			<u>20,222</u>			
A-6(a): 396.7	Communication Equipment	15,988						
A-6(a): 346.5	Communication Equipment	<u>15,988</u>	396	Communication Equipment	<u>15,988</u>	S-4(a)	-	
		<u>15,988</u>			<u>15,988</u>			
A-6(a): 398.7	Other Tangible Plant	376,401						
A-6(a): 348.5	Other Plant - Allocations	<u>-</u>	398	Other Tangible Plant	<u>376,401</u>	S-4(a)	(0)	
		<u>376,401</u>			<u>376,401</u>			
A-6(a): 355.2	Power Generation Equipment	-						
A-6(a): 355.4	Power Generation Equipment	<u>907</u>	355	Power Generation Equipment	<u>907</u>	S-4(a)	(0)	
		<u>907</u>			<u>907</u>			
A-6(a): 360.2	Collection Sewers - Force	<u>1,637,297</u>	360	Collection Sewers - Force	<u>1,637,297</u>	S-4(a)	(0)	
		<u>1,637,297</u>			<u>1,637,297</u>			
A-6(a): 363.2	Services to Customers	<u>48,804</u>	363	Services to Customers	<u>48,804</u>	S-4(a)	0	
		<u>48,804</u>			<u>48,804</u>			
A-6(a): 361.2	Collection Sewers - Gravity	3,737,055						
A-6(a): 361.2	Manholes	<u>819,878</u>	361	Collection Sewers - Gravity	<u>2,917,177</u>	S-4(a)		
		<u>3,737,055</u>	361	Manholes	<u>819,878</u>	S-4(a)	0	
		<u>3,737,055</u>			<u>3,737,055</u>			

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Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page	Difference	Explanation
A-6(a): 364.2	Flow Measuring Devices	<u>2,124</u>	364	Flow Measuring Devices	<u>2,124</u>	S-4(a)	(0)	
		<u>2,124</u>			<u>2,124</u>			
A-6(a): 366.6	Reuse Services	<u>533,246</u>	366	Reuse Services	<u>533,246</u>		0	
		<u>533,246</u>			<u>533,246</u>			
A-6(a): 367.6	Reuse Mtr Installations	<u>80,010</u>	367	Reuse Mtr Installations	<u>80,010</u>		(0)	
		<u>80,010</u>			<u>80,010</u>			
A-6(a): 370.3	Receiving Wells	<u>-</u>	370	Receiving Wells	<u>-</u>		-	
		<u>-</u>			<u>-</u>			
A-6(a): 371.3	Pumping Equipment	292,736	371	Pumping Equipment	<u>307,434</u>	S-4(a)	(0)	
A-6(a): 371.5	Pumping Equipment	5,644						
A-6(a): 371.6	Pumping Equipment	<u>9,053</u>						
		<u>307,434</u>			<u>307,434</u>			
A-6(a): 375.6	Reuse Transmission and Distribution System	2,695,343	375	Reuse Transmission and Distribution System	2,726,307	S-4(a)	(0)	
A-6(a): 374.5	Reuse Distribution Reservoirs	<u>30,964</u>	374	Reuse Distribution Reservoirs	<u>-</u>	S-4(a)		
		<u>2,726,307</u>			<u>2,726,307</u>			
A-6(a): 380.4	Treatment and Disposal Equipment	2,005,520	380	Treatment and Disposal Equipment	<u>2,005,520</u>	S-4(a)	0	
A-6(a): 380.5	Treatment and Disposal Equipment	<u>2,005,520</u>						
		<u>2,005,520</u>			<u>2,005,520</u>			
A-6(a): 381.4	Plant Sewers	72,037	381	Plant Sewers	<u>76,537</u>	S-4(a)	(0)	
A-6(a): 381.5	Plant Sewers	<u>4,500</u>						
		<u>76,537</u>			<u>76,537</u>			
A-6(a): 382.4	Outfall Sewer Lines	<u>2,049</u>	382	Outfall Sewer Lines	<u>2,049</u>	S-4(a)	(0)	
		<u>2,049</u>			<u>2,049</u>			
A-6(a): 341.5	Transportation Equipment - Allocations	<u>166,820</u>	391	Transportation Equipment	<u>166,820</u>	S-4(a)	0	
		<u>166,820</u>			<u>166,820</u>			
A-6(a): 392.7	Stores Equipment	1,077	394	Stores Equipment	<u>1,077</u>	S-4(a)	0	
A-6(a): 342.5	Stores Equipment	<u>1,077</u>						
		<u>1,077</u>			<u>1,077</u>			
A-6(a): 394.7	Laboratory Equipment	8,661	394	Laboratory Equipment	<u>8,661</u>	S-4(a)	(0)	
A-6(a): 344.5	Laboratory Equipment	<u>8,661</u>						
		<u>8,661</u>			<u>8,661</u>			
A-6(a): 395.7	Power Operated Equipment	26,235	395	Power Operated Equipment	<u>26,235</u>	S-4(a)	(0)	
A-6(a): 345.5	Power Operated Equipment	<u>26,235</u>						
		<u>26,235</u>			<u>26,235</u>			
A-6(a): 397.7	Miscellaneous Equipment	4,480	397	Miscellaneous Equipment	<u>4,480</u>	S-4(a)	0	
A-6(a): 347.5	Miscellaneous Equipment	<u>4,480</u>						
		<u>4,480</u>			<u>4,480</u>			

Utilities, Inc. of Florida - Lake Utility Services  
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YEAR ENDING : December 31, 2015

Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page	Difference	Explanation
A-6(a): 389.1	Other Plant Miscellaneous Equipment							
A-6(a): 389.2	Other Plant Miscellaneous Equipment	-						
A-6(a): 389.3	Other Plant Miscellaneous Equipment	6,854						
A-6(a): 389.4	Other Plant Miscellaneous Equipment	-						
A-6(a): 389.5	Other Plant Miscellaneous Equipment	-						
A-6(a): 389.7	Other Plant Miscellaneous Equipment	69,778	389	Other Plant Miscellaneous Equipment	76,633	S-4(a)		
		<u>76,633</u>			<u>76,633</u>		(0)	
	<b>Total Wastewater UPIS A-6(a)</b>	<b>17,165,690</b>		<b>Total Wastewater UPIS S-4(a)</b>	<b>17,165,690</b>			
	<b>Total Wastewater UPIS A-6(a) from A-6(a)</b>	<b>17,165,690</b>		<b>Total Water &amp; Wastewater</b>	<b>66,575,096</b>			
		<b>66,575,093</b>						
A-9(a): 301.1	A/D Organization	(9,331)	301	A/D Organization	(9,331)	W-6(b)		
		<u>(9,331)</u>			<u>(9,331)</u>		0	
A-9(a): 302.1	A/D Franchises	4,399	302	A/D Franchises	4,399	W-6(b)		
		<u>4,399</u>			<u>4,399</u>		0	
A-9(a): 339.1	A/D Other Plant & Misc. Equipment							
A-9(a): 339.2	A/D Other Plant & Misc. Equipment							
A-9(a): 339.3	A/D Other Plant & Misc. Equipment	638						
A-9(a): 339.4	A/D Other Plant & Misc. Equipment	-	339	A/D Other Plant & Misc. Equipment	638	W-6(b)		
		<u>638</u>			<u>638</u>		0	
A-9(a): 303.2	A/D Land & Land Rights							
A-9(a): 303.3	A/D Land & Land Rights							
A-9(a): 303.4	A/D Land & Land Rights							
A-9(a): 303.5	A/D Land & Land Rights		303	A/D Land & Land Rights	-			
		<u>-</u>			<u>-</u>		-	
A-9(a): 304.2	A/D Structures & Improvements	38,649						
A-9(a): 304.3	A/D Structures & Improvements	1,012,266						
A-9(a): 304.4	A/D Structures & Improvements	599						
A-9(a): 304.5	A/D Structures & Improvements	3,307,391						
A-9(a): 304.5	A/D Structures & Improvements		304	A/D Structures & Improvements	4,358,905	W-6(b)		
		<u>4,358,905</u>			<u>4,358,905</u>		0	
A-9(a): 305.2	A/D Collect. & Impound. Reservoirs		305	A/D Collect. & Impound. Reservoirs	-			
		<u>-</u>			<u>-</u>		-	
A-9(a): 306.2	A/D Lake, River & Other Intakes		306	A/D Lake, River & Other Intakes	-			
		<u>-</u>			<u>-</u>		-	
A-9(a): 307.2	A/D Wells & Springs	1,050,066	307	A/D Wells & Springs	1,050,066	W-6(b)		
		<u>1,050,066</u>			<u>1,050,066</u>		0	
A-9(a): 308.2	A/D Infiltration Galleries & Tunnels		308	A/D Infiltration Galleries & Tunnels	-			
		<u>-</u>			<u>-</u>		-	
A-9(a): 309.2	A/D Supply Mains	77,219	309	A/D Supply Mains	77,219	W-6(b)		
		<u>77,219</u>			<u>77,219</u>		(0)	

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A-9(a): 310.2	A/D Power Generation Equipment	55,161	310	A/D Power Generation Equipment	55,161	W-6(b)		
		<u>55,161</u>			<u>55,161</u>		(1)	
9								
A-9(a): 311.2	A/D Pumping Equipment	(33,692)						
A-9(a): 311.3	A/D Pumping Equipment	(153,648)						
A-9(a): 311.4	A/D Pumping Equipment	(511)	311	A/D Pumping Equipment	(187,852)	W-6(b)		
		<u>(187,852)</u>			<u>(187,852)</u>		0	
A-9(a): 320.3	A/D Water Treatment Equipment	216,314	320	A/D Water Treatment Equipment	216,314	W-6(b)		
		<u>216,314</u>			<u>216,314</u>		0	
A-9(a): 330.4	A/D Distr. Reservoirs & Standpipes	1,042,840	330	A/D Distr. Reservoirs & Standpipes	1,042,840	W-6(b)		
		<u>1,042,840</u>			<u>1,042,840</u>		0	
A-9(a): 331.4	A/D Transm. & Distribution Mains	4,510,815	331	A/D Transm. & Distribution Mains	4,510,815	W-6(b)		
		<u>4,510,815</u>			<u>4,510,815</u>		0	
A-9(a): 333.4	A/D Services	670,211	333	A/D Services	670,211	W-6(b)		
		<u>670,211</u>			<u>670,211</u>		0	
A-9(a): 334.4	A/D Meters & Meter Installations	416,276	334	A/D Meters & Meter Installations	416,276	W-6(b)		
		<u>416,276</u>			<u>416,276</u>		0	
A-9(a): 335.4	A/D Hydrants	228,718	335	A/D Hydrants	228,718	W-6(b)		
		<u>228,718</u>			<u>228,718</u>		(0)	
A-9(a): 336.4	A/D Backflow Prevention Devices	11,527	336	A/D Backflow Prevention Devices	11,527	W-6(b)		
		<u>11,527</u>			<u>11,527</u>		(0)	
A-9(a): 340.5	A/D Office Furniture & Equipment	1,743,120						
A-9(a): 340.5	A/D Office Furniture & Equipment - Allocations	(384,114)	340	A/D Office Furniture & Equipment - Allocations	1,359,008	W-6(b)		
		<u>1,359,006</u>			<u>1,359,008</u>		(2)	
A-9(a): 341.5	A/D Transportation Equipment	555,760						
A-9(a): 341.5	A/D Transportation Equipment - Allocations	(131,270)	341	A/D Transportation Equipment - Allocations	424,490	W-6(b)		
		<u>424,490</u>			<u>424,490</u>		(0)	
A-9(a): 342.5	A/D Stores Equipment	84	342	A/D Stores Equipment	84	W-6(b)		
		<u>84</u>			<u>84</u>		0	
A-9(a): 343.5	A/D Tools, Shop & Garage Equipment	123,413						
A-9(a): 343.5	A/D Tools, Shop & Garage Equipment		343	A/D Tools, Shop & Garage Equipment	123,413	W-6(b)		
		<u>123,413</u>			<u>123,413</u>		(0)	
A-9(a): 344.5	A/D Laboratory Equipment	2,821						
A-9(a): 344.5	A/D Laboratory Equipment		344	A/D Laboratory Equipment	2,821	W-6(b)		
		<u>2,821</u>			<u>2,821</u>		(0)	
A-9(a): 345.5	A/D Power Operated Equipment	3,597						
A-9(a): 345.5	A/D Power Operated Equipment		345	A/D Power Operated Equipment	3,597	W-6(b)		
		<u>3,597</u>			<u>3,597</u>		(0)	
A-9(a): 346.5	A/D Communication Equipment	10,601						
A-9(a): 346.5	A/D Communication Equipment		346	A/D Communication Equipment	10,601	W-6(b)		
		<u>10,601</u>			<u>10,601</u>		(0)	

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A-9(a): 347.5	A/D Miscellaneous Equipment	45						
A-9(a): 347.5	A/D Miscellaneous Equipment	<u>45</u>	347	A/D Miscellaneous Equipment	<u>45</u>	W-6(b)		
		<u>45</u>			<u>45</u>		(0)	
A-9(a): 348.5	A/D Other Plant - Allocations	634,014						
A-9(a): 348.5	A/D Other Plant - Allocations	<u>634,014</u>	348	A/D Other Plant - Allocations	<u>634,014</u>	W-6(b)		
		<u>634,014</u>			<u>634,014</u>		(0)	
	<b>Total Water A/D A-9(a)</b>	<b>15,003,977</b>		<b>Total Water A/D W-6(b)</b>	<b>15,003,979</b>			
	<b>Total Water A/D A-9(a) from A-9(a)</b>	<b>15,003,977</b>						
A-10(a): 380.4	A/D Treatment and Disposal Equipment	298,359						
A-10(a): 380.5	A/D Treatment and Disposal Equipment	<u>298,359</u>	380	A/D Treatment and Disposal Equipment	<u>298,359</u>	S-6(b)		
		<u>298,359</u>			<u>298,359</u>		0	
A-10(a): 355.2	A/D Power Generation Equipment	-						
A-10(a): 355.3	A/D Power Generation Equipment							
A-10(a): 355.4	A/D Power Generation Equipment	317						
A-10(a): 355.5	A/D Power Generation Equipment							
A-10(a): 355.6	A/D Power Generation Equipment	<u>317</u>	355	A/D Power Generation Equipment	<u>317</u>	S-6(b)		
		<u>317</u>			<u>317</u>		0	
A-10(a): 366.6	A/D Reuse Services	87,415	366	A/D Reuse Services	87,415	S-6(b)		
A-10(a): 367.6	A/D Reuse Meters and Meter Installations	<u>10,875</u>	367	A/D Reuse Meters and Meter Installations	<u>10,875</u>	S-6(b)		
		<u>98,289</u>			<u>98,290</u>		(1)	
A-10(a): 374.5	A/D Reuse Distribution Reservoir	2,460						
A-10(a): 375.6	A/D Reuse Transmission and Distribution System	<u>509,204</u>	375	A/D Reuse Transmission and Distribution System	<u>511,664</u>	S-6(b)		
		<u>511,664</u>			<u>511,664</u>		(0)	
A-10(a): 351.1	A/D Organization	<u>257,098</u>	301/351	A/D Organization	<u>257,098</u>	S-6(b)		
		<u>257,098</u>			<u>257,098</u>		0	
A-10(a): 352.1	A/D Franchises	<u>31</u>	302/352	A/D Franchises	<u>31</u>	S-6(b)		
		<u>31</u>			<u>31</u>		0	
A-10(a): 354.2	A/D Structures and Improvements	-						
A-10(a): 354.3	A/D Structures and Improvements	934,080						
A-10(a): 354.4	A/D Structures and Improvements	(6,544)						
A-10(a): 354.5	A/D Structures and Improvements							
A-10(a): 354.6	A/D Structures and Improvements	46						
A-10(a): 354.7	A/D Structures and Improvements	1,278,641						
A-10(a): 304.5	A/D Structures & Improvements	<u>2,206,224</u>	354	A/D Structures & Improvements	<u>2,206,224</u>	S-6(b)		
		<u>2,206,224</u>			<u>2,206,224</u>		(0)	
A-10(a): 363.2	A/D Services to Customers	2,942	363	A/D Services to Customers	2,942	S-6(b)		
A-10(a): 360.2	A/D Collection Sewers - Force	<u>540,166</u>	360	A/D Collection Sewers - Force	<u>540,166</u>	S-6(b)		
		<u>543,108</u>			<u>543,108</u>		(0)	
A-10(a): 361.2	A/D Collection Sewers - Gravity	<u>1,070,975</u>	361	A/D Collection Sewers - Gravity	<u>1,070,975</u>	S-6(b)		
		<u>1,070,975</u>			<u>1,070,975</u>		(0)	
A-10(a): 370.3	A/D Receiving Wells	-	370	A/D Receiving Wells	-	S-6(b)		



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		-			-		-	
A-10(a): 371.3	A/D Pumping Equipment	(101,070)						
A-10(a): 371.5	A/D Pumping Equipment	(10,077)						
A-10(a): 371.6	A/D Pumping Equipment	(5,993)	371	A/D Pumping Equipment	(117,140)	S-6(b)		
		<u>(117,140)</u>			<u>(117,140)</u>		0	
A-10(a): 390.7	A/D Office Furniture and Equipment	615	390	A/D Office Furniture and Equipment	384,728	S-6(b)		
A-10(a): 340.5	A/D Office Furniture & Equipment - Allocation	384,114						
		<u>384,729</u>			<u>384,728</u>		1	Rounding
A-10(a): 391.7	A/D Transportation Equipment		391	A/D Transportation Equipment - Allocation	131,270	S-6(b)		
A-10(a): 341.5	A/D Transportation Equipment - Allocation	131,270			<u>131,270</u>		-	
A-10(a): 392.7	A/D Stores Equipment	25	292	A/D Stores Equipment	25	S-6(b)		
		<u>25</u>			<u>25</u>		(0)	
A-10(a): 393.7	A/D Tools, Shop and Garage Equipment	70,551	393	A/D Tools, Shop & Garage Equipment	70,551	S-6(b)		
A-10(a): 343.5	A/D Tools, Shop & Garage Equipment	<u>70,551</u>			<u>70,551</u>		(0)	
A-10(a): 394.7	A/D Laboratory Equipment	(7,464)	394	A/D Laboratory Equipment	(7,464)	S-6(b)		
A-10(a): 344.5	A/D Laboratory Equipment	<u>(7,464)</u>			<u>(7,464)</u>		(0)	
A-10(a): 395.7	A/D Power Operated Equipment	(6,855)	395	Accumulated Depreciation Power Operated Equipment	(6,855)	S-6(b)		
A-10(a): 345.5	A/D Power Operated Equipment	<u>(6,855)</u>			<u>(6,855)</u>		(0)	
A-10(a): 396.7	A/D Communication Equipment	13,596	396	A/D Communication Equipment	13,596	S-6(b)		
A-10(a): 346.5	A/D Communication Equipment	<u>13,596</u>			<u>13,596</u>		0	
A-10(a): 398.7	A/D Other Tangible Plant	97,011	398	A/D Other Tangible Plant	97,011	S-6(b)		
		<u>97,011</u>			<u>97,011</u>		(0)	
A-10(a): 364.2	A/D Flow Measuring Devices	1,723	364	A/D Flow Measuring Devices	1,723			
		<u>1,723</u>			<u>1,723</u>		0	
A-10(a): 397.7	A/D Miscellaneous Equipment	2,091	397	A/D Miscellaneous Equipment	2,091	S-6(b)		
A-10(a): 347.5	A/D Miscellaneous Equipment	<u>2,091</u>			<u>2,091</u>		(0)	
A-10(a): 381.4	A/D Plant Sewers	(25,067)	381	A/D Plant Sewers	(25,046)	S-6(b)		
A-10(a): 381.6	A/D Plant Sewers	21			<u>(25,046)</u>		0	
		<u>(25,046)</u>			<u>(25,046)</u>		0	
A-10(a): 382.4	A/D Outfall Sewer Lines	(2,003)	382	A/D Outfall Sewer Lines	(2,003)	S-6(b)		
		<u>(2,003)</u>			<u>(2,003)</u>		(0)	

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A-10(a): 389.1	A/D Other Plant Miscellaneous Equipment	-						
A-10(a): 389.2	A/D Other Plant Miscellaneous Equipment	-						
A-10(a): 389.3	A/D Other Plant Miscellaneous Equipment	984						
A-10(a): 389.4	A/D Other Plant Miscellaneous Equipment	-						
A-10(a): 389.5	A/D Other Plant Miscellaneous Equipment	-						
A-10(a): 389.7	A/D Other Plant Miscellaneous Equipment	275,315	389	A/D Other Plant Miscellaneous Equipment	276,299	S-6(b)		
		<u>276,299</u>			<u>276,299</u>		(0)	
	<b>Total Wastewater A/D A-10(a)</b>	<b>5,804,851</b>		<b>Total Wastewater A/D S-6(b)</b>	<b>5,804,852</b>			
	<b>Total Wastewater A/D A-10(a) from A-10(a)</b>	<b>(5,804,850)</b>		<b>Total Water &amp; Wastewater</b>	<b>20,808,831</b>			
		<b>20,808,828</b>						
B-7: 601	Salaries & Wages - Employees	627,322	601	Salaries & Wages - Employees	627,323	W-10(a)		
		<u>627,322</u>			<u>627,323</u>		(1)	
B-7: 603	Salaries & Wages - Officers, Etc.	36,039	603	Salaries & Wages - Officers, Etc.	36,039	W-10(a)		
		<u>36,039</u>			<u>36,039</u>		0	
B-7: 604	Employee Pensions & Benefits	258,600	604	Employee Pensions & Benefits	258,601	W-10(a)		
		<u>258,600</u>			<u>258,601</u>		(1)	
B-7: 610	Purchased Water	-	610	Purchased Water	-	W-10(a)		
		<u>-</u>			<u>-</u>		-	
B-7: 615	Purchased Power	325,653	615	Purchased Power	325,653	W-10(a)		
		<u>325,653</u>			<u>325,653</u>		0	
B-7: 616	Fuel for Power Purchased	-	616	Fuel for Power Purchased	-	W-10(a)		
		<u>-</u>			<u>-</u>		-	
B-7: 618	Chemicals	153,123	618	Chemicals	153,123	W-10(a)		
		<u>153,123</u>			<u>153,123</u>		0	
B-7: 620	Materials & Supplies	193,930	620	Materials & Supplies	193,930	W-10(a)		
		<u>193,930</u>			<u>193,930</u>		(0)	
B-7: 631	Contractual Services - Engr.	457	631	Contractual Services - Engr.	457	W-10(a)		
		<u>457</u>			<u>457</u>		0	
B-7: 632	Contractual Services - Acct.	30,619	632	Contractual Services - Acct.	30,619	W-10(a)		
		<u>30,619</u>			<u>30,619</u>		(0)	
B-7: 633	Contractual Services - Legal	(549)	633	Contractual Services - Legal	(549)	W-10(a)		
		<u>(549)</u>			<u>(549)</u>		(0)	
B-7: 634	Contractual Services - Mgmt. Fees	-	634	Contractual Services - Mgmt. Fees	-	W-10(a)		
		<u>-</u>			<u>-</u>		-	
B-7: 635	Contractual Services - Testing	38,771	635	Contractual Services - Testing	38,771	W-10(a)		
		<u>38,771</u>			<u>38,771</u>		(0)	
B-7: 636	Contractual Services - Other	70,306	636	Contractual Services - Other	70,306	W-10(a)		
		<u>70,306</u>			<u>70,306</u>		0	

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B-7: 641	Rental of Building/Real Prop.	<u>985</u>	641	Rental of Building/Real Prop.	<u>985</u>	W-10(a)	(0)	
		<u>985</u>			<u>985</u>			
B-7: 642	Rental of Equipment	<u>148</u>	642	Rental of Equipment	<u>148</u>	W-10(a)	(0)	
		<u>148</u>			<u>148</u>			
B-7: 650	Transportation Expenses	<u>48,806</u>	650	Transportation Expenses	<u>48,806</u>	W-10(a)	(0)	
		<u>48,806</u>			<u>48,806</u>			
B-7: 656	Insurance - Vehicle	<u>-</u>	656	Insurance - Vehicle	<u>-</u>	W-10(a)	-	
		<u>-</u>			<u>-</u>			
B-7: 657	Insurance - General Liability	<u>92,810</u>	657	Insurance - General Liability	<u>92,810</u>	W-10(a)	(0)	
		<u>92,810</u>			<u>92,810</u>			
B-7: 658	Insurance - Workman's Comp.	<u>-</u>	658	Insurance - Workman's Comp.	<u>-</u>	W-10(a)	-	
		<u>-</u>			<u>-</u>			
B-7: 659	Insurance - Other	<u>20,441</u>	659	Insurance - Other	<u>20,441</u>	W-10(a)	(0)	
		<u>20,441</u>			<u>20,441</u>			
B-7: 660	Advertising Expense	<u>-</u>	660	Advertising Expense	<u>-</u>	W-10(a)	-	
		<u>-</u>			<u>-</u>			
B-7: 666	Reg. Comm. Exp. - Rate Case Amort.	<u>-</u>	666	Reg. Comm. Exp. - Rate Case Amort.	<u>-</u>	W-10(a)	-	
		<u>-</u>			<u>-</u>			
B-7: 667	Reg. Comm. Exp. - Other	<u>1,311</u>	667	Reg. Comm. Exp. - Other	<u>1,311</u>	W-10(a)	(0)	
		<u>1,311</u>			<u>1,311</u>			
B-7: 670	Bad Debt Expense	<u>18,932</u>	670	Bad Debt Expense	<u>18,932</u>	W-10(a)	0	
		<u>18,932</u>			<u>18,932</u>			
B-7: 675	Miscellaneous Expenses	<u>186,469</u>	675	Miscellaneous Expenses	<u>186,469</u>	W-10(a)	0	
		<u>186,469</u>			<u>186,469</u>			
	<b>Total Water Utility Expenses B-7</b>	<b>2,104,172</b>		<b>Total Water Utility Expenses W-10(a)</b>	<b>2,104,175</b>			(3)
	<b>Total Water Utility Expenses B-7 from B-7</b>	<b>2,104,172</b>						
B-8: 701	Salaries & Wages - Employees	<u>193,995</u>	701	Salaries & Wages - Employees	<u>193,995</u>	S-10(a)	0	
		<u>193,995</u>			<u>193,995</u>			
B-8: 703	Salaries & Wages - Officers, Etc.	<u>11,145</u>	703	Salaries & Wages - Officers, Etc.	<u>11,145</u>	S-10(a)	(0)	
		<u>11,145</u>			<u>11,145</u>			
B-8: 704	Employee Pensions & Benefits	<u>79,970</u>	704	Employee Pensions & Benefits	<u>79,970</u>	S-10(a)	0	
		<u>79,970</u>			<u>79,970</u>			
B-8: 710	Purchased Sewage Treatment	<u>-</u>	710	Purchased Sewage Treatment	<u>-</u>	S-10(a)	-	
		<u>-</u>			<u>-</u>			
B-8: 711	Sludge Removal Expense	<u>45,647</u>	711	Sludge Removal Expense	<u>45,647</u>	S-10(a)	(0)	
		<u>45,647</u>			<u>45,647</u>			

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B-8: 715	Purchased Power	<u>175,488</u> <u>175,488</u>	715	Purchased Power	<u>175,488</u> <u>175,488</u>	S-10(a)	(0)	
B-8: 716	Fuel for Power Purchased	<u>-</u> <u>-</u>	716	Fuel for Power Purchased	<u>-</u> <u>-</u>	S-10(a)	-	
B-8: 718	Chemicals	<u>14,535</u> <u>14,535</u>	718	Chemicals	<u>14,535</u> <u>14,535</u>	S-10(a)	(0)	
B-8: 720	Materials & Supplies	<u>73,410</u> <u>73,410</u>	720	Materials & Supplies	<u>73,410</u> <u>73,410</u>	S-10(a)	(0)	
B-8: 731	Contractual Services - Engr.	<u>141</u> <u>141</u>	731	Contractual Services - Engr.	<u>141</u> <u>141</u>	S-10(a)	0 0	
B-8: 732	Contractual Services - Acct.	<u>9,469</u> <u>9,469</u>	732	Contractual Services - Acct.	<u>9,469</u> <u>9,469</u>	S-10(a)	(0)	
B-8: 733	Contractual Services - Legal	<u>(170)</u> <u>(170)</u>	733	Contractual Services - Legal	<u>(170)</u> <u>(170)</u>	S-10(a)	0	
B-8: 734	Contractual Services - Mgmt. Fees	<u>-</u> <u>-</u>	734	Contractual Services - Mgmt. Fees	<u>-</u> <u>-</u>	S-10(a)	-	
B-8: 735	Contractual Services - Testing	<u>19,581</u> <u>19,581</u>	735	Contractual Services - Testing	<u>19,581</u> <u>19,581</u>	S-10(a)	0	
B-8: 736	Contractual Services - Other	<u>21,742</u> <u>21,742</u>	736	Contractual Services - Other	<u>21,742</u> <u>21,742</u>	S-10(a)	(0)	
B-8: 741	Rental of Building/Real Prop.	<u>304</u> <u>304</u>	741	Rental of Building/Real Prop.	<u>304</u> <u>304</u>	S-10(a)	0	
B-8: 742	Rental of Equipment	<u>46</u> <u>46</u>	742	Rental of Equipment	<u>46</u> <u>46</u>	S-10(a)	(0)	
B-8: 750	Transportation Expenses	<u>15,093</u> <u>15,093</u>	750	Transportation Expenses	<u>15,093</u> <u>15,093</u>	S-10(a)	(0)	
B-8: 756	Insurance - Vehicle	<u>-</u> <u>-</u>	756	Insurance - Vehicle	<u>-</u> <u>-</u>	S-10(a)	- -	
B-8: 757	Insurance - General Liability	<u>28,701</u> <u>28,701</u>	757	Insurance - General Liability	<u>28,701</u> <u>28,701</u>	S-10(a)	(0)	
B-8: 758	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	758	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	S-10(a)	-	
B-8: 759	Insurance - Other	<u>6,321</u> <u>6,321</u>	759	Insurance - Other	<u>6,321</u> <u>6,321</u>	S-10(a)	0	
B-8: 760	Advertising Expense	<u>-</u> <u>-</u>	760	Advertising Expense	<u>-</u> <u>-</u>	S-10(a)	-	

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B-8: 766	Reg. Comm. Exp. - Rate Case Amort.	<u>-</u>	766	Reg. Comm. Exp. - Rate Case Amort.	<u>-</u>	S-10(a)	-	
B-8: 767	Reg. Comm. Exp. - Other	<u>405</u>	767	Reg. Comm. Exp. - Other	<u>405</u>	S-10(a)	0	
B-8: 770	Bad Debt Expense	<u>5,855</u>	770	Bad Debt Expense	<u>5,855</u>	S-10(a)	(0)	
B-8: 775	Miscellaneous Expenses	<u>58,042</u>	775	Miscellaneous Expenses	<u>58,041</u>	S-10(a)	1	Rounding
	<b>Total Wastewater Utility Expenses B-8</b>	<b>759,720</b>		<b>Total Wastewater Utility Expenses S-10(a)</b>	<b>759,719</b>		1	Rounding
	<b>Total Wastewater Utility Expenses B-8 from B-8</b>	<b>759,720</b>						
		<b>2,863,891</b>		<b>Total Water &amp; Wastewater Utility Expenses</b>	<b>2,863,894</b>		(3)	Rounding
<b>WATER</b>								
A-12	Capacity Fees	7,246,682						
A-12	Contributed Lines	9,331,003						
A-12	Contributed Meters & Hydrants	949,038						
A-12	Other Contributed Property	3,502,107						
A-12	Other - Tap Fees	-						
<b>WASTEWATER</b>								
A-12	Capacity Fees	1,598,279						
A-12	Contributed Property - WWTP	224,462						
A-12	Contributed Lines	4,581,354						
A-12	Other Contributed Property	4,713,584						
A-12	Reuse System Fees	983,450	271	Contributions in Aid of Construction	<u>33,129,958</u>	F-2(b)	0	
A-12	<b>Total Water &amp; Wastewater CIAC A-12</b>	<u>33,129,958</u>			<u>33,129,958</u>			
<b>WATER</b>								
A-14	Capacity Fees	1,519,282						
A-14	Contributed Lines	2,631,760						
A-14	Contributed Meters & Hydrants	243,892						
A-14	Other Contributed Property	3,674,044						
A-14	Other - Tap Fees	-						
<b>WASTEWATER</b>								
A-14	Capacity Fees	348,752						
A-14	Contributed Property - WWTP	78,728						
A-14	Contributed Lines	1,268,567						
A-14	Other Contributed Property	1,953,648						
A-14	Reuse System Fees	202,860	272	Amortization of Contributions in Aid of Construction	<u>11,921,533</u>	F-2(b)	0	
A-14	<b>Total Water &amp; Wastewater CIAC Amortization A-12</b>	<u>11,921,533</u>			<u>11,921,533</u>			

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A-18; Line 1, Line 2	Utility Plant in Service	67,471,363	101-106	Utility Plant	67,471,363	F-1(a)		
A-18; Line 3	Other Utility Plant Adjustments	(66,921)	114-116	Other Utility Plant Adjustments	(66,921)	F-1(a)		
A-18; Line 6	Less: Accumulated Depreciation	(20,808,828)	108-110	Less: Accumulated Depreciation	(20,808,829)	F-1(a)		
A-18; Line 8	NET UTILITY PLANT	<u>46,595,614</u>		Total Net Utility Plant	<u>46,595,613</u>	F-1(a)	1	
A-18; Line 10	Cash	<u>-</u>	131	Cash	<u>-</u>	F-1(a)		
		<u>-</u>			<u>-</u>		-	
A-18; Line 11	Accounts Rec'b - trade	965,859						
A-18; Line 17	Allowance for Bad Debts	(10,596)		Accounts & Notes Recievvable Less Provision for Uncollectable Accounts	955,263	F-1(a)		
		<u>955,263</u>	141-144		<u>955,263</u>		0	
A-18; Line 13	Accts. Rec'b - Assoc. Cos.	<u>25,873,362</u>	145	Accounts Receivable from Associated Companies	<u>25,873,362</u>	F-1(a)		
		<u>25,873,362</u>			<u>25,873,362</u>		0	
A-18; Line 18	Materials & Supplies	<u>18,668</u>	151-153	Material and Supplies	<u>18,668</u>	F-1(a)		
		<u>18,668</u>			<u>18,668</u>		-	
A-18; Line 19	Miscellaneous Current & Accrued Assets	<u>18,235</u>	132	Special Deposits	18,235			
		<u>18,235</u>	162	Prepayments	-	F-1(a)		
A-18; Line 21	<b>TOTAL CURRENT ASSETS</b>	<u><b>26,865,529</b></u>		<b>Total Current and Accrued Assets</b>	<u><b>26,865,528</b></u>		1	Rounding
A-18; Line 25	Prelim. Survey & Investigation Charges	<u>-</u>	183	Preliminary Survey & Investigation Charges	<u>-</u>	F-1(b)		
		<u>-</u>			<u>-</u>		-	
A-18; Line 26	Clearing Accounts	-						
A-18; Line 27	Deferred Rate Case Expense	28,814						
A-18; Line 28	Other Miscellaneous Deferred Debits	<u>55,892</u>	186	Misc. Deferred Debits	<u>84,706</u>	F-1(b)		
		<u>84,706</u>			<u>84,706</u>		0	
			190	Accumulated Deferred Income Taxes	-	F-1(b)	-	
				Total Deferred Debits	<u>84,706</u>			
A-18; Line 32	<b>TOTAL ASSETS</b>	<u><b>73,545,849</b></u>		<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u><b>73,545,848</b></u>	F-1(b)		
A-19; Line 1	Common Stock Issued	300	201	Common Stock Issued	300	F-2(a)		
A-19; Line 3	Additional Paid in Capital	34,038,075	211	Additional Paid in Capital	34,038,075	F-2(a)		
A-19; Line 4	Retained Earnings	12,428,928	214-215	Retained Earnings	12,428,928	F-2(a)		
A-19; Line 7	TOTAL EQUITY CAPITAL	<u>46,467,304</u>		TOTAL EQUITY CAPITAL	<u>46,467,303</u>	F-2(a)	1	Rounding
A-19; Line 11	Advances from Associated Companies	<u>(4,306,111)</u>	223	Advances from Associated Companies	<u>(4,306,111)</u>	F-2(a)		
		<u>(4,306,111)</u>			<u>(4,306,111)</u>		(0)	

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A-19; Line 16	Accounts Payable	180,642	231	Accounts Payable	180,642	F-2(a)		
A-19; Line 18	Notes & Accounts Payable -Assoc Cos.	5,626,529	233	Notes & Accounts Payable -Assoc Cos.	5,626,529	F-2(a)		
A-19; Line 19	Customer Deposits	101,454	235	Customer Deposits	101,454	F-2(a)		
A-19; Line 20	Accrued Taxes	781,209	236	Accrued Taxes	781,209	F-2(a)		
A-19; Line 22	Accrued Interst	20,280	237	Accrued Interst	20,280	F-2(a)		
A-19; Line 24	Misc. Current and Accrued Liabilities	-	241	Misc. Current and Accrued Liabilities	-	F-2(a)		
	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<u>6,710,114</u>		<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<u>6,710,114</u>	F-2(a)	(0)	
	Advances for Construction	38,400	252	Advances for Construction	38,400	F-2(b)		
	Accumulated Deferred ITC	1,844	255	Accumulated Deferred ITC	1,844	F-2(b)		
		<u>40,244</u>			<u>40,244</u>		-	
A-19; Line 35	Contribution in Aid of Construction	33,129,958	271	Contribution in Aid of Construction	33,129,958	F-2(b)	0	
		<u>33,129,958</u>			<u>33,129,958</u>			
A-19; Line 36	Accum. Amortization of CIAC	(11,921,533)	272	Accum. Amortization of CIAC	(11,921,533)	F-2(b)	0	
		<u>(11,921,533)</u>			<u>(11,921,533)</u>			
A-19; Line 38	Accumulated Deferred Income Taxes	3,425,873	281-283	Accumulated Deferred Income Taxes	3,425,873	F-2(b)	0	
		<u>3,425,873</u>			<u>3,425,873</u>			
A-18; Line 21	<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>	<u>73,545,849</u>		<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>	<u>73,545,848</u>			
B-1; Line 1; Col 2	Water Operating Revenues	5,463,208	400	OPERATING REVENUES	5,463,208	W-3	0	
		<u>5,463,208</u>			<u>5,463,208</u>			
B-1; Line 3; Col 2	Operation & Maintenance	2,104,172	401	Operation & Maintenance	2,104,173	W-3	(1)	
		<u>2,104,172</u>			<u>2,104,173</u>			
B-1; Line 5; Col 2	Depreciation, net of CIAC Amort.	991,893		Depreciation, net of CIAC Amort.	991,893	W-3	0	
		<u>991,893</u>			<u>991,893</u>			
B-1; Line 7; Col 2	Amortization of Acquisition Adjustment	(1,545)	406	Amortization of Acquisition Adjustment	(1,545)	W-3	0	
		<u>(1,545)</u>			<u>(1,545)</u>			
B-1; Line 9; Col 2	Taxes Other Than Income	628,707	408	Taxes Other Than Income	628,709	W-3	(2)	
		<u>628,707</u>			<u>628,709</u>			
			409.1	Income Taxes	46,693	W-3		
			410.1	Deferred Federal Income Taxes	290,692	W-3		
B-1; Line 11; Col 2	Provision for Income Taxes	379,671	410.11	Deferred State Income Taxes	41,442	W-3	844	Allocation, see sewer
		<u>379,671</u>			<u>378,827</u>			
B-2; Line 1; Col 2	Wastewater Operating Revenues	2,320,097	400	Wastewater Operating Revenues	2,320,097	S-3	(0)	
		<u>2,320,097</u>			<u>2,320,097</u>			
B-2; Line 3; Col 2	Operation & Maintenance	759,720	401	Operation & Maintenance	759,718	S-3	2	Rounding
		<u>759,720</u>			<u>759,718</u>			
B-2; Line 5; Col 2	Depreciation, net of CIAC Amort.	216,180	403	Depreciation, net of CIAC Amort.	216,183	S-3	(3)	Rounding
		<u>216,180</u>			<u>216,183</u>			
B-2; Line 9; Col 2	Taxes Other Than Income	222,627	408	Taxes Other Than Income	222,625	S-3	2	Rounding
		<u>222,627</u>			<u>222,625</u>			

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			409.1	Income Taxes	19,992	S-3		
			410.1	Deferred Federal Income Taxes	150,764	S-3		
B-2; Line 11; Col 2	Provision for Income Taxes	<u>191,404</u>	410.11	Deferred State Income Taxes	<u>21,493</u>	S-3		
		<u>191,404</u>			<u>192,249</u>		(845)	Allocation, see water
B - 12	Gains (losses) From Disposition of Utility Property	<u>1,040</u>	414	Gains (losses) From Disposition of Utility Property	<u>1,040</u>	F-3(a)	(0)	
		<u>1,040</u>			<u>1,040</u>			
C4	Interest During Construction	<u>63,008</u>	420	Allowance for Funds Used During Construction	<u>63,008</u>	F-3(a)	0	
		<u>63,008</u>			<u>63,008</u>			
C3	Other Interest Expense - Intercompany	692,398						
C3	Interest on Short-Term Debt	<u>5,863</u>	427	Interest Expense	<u>698,261</u>	F-3(c)	0	
		<u>698,261</u>			<u>698,261</u>			

Please note that some accounts may have a small difference, which is due to rounding.



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A-6: 351.1	Organization	<u>2,350</u>	351	Organization	<u>2,350</u>	S-4(a)	0	
		<u>2,350</u>			<u>2,350</u>			
A-6: 352.1	Franchises	<u>103</u>	352	Franchises	<u>103</u>	S-4(a)	(0)	
		<u>103</u>			<u>103</u>			
A-6: 353.2	Land and Land Rights	-						
A-6: 353.3	Land and Land Rights	-						
A-6: 353.4	Land and Land Rights	18,403						
A-6: 353.5	Land and Land Rights	-						
A-6: 353.6	Land and Land Rights	1,151	353	Land and Land Rights	19,554	S-4(a)	(0)	
A-6: 353.7	Land and Land Rights	<u>1,151</u>			<u>19,554</u>			
		<u>19,554</u>			<u>19,554</u>			
A-6: 354.2	Structures and Improvements	-						
A-6: 354.3	Structures and Improvements	598,892						
A-6: 354.4	Structures and Improvements	167,756						
A-6: 354.5	Structures and Improvements	193						
A-6: 354.6	Structures and Improvements	2,549,435						
A-6: 354.7	Structures and Improvements	<u>2,549,435</u>			<u>3,316,276</u>	S-4(a)	0	
		<u>3,316,276</u>	354	Structures and Improvements	<u>3,316,276</u>			
A-6: 390.7	Office Furniture and Equipment	426,571						
A-6: 340.5	Office Furniture & Equipment	<u>426,571</u>	390	Office Furniture and Equipment	<u>426,571</u>	S-4(a)	(0)	
		<u>426,571</u>			<u>426,571</u>			
A-6: 393.7	Tools, Shop and Garage Equipment	48,274						
A-6: 343.5	Tools, Shop & Garage Equipment	<u>48,274</u>	393	Tools, Shop and Garage Equipment	<u>48,274</u>	S-4(a)	0	
		<u>48,274</u>			<u>48,274</u>			
A-6: 396.7	Communication Equipment	4,848						
A-6: 346.5	Communication Equipment	<u>4,848</u>	396	Communication Equipment	<u>4,848</u>	S-4(a)	(0)	
		<u>4,848</u>			<u>4,848</u>			
A-6: 398.7	Other Tangible Plant	48,532	398	Other Tangible Plant	48,532	S-4(a)	-	
A-6: 348.5	Other Plant - Allocations	<u>48,532</u>			<u>48,532</u>			
		<u>48,532</u>			<u>48,532</u>			
A-6: 355.2	Power Generation Equipment	-						
A-6: 355.4	Power Generation Equipment	<u>953</u>	355	Power Generation Equipment	-	S-4(a)		see Account 397 Miscellaneous
		<u>953</u>			<u>-</u>			953 Equipment below
		<u>953</u>			<u>-</u>			

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A-6: 360.2	Collection Sewers - Force	<u>248,969</u>	360	Collection Sewers - Force	<u>248,969</u>	S-4(a)		
		<u>248,969</u>			<u>248,969</u>		0	
A-6: 363.2	Services to Customers	<u>135,175</u>	363	Services to Customers	<u>135,175</u>	S-4(a)		
		<u>135,175</u>			<u>135,175</u>		(0)	
A-6: 361.2	Collection Sewers - Gravity	2,567,155	361	Collection Sewers - Gravity	2,386,836	S-4(a)		
A-6: 361.2	Manholes		361	Manholes	180,320	S-4(a)		
		<u>2,567,155</u>			<u>2,567,156</u>		(1)	Rounding
A-6: 364.2	Flow Measuring Devices	<u>5,716</u>	364	Flow Measuring Devices	<u>5,716</u>	S-4(a)		
		<u>5,716</u>			<u>5,716</u>		(0)	
A-6: 366.6	Reuse Services	<u>-</u>	366	Reuse Services	<u>-</u>			
		<u>-</u>			<u>-</u>		-	
A-6: 367.6	Reuse Mtr Installations	<u>-</u>	367	Reuse Mtr Installations	<u>-</u>			
		<u>-</u>			<u>-</u>		-	
A-6: 370.3	Receiving Wells	<u>-</u>	370	Receiving Wells	<u>-</u>	S-4(a)		
		<u>-</u>			<u>-</u>		-	
A-6: 371.3	Pumping Equipment	247,690						
A-6: 371.5	Pumping Equipment	-						
A-6: 371.6	Pumping Equipment	<u>-</u>	371	Pumping Equipment	<u>247,690</u>	S-4(a)		
		<u>247,690</u>			<u>247,690</u>		0	
A-6: 375.6	Reuse Transmission and Distribution System	9,861	375	Reuse Transmission and Distribution System	9,861	S-4(a)		
A-6: 374.6	Reuse Distribution Reservoirs	<u>-</u>	374	Reuse Distribution Reservoirs	<u>-</u>	S-4(a)		
		<u>9,861</u>			<u>9,861</u>		0	
A-6: 380.4	Treatment and Disposal Equipment	1,018,739						
A-6: 380.6	Treatment and Disposal Equipment	<u>2,347</u>	380	Treatment and Disposal Equipment	<u>1,021,086</u>	S-4(a)		
		<u>1,021,086</u>			<u>1,021,086</u>		(0)	
A-6: 381.4	Plant Sewers	67,204						
A-6: 381.5	Plant Sewers	<u>67,204</u>	381	Plant Sewers	<u>67,204</u>	S-4(a)		
		<u>67,204</u>			<u>67,204</u>		(0)	
A-6: 382.4	Outfall Sewer Lines	<u>222</u>	382	Outfall Sewer Lines	<u>222</u>	S-4(a)		
		<u>222</u>			<u>222</u>		(0)	
A-6: 391.7	Transportation Equipment	<u>156,433</u>	391	Transportation Equipment	<u>156,433</u>	S-4(a)		
		<u>156,433</u>			<u>156,433</u>		0	

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A-6: 394.7	Laboratory Equipment	23,508						
A-6: 344.5	Laboratory Equipment		394	Laboratory Equipment	23,508	S-4(a)		
		<u>23,508</u>			<u>23,508</u>		0	
A-6: 395.7	Power Operated Equipment	2,870	395	Power Operated Equipment	2,870	S-4(a)		
A-6: 345.5	Power Operated Equipment							
		<u>2,870</u>			<u>2,870</u>		(0)	
A-6: 397.7	Miscellaneous Equipment	1,369	397	Miscellaneous Equipment	2,322	S-4(a)		
A-6: 347.5	Miscellaneous Equipment							
		<u>1,369</u>			<u>2,322</u>			See Account 355 Power Generation (953) Equipment above
A-6: 389.1	Other Plant Miscellaneous Equipment							
A-6: 389.2	Other Plant Miscellaneous Equipment	1,431						
A-6: 389.3	Other Plant Miscellaneous Equipment	8,717						
A-6: 389.4	Other Plant Miscellaneous Equipment	6,369						
A-6: 389.5	Other Plant Miscellaneous Equipment							
A-6: 389.6	Other Plant Miscellaneous Equipment	-	389	Other Plant Miscellaneous Equipment	16,516	S-4(a)		
		<u>16,516</u>			<u>16,516</u>		0	
	<b>Total Wastewater UPIS A-6(a)</b>	<b>8,371,236</b>		<b>Total Wastewater UPIS S-4(a)</b>	<b>8,371,236</b>		(0)	
A-10: 380.4	Accum Depr Treatment and Disposal Equipment	1,002,429						
A-10: 380.6	Accum Depr Treatment and Disposal Equipment	698	380	Accum Depr Treatment and Disposal Equipment	1,003,128	S-6(b)		
		<u>1,003,128</u>			<u>1,003,128</u>		(0)	
A-10: 355.2	Accum Depr Power Generation Equipment	-						
A-10: 355.3	Accum Depr Power Generation Equipment							
A-10: 355.4	Accum Depr Power Generation Equipment	101						
A-10: 355.5	Accum Depr Power Generation Equipment							
A-10: 355.6	Accum Depr Power Generation Equipment		355	Accum Depr Power Generation Equipment	101	S-6(b)		
		<u>101</u>			<u>101</u>		0	
A-10: 366.6	Accum Depr Reuse Services	-	366	Accum Depr Reuse Services	-	S-6(b)		
A-10: 367.6	Accum Depr Reuse Meters and Meter Installations	-	367	Accum Depr Reuse Meters and Meter Installations	-	S-6(b)		
		<u>-</u>			<u>-</u>		-	
A-10: 374.6	Accum Depr Reuse Distribution Reservoir	-						
A-10: 375.6	Accum Depr Reuse T & D System	1,031	375	Accum Depr Reuse T & D System	1,031	S-6(b)		
		<u>1,031</u>			<u>1,031</u>		(0)	
A-10: 351.1	Accum Depr Organization	(41,127)	351	Accum Depr Organization	(41,127)	S-6(b)		
		<u>(41,127)</u>			<u>(41,127)</u>		0	
A-10: 352.1	Accum Depr Franchises	21	352	Accum Depr Franchises	21	S-6(b)		
		<u>21</u>			<u>21</u>		(0)	
A-10: 354.2	Accum Depr Structures and Improvements	-						
A-10: 354.3	Accum Depr Structures and Improvements	16,758						

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A-10: 354.4	Accum Depr Structures and Improvements	5,934						
A-10: 354.5	Accum Depr Structures and Improvements							
A-10: 354.6	Accum Depr Structures and Improvements	26						
A-10: 354.7	Accum Depr Structures and Improvements	1,699,974						
A-10: 304.5	Accum Depr Structures and Improvements		354	Accum Depr Structures and Improvements	1,722,691	S-6(b)		
		<u>1,722,691</u>			<u>1,722,691</u>		(0)	
A-10: 363.2	Accum Depr Services to Customers	11,685	363	Accum Depr Services to Customers	11,685	S-6(b)		
A-10: 360.2	Accum Depr Collection Sewers - Force	166,360	360	Accum Depr Collection Sewers - Force	166,360	S-6(b)		
		<u>178,045</u>			<u>178,045</u>		0	
A-10: 361.2	Accum Depr Collection Sewers - Gravity	761,107	361	Accum Depr Collection Sewers - Gravity	761,107	S-6(b)		
		<u>761,107</u>			<u>761,107</u>		0	
A-10: 370.3	Receiving Wells	-	370	Accumulated Depreciation Receiving Wells	-	S-6(b)	-	
		<u>-</u>			<u>-</u>			
A-10: 371.3	Accum Depr Pumping Equipment	(18,150)						
A-10: 371.5	Accum Depr Pumping Equipment	-						
A-10: 371.6	Accum Depr Pumping Equipment	-	371	Accum Depr Pumping Equipment	(18,150)	S-6(b)		
		<u>(18,150)</u>			<u>(18,150)</u>		(0)	
A-10: 390.7	Accum Depr Office Furniture and Equipment	389,298	390	Accum Depr Office Furniture and Equipment	389,298	S-6(b)		
A-10: 340.5	A/D Office Furniture & Equipment - Allocation							
		<u>389,298</u>			<u>389,298</u>		0	
A-10: 391.7	Accum Depr Transportation Equipment	123,097						
A-10: 341.5	A/D Transportation Equipment - Allocation		391	A/D Transportation Equipment - Allocation	123,097	S-6(b)		
		<u>123,097</u>			<u>123,097</u>		(0)	
A-10: 393.7	Accum Depr Tools, Shop and Garage Equipment	45,806						
A-10: 343.5	A/D Tools, Shop & Garage Equipment		393	A/D Tools, Shop & Garage Equipment	45,806	S-6(b)		
		<u>45,806</u>			<u>45,806</u>		0	
A-10: 394.7	Accum Depr Laboratory Equipment	14,133						
A-10: 344.5	Accum Depr Laboratory Equipment		394	Accum Depr Laboratory Equipment	14,133	S-6(b)		
		<u>14,133</u>			<u>14,133</u>		0	
A-10: 395.7	Accum Depr Power Operated Equipment	(1,072)						
A-10: 345.5	A/D Power Operated Equipment		395	Accum Depr Power Operated Equipment	(1,072)	S-6(b)		
		<u>(1,072)</u>			<u>(1,072)</u>		0	

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A-10: 396.7	Accum Depr Communication Equipment	3,208						
A-10: 346.5	A/D Communication Equipment	<u>3,208</u>	396	A/D Communication Equipment	<u>3,208</u>	S-6(b)	(0)	
					<u>3,208</u>			
A-10: 398.7	Accum Depr Other Tangible Plant	<u>(1,379)</u>	398	Accum Depr Other Tangible Plant	<u>(1,379)</u>	S-6(b)	0	
		<u>(1,379)</u>			<u>(1,379)</u>			
A-10: 364.2	A/D Flow Measuring Devices	<u>(4,706)</u>	364	A/D Flow Measuring Devices	<u>(4,706)</u>		(0)	
		<u>(4,706)</u>			<u>(4,706)</u>			
A-10: 397.7	Accum Depr Miscellaneous Equipment	262						
A-10: 347.5	A/D Miscellaneous Equipment	<u>262</u>	397	A/D Miscellaneous Equipment	<u>262</u>	S-6(b)	-	
					<u>262</u>			
A-10: 381.4	Accum Depr Plant Sewers	(37,541)						
A-10: 381.5	Accum Depr Plant Sewers	<u>(37,541)</u>	381	Accum Depr Plant Sewers	<u>(37,541)</u>	S-6(b)	0	
					<u>(37,541)</u>			
A-10: 382.4	Accum Depr Outfall Sewer Lines	<u>(474)</u>	382	Accum Depr Outfall Sewer Lines	<u>(474)</u>	S-6(b)	(0)	
		<u>(474)</u>			<u>(474)</u>			
A-10: 389.1	Accum Depr Other Plant Miscellaneous Equipment							
A-10: 389.2	Accum Depr Other Plant Miscellaneous Equipment	(3,688)						
A-10: 389.3	Accum Depr Other Plant Miscellaneous Equipment	2,667						
A-10: 389.4	Accum Depr Other Plant Miscellaneous Equipment	1,739						
A-10: 389.5	Accum Depr Other Plant Miscellaneous Equipment	-						
A-10: 389.6	Accum Depr Other Plant Miscellaneous Equipment	<u>718</u>	389	Accum Depr Other Plant Miscellaneous Equipment	<u>718</u>	S-6(b)	0	
					<u>718</u>			
	<b>Total Wastewater A/D A-10(a)</b>	<b>4,138,198</b>		<b>Total Wastewater UPIS S-6(b)</b>	<b>4,138,197</b>		1	Rounding
B-6: 701	Salaries & Wages - Employees	<u>230,774</u>	701	Salaries & Wages - Employees	<u>230,774</u>	S-10(a)	(0)	
		<u>230,774</u>			<u>230,774</u>			
B-6: 703	Salaries & Wages - Officers, Etc.	<u>10,610</u>	703	Salaries & Wages - Officers, Etc.	<u>10,610</u>	S-10(a)	0	
		<u>10,610</u>			<u>10,610</u>			
B-6: 704	Employee Pensions & Benefits	<u>75,939</u>	704	Employee Pensions & Benefits	<u>75,939</u>	S-10(a)	(0)	
		<u>75,939</u>			<u>75,939</u>			
B-6: 710	Purchased Sewage Treatment	<u>-</u>	710	Purchased Sewage Treatment	<u>-</u>	S-10(a)	-	
		<u>-</u>			<u>-</u>			
B-6: 711	Sludge Removal Expense	<u>172,031</u>	711	Sludge Removal Expense	<u>172,031</u>	S-10(a)	(0)	
		<u>172,031</u>			<u>172,031</u>			

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B-6: 715	Purchased Power	<u>161,901</u> <u>161,901</u>	715	Purchased Power	<u>161,901</u> <u>161,901</u>	S-10(a)	0	
B-6: 716	Fuel for Power Purchased	<u>-</u> <u>-</u>	716	Fuel for Power Purchased	<u>-</u> <u>-</u>	S-10(a)	-	
B-6: 718	Chemicals	<u>164,303</u> <u>164,303</u>	718	Chemicals	<u>164,303</u> <u>164,303</u>	S-10(a)	0	
B-6: 720	Materials & Supplies	<u>76,955</u> <u>76,955</u>	720	Materials & Supplies	<u>76,955</u> <u>76,955</u>	S-10(a)	(0)	
B-6: 731	Contractual Services - Engr.	<u>6,806</u> <u>6,806</u>	731	Contractual Services - Engr.	<u>6,806</u> <u>6,806</u>	S-10(a)	(0)	
B-6: 732	Contractual Services - Acct.	<u>9,007</u> <u>9,007</u>	732	Contractual Services - Acct.	<u>9,007</u> <u>9,007</u>	S-10(a)	0	
B-6: 733	Contractual Services - Legal	<u>(108)</u> <u>(108)</u>	733	Contractual Services - Legal	<u>(108)</u> <u>(108)</u>	S-10(a)	0	
B-6: 734	Contractual Services - Mgmt. Fees	<u>-</u> <u>-</u>	734	Contractual Services - Mgmt. Fees	<u>-</u> <u>-</u>	S-10(a)	-	
B-6: 735	Contractual Services - Testing	<u>-</u> <u>-</u>	735	Contractual Services - Testing	<u>-</u> <u>-</u>	S-10(a)	-	
B-6: 736	Contractual Services - Other	<u>33,144</u> <u>33,144</u>	736	Contractual Services - Other	<u>33,144</u> <u>33,144</u>	S-10(a)	(0)	
B-6: 741	Rental of Building/Real Prop.	<u>289</u> <u>289</u>	741	Rental of Building/Real Prop.	<u>289</u> <u>289</u>	S-10(a)	0	
B-6: 742	Rental of Equipment	<u>44</u> <u>44</u>	742	Rental of Equipment	<u>44</u> <u>44</u>	S-10(a)	(0)	
B-6: 750	Transportation Expenses	<u>14,353</u> <u>14,353</u>	750	Transportation Expenses	<u>14,353</u> <u>14,353</u>	S-10(a)	0	
B-6: 756	Insurance - Vehicle	<u>-</u> <u>-</u>	756	Insurance - Vehicle	<u>-</u> <u>-</u>	S-10(a)	-	
B-6: 757	Insurance - General Liability	<u>27,326</u> <u>27,326</u>	757	Insurance - General Liability	<u>27,326</u> <u>27,326</u>	S-10(a)	0	

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Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Annual Report Page	Diff	Explanation
B-6: 758	Insurance - Workman's Comp.	-	758	Insurance - Workman's Comp.	-	S-10(a)	-	
B-6: 759	Insurance - Other	5,980	759	Insurance - Other	5,980	S-10(a)	(0)	
B-6: 760	Advertising Expense	-	760	Advertising Expense	-	S-10(a)	-	
B-: 766	Reg. Comm. Exp. - Rate Case Amort.	-	766	Reg. Comm. Exp. - Rate Case Amort.	-	S-10(a)	-	
B-6: 767	Reg. Comm. Exp. - Other	928	767	Reg. Comm. Exp. - Other	928	S-10(a)	(0)	
B-6: 770	Bad Debt Expense	144	770	Bad Debt Expense	144	S-10(a)	0	
B-6: 775	Miscellaneous Expenses	93,429	775	Miscellaneous Expenses	93,429	S-10(a)	(0)	
	<b>Total Wastewater Utility Expenses B-6</b>	<b>1,083,855</b>		<b>Total Wastewater Utility Expenses S-10(a)</b>	<b>1,083,855</b>		(0)	
	<b>CIAC</b>							
A-12	Plant Capacity Fees	(126,544)						
A-12	Line/Main Extension Fees	(693,559)						
A-12	Contributed Property	(1,914,424)						
A-12	Other - Tap Fees	(419,966)						
A-12	<b>Total Wastewater CIAC</b>	<b>(3,154,493)</b>	271	Contributions in Aid of Construction	(3,154,493)	F-2(b)	0	
	<b>CIAC Accum Amortization</b>							
A-14	Plant Capacity Fees	8,463						
A-14	Line/Main Extension Fees	198,140						
A-14	Contributed Property	2,071,633						
A-14	Other - Tap Fees	129,476						
A-14	<b>Total Wastewater CIAC Accum Amortization</b>	<b>2,407,712</b>	272	Accum Amort of Contributions in Aid of Construction	2,407,712	F-2(b)	(0)	
A-18; Line 1	Utility Plant in Service	8,371,236	101-106	Utility Plant	8,469,099	F-1(a)		
A-18; Line 2	Construction Work in Progress	97,864						
A-18; Line 3	Other Utility Plant Adjustments	45,880	114-116	Other Utility Plant Adjustments	45,880	F-1(a)		
A-18; Line 5	Less: Accumulated Depreciation	(4,138,198)	108-110	Less: Accumulated Depreciation	(4,138,199)	F-1(a)		
A-18; Line 6	<b>NET UTILITY PLANT</b>	<b>4,376,781</b>		<b>Total Net Utility Plant</b>	<b>4,376,780</b>	F-1(a)	(1)	(1) Rounding

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A-18; Line 7	Cash	<u>-</u>	131	Cash	<u>-</u>	F-1(a)	-	
		<u>-</u>			<u>-</u>			
A-18; Line 8	Accounts Rec'b - customers	395,526						
A-18;	Allowance for Bad Debts	<u>(34)</u>						
		<u>395,492</u>	141-144	Accounts & Notes Receivable Less Provision for Uncollectable Accounts	<u>395,492</u>	F-1(a)	(0)	
					<u>395,492</u>			
A-18; Line 10	Accts. Rec'b - Assoc. Cos.	<u>1,871,200</u>	145	Accounts Receivable from Associated Companies	<u>1,871,200</u>	F-1(a)	0	
		<u>1,871,200</u>			<u>1,871,200</u>			
A-18; Line 15	Materials & Supplies	<u>32,691</u>	151-153	Material and Supplies	<u>32,691</u>	F-1(a)	-	
		<u>32,691</u>			<u>32,691</u>			
A-18; Line 16	Miscellaneous Current & Accrued Assets	<u>60</u>	132	Special Deposits	60			
		<u>60</u>	162	Prepayments	-	F-1(a)		
A-18; Line 17	TOTAL CURRENT ASSETS	<u>2,299,443</u>		<b>Total Current and Accrued Assets</b>	<u>2,299,443</u>		(0)	
A-18; Line 20	Prelim. Survey & Investigation Charges	<u>-</u>	183	Preliminary Survey & Investigation Charges	<u>-</u>	F-1(b)	-	
		<u>-</u>			<u>-</u>			
A-18; Line 21	Clearing Accounts	-						
A-18; Line 22	Deferred Rate Case Expense	6,945						
A-18; Line 23	Other Miscellaneous Deferred Debits	<u>29,137</u>	186	Misc. Deferred Debits	<u>36,082</u>	F-1(b)	(0)	
		<u>36,082</u>			<u>36,082</u>			
			190	Accumulated Deferred Income Taxes	<u>(10,821)</u>	F-1(b)		See account 281-283 Accumulated
					<u>(10,821)</u>		(10,821)	Deferred Income Taxes below.
A-18; Line 25	TOTAL ASSETS	<u>6,712,306</u>		<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u>6,701,484</u>	F-1(b)	10,822	See above
A-19; Line 1	Common Stock Issued	500	201	Common Stock Issued	500	F-2(a)	-	
A-19; Line 3	Additional Paid in Capital	4,910,301	211	Additional Paid in Capital	4,910,301	F-2(a)	0	
A-19; Line 4	Retained Earnings	399,635	214-215	Retained Earnings	399,635	F-2(a)	(0)	
A-19; Line 6	TOTAL EQUITY CAPITAL	<u>5,310,436</u>		TOTAL EQUITY CAPITAL	<u>5,310,436</u>	F-2(a)	(0)	
A-19; Line 9	Advances from Associated Companies	<u>477,239</u>	223	Advances from Associated Companies	<u>477,239</u>	F-2(a)	(0)	
		<u>477,239</u>			<u>477,239</u>		(0)	



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A-19; Line 12	Accounts Payable	109,913	231	Accounts Payable	109,913	F-2(a)	(0)	
A-19; Line 14	Notes & Accounts Payable -Assoc Cos.	(178,082)	233	Notes & Accounts Payable -Assoc Cos.	(178,082)	F-2(a)	(0)	
A-19; Line 15	Customer Deposits	-	235	Customer Deposits	-	F-2(a)	-	
A-19; Line 16	Accrued Taxes	108,345	236	Accrued Taxes	108,345	F-2(a)	0	
A-19; Line 18	Accrued Interst	1	237	Accrued Interst	1	F-2(a)	(1)	Rounding
A-19; Line 20	Misc. Current and Accrued Liabilities	-		Misc. Current and Accrued Liabilities	-	F-2(a)	-	
A-19; Line 21	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<u>40,176</u>		<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<u>40,177</u>	F-2(a)	1	Rounding
A-19; Line 27	Contribution in Aid of Construction	<u>3,154,493</u>	271	Contribution in Aid of Construction	<u>3,154,493</u>	F-2(b)	(0)	
		<u>3,154,493</u>			<u>3,154,493</u>			
A-19; Line 28	Accum. Amortization of CIAC	<u>(2,407,712)</u>	272	Accum. Amortization of CIAC	<u>(2,407,712)</u>	F-2(b)	0	
		<u>(2,407,712)</u>			<u>(2,407,712)</u>			
A-19; Line 29	Accumulated Deferred Income Taxes	137,674	281-283	Accumulated Deferred Income Taxes	126,852	F-2(b)	(10,822)	See account 190 Accumulated Deferred Income Taxes above.
					<u>126,852</u>			
A-18; Line 30	<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>	<u>6,712,306</u>		<b>Total Current and Accrued Assets</b>	<u>6,701,485</u>		10,821	See above
B-2; Line 1; Col 2	Wastewater Operating Revenues	<u>1,933,426</u>	400	Wastewater Operating Revenues	<u>1,933,426</u>	F-3(a)	(0)	
		<u>1,933,426</u>			<u>1,933,426</u>			
B-2; Line 2; Col 2	Operation & Maintenance	<u>1,083,855</u>	401	Operation & Maintenance	<u>1,083,855</u>	F-3(a)	(0)	
		<u>1,083,855</u>			<u>1,083,855</u>			
B-2; Line 3; Col 2	Depreciation, net of CIAC Amort.	<u>212,843</u>	403	Depreciation, net of CIAC Amort.	<u>212,843</u>	F-3(a)	0	
		<u>212,843</u>			<u>212,843</u>			
B-2; Line 5; Col 2	Taxes Other Than Income	<u>116,457</u>	408	Taxes Other Than Income	<u>116,458</u>	F-3(a)	(1)	Rounding
		<u>116,457</u>			<u>116,458</u>			
			409.1	Income Taxes	4,470	F-3(a)		
			410.1	Deferred Federal Income Taxes	97,659	F-3(a)		
B-2; Line 6; Col 2	Provision for Income Taxes	<u>119,898</u>	410.11	Deferred State Income Taxes	<u>17,768</u>	F-3(a)		
		<u>119,898</u>			<u>119,897</u>		1	Rounding
B - 12	Gains (losses) From Disposition of Utility Property	<u>499</u>	414	Gains (losses) From Disposition of Utility Property	<u>499</u>	F-3(a)	0	
		<u>499</u>			<u>499</u>			
C4	Interest During Construction	<u>20,818</u>	420	Allowance for Funds Used During Construction	<u>20,818</u>	F-3(a)	0	
		<u>20,818</u>			<u>20,818</u>			
C3	Other Interest Expense - Intercompany	111,210						
C3	Interest on Short-Term Debt	<u>790</u>	427	Interest Expense	<u>112,000</u>	F-3(c)	0	
		<u>112,000</u>			<u>112,000</u>			

Please note that some accounts may have a small difference, which is due to rounding.

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MFR				Annual Report						
A-5(a): 301.1	Organization		<u>19,550</u>	301	Organization	<u>19,550</u>	W-4(a)			
			<u>19,550</u>			<u>19,550</u>		(0)		
A-5(a): 302.1	Franchises		<u>84</u>	302	Franchises	<u>84</u>	W-4(a)			
			<u>84</u>			<u>84</u>		(0)		
A-5(a): 303.2	Land & LandRights		-							
A-5(a): 303.3	Land & LandRights		21,115							
A-5(a): 303.4	Land & LandRights		-							
A-5(a): 303.5	Land & LandRights		<u>936</u>	303	Land&LandRights	<u>22,051</u>	W-4(a)			
			<u>22,051</u>			<u>22,051</u>		(0)		
A-5(a): 304.2	Structures & Improvements		162,356							
A-5(a): 304.3	Structures & Improvements		34,209							
A-5(a): 304.4	Structures & Improvements		-							
A-5(a): 304.5	Structures & Improvements		<u>78,934</u>	304	Structures&Improvements					
A-5(a): 304.5	Structures & Improvements - Allocated to WW		-			<u>275,499</u>				
			<u>275,499</u>			<u>275,499</u>	W-4(a)	(0)		
A-5(a): 305.2	Collect. & Impound Reservoirs		-	305	Collecting and Impounding Reservoirs	-	W-4(a)			
			-			-		-		
306	Lake, River and Other Intakes		-	306	Lake, River and Other Intakes	-	W-4(a)			
			-			-		-		
A-5(a): 307.2	Wells & Springs		<u>119,981</u>	307	Wells and Springs	<u>119,981</u>	W-4(a)			
			<u>119,981</u>			<u>119,981</u>		(0)		
A-5(a): 308.2	Infiltration Galleries & Tunnels		-	308	Infiltration Galleries and Tunnels	-	W-4(a)			
			-			-		-		
A-5(a): 309.2	Supply Mains		-	309	Supply Mains	-	W-4(a)			
			-			-		-		
A-5(a): 310.2	Power Generation Equipment		-	310	Power Generated Equipment	-	W-4(a)			
			-			-		-		
A-5(a): 311.2	Pumping Equipment		-							
A-5(a): 311.3	Pumping Equipment		162,264							
A-5(a): 311.4	Pumping Equipment		<u>2,400</u>	311	Pumping Equipment	<u>164,664</u>	W-4(a)			
			<u>164,664</u>			<u>164,664</u>		(0)		
A-5(a): 320.3	Water Treatment Equipment		<u>574,306</u>	320	Water Treatment Equipment	<u>574,306</u>	W-4(a)			
			<u>574,306</u>			<u>574,306</u>		(0)		
A-5(a): 330.4	Distr. Reservoirs & Standpipes		<u>52,904</u>	330	Distribution Reservoirs and Standpipes	<u>52,904</u>	W-4(a)			
			<u>52,904</u>			<u>52,904</u>		0		
A-5(a): 331.4	Transm. & Distribution Mains		<u>627,011</u>	331	Transmission and Distribution Mains	<u>627,011</u>	W-4(a)			
			<u>627,011</u>			<u>627,011</u>		0		

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A-5(a): 333.4	Services	<u>181,954</u> <u>181,954</u>	333	Services	<u>181,954</u> <u>181,954</u>	W-4(a)	0	
A-5(a): 334.4	Meters & Meter Installations	<u>159,114</u> <u>159,114</u>	334	Meters and Meter Installations	<u>159,114</u> <u>159,114</u>	W-4(a)	0	
A-5(a): 335.4	Hydrants	<u>57,770</u> <u>57,770</u>	335	Hydrants	<u>57,770</u> <u>57,770</u>	W-4(a)	0	
A-5(a): 336.4	Backflow Prevention Devices	<u>-</u> <u>-</u>	336	Backflow Prevention Devices	<u>-</u> <u>-</u>	W-4(a)	-	
A-5(a): 339.1	Other Plant & Misc. Equipment	-						
A-5(a): 339.2	Other Plant & Misc. Equipment	-						
A-5(a): 339.3	Other Plant & Misc. Equipment	-						
A-5(a): 339.4	Other Plant & Misc. Equipment	<u>-</u> <u>-</u>	339	Other Plant Miscellaneous Equipment	<u>-</u> <u>-</u>	W-4(a)	-	
A-5(a): 340.5	Office Furniture & Equipment	345,280						
A-5(a): 340.5	Office Furniture & Equipment - Allocated to WW	<u>(145,930)</u> <u>199,350</u>	340	Office Furniture and Equipment	<u>199,354</u> <u>199,354</u>	W-4(a)	(4)	Rounding
A-5(a): 341.5	Transportation Equipment	127,198				W-4(a)		
A-5(a): 341.5	Transportation Equipment - Allocated to WW	<u>(57,813)</u> <u>69,385</u>	341	Transportation Equipment	<u>69,387</u> <u>69,387</u>		(2)	Rounding
A-5(a): 342.5	Stores Equipment	<u>-</u> <u>-</u>	342	Stores Equipment	<u>-</u> <u>-</u>	W-4(a)	-	
A-5(a): 343.5	Tools, Shop & Garage Equipment	33,857				W-4(a)		
A-5(a): 343.5	Tools, Shop & Garage Equipment - Allocated to WW	<u>-</u> <u>33,857</u>	343	Tools, Shop and Garage Equipment	<u>33,857</u> <u>33,857</u>		(0)	
A-5(a): 344.5	Laboratory Equipment	901						
A-5(a): 344.5	Laboratory Equipment - Allocations	<u>-</u> <u>901</u>	344	Laboratory Equipment	<u>901</u> <u>901</u>	W-4(a)	0	
A-5(a): 345.5	Power Operated Equipment	-						
A-5(a): 345.5	Power Operated Equipment - Allocated from WW	<u>2,022</u> <u>2,022</u>	345	Power Operated Equipment	<u>2,022</u> <u>2,022</u>	W-4(a)	0	
A-5(a): 346.5	Communication Equipment	3,494						
A-5(a): 346.5	Communication Equipment - Allocated to WW	<u>-</u> <u>3,494</u>	346	Communication Equipment	<u>3,494</u> <u>3,494</u>	W-4(a)	0	

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A-5(a): 347.5	Miscellaneous Equipment	-						
A-5(a): 347.5	Miscellaneous Equipment	-	347	Miscellaneous Equipment	-	W-4(a)		
		<u>-</u>			<u>-</u>			
A-5(a): 348.5	Other Plant - Allocations	4,040						
A-5(a): 348.5	Other Plant - Allocations	-	348	Other Tangible Plant	4,040	W-4(a)		
		<u>4,040</u>			<u>4,040</u>		(0)	
	<b>Total Water UPIS A-5(a)</b>	<u><b>2,567,937</b></u>		<b>Total Water UPIS W-4(a)</b>	<u><b>2,567,943</b></u>		<b>(6)</b>	
	<b>Total Water UPIS A-5(a) from A-5(a)</b>	2,567,937						
A-6(a): 351.1	Organization	10,738	351	Organization	10,738	S-4(a)		
		<u>10,738</u>			<u>10,738</u>			
A-6(a): 352.1	Franchises	-	352	Franchises	-	S-4(a)		
		<u>-</u>			<u>-</u>			
A-6(a): 353.2	Land and Land Rights	-						
A-6(a): 353.3	Land and Land Rights	-						
A-6(a): 353.4	Land and Land Rights	-						
A-6(a): 353.5	Land and Land Rights	57,035						
A-6(a): 353.6	Land and Land Rights	-						
A-6(a): 353.7	Land and Land Rights	-	353	Land and Land Rights	57,035	S-4(a)		
		<u>57,035</u>			<u>57,035</u>			
A-6(a): 354.2	Structures and Improvements	9,365						
A-6(a): 354.3	Structures and Improvements	71,396						
A-6(a): 354.4	Structures and Improvements	813,849						
A-6(a): 354.5	Structures and Improvements	-						
A-6(a): 354.6	Structures and Improvements	-						
A-6(a): 354.7	Structures and Improvements	-						
A-6(a): 304.5	Structures & Improvements - Allocated from W	-			894,610			
		<u>894,610</u>	354	Structures and Improvements	<u>894,610</u>	S-4(a)	(0)	
A-6(a): 390.7	Office Furniture and Equipment	-						
A-6(a): 340.5	Office Furniture & Equipment - Allocated from W	145,930	390	Office Furniture and Equipment	146,299	S-4(a)		
		<u>145,930</u>			<u>146,299</u>		(369)	Rounding
A-6(a): 393.7	Tools, Shop and Garage Equipment	4,547						
A-6(a): 343.5	Tools, Shop & Garage Equipment - Allocated from W	-	393	Tools, Shop and Garage Equipment	4,547	S-4(a)		
		<u>4,547</u>			<u>4,547</u>		0	
A-6(a): 396.7	Communication Equipment	-						
A-6(a): 346.5	Communication Equipment	-	396	Communication Equipment	-	S-4(a)		
		<u>-</u>			<u>-</u>			
A-6(a): 398.7	Other Tangible Plant	-	398	Other Tangible Plant	-	S-4(a)		
A-6(a): 348.5	Other Plant - Allocations	-						
		<u>-</u>			<u>-</u>			

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A-6(a): 355.2	Power Generation Equipment	-						
A-6(a): 355.4	Power Generation Equipment	-	355	Power Generation Equipment	-	S-4(a)		
		<u>-</u>			<u>-</u>			
A-6(a): 360.2	Collection Sewers - Force	196,072	360	Collection Sewers - Force	196,072	S-4(a)	(0)	
		<u>196,072</u>			<u>196,072</u>			
A-6(a): 363.2	Services to Customers	160,326	363	Services to Customers	160,326	S-4(a)	(0)	
		<u>160,326</u>			<u>160,326</u>			
A-6(a): 361.2	Collection Sewers - Gravity	919,675	361	Collection Sewers - Gravity	863,599	S-4(a)		
A-6(a): 361.2	Manholes	-	361	Manholes	56,076	S-4(a)		
		<u>919,675</u>			<u>919,675</u>		(0)	
A-6(a): 364.2	Flow Measuring Devices	5,988	364	Flow Measuring Devices	5,988	S-4(a)	0	
		<u>5,988</u>			<u>5,988</u>			
A-6(a): 366.6	Reuse Services	16,631	366	Reuse Services	-		16,631	In AR, this is included in 375.6
		<u>16,631</u>			<u>-</u>			
A-6(a): 367.6	Reuse Mtr Installations	542	367	Reuse Mtr Installations	-		542	In AR, this is included in 375.6
		<u>542</u>			<u>-</u>			
A-6(a): 370.3	Receiving Wells	-	370	Receiving Wells	-			
		<u>-</u>			<u>-</u>			
A-6(a): 371.3	Pumping Equipment	199,106						
A-6(a): 371.5	Pumping Equipment	461						
A-6(a): 371.6	Pumping Equipment	-	371	Pumping Equipment	199,566	S-4(a)		
		<u>199,566</u>			<u>199,566</u>		0	
A-6(a): 375.6	Reuse Transmission and Distribution System	15,917	375	Reuse Transmission and Distribution System	36,390	S-4(a)		
A-6(a): 374.5	Reuse Distribution Reservoirs	3,300	374	Reuse Distribution Reservoirs	-	S-4(a)		
		<u>19,217</u>			<u>36,390</u>		(17,173)	In AR, this is included in 375.6 In AR 366.6, 367.6 & 374.5 are included in 375.6
A-6(a): 380.4	Treatment and Disposal Equipment	461,864						
A-6(a): 380.5	Treatment and Disposal Equipment	-	380	Treatment and Disposal Equipment	461,864	S-4(a)		
		<u>461,864</u>			<u>461,864</u>		(0)	
A-6(a): 381.4	Plant Sewers	590						
A-6(a): 381.5	Plant Sewers	-	381	Plant Sewers	590	S-4(a)		
		<u>590</u>			<u>590</u>		(0)	
A-6(a): 382.4	Outfall Sewer Lines	21,800	382	Outfall Sewer Lines	21,800	S-4(a)	0	
		<u>21,800</u>			<u>21,800</u>			
A-6(a): 341.5	Transportation Equipment - Allocated from W	57,813	391	Transportation Equipment	57,812	S-4(a)	1	
		<u>57,813</u>			<u>57,812</u>			

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A-6(a): 394.7	Laboratory Equipment	1,722						
A-6(a): 344.5	Laboratory Equipment - Allocated to W	-	394	Laboratory Equipment	1,722	S-4(a)		
		<u>1,722</u>			<u>1,722</u>		0	
A-6(a): 395.7	Power Operated Equipment	3,707						
A-6(a): 345.5	Power Operated Equipment - Allocated to W	(2,022)	395	Power Operated Equipment	1,685	S-4(a)		
		<u>1,685</u>			<u>1,685</u>		(0)	
A-6(a): 397.7	Miscellaneous Equipment	-						
A-6(a): 347.5	Miscellaneous Equipment - Allocated	-	397	Miscellaneous Equipment	-	S-4(a)		
		<u>-</u>			<u>-</u>		-	
A-6(a): 389.1	Other Plant Miscellaneous Equipment	-						
A-6(a): 389.2	Other Plant Miscellaneous Equipment	699						
A-6(a): 389.3	Other Plant Miscellaneous Equipment	-						
A-6(a): 389.4	Other Plant Miscellaneous Equipment	1,242						
A-6(a): 389.5	Other Plant Miscellaneous Equipment	-						
A-6(a): 389.7	Other Plant Miscellaneous Equipment	-	389	Other Plant Miscellaneous Equipment	1,941	S-4(a)		
		<u>1,941</u>			<u>1,941</u>		0	
	<b>Total Wastewater UPIS A-6(a)</b>	<u><b>3,178,292</b></u>		<b>Total Wastewater UPIS S-4(a)</b>	<u><b>3,178,660</b></u>		(368)	
	<b>Total Wastewater UPIS A-6(a) from A-6(a)</b>	<u>3,178,292</u>						
A-9(a): 301.1	A/D Organization	17,390						
		<u>17,390</u>	301	A/D Organization	17,390	W-6(b)		
		<u>17,390</u>			<u>17,390</u>		0	
A-9(a): 302.1	A/D Franchises	17						
		<u>17</u>	302	A/D Franchises	17	W-6(b)		
		<u>17</u>			<u>17</u>		(0)	
A-9(a): 339.1	A/D Other Plant & Misc. Equipment	-						
A-9(a): 339.2	A/D Other Plant & Misc. Equipment	-						
A-9(a): 339.3	A/D Other Plant & Misc. Equipment	-						
A-9(a): 339.4	A/D Other Plant & Misc. Equipment	-	339	A/D Other Plant & Misc. Equipment	-	W-6(b)		
		<u>-</u>			<u>-</u>		-	
A-9(a): 303.2	A/D Land & Land Rights	-						
A-9(a): 303.3	A/D Land & Land Rights	-						
A-9(a): 303.4	A/D Land & Land Rights	-						
A-9(a): 303.5	A/D Land & Land Rights	-	303	A/D Land & Land Rights	-	W-6(b)		
		<u>-</u>			<u>-</u>		-	
A-9(a): 304.2	A/D Structures & Improvements	83,540						
A-9(a): 304.3	A/D Structures & Improvements	(5,330)						
A-9(a): 304.4	A/D Structures & Improvements	-						
A-9(a): 304.5	A/D Structures & Improvements	32,818						
A-9(a): 304.5	A/D Structures & Improvements - Allocations	-	304	A/D Structures & Improvements	111,027	W-6(b)		
A-9(a): 304.5		<u>111,027</u>			<u>111,027</u>		0	

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A-9(a): 305.2	A/D Collect. & Impound. Reservoirs	<u>-</u>	305	A/D Collect. & Impound. Reservoirs	<u>-</u>	W-6(b)	-	
		<u>-</u>			<u>-</u>			
A-9(a): 306.2	A/D Lake, River & Other Intakes	<u>-</u>	306	A/D Lake, River & Other Intakes	<u>-</u>	W-6(b)	-	
		<u>-</u>			<u>-</u>			
A-9(a): 307.2	A/D Wells & Springs	<u>70,430</u>	307	A/D Wells & Springs	<u>70,430</u>	W-6(b)	(0)	
		<u>70,430</u>			<u>70,430</u>			
A-9(a): 308.2	A/D Infiltration Galleries & Tunnels	<u>-</u>	308	A/D Infiltration Galleries & Tunnels	<u>-</u>	W-6(b)	-	
		<u>-</u>			<u>-</u>			
A-9(a): 309.2	A/D Supply Mains	<u>-</u>	309	A/D Supply Mains	<u>-</u>	W-6(b)	-	
		<u>-</u>			<u>-</u>			
A-9(a): 310.2	A/D Power Generation Equipment	<u>-</u>	310	A/D Power Generation Equipment	<u>128</u>	W-6(b)	(128)	This should be Power Op. Equip. in AR
		<u>-</u>			<u>128</u>			
9								
A-9(a): 311.2	A/D Pumping Equipment	<u>-</u>						
A-9(a): 311.3	A/D Pumping Equipment	<u>63,214</u>						
A-9(a): 311.4	A/D Pumping Equipment	<u>-</u>	311	A/D Pumping Equipment	<u>63,214</u>	W-6(b)	0	
		<u>63,214</u>			<u>63,214</u>			
A-9(a): 320.3	A/D Water Treatment Equipment	<u>459,968</u>	320	A/D Water Treatment Equipment	<u>459,968</u>	W-6(b)	(0)	
		<u>459,968</u>			<u>459,968</u>			
A-9(a): 330.4	A/D Distr. Reservoirs & Standpipes	<u>3,450</u>	330	A/D Distr. Reservoirs & Standpipes	<u>3,450</u>	W-6(b)	(0)	
		<u>3,450</u>			<u>3,450</u>			
A-9(a): 331.4	A/D Transm. & Distribution Mains	<u>390,424</u>	331	A/D Transm. & Distribution Mains	<u>390,424</u>	W-6(b)	0	
		<u>390,424</u>			<u>390,424</u>			
A-9(a): 333.4	A/D Services	<u>93,341</u>	333	A/D Services	<u>93,341</u>	W-6(b)	(0)	
		<u>93,341</u>			<u>93,341</u>			
A-9(a): 334.4	A/D Meters & Meter Installations	<u>93,729</u>	334	A/D Meters & Meter Installations	<u>93,729</u>	W-6(b)	(0)	
		<u>93,729</u>			<u>93,729</u>			
A-9(a): 335.4	A/D Hydrants	<u>35,640</u>	335	A/D Hydrants	<u>35,640</u>	W-6(b)	(0)	
		<u>35,640</u>			<u>35,640</u>			
A-9(a): 336.4	A/D Backflow Prevention Devices	<u>-</u>	336	A/D Backflow Prevention Devices	<u>-</u>	W-6(b)	-	
		<u>-</u>			<u>-</u>			
A-9(a): 340.5	A/D Office Furniture & Equipment	<u>314,233</u>						
A-9(a): 340.5	A/D Office Furniture & Equipment - Allocations	<u>(133,119)</u>	340	A/D Office Furniture & Equipment - Allocations	<u>181,118</u>	W-6(b)	(3)	
		<u>181,115</u>			<u>181,118</u>			
A-9(a): 341.5	A/D Transportation Equipment	<u>100,092</u>						
A-9(a): 341.5	A/D Transportation Equipment - Allocations	<u>(45,493)</u>	341	A/D Transportation Equipment - Allocations	<u>54,600</u>	W-6(b)	(1)	
		<u>54,599</u>			<u>54,600</u>			

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MFR				Annual Report						
A-9(a): 342.5	A/D Stores Equipment		<u>-</u>	342	A/D Stores Equipment	<u>-</u>	W-6(b)			
A-9(a): 343.5	A/D Tools, Shop & Garage Equipment		26,605							
A-9(a): 343.5	A/D Tools, Shop & Garage Equipment		<u>-</u>	343	A/D Tools, Shop & Garage Equipment	<u>26,605</u>	W-6(b)			
			<u>26,605</u>			<u>26,605</u>			0	
A-9(a): 344.5	A/D Laboratory Equipment		391							
A-9(a): 344.5	A/D Laboratory Equipment		<u>-</u>	344	A/D Laboratory Equipment	<u>391</u>	W-6(b)			
			<u>391</u>			<u>391</u>			(0)	
A-9(a): 345.5	A/D Power Operated Equipment		-							
A-9(a): 345.5	A/D Power Operated Equipment		<u>128</u>	345	A/D Power Operated Equipment	<u>-</u>	W-6(b)			
			<u>128</u>			<u>-</u>			128	This should be Power Op. Equip. in AR
A-9(a): 346.5	A/D Communication Equipment		2,043							
A-9(a): 346.5	A/D Communication Equipment		<u>-</u>	346	A/D Communication Equipment	<u>2,043</u>	W-6(b)			
			<u>2,043</u>			<u>2,043</u>			(0)	
A-9(a): 347.5	A/D Miscellaneous Equipment		-							
A-9(a): 347.5	A/D Miscellaneous Equipment		<u>-</u>	347	A/D Miscellaneous Equipment	<u>-</u>	W-6(b)			
			<u>-</u>			<u>-</u>				
A-9(a): 348.5	A/D Other Plant - Allocations		4,039							
A-9(a): 348.5	A/D Other Plant - Allocations		<u>-</u>	348	A/D Other Plant - Allocations	<u>4,039</u>	W-6(b)			
			<u>4,039</u>			<u>4,039</u>			0	
	<b>Total Water A/D A-9(a)</b>		<u><b>1,607,549</b></u>		<b>Total Water UPIS W-6(b)</b>	<u><b>1,607,554</b></u>			(5)	
	<b>Total Water A/D A-9(a) from A-9(a)</b>									
A-10(a): 380.4	A/D Treatment and Disposal Equipment		243,813							
A-10(a): 380.5	A/D Treatment and Disposal Equipment		<u>-</u>	380	A/D Treatment and Disposal Equipment	<u>243,813</u>	S-6(b)			
			<u>243,813</u>			<u>243,813</u>			-	
A-10(a): 355.2	A/D Power Generation Equipment		235							
A-10(a): 355.3	A/D Power Generation Equipment		-							
A-10(a): 355.4	A/D Power Generation Equipment		-							
A-10(a): 355.5	A/D Power Generation Equipment		-							
A-10(a): 355.6	A/D Power Generation Equipment		<u>-</u>	355	A/D Power Generation Equipment	<u>107</u>	S-6(b)			
			<u>235</u>			<u>107</u>			128	This should be Power Op. Equip. in AR
A-10(a): 366.6	A/D Reuse Services		3,951	366	A/D Reuse Services	3,951	S-6(b)			
A-10(a): 367.6	A/D Reuse Meters and Meter Installations		<u>(817)</u>	367	A/D Reuse Meters and Meter Installations	<u>(817)</u>	S-6(b)			
			<u>3,134</u>			<u>3,134</u>			0	
A-10(a): 374.5	A/D Reuse Distribution Reservoir		597							
A-10(a): 375.6	A/D Reuse Transmission and Distribution System		<u>2,975</u>	375	A/D Reuse Transmission and Distribution System	<u>3,572</u>	S-6(b)			
			<u>3,572</u>			<u>3,572</u>			(0)	
A-10(a): 351.1	A/D Organization		4,862	301	A/D Organization	4,862	S-6(b)			
			<u>4,862</u>			<u>4,862</u>			0	



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A-10(a): 352.1	A/D Franchises	-	302	A/D Franchises	-	S-6(b)		
		<u>-</u>			<u>-</u>			
A-10(a): 354.2	A/D Structures and Improvements	220						
A-10(a): 354.3	A/D Structures and Improvements	10,968						
A-10(a): 354.4	A/D Structures and Improvements	519,480						
A-10(a): 354.5	A/D Structures and Improvements	-						
A-10(a): 354.6	A/D Structures and Improvements	-						
A-10(a): 354.7	A/D Structures and Improvements	(835)						
A-10(a): 304.5	A/D Structures & Improvements - Allocations	-	354	A/D Structures & Improvements - Allocations	529,833	S-6(b)		
		<u>529,833</u>			<u>529,833</u>		0	
A-10(a): 363.2	A/D Services to Customers	92,930	363	A/D Services to Customers	92,930	S-6(b)		
A-10(a): 360.2	A/D Collection Sewers - Force	112,994	360	A/D Collection Sewers - Force	112,994	S-6(b)		
		<u>205,923</u>			<u>205,924</u>		(1)	
A-10(a): 361.2	A/D Collection Sewers - Gravity	460,004	361	A/D Collection Sewers - Gravity	460,004	S-6(b)		
		<u>460,004</u>			<u>460,004</u>		(0)	
A-10(a): 370.3	A/D Receiving Wells	-	370	A/D Receiving Wells	-	S-6(b)		
		<u>-</u>			<u>-</u>			
A-10(a): 371.3	A/D Pumping Equipment	25,347						
A-10(a): 371.5	A/D Pumping Equipment	-						
A-10(a): 371.6	A/D Pumping Equipment	-	371	A/D Pumping Equipment	25,347	S-6(b)		
A-10(a): 389.3	A/D Pumping Equipment - Other Plant	-						
		<u>25,347</u>			<u>25,347</u>		0	
A-10(a): 390.7	A/D Office Furniture and Equipment	-	390	A/D Office Furniture and Equipment	133,256	S-6(b)		
A-10(a): 340.5	A/D Office Furniture & Equipment - Allocation	133,119						
		<u>133,119</u>			<u>133,256</u>		(137)	
A-10(a): 391.7	A/D Transportation Equipment	-						
A-10(a): 341.5	A/D Transportation Equipment - Allocation	45,493	391	A/D Transportation Equipment - Allocation	45,492	S-6(b)		
		<u>45,493</u>			<u>45,492</u>		1	
A-10(a): 393.7	A/D Tools, Shop and Garage Equipment	1,833						
A-10(a): 343.5	A/D Tools, Shop & Garage Equipment	-	393	A/D Tools, Shop & Garage Equipment	1,833	S-6(b)		
		<u>1,833</u>			<u>1,833</u>		0	
A-10(a): 394.7	A/D Laboratory Equipment	(4,463)						
A-10(a): 344.5	A/D Laboratory Equipment	-	394	A/D Laboratory Equipment	(4,463)	S-6(b)		
		<u>(4,463)</u>			<u>(4,463)</u>		(0)	
A-10(a): 395.7	A/D Power Operated Equipment	-						
A-10(a): 345.5	A/D Power Operated Equipment - Allocation	(128)	395	A/D Power Operated Equipment	-	S-6(b)		
		<u>(128)</u>			<u>-</u>		(128)	This should be Power Op. Equip. in AR
A-10(a): 396.7	A/D Communication Equipment	-						
A-10(a): 346.5	A/D Communication Equipment	-	396	A/D Communication Equipment	-	S-6(b)		
		<u>-</u>			<u>-</u>			

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A-10(a): 398.7	A/D Other Tangible Plant	<u>-</u>	398	A/D Other Tangible Plant	<u>-</u>	S-6(b)		
		<u>-</u>			<u>-</u>			
A-10(a): 364.2	A/D Flow Measuring Devices	<u>699</u>	364	A/D Flow Measuring Devices	<u>699</u>		0	
		<u>699</u>			<u>699</u>			
A-10(a): 397.7	A/D Miscellaneous Equipment	<u>-</u>	397	A/D Miscellaneous Equipment	<u>-</u>	S-6(b)		
A-10(a): 347.5	A/D Miscellaneous Equipment	<u>-</u>			<u>-</u>			
		<u>-</u>			<u>-</u>			
A-10(a): 381.4	A/D Plant Sewers	<u>41</u>	381	A/D Plant Sewers	<u>41</u>	S-6(b)		
A-10(a): 381.5	A/D Plant Sewers	<u>41</u>			<u>41</u>		(0)	
		<u>41</u>			<u>41</u>			
A-10(a): 382.4	A/D Outfall Sewer Lines	<u>13,326</u>	382	A/D Outfall Sewer Lines	<u>13,326</u>	S-6(b)		
		<u>13,326</u>			<u>13,326</u>		(0)	
		<u>13,326</u>			<u>13,326</u>			
A-10(a): 389.1	A/D Other Plant Miscellaneous Equipment							
A-10(a): 389.2	A/D Other Plant Miscellaneous Equipment	172						
A-10(a): 389.3	A/D Other Plant Miscellaneous Equipment	-						
A-10(a): 389.4	A/D Other Plant Miscellaneous Equipment	568						
A-10(a): 389.5	A/D Other Plant Miscellaneous Equipment	-						
A-10(a): 389.6	A/D Other Plant Miscellaneous Equipment		389	A/D Other Plant Miscellaneous Equipment	<u>739</u>	S-6(b)		
		<u>739</u>			<u>739</u>		0	
		<u>739</u>			<u>739</u>			
	<b>Total Wastewater A/D A-10(a)</b>	<u><b>1,667,381</b></u>		<b>Total Wastewater UPIS S-6(b)</b>	<u><b>1,667,519</b></u>		(138)	
	<b>Total Wastewater A/D A-10(a) from A-10(a)</b>							
B-5: 601	Salaries & Wages - Employees	<u>92,532</u>	601	Salaries & Wages - Employees	<u>92,534</u>	W-10(a)		
		<u>92,532</u>			<u>92,534</u>		(2)	
B-5: 603	Salaries & Wages - Officers, Etc.	<u>4,691</u>	603	Salaries & Wages - Officers, Etc.	<u>4,691</u>	W-10(a)		
		<u>4,691</u>			<u>4,691</u>		0	
B-5: 604	Employee Pensions & Benefits	<u>33,571</u>	604	Employee Pensions & Benefits	<u>33,572</u>	W-10(a)		
		<u>33,571</u>			<u>33,572</u>		(1)	
B-5: 610	Purchased Water	<u>-</u>	610	Purchased Water	<u>-</u>	W-10(a)		
		<u>-</u>			<u>-</u>			
B-5: 615	Purchased Power	<u>29,183</u>	615	Purchased Power	<u>29,183</u>	W-10(a)		
		<u>29,183</u>			<u>29,183</u>		(0)	
B-5: 616	Fuel for Power Purchased	<u>-</u>	616	Fuel for Power Purchased	<u>-</u>	W-10(a)		
		<u>-</u>			<u>-</u>			
B-5: 618	Chemicals	<u>16,704</u>	618	Chemicals	<u>16,705</u>	W-10(a)		
		<u>16,704</u>			<u>16,705</u>		(1)	

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B-5: 620	Materials & Supplies	<u>10,082</u> <u>10,082</u>	620	Materials & Supplies	<u>10,083</u> <u>10,083</u>	W-10(a)	(1)	
B-5: 631	Contractual Services - Engr.	<u>0</u> <u>0</u>	631	Contractual Services - Engr.	<u>-</u> <u>-</u>	W-10(a)	0	
B-5: 632	Contractual Services - Acct.	<u>3,983</u> <u>3,983</u>	632	Contractual Services - Acct.	<u>3,983</u> <u>3,983</u>	W-10(a)	(0)	
B-5: 633	Contractual Services - Legal	<u>1,138</u> <u>1,138</u>	633	Contractual Services - Legal	<u>1,138</u> <u>1,138</u>	W-10(a)	0	
B-5: 634	Contractual Services - Mgmt. Fees	<u>-</u> <u>-</u>	634	Contractual Services - Mgmt. Fees	<u>-</u> <u>-</u>	W-10(a)	-	
B-5: 635	Contractual Services - Testing	<u>-</u> <u>-</u>	635	Contractual Services - Testing	<u>-</u> <u>-</u>	W-10(a)	-	
B-5: 636	Contractual Services - Other	<u>7,950</u> <u>7,950</u>	636	Contractual Services - Other	<u>7,950</u> <u>7,950</u>	W-10(a)	0	
B-5: 641	Rental of Building/Real Prop.	<u>128</u> <u>128</u>	641	Rental of Building/Real Prop.	<u>128</u> <u>128</u>	W-10(a)	0	
B-5: 642	Rental of Equipment	<u>19</u> <u>19</u>	642	Rental of Equipment	<u>19</u> <u>19</u>	W-10(a)	0	
B-5: 650	Transportation Expenses	<u>6,345</u> <u>6,345</u>	650	Transportation Expenses	<u>6,345</u> <u>6,345</u>	W-10(a)	0	
B-5: 656	Insurance - Vehicle	<u>-</u> <u>-</u>	656	Insurance - Vehicle	<u>-</u> <u>-</u>	W-10(a)	-	
B-5: 657	Insurance - General Liability	<u>12,080</u> <u>12,080</u>	657	Insurance - General Liability	<u>12,081</u> <u>12,081</u>	W-10(a)	(1)	
B-5: 658	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	658	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	W-10(a)	-	
B-5: 659	Insurance - Other	<u>2,647</u> <u>2,647</u>	659	Insurance - Other	<u>2,647</u> <u>2,647</u>	W-10(a)	0	
B-5: 660	Advertising Expense	<u>-</u> <u>-</u>	660	Advertising Expense	<u>-</u> <u>-</u>	W-10(a)	-	
B-5: 666	Reg. Comm. Exp. - Rate Case Amort.	<u>6,812</u> <u>6,812</u>	666	Reg. Comm. Exp. - Rate Case Amort.	<u>6,812</u> <u>6,812</u>	W-10(a)	(0)	
B-5: 667	Reg. Comm. Exp. - Other	<u>109</u> <u>109</u>	667	Reg. Comm. Exp. - Other	<u>109</u> <u>109</u>	W-10(a)	(0)	

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B-5: 670	Bad Debt Expense	<u>151</u>	670	Bad Debt Expense	<u>151</u>	W-10(a)		
		<u>151</u>			<u>151</u>		(0)	
B-5: 675	Miscellaneous Expenses	<u>28,856</u>	675	Miscellaneous Expenses	<u>28,856</u>	W-10(a)		
		<u>28,856</u>			<u>28,856</u>		(0)	
	<b>Total Water Utility Expenses B-5</b>	<u><b>256,981</b></u>		<b>Total Water Utility Expenses W-10(a)</b>	<u><b>256,987</b></u>		(6)	
	<b>Total Water Utility Expenses B-5 from B-5</b>	<u><b>256,981</b></u>						
B-6: 701	Salaries & Wages - Employees	<u>77,100</u>	701	Salaries & Wages - Employees	<u>77,098</u>	S-10(a)		
		<u>77,100</u>			<u>77,098</u>		2	
B-6: 703	Salaries & Wages - Officers, Etc.	<u>3,909</u>	703	Salaries & Wages - Officers, Etc.	<u>3,909</u>	S-10(a)		
		<u>3,909</u>			<u>3,909</u>		(0)	
B-6: 704	Employee Pensions & Benefits	<u>27,972</u>	704	Employee Pensions & Benefits	<u>27,971</u>	S-10(a)		
		<u>27,972</u>			<u>27,971</u>		1	
B-6: 710	Purchased Sewage Treatment	<u>-</u>	710	Purchased Sewage Treatment	<u>-</u>	S-10(a)		
		<u>-</u>			<u>-</u>		-	
B-6: 711	Sludge Removal Expense	<u>8,869</u>	711	Sludge Removal Expense	<u>8,869</u>	S-10(a)		
		<u>8,869</u>			<u>8,869</u>		0	
B-6: 715	Purchased Power	<u>34,048</u>	715	Purchased Power	<u>34,048</u>	S-10(a)		
		<u>34,048</u>			<u>34,048</u>		0	
B-6: 716	Fuel for Power Purchased	<u>-</u>	716	Fuel for Power Purchased	<u>-</u>	S-10(a)		
		<u>-</u>			<u>-</u>		-	
B-6: 718	Chemicals	<u>13,918</u>	718	Chemicals	<u>13,918</u>	S-10(a)		
		<u>13,918</u>			<u>13,918</u>		0	
B-6: 720	Materials & Supplies	<u>16,146</u>	720	Materials & Supplies	<u>16,145</u>	S-10(a)		
		<u>16,146</u>			<u>16,145</u>		1	
B-6: 731	Contractual Services - Engr.	<u>0</u>	731	Contractual Services - Engr.	<u>-</u>	S-10(a)		
		<u>0</u>			<u>-</u>		0	
B-6: 732	Contractual Services - Acct.	<u>3,318</u>	732	Contractual Services - Acct.	<u>3,318</u>	S-10(a)		
		<u>3,318</u>			<u>3,318</u>		0	
B-6: 733	Contractual Services - Legal	<u>948</u>	733	Contractual Services - Legal	<u>948</u>	S-10(a)		
		<u>948</u>			<u>948</u>		0	
B-6: 734	Contractual Services - Mgmt. Fees	<u>-</u>	734	Contractual Services - Mgmt. Fees	<u>-</u>	S-10(a)		
		<u>-</u>			<u>-</u>		-	
B-6: 735	Contractual Services - Testing	<u>-</u>	735	Contractual Services - Testing	<u>-</u>	S-10(a)		
		<u>-</u>			<u>-</u>		-	

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B-6: 736	Contractual Services - Other	<u>6,624</u> <u>6,624</u>	736	Contractual Services - Other	<u>6,624</u> <u>6,624</u>	S-10(a)	0	
B-6: 741	Rental of Building/Real Prop.	<u>107</u> <u>107</u>	741	Rental of Building/Real Prop.	<u>107</u> <u>107</u>	S-10(a)	(0)	
B-6: 742	Rental of Equipment	<u>16</u> <u>16</u>	742	Rental of Equipment	<u>16</u> <u>16</u>	S-10(a)	0	
B-6: 750	Transportation Expenses	<u>5,287</u> <u>5,287</u>	750	Transportation Expenses	<u>5,287</u> <u>5,287</u>	S-10(a)	(0)	
B-6: 756	Insurance - Vehicle	<u>-</u> <u>-</u>	756	Insurance - Vehicle	<u>-</u> <u>-</u>	S-10(a)	-	
B-6: 757	Insurance - General Liability	<u>10,066</u> <u>10,066</u>	757	Insurance - General Liability	<u>10,065</u> <u>10,065</u>	S-10(a)	1	
B-6: 758	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	758	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	S-10(a)	-	
B-6: 759	Insurance - Other	<u>2,206</u> <u>2,206</u>	759	Insurance - Other	<u>2,206</u> <u>2,206</u>	S-10(a)	(0)	
B-6: 760	Advertising Expense	<u>-</u> <u>-</u>	760	Advertising Expense	<u>-</u> <u>-</u>	S-10(a)	-	
B-6: 766	Reg. Comm. Exp. - Rate Case Amort.	<u>5,676</u> <u>5,676</u>	766	Reg. Comm. Exp. - Rate Case Amort.	<u>5,676</u> <u>5,676</u>	S-10(a)	(0)	
B-6: 767	Reg. Comm. Exp. - Other	<u>90</u> <u>90</u>	767	Reg. Comm. Exp. - Other	<u>90</u> <u>90</u>	S-10(a)	0	
B-6: 770	Bad Debt Expense	<u>126</u> <u>126</u>	770	Bad Debt Expense	<u>126</u> <u>126</u>	S-10(a)	(0)	
B-6: 775	Miscellaneous Expenses	<u>38,439</u> <u>38,439</u>	775	Miscellaneous Expenses	<u>38,438</u> <u>38,438</u>	S-10(a)	(1)	
	<b>Total Wastewater Utility Expenses B-6</b>	<u><b>254,864</b></u>		<b>Total Wastewater Utility Expenses S-10(a)</b>	<u><b>254,859</b></u>		(5)	
	<b>Total Wastewater Utility Expenses B-6 from B-6</b>	<u><b>254,864</b></u>						

**WATER**

A-12	Plant Capacity Fees	-
A-12	Line/Main Extension Fees	725,554
A-12	Meters & Meter Installation Fees	55,792
A-12	Contributed Property	849
A-12	Other - Tap Fees	117,327

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<b>WASTEWATER</b>								
A-12	Plant Capacity Fees	-						
A-12	Line/Main Extension Fees	1,216,759						
A-12	Contributed Property	-						
A-12	Other - Tap Fees	-						
A-12	<b>Total Water &amp; Wastewater CIAC A-12</b>	<u>2,116,280</u>	271	Contributions in Aid of Construction	<u>2,116,280</u>	F-2(b)		
					<u>2,116,280</u>		(0)	
<b>WATER</b>								
A-14	Plant Capacity Fees	-						
A-14	Line/Main Extension Fees	404,862						
A-14	Meters & Meter Installation Fees	29,260						
A-14	Contributed Property	181						
A-14	Other - Tap Fees	57,368						
<b>WASTEWATER</b>								
A-14	Plant Capacity Fees	-						
A-14	Line/Main Extension Fees	911,767						
A-14	Contributed Property	71,800						
A-14	Other - Tap Fees	-						
A-14	<b>Total Water &amp; Wastewater CIAC Amortization A-12</b>	<u>1,475,239</u>		Amortization of Contributions in Aid of Construction	<u>1,475,239</u>	F-2(b)		
					<u>1,475,239</u>		(0)	
A-18; Line 1, Line 2	Utility Plant in Service	5,746,616	101-106	Utility Plant	5,746,616	F-1(a)		
A-18; Line 3	Other Utility Plant Adjustments	476,560	116	Other Utility Plant Adjustments	476,560	F-1(a)		
A-18; Line 6	Less: Accumulated Depreciation	(3,275,071)	108-110	Less: Accumulated Depreciation	(3,275,071)	F-1(a)		
A-18; Line 8	<b>NET UTILITY PLANT</b>	<u>2,948,105</u>		<b>Total Net Utility Plant</b>	<u>2,948,105</u>	F-1(a)		0
A-18; Line 10	Cash	-	131	Cash	-	F-1(a)		
		-			-			
A-18; Line 11	Accounts Rec'b - trade	87,660						
A-18; Line 17	Allowance for Bad Debts	(249)						
				Accounts & Notes Receivable Less Provision for Uncollectable Accounts	<u>87,411</u>	F-1(a)		
		<u>87,411</u>	141-144		<u>87,411</u>		(0)	
A-18; Line 13	Accts. & Notes Rec'b - Assoc. Cos.	1,043	145	Accounts Receivable from Associated Companies	1,043	F-1(a)		
		<u>1,043</u>			<u>1,043</u>		(0)	
A-18; Line 18	Materials & Supplies	1,076	151-153	Material and Supplies	1,076	F-1(a)		
		<u>1,076</u>			<u>1,076</u>			
A-18; Line 19	Miscellaneous Current & Accrued Assets	3,350	132	Special Deposits	3,350			
		<u>3,350</u>	162	Prepayments	-	F-1(a)		

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Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page	Diff	Explanation
A-18; Line 21	TOTAL CURRENT ASSETS	<u>92,880</u>		<b>Total Current and Accrued Assets</b>	<u>92,880</u>		(0)	
A-18; Line 25	Prelim. Survey & Investigation Charges	<u>-</u>	183	Preliminary Survey & Investigation Charges	<u>-</u>	F-1(b)	-	
A-18; Line 26	Clearing Accounts	-						
A-18; Line 27	Deferred Rate Case Expense	18,077						
A-18; Line 28	Other Miscellaneous Deferred Debits	138,704	186	Misc. Deferred Debits	156,781	F-1(b)		
A-18; Line 29	Accumulated Deferred Income Taxes	<u>-</u>						
		<u>156,781</u>			<u>156,781</u>		(0)	
			190	Accumulated Deferred Income Taxes	-	F-1(b)	-	
				Total Deferred Debits	<u>156,781</u>			
A-18; Line 32	TOTAL ASSETS	<u>3,197,767</u>		<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u>3,197,766</u>	F-1(b)	(1)	
A-19; Line 1	Common Stock Issued	1,000	201	Common Stock Issued	1,000	F-2(a)	-	
A-19; Line 3	Additional Paid in Capital	2,196,599	211	Additional Paid in Capital	2,196,599	F-2(a)	(0)	
A-19; Line 4	Retained Earnings	359,479	214-215	Retained Earnings	359,479	F-2(a)	0	
A-19; Line 7	TOTAL EQUITY CAPITAL	<u>2,557,078</u>		TOTAL EQUITY CAPITAL	<u>2,557,078</u>	F-2(a)	0	
A-19; Line 11	Advances from Associated Companies	<u>567,368</u>	223	Advances from Associated Companies	<u>567,368</u>	F-2(a)	(0)	
		<u>567,368</u>			<u>567,368</u>		(0)	
A-19; Line 16	Accounts Payable	22,895	231	Accounts Payable	22,895	F-2(a)	(0)	
A-19; Line 18	Notes & Accounts Payable -Assoc Cos.	(902,452)	233	Notes & Accounts Payable -Assoc Cos.	(335,084)	F-2(a)	(567,368)	Annual Report Error
A-19; Line 19	Customer Deposits	8,883	235	Customer Deposits	8,883	F-2(a)	(0)	
A-19; Line 20	Accrued Taxes	(7,233)	236	Accrued Taxes	(7,233)	F-2(a)	(0)	
A-19; Line 22	Accrued Interst	1,132	237	Accrued Interst	1,132	F-2(a)	0	
A-19; Line 24	Misc. Current and Accrued Liabilities	-	241	Misc. Current and Accrued Liabilities	-	F-2(a)	-	
	TOTAL CURRENT & ACCRUED LIABILITIES	<u>(876,775)</u>		TOTAL CURRENT & ACCRUED LIABILITIES	<u>(309,407)</u>	F-2(a)	567,368	See above
A-19; Line 30	Accum. Deferred ITC's	<u>7,200</u>	255	Accum. Deferred ITC's	<u>(7,200)</u>	F-2(b)		
		<u>7,200</u>			<u>(7,200)</u>	F-2(b)	(14,400)	Annual report error, should be + value
A-19; Line 35	Contribution in Aid of Construction	<u>2,116,280</u>	271	Contribution in Aid of Construction	<u>2,116,280</u>	F-2(b)	(0)	
		<u>2,116,280</u>			<u>2,116,280</u>			
A-19; Line 36	Accum. Amortization of CIAC	<u>(1,475,239)</u>	272	Accum. Amortization of CIAC	<u>(1,475,239)</u>	F-2(b)	0	
		<u>(1,475,239)</u>			<u>(1,475,239)</u>			
A-19; Line 38	Accumulated Deferred Income Taxes	<u>301,853</u>	281-283	Accumulated Deferred Income Taxes	<u>301,853</u>	F-2(b)	(0)	
		<u>301,853</u>			<u>301,853</u>			
A-18; Line 21	TOTAL EQUITY CAPITAL AND LIABILITIES	<u>3,197,767</u>		<b>Total Current and Accrued Assets</b>	<u>3,750,733</u>		552,966	
B-1; Line 1; Col 2	Water Operating Revenues	<u>379,811</u>	400	Water Operating Revenues	<u>379,811</u>	W-3	0	
		<u>379,811</u>			<u>379,811</u>			

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Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page	Diff	Explanation
B-1; Line 3; Col 2	Operation & Maintenance	<u>(256,981)</u> <u>(256,981)</u>	401	Operation & Maintenance	<u>(256,986)</u> <u>(256,986)</u>	W-3	5	Rounding
B-1; Line 5; Col 2	Depreciation, net of CIAC Amort.	<u>(110,417)</u> <u>(110,417)</u>	403	Depreciation, net of CIAC Amort.	<u>(81,670)</u> <u>(81,670)</u>	W-3	(28,747)	Allocation between W&S
B-1; Line 5; Col 2	Amortization, Acq. Adj.	<u>-</u> <u>-</u>	406	Amortization, Acq. Adj.	<u>-</u> <u>-</u>		-	
B-1; Line 9; Col 2	Taxes Other Than Income	<u>(46,714)</u> <u>(46,714)</u>	408	Taxes Other Than Income	<u>(46,715)</u> <u>(46,715)</u>	W-3	1	
			409.1	Income Taxes	1,265	W-3		
			410.1	Deferred Federal Income Taxes	42,011	W-3		
B-1; Line 11; Col 2	Provision for Income Taxes	<u>(24,242)</u> <u>(24,242)</u>	410.11	Deferred State Income Taxes	<u>7,084</u> <u>50,360</u>	W-3	(74,602)	
B-2; Line 1; Col 2	Wastewater Operating Revenues	<u>514,411</u> <u>514,411</u>	400	Wastewater Operating Revenues	<u>514,411</u> <u>514,411</u>	S-3	0	
B-2; Line 3; Col 2	Operation & Maintenance	<u>(254,864)</u> <u>(254,864)</u>	401	Operation & Maintenance	<u>(254,859)</u> <u>(254,859)</u>	S-3	(5)	
B-2; Line 5; Col 2	Depreciation, net of CIAC Amort.	<u>(2,573)</u> <u>(2,573)</u>	403	Depreciation, net of CIAC Amort.	<u>(31,320)</u> <u>(31,320)</u>	S-3	28,747	Allocation between W&S
B-2; Line 9; Col 2	Taxes Other Than Income	<u>(38,923)</u> <u>(38,923)</u>	408	Taxes Other Than Income	<u>(38,922)</u> <u>(38,922)</u>	S-3	(1)	
			409.1	Income Taxes	1,054	S-3		
			410.1	Deferred Federal Income Taxes	(77,557)	S-3		
B-2; Line 11; Col 2	Provision for Income Taxes	<u>(20,199)</u> <u>(20,199)</u>	410.11	Deferred State Income Taxes	<u>(18,299)</u> <u>(94,802)</u>	S-3	74,603	
B - 12	Gains (losses) From Disposition of Utility Property	<u>190</u> <u>190</u>	414	Gains (losses) From Disposition of Utility Property	<u>190</u> <u>190</u>	F-3(a)	0	
C4	Interest During Construction	<u>183</u> <u>183</u>	420	Allowance for Funds Used During Construction	<u>183</u> <u>183</u>	F-3(a)	0	
C3	Other Interest Expense - Intercompany	(64,192)						
C3	Interest on Short-Term Debt	<u>(437)</u> <u>(64,628)</u>	427	Interest Expense	<u>(64,628)</u> <u>(64,628)</u>	F-3(c)	(0)	
		<b>75,054</b>			<b>75,053</b>		<b>1</b>	

Please note that some accounts may have a small difference, which is due to rounding.



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Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Annual Report Page	Diff	Explanation
A-6: 351.1	Organization	<u>-</u>	351	Organization	<u>-</u>	S-4(a)		
		<u>-</u>			<u>-</u>			
A-6: 352.1	Franchises	<u>3,458</u>	352	Franchises	<u>3,458</u>	S-4(a)		
		<u>3,458</u>			<u>3,458</u>		0	
A-6: 353.2	Land and Land Rights	-						
A-6: 353.3	Land and Land Rights	-						
A-6: 353.4	Land and Land Rights	157,062						
A-6: 353.5	Land and Land Rights	-						
A-6: 353.6	Land and Land Rights							
A-6: 353.7	Land and Land Rights	<u>418</u>	353	Land and Land Rights	<u>157,480</u>	S-4(a)		
		<u>157,480</u>			<u>157,480</u>		(0)	
A-6: 354.2	Structures and Improvements	1,078						
A-6: 354.3	Structures and Improvements	671,217						
A-6: 354.4	Structures and Improvements	623,976						
A-6: 354.5	Structures and Improvements	156						
A-6: 354.6	Structures and Improvements							
A-6: 354.7	Structures and Improvements	<u>35,834</u>			<u>1,332,262</u>			
		<u>1,332,262</u>	354	Structures and Improvements	<u>1,332,262</u>	S-4(a)	(0)	
A-6: 390.7	Office Furniture and Equipment	154,404						
A-6: 340.5	Office Furniture & Equipment		390	Office Furniture and Equipment	<u>154,404</u>	S-4(a)		
		<u>154,404</u>			<u>154,404</u>		(0)	
A-6: 393.7	Tools, Shop and Garage Equipment	33,084						
A-6: 343.5	Tools, Shop & Garage Equipment		393	Tools, Shop and Garage Equipment	<u>33,084</u>	S-4(a)		
		<u>33,084</u>			<u>33,084</u>		(0)	
A-6: 396.7	Communication Equipment	3,062						
A-6: 346.5	Communication Equipment		396	Communication Equipment	<u>3,062</u>	S-4(a)		
		<u>3,062</u>			<u>3,062</u>		(1)	
A-6: 398.7	Other Tangible Plant	15,691						
A-6: 348.5	Other Plant - Allocations		398	Other Tangible Plant	<u>15,691</u>	S-4(a)		
		<u>15,691</u>			<u>15,691</u>		-	
A-6: 355.2	Power Generation Equipment	96,319						
A-6: 355.4	Power Generation Equipment	<u>170</u>	355	Power Generation Equipment	<u>96,489</u>	S-4(a)		
		<u>96,489</u>			<u>96,489</u>		0	
A-6: 360.2	Collection Sewers - Force	<u>3,351,504</u>	360	Collection Sewers - Force	<u>3,351,504</u>	S-4(a)		
		<u>3,351,504</u>			<u>3,351,504</u>		0	

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Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Annual Report Page	Diff	Explanation
A-6: 363.2	Services to Customers	119,831	363	Services to Customers	119,831	S-4(a)		
		<u>119,831</u>			<u>119,831</u>		0	
A-6: 361.2	Collection Sewers - Gravity	805,344	361	Collection Sewers - Gravity	619,001	S-4(a)		
A-6: 361.2	Manholes		361	Manholes	186,343	S-4(a)		
		<u>805,344</u>			<u>805,344</u>		(0)	
A-6: 364.2	Flow Measuring Devices	1,500	364	Flow Measuring Devices	1,500	S-4(a)		
		<u>1,500</u>			<u>1,500</u>		-	
A-6: 366.6	Reuse Services	-	366	Reuse Services	-			
		<u>-</u>			<u>-</u>		-	
A-6: 367.6	Reuse Mtr Installations	-	367	Reuse Mtr Installations	-			
		<u>-</u>			<u>-</u>		-	
A-6: 370.3	Receiving Wells	600,398	370	Receiving Wells	600,398	S-4(a)		
		<u>600,398</u>			<u>600,398</u>		0	
A-6: 371.3	Pumping Equipment	199,081						
A-6: 371.5	Pumping Equipment	-						
A-6: 371.6	Pumping Equipment	-	371	Pumping Equipment	199,081	S-4(a)		
		<u>199,081</u>			<u>199,081</u>		(1)	
A-6: 375.6	Reuse Transmission and Distribution System	3,382	375	Reuse Transmission and Distribution System	4,266	S-4(a)		
A-6: 374.6	Reuse Distribution Reservoirs	884	374	Reuse Distribution Reservoirs	-	S-4(a)		
		<u>4,266</u>			<u>4,266</u>		(0)	
A-6: 380.4	Treatment and Disposal Equipment	2,666,458						
A-6: 380.5	Treatment and Disposal Equipment		380	Treatment and Disposal Equipment	2,667,568	S-4(a)		
A-6: 380.6	380.6 Treat/Disp Equip RCL WTP	1,110						
		<u>2,667,568</u>			<u>2,667,568</u>		(0)	
A-6: 381.4	Plant Sewers	28,342						
A-6: 381.5	Plant Sewers		381	Plant Sewers	28,342	S-4(a)		
		<u>28,342</u>			<u>28,342</u>		0	
A-6: 382.4	Outfall Sewer Lines	-	382	Outfall Sewer Lines	-	S-4(a)		
		<u>-</u>			<u>-</u>		-	
A-6: 391.7	Transportation Equipment	56,838	391	Transportation Equipment	56,838	S-4(a)		
		<u>56,838</u>			<u>56,838</u>		0	
A-6: 394.7	Laboratory Equipment	8,215						
A-6: 344.5	Laboratory Equipment		394	Laboratory Equipment	8,215	S-4(a)		
		<u>8,215</u>			<u>8,215</u>		0	

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Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Annual Report Page	Diff	Explanation
A-6: 395.7	Power Operated Equipment	-	395	Power Operated Equipment	-	S-4(a)		
A-6: 345.5	Power Operated Equipment	-			-			
		<u>-</u>			<u>-</u>			
A-6: 397.7	Miscellaneous Equipment	-	397	Miscellaneous Equipment	-	S-4(a)		
A-6: 347.5	Miscellaneous Equipment	-			-			
		<u>-</u>			<u>-</u>			
A-6: 389.1	Other Plant Miscellaneous Equipment							
A-6: 389.2	Other Plant Miscellaneous Equipment							
A-6: 389.3	Other Plant Miscellaneous Equipment	255						
A-6: 389.4	Other Plant Miscellaneous Equipment	30,651						
A-6: 389.5	Other Plant Miscellaneous Equipment	-						
A-6: 389.6	Other Plant Miscellaneous Equipment	-	389	Other Plant Miscellaneous Equipment	30,906	S-4(a)		
		<u>30,906</u>			<u>30,906</u>			(0)
	<b>Total Wastewater UPIS A-6(a)</b>	<b><u>9,669,722</u></b>		<b>Total Wastewater UPIS S-4(a)</b>	<b><u>9,669,723</u></b>			(1)
A-10: 380.4	Accum Depr Treatment and Disposal Equipment	1,131,280						
A-10: 380.5	Accum Depr Treatment and Disposal Equipment		380	Accum Depr Treatment and Disposal Equipment	1,131,752	S-6(b)		
A-10: 380.6	Accum Depr Treatment and Disposal Equipment	472						
		<u>1,131,752</u>			<u>1,131,752</u>			0
A-10: 355.2	Accum Depr Power Generation Equipment	43,823						
A-10: 355.3	Accum Depr Power Generation Equipment							
A-10: 355.4	Accum Depr Power Generation Equipment	91						
A-10: 355.5	Accum Depr Power Generation Equipment							
A-10: 355.6	Accum Depr Power Generation Equipment		355	Accum Depr Power Generation Equipment	43,914	S-6(b)		
		<u>43,914</u>			<u>43,914</u>			(0)
A-10: 366.6	Accum Depr Reuse Services	-	366	Accum Depr Reuse Services	-	S-6(b)		
A-10: 367.6	Accum Depr Reuse Meters and Meter Installations	-	367	Accum Depr Reuse Meters and Meter Installations	-	S-6(b)		
		<u>-</u>			<u>-</u>			-
A-10: 374.6	Accum Depr Reuse Distribution Reservoir	42						
A-10: 375.6	Accum Depr Reuse T & D System	518	375	Accum Depr Reuse T & D System	560	S-6(b)		
		<u>560</u>			<u>560</u>			0
A-10: 351.1	Accum Depr Organization	-	351	Accum Depr Organization	-	S-6(b)		
		<u>-</u>			<u>-</u>			-
A-10: 352.1	Accum Depr Franchises	2,207	352	Accum Depr Franchises	2,207	S-6(b)		
		<u>2,207</u>			<u>2,207</u>			(0)

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A-10: 354.2	Accum Depr Structures and Improvements	473						
A-10: 354.3	Accum Depr Structures and Improvements	550,247						
A-10: 354.4	Accum Depr Structures and Improvements	380,342						
A-10: 354.5	Accum Depr Structures and Improvements							
A-10: 354.6	Accum Depr Structures and Improvements	40						
A-10: 354.7	Accum Depr Structures and Improvements	15,984						
A-10: 304.5	Accum Depr Structures and Improvements		354	Accum Depr Structures and Improvements	947,086	S-6(b)		
		<u>947,086</u>			<u>947,086</u>		(0)	
A-10: 363.2	Accum Depr Services to Customers	90,958	363	Accum Depr Services to Customers	90,958	S-6(b)		
A-10: 360.2	Accum Depr Collection Sewers - Force	1,056,493	360	Accum Depr Collection Sewers - Force	1,056,493	S-6(b)		
		<u>1,147,451</u>			<u>1,147,451</u>		(0)	
A-10: 361.2	Accum Depr Collection Sewers - Gravity	412,729	361	Accum Depr Collection Sewers - Gravity	412,729	S-6(b)		
		<u>412,729</u>			<u>412,729</u>		(0)	
A-10: 370.3	Receiving Wells	198,171	370	Accumulated Depreciation Receiving Wells	198,171	S-6(b)		0
		<u>198,171</u>			<u>198,171</u>			
A-10: 371.3	Accum Depr Pumping Equipment	103,909						
A-10: 371.5	Accum Depr Pumping Equipment	-						
A-10: 371.6	Accum Depr Pumping Equipment	-	371	Accum Depr Pumping Equipment	103,909	S-6(b)		0
		<u>103,909</u>			<u>103,909</u>			
A-10: 390.7	Accum Depr Office Furniture and Equipment	140,605	390	Accum Depr Office Furniture and Equipment	140,605	S-6(b)		
A-10: 340.5	A/D Office Furniture & Equipment - Allocation							
		<u>140,605</u>			<u>140,605</u>			0
A-10: 391.7	Accum Depr Transportation Equipment	44,726						
A-10: 341.5	A/D Transportation Equipment - Allocation		391	A/D Transportation Equipment - Allocation	44,726	S-6(b)		(0)
		<u>44,726</u>			<u>44,726</u>			
A-10: 393.7	Accum Depr Tools, Shop and Garage Equipment	22,290						
A-10: 343.5	A/D Tools, Shop & Garage Equipment		393	A/D Tools, Shop & Garage Equipment	22,290	S-6(b)		(0)
		<u>22,290</u>			<u>22,290</u>			
A-10: 394.7	Accum Depr Laboratory Equipment	4,929						
A-10: 344.5	Accum Depr Laboratory Equipment		394	Accum Depr Laboratory Equipment	4,929	S-6(b)		(0)
		<u>4,929</u>			<u>4,929</u>			
A-10: 395.7	Accum Depr Power Operated Equipment	-						
A-10: 345.5	A/D Power Operated Equipment		395	Accum Depr Power Operated Equipment	-	S-6(b)		-
		<u>-</u>			<u>-</u>			
A-10: 396.7	Accum Depr Communication Equipment	2,050						
A-10: 346.5	A/D Communication Equipment		396	A/D Communication Equipment	2,050	S-6(b)		0
		<u>2,050</u>			<u>2,050</u>			

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Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Annual Report Page	Diff	Explanation
A-10: 398.8	Accum Depr Other Tangible Plant	<u>-</u>	398	Accum Depr Other Tangible Plant	<u>-</u>	S-6(b)	-	
		<u>-</u>			<u>-</u>			
A-10: 364.2	A/D Flow Measuring Devices	<u>-</u>	364	A/D Flow Measuring Devices	<u>-</u>		-	
		<u>-</u>			<u>-</u>			
A-10: 397.7	Accum Depr Miscellaneous Equipment							
A-10: 347.5	A/D Miscellaneous Equipment	<u>-</u>	397	A/D Miscellaneous Equipment	<u>-</u>	S-6(b)	-	
		<u>-</u>			<u>-</u>			
A-10: 381.4	Accum Depr Plant Sewers	3,319						
A-10: 381.5	Accum Depr Plant Sewers	<u>3,319</u>	381	Accum Depr Plant Sewers	<u>3,319</u>	S-6(b)	0	
		<u>3,319</u>			<u>3,319</u>			
A-10: 382.4	Accum Depr Outfall Sewer Lines	<u>-</u>	382	Accum Depr Outfall Sewer Lines	<u>-</u>	S-6(b)	-	
		<u>-</u>			<u>-</u>			
A-10: 389.1	Accum Depr Other Plant Miscellaneous Equipment	-						
A-10: 389.2	Accum Depr Other Plant Miscellaneous Equipment	-						
A-10: 389.3	Accum Depr Other Plant Miscellaneous Equipment	105						
A-10: 389.4	Accum Depr Other Plant Miscellaneous Equipment	(80,043)						
A-10: 389.5	Accum Depr Other Plant Miscellaneous Equipment	-						
A-10: 389.6	Accum Depr Other Plant Miscellaneous Equipment	<u>(79,938)</u>	389	Accum Depr Other Plant Miscellaneous Equipment	<u>(79,938)</u>	S-6(b)	0	
		<u>(79,938)</u>			<u>(79,938)</u>			
	<b>Total Wastewater A/D A-10(a)</b>	<u><b>4,125,760</b></u>		<b>Total Wastewater UPIS S-6(b)</b>	<u><b>4,125,760</b></u>		0	
B-6: 701	Salaries & Wages - Employees	<u>135,506</u>	701	Salaries & Wages - Employees	<u>135,506</u>	S-10(a)	0	
		<u>135,506</u>			<u>135,506</u>			
B-6: 703	Salaries & Wages - Officers, Etc.	<u>3,849</u>	703	Salaries & Wages - Officers, Etc.	<u>3,849</u>	S-10(a)	(0)	
		<u>3,849</u>			<u>3,849</u>			
B-6: 704	Employee Pensions & Benefits	<u>27,539</u>	704	Employee Pensions & Benefits	<u>27,539</u>	S-10(a)	(0)	
		<u>27,539</u>			<u>27,539</u>			
B-6: 710	Purchased Sewage Treatment	<u>199,356</u>	710	Purchased Sewage Treatment	<u>199,356</u>	S-10(a)	0	
		<u>199,356</u>			<u>199,356</u>			
B-6: 711	Sludge Removal Expense	<u>13,455</u>	711	Sludge Removal Expense	<u>13,455</u>	S-10(a)	(0)	
		<u>13,455</u>			<u>13,455</u>			
B-6: 715	Purchased Power	<u>23,939</u>	715	Purchased Power	<u>23,939</u>	S-10(a)	(0)	
		<u>23,939</u>			<u>23,939</u>			
B-6: 716	Fuel for Power Purchased	<u>-</u>	716	Fuel for Power Purchased	<u>-</u>	S-10(a)	-	
		<u>-</u>			<u>-</u>			

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B-6: 718	Chemicals	<u>3,375</u> <u>3,375</u>	718	Chemicals	<u>3,375</u> <u>3,375</u>	S-10(a)	(1)	Rounding
B-6: 720	Materials & Supplies	<u>92,427</u> <u>92,427</u>	720	Materials & Supplies	<u>92,427</u> <u>92,427</u>	S-10(a)	0	
B-6: 731	Contractual Services - Engr.	<u>3,321</u> <u>3,321</u>	731	Contractual Services - Engr.	<u>3,321</u> <u>3,321</u>	S-10(a)	0	
B-6: 732	Contractual Services - Acct.	<u>3,268</u> <u>3,268</u>	732	Contractual Services - Acct.	<u>3,268</u> <u>3,268</u>	S-10(a)	(0)	
B-6: 733	Contractual Services - Legal	<u>(65)</u> <u>(65)</u>	733	Contractual Services - Legal	<u>(65)</u> <u>(65)</u>	S-10(a)	(0)	
B-6: 734	Contractual Services - Mgmt. Fees	<u>-</u> <u>-</u>	734	Contractual Services - Mgmt. Fees	<u>-</u> <u>-</u>	S-10(a)	-	
B-6: 735	Contractual Services - Testing	<u>-</u> <u>-</u>	735	Contractual Services - Testing	<u>-</u> <u>-</u>	S-10(a)	-	
B-6: 736	Contractual Services - Other	<u>19,174</u> <u>19,174</u>	736	Contractual Services - Other	<u>19,174</u> <u>19,174</u>	S-10(a)	(1)	
B-6: 741	Rental of Building/Real Prop.	<u>105</u> <u>105</u>	741	Rental of Building/Real Prop.	<u>105</u> <u>105</u>	S-10(a)	0	
B-6: 742	Rental of Equipment	<u>16</u> <u>16</u>	742	Rental of Equipment	<u>16</u> <u>16</u>	S-10(a)	(0)	
B-6: 750	Transportation Expenses	<u>5,209</u> <u>5,209</u>	750	Transportation Expenses	<u>5,209</u> <u>5,209</u>	S-10(a)	(0)	
B-6: 756	Insurance - Vehicle	<u>-</u> <u>-</u>	756	Insurance - Vehicle	<u>-</u> <u>-</u>	S-10(a)	-	
B-6: 757	Insurance - General Liability	<u>9,914</u> <u>9,914</u>	757	Insurance - General Liability	<u>9,914</u> <u>9,914</u>	S-10(a)	(0)	
B-6: 758	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	758	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	S-10(a)	-	
B-6: 759	Insurance - Other	<u>2,170</u> <u>2,170</u>	759	Insurance - Other	<u>2,170</u> <u>2,170</u>	S-10(a)	(0)	
B-6: 760	Advertising Expense	<u>-</u> <u>-</u>	760	Advertising Expense	<u>-</u> <u>-</u>	S-10(a)	-	

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B-: 766	Reg. Comm. Exp. - Rate Case Amort.	<u>37,384</u> <u>37,384</u>	766	Reg. Comm. Exp. - Rate Case Amort.	<u>37,384</u> <u>37,384</u>	S-10(a)	(0)	
B-6: 767	Reg. Comm. Exp. - Other	<u>89</u> <u>89</u>	767	Reg. Comm. Exp. - Other	<u>89</u> <u>89</u>	S-10(a)	0	
B-6: 770	Bad Debt Expense	<u>5,712</u> <u>5,712</u>	770	Bad Debt Expense	<u>5,712</u> <u>5,712</u>	S-10(a)	0	
B-6: 775	Miscellaneous Expenses	<u>23,208</u> <u>23,208</u>	775	Miscellaneous Expenses	<u>23,207</u> <u>23,207</u>	S-10(a)	1	Rounding
	<b>Total Wastewater Utility Expenses B-6</b>	<u><b>608,949</b></u>		<b>Total Wastewater Utility Expenses S-10(a)</b>	<u><b>608,950</b></u>		<b>(1)</b>	Rounding
	<b>CIAC</b>							
A-12	Contributed Lines	(474,697)						
A-12	Contributed Property - Other	(1,130,479)						
A-12	Sewer Tap	(1,608,662)						
A-12	Sewer Res Cap Fee	(80,020)						
A-12	<b>Total Wastewater CIAC</b>	<u><b>(3,293,857)</b></u>	271	Contributions in Aid of Construction	<u><b>(3,293,857)</b></u> <u><b>(3,293,857)</b></u>	F-2(b)	0	
	<b>CIAC Accum Amortization</b>							
A-14	Contributed Lines	153,691						
A-14	Contributed Property - Other	1,148,459						
A-14	Sewer Tap	417,988						
A-14	Sewer Res Cap Fee	14,339						
A-14	<b>Total Wastewater CIAC Accum Amortization</b>	<u><b>1,734,478</b></u>		Accum Amort of Contributions in Aid of Construction	<u><b>1,734,478</b></u> <u><b>1,734,478</b></u>	F-2(b)	0	
A-18; Line 1 & 2	Utility Plant in Service	9,718,539	101-106	Utility Plant	9,718,540	F-1(a)		
A-18; Line 3, Line 6	Utility Acquisition Adjustment	441,303	114-115	Other Utility Plant Adjustments	441,303	F-1(a)		
A-18; Line 5	Less: Accumulated Depreciation	(4,125,760)	108-110	Less: Accumulated Depreciation	(4,125,760)	F-1(a)		
A-18; Line 6	Less: Accum Amort Acquis Adjust							
A-18; Line 7	<b>NET UTILITY PLANT</b>	<u><b>6,034,083</b></u>		<b>Total Net Utility Plant</b>	<u><b>6,034,083</b></u>	F-1(a)	0	
A-18; Line 9	Cash	<u>-</u> <u>-</u>	131	Cash	<u>-</u> <u>-</u>	F-1(a)	-	
A-18; Line 10	Accounts Rec'b - customers	113,251						
A-18; Line 16	Allowance for Bad Debts	<u>(15,930)</u>		Accounts & Notes Receivable Less Provision for Uncollectable Accounts	<u>97,321</u> <u>97,321</u>	F-1(a)	(0)	
		<u><b>97,321</b></u>	141-144					
A-18; Line 12	Accts. Rec'b - Assoc. Cos.	<u>646,298</u> <u>646,298</u>	145	Accounts Receivable from Associated Companies	<u>646,298</u>	F-1(a)	(0)	

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A-18; Line 17	Materials & Supplies	<u>-</u>	151-153	Material and Supplies	<u>-</u>	F-1(a)		
		<u>-</u>			<u>-</u>			
A-18; Line 18	Miscellaneous Current & Accrued Assets	<u>2,840</u>	132	Special Deposits	2,840			
		<u>2,840</u>	162	Prepayments	-	F-1(a)		
A-18; Line 20	TOTAL CURRENT ASSETS	<u>746,460</u>		<b>Total Current and Accrued Assets</b>	<u>746,459</u>		(1)	Rounding
A-18; Line 24	Prelim. Survey & Investigation Charges	<u>-</u>	183	Preliminary Survey & Investigation Charges	<u>-</u>	F-1(b)		
		<u>-</u>			<u>-</u>			
A-18; Line 25	Clearing Accounts	-						
A-18; Line 26	Deferred Rate Case Expense	157,239						
A-18; Line 27	Other Miscellaneous Deferred Debits	<u>19,041</u>	186	Misc. Deferred Debits	<u>176,281</u>	F-1(b)		
		<u>176,281</u>			<u>176,281</u>		(0)	
			190	Accumulated Deferred Income Taxes		F-1(b)		
A-18; Line 31	TOTAL ASSETS	<u>6,956,823</u>		<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u>6,956,823</u>	F-1(b)	(0)	
A-19; Line 1	Common Stock Issued	1,000	201	Common Stock Issued	1,000	F-2(a)	-	
A-19; Line 3	Additional Paid in Capital	4,937,257	211	Additional Paid in Capital	4,937,257	F-2(a)	0	
A-19; Line 4	Retained Earnings	(4,342,585)	214-215	Retained Earnings	(4,342,585)	F-2(a)	0	
A-19; Line 7	TOTAL EQUITY CAPITAL	<u>595,672</u>		TOTAL EQUITY CAPITAL	<u>595,672</u>	F-2(a)	0	
A-19; Line 11	Advances from Associated Companies	<u>565,929</u>	223	Advances from Associated Companies	<u>565,929</u>	F-2(a)	0	
		<u>565,929</u>			<u>565,929</u>		0	
A-19; Line 16	Accounts Payable	69,886	231	Accounts Payable	69,886	F-2(a)	(0)	
A-19; Line 18	Notes & Accounts Payable -Assoc Cos.	5,140,418	233	Notes & Accounts Payable -Assoc Cos.	5,140,418	F-2(a)	0	
A-19; Line 19	Customer Deposits	5,949	235	Customer Deposits	5,949	F-2(a)	(0)	
A-19; Line 20	Accrued Taxes	(416,908)	236	Accrued Taxes	(416,908)	F-2(a)	(0)	
A-19; Line 22	Accrued Interest	1,153	237	Accrued Interest	1,153	F-2(a)	0	
A-19; Line 20	Misc. Current and Accrued Liabilities			Misc. Current and Accrued Liabilities		F-2(a)	-	
A-19; Line 21	TOTAL CURRENT & ACCRUED LIABILITIES	<u>4,800,498</u>		TOTAL CURRENT & ACCRUED LIABILITIES	<u>4,800,498</u>	F-2(a)	0	
A-19; Line 35	Contribution in Aid of Construction	<u>3,293,857</u>	271	Contribution in Aid of Construction	<u>3,293,857</u>	F-2(b)	(0)	
		<u>3,293,857</u>			<u>3,293,857</u>			
A-19; Line 36	Accum. Amortization of CIAC	<u>(1,734,478)</u>	272	Accum. Amortization of CIAC	<u>(1,734,478)</u>	F-2(b)	(0)	
		<u>(1,734,478)</u>			<u>(1,734,478)</u>			
A-19; Line 38	Accumulated Deferred Income Taxes	<u>(564,656)</u>	281-283	Accumulated Deferred Income Taxes	<u>(564,656)</u>	F-2(b)	(0)	
		<u>(564,656)</u>			<u>(564,656)</u>			



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A-18; Line 40	TOTAL EQUITY CAPITAL AND LIABILITIES	<u>6,956,823</u>		<b>Total Equity Capital and Liabilities</b>	<u>6,956,823</u>		0	
B-2; Line 1; Col 2	Wastewater Operating Revenues	<u>720,320</u> <u>720,320</u>	400	Wastewater Operating Revenues	<u>720,320</u> <u>720,320</u>	F-3(a)	(0)	
B-2; Line 2; Col 2	Operation & Maintenance	<u>608,949</u> <u>608,949</u>	401	Operation & Maintenance	<u>608,949</u> <u>608,949</u>	F-3(a)	(0)	
B-2; Line 3; Col 2	Depreciation, net of CIAC Amort.	<u>277,069</u> <u>277,069</u>	403	Depreciation, net of CIAC Amort.	<u>277,069</u> <u>277,069</u>	F-3(a)	0	
B-2; Line 5; Col 2	Taxes Other Than Income	<u>120,630</u> <u>120,630</u>	408	Taxes Other Than Income	<u>120,630</u> <u>120,630</u>	F-3(a)	0	
B-2; Line 6; Col 2	Provision for Income Taxes	<u>23,639</u> <u>23,639</u>	409.1 410.1 410.11	Income Taxes Deferred Federal Income Taxes Deferred State Income Taxes	<u>33,884</u> <u>(10,245)</u> <u>23,639</u>	F-3(a) F-3(a) F-3(a)	0	
B - 12	Gains (losses) From Disposition of Utility Property	<u>86</u> <u>86</u>	414	Gains (losses) From Disposition of Utility Property	<u>86</u> <u>86</u>	F-3(a)	(0)	
C4	Interest During Construction	<u>27,219</u> <u>27,219</u>	420	Allowance for Funds Used During Construction	<u>27,219</u> <u>27,219</u>	F-3(a)	(0)	
C3 C3	Other Interest Expense - Intercompany Interest on Short-Term Debt	<u>156,081</u> <u>303</u> <u>156,383</u>	427	Interest Expense	<u>156,383</u> <u>156,383</u>	F-3(c)	0	

Please note that some accounts may have a small difference, which is due to rounding.

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A-5(a): 301.1	Organization	<u>-</u>	301	Organization	<u>-</u>	W-4(a)	-
		<u>-</u>			<u>-</u>		
A-5(a): 302.1	Franchises	<u>147,048</u>	302	Franchises	<u>147,048</u>	W-4(a)	(0)
		<u>147,048</u>			<u>147,048</u>		
A-5(a): 303.2	Land & LandRights	19,866	303	Land&LandRights	97,624	W-4(a)	0
A-5(a): 303.3	Land & LandRights	70,027					
A-5(a): 303.4	Land & LandRights	-					
A-5(a): 303.5	Land & LandRights	<u>7,731</u>					
		<u>97,624</u>			<u>97,624</u>		
A-5(a): 304.2	Structures & Improvements	233,896	304	Structures&Improvements	3,336,585	W-4(a)	0
A-5(a): 304.3	Structures & Improvements	2,541,530					
A-5(a): 304.4	Structures & Improvements	-					
A-5(a): 304.5	Structures & Improvements	<u>561,160</u>					
		<u>3,336,585</u>			<u>3,336,585</u>		
A-5(a): 305.2	Collect. & Impound Reservoirs	<u>-</u>	305	Collecting and Impounding Reservoirs	<u>-</u>	W-4(a)	-
		<u>-</u>			<u>-</u>		
306	Lake, River and Other Intakes	<u>-</u>	306	Lake, River and Other Intakes	<u>-</u>	W-4(a)	-
		<u>-</u>			<u>-</u>		
A-5(a): 307.2	Wells & Springs	<u>840,408</u>	307	Wells and Springs	<u>840,408</u>	W-4(a)	(0)
		<u>840,408</u>			<u>840,408</u>		
A-5(a): 308.2	Infiltration Galleries & Tunnels	<u>138,232</u>	308	Infiltration Galleries and Tunnels	<u>138,232</u>	W-4(a)	(0)
		<u>138,232</u>			<u>138,232</u>		
A-5(a): 309.2	Supply Mains	<u>9,342</u>	309	Supply Mains	<u>9,342</u>	W-4(a)	(0)
		<u>9,342</u>			<u>9,342</u>		
A-5(a): 310.2	Power Generation Equipment	<u>23,413</u>	310	Power Generated Equipment	<u>23,413</u>	W-4(a)	(0)
		<u>23,413</u>			<u>23,413</u>		
A-5(a): 311.2	Pumping Equipment	183,363	311	Pumping Equipment	3,470,764	W-4(a)	(0)
A-5(a): 311.3	Pumping Equipment	3,221,204					
A-5(a): 311.4	Pumping Equipment	<u>66,196</u>					
		<u>3,470,764</u>			<u>3,470,764</u>		
A-5(a): 320.3	Water Treatment Equipment	<u>665,927</u>	320	Water Treatment Equipment	<u>665,927</u>	W-4(a)	0
		<u>665,927</u>			<u>665,927</u>		
A-5(a): 330.4	Distr. Reservoirs & Standpipes	<u>1,067,239</u>	330	Distribution Reservoirs and Standpipes	<u>1,067,239</u>	W-4(a)	0
		<u>1,067,239</u>			<u>1,067,239</u>		
A-5(a): 331.4	Transm. & Distribution Mains	<u>8,376,898</u>	331	Transmission and Distribution Mains	<u>8,376,898</u>	W-4(a)	0
		<u>8,376,898</u>			<u>8,376,898</u>		
A-5(a): 333.4	Services	<u>1,889,149</u>	333	Services	<u>1,889,149</u>	W-4(a)	(0)
		<u>1,889,149</u>			<u>1,889,149</u>		

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A-5(a): 334.4	Meters & Meter Installations	<u>2,061,560</u> <u>2,061,560</u>	334	Meters and Meter Installations	<u>2,061,560</u> <u>2,061,560</u>	W-4(a)	(0)
A-5(a): 335.4	Hydrants	<u>791,348</u> <u>791,348</u>	335	Hydrants	<u>791,348</u> <u>791,348</u>	W-4(a)	0
A-5(a): 336.4	Backflow Prevention Devices	<u>10,257</u> <u>10,257</u>	336	Backflow Prevention Devices	<u>10,257</u> <u>10,257</u>	W-4(a)	(0)
A-5(a): 339.1	Other Plant & Misc. Equipment						
A-5(a): 339.2	Other Plant & Misc. Equipment						
A-5(a): 339.3	Other Plant & Misc. Equipment	2,745					
A-5(a): 339.4	Other Plant & Misc. Equipment	<u>4,880</u> <u>7,625</u>	339	Other Plant Miscellaneous Equipment	<u>7,625</u> <u>7,625</u>	W-4(a)	(0)
A-5(a): 340.5	Office Furniture & Equipment	2,773,586					
A-5(a): 340.5	Office Furniture & Equipment - Allocations	<u>(1,122,475)</u> <u>1,651,111</u>	340	Office Furniture and Equipment	<u>1,651,111</u> <u>1,651,111</u>	W-4(a)	0
A-5(a): 341.5	Transportation Equipment	997,517				W-4(a)	
A-5(a): 341.5	Transportation Equipment - Allocations	<u>(444,693)</u> <u>552,824</u>	341	Transportation Equipment	<u>552,824</u> <u>552,824</u>		0
A-5(a): 342.5	Stores Equipment	<u>-</u> <u>-</u>	342	Stores Equipment	<u>-</u> <u>-</u>	W-4(a)	-
A-5(a): 343.5	Tools, Shop & Garage Equipment	362,238				W-4(a)	
A-5(a): 343.5	Tools, Shop & Garage Equipment	<u>362,238</u>	343	Tools, Shop and Garage Equipment	<u>362,238</u> <u>362,238</u>		(0)
A-5(a): 344.5	Laboratory Equipment	28,032					
A-5(a): 344.5	Laboratory Equipment	<u>28,032</u>	344	Laboratory Equipment	<u>28,032</u> <u>28,032</u>	W-4(a)	0
A-5(a): 345.5	Power Operated Equipment	64,400					
A-5(a): 345.5	Power Operated Equipment	<u>64,400</u>	345	Power Operated Equipment	<u>64,400</u> <u>64,400</u>	W-4(a)	(0)
A-5(a): 346.5	Communication Equipment	84,537					
A-5(a): 346.5	Communication Equipment	<u>84,537</u>	346	Communication Equipment	<u>84,537</u> <u>84,537</u>	W-4(a)	0
A-5(a): 347.5	Miscellaneous Equipment	21,865					
A-5(a): 347.5	Miscellaneous Equipment	<u>21,865</u>	347	Miscellaneous Equipment	<u>21,865</u> <u>21,865</u>	W-4(a)	(0)
A-5(a): 348.5	Other Plant - Allocations	22,979					
A-5(a): 348.5	Other Plant - Allocations	<u>(9,969)</u> <u>13,010</u>	348	Other Tangible Plant	<u>13,010</u> <u>13,010</u>	W-4(a)	0
	<b>Total Water UPIS A-5(a)</b>	<b>25,711,435</b>		<b>Total Water UPIS W-4(a)</b>	<b>25,711,436</b>		<b>(1)</b> Rounding
	<b>Total Water UPIS A-5(a) from A-5(a)</b>	<b>25,711,435</b>					
A-6(a): 351.1	Organization	<u>-</u> <u>-</u>	351	Organization	<u>-</u> <u>-</u>	S-4(a)	-

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A-6(a): 352.1	Franchises	<u>3,182</u>	352	Franchises	<u>3,182</u>	S-4(a)	(0)
		<u>3,182</u>			<u>3,182</u>		
A-6(a): 353.2	Land and Land Rights	-					
A-6(a): 353.3	Land and Land Rights						
A-6(a): 353.4	Land and Land Rights						
A-6(a): 353.5	Land and Land Rights	158,435					
A-6(a): 353.6	Land and Land Rights						
A-6(a): 353.7	Land and Land Rights		353	Land and Land Rights	<u>158,435</u>	S-4(a)	(0)
		<u>158,435</u>			<u>158,435</u>		
A-6(a): 354.2	Structures and Improvements	81,380					
A-6(a): 354.3	Structures and Improvements	3,337,585					
A-6(a): 354.4	Structures and Improvements	4,790,194					
A-6(a): 354.5	Structures and Improvements	121					
A-6(a): 354.6	Structures and Improvements						
A-6(a): 354.7	Structures and Improvements	(10,260)					
A-6(a): 304.5	Structures & Improvements		354	Structures and Improvements	<u>8,199,020</u>	S-4(a)	(0)
		<u>8,199,020</u>			<u>8,199,020</u>		
A-6(a): 390.7	Office Furniture and Equipment	57,721					
A-6(a): 340.5	Office Furniture & Equipment - Allocated	<u>1,122,475</u>	390	Office Furniture and Equipment	<u>1,180,196</u>	S-4(a)	0
		<u>1,180,196</u>			<u>1,180,196</u>		
A-6(a): 393.7	Tools, Shop and Garage Equipment	98,527					
A-6(a): 343.5	Tools, Shop & Garage Equipment - Allocated	-	393	Tools, Shop and Garage Equipment	<u>98,527</u>	S-4(a)	(0)
		<u>98,527</u>			<u>98,527</u>		
A-6(a): 396.7	Communication Equipment	85,337					
A-6(a): 346.5	Communication Equipment		396	Communication Equipment	<u>85,337</u>	S-4(a)	0
		<u>85,337</u>			<u>85,337</u>		
A-6(a): 398.7	Other Tangible Plant		398	Other Tangible Plant	9,969	S-4(a)	
A-6(a): 348.5	Other Plant - Allocations	<u>9,969</u>			<u>9,969</u>		-
		<u>9,969</u>			<u>9,969</u>		
A-6(a): 355.2	Power Generation Equipment	254,613					
A-6(a): 355.4	Power Generation Equipment	<u>21,262</u>	355	Power Generation Equipment	<u>275,876</u>	S-4(a)	(0)
		<u>275,876</u>			<u>275,876</u>		
A-6(a): 360.2	Collection Sewers - Force	<u>369,464</u>	360	Collection Sewers - Force	<u>369,464</u>	S-4(a)	(0)
		<u>369,464</u>			<u>369,464</u>		
A-6(a): 363.2	Services to Customers	<u>223,011</u>	363	Services to Customers	<u>223,011</u>	S-4(a)	0
		<u>223,011</u>			<u>223,011</u>		
A-6(a): 361.2	Collection Sewers - Gravity	8,904,333	361	Collection Sewers - Gravity	8,904,333	S-4(a)	
A-6(a): 361.2	Manholes		361	Manholes		S-4(a)	
		<u>8,904,333</u>			<u>8,904,333</u>		0
A-6(a): 364.2	Flow Measuring Devices	<u>3,747</u>	364	Flow Measuring Devices	<u>3,747</u>	S-4(a)	0
		<u>3,747</u>			<u>3,747</u>		
A-6(a): 366.6	Reuse Services	<u>57,724</u>	366	Reuse Services	<u>57,724</u>	S-4(a)	(0)
		<u>57,724</u>			<u>57,724</u>		

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A-6(a): 367.6	Reuse Mtr Installations	<u>18,660</u> <u>18,660</u>	367	Reuse Mtr Installations	<u>18,660</u> <u>18,660</u>	S-4(a)	0
A-6(a): 370.3	Receiving Wells	<u>1,431</u> <u>1,431</u>	370	Receiving Wells	<u>1,431</u> <u>1,431</u>	S-4(a)	-
A-6(a): 371.3	Pumping Equipment	309,344	371	Pumping Equipment	<u>330,839</u> <u>330,839</u>	S-4(a)	(0)
A-6(a): 371.5	Pumping Equipment	16,556					
A-6(a): 371.6	Pumping Equipment	<u>4,939</u>					
A-6(a): 375.6	Reuse Transmission and Distribution System	11,132,019	375	Reuse Transmission and Distribution System	11,132,019	S-4(a)	(0)
A-6(a): 374.5	Reuse Distribution Reservoirs	<u>20,129</u>	374	Reuse Distribution Reservoirs	<u>20,129</u>	S-4(a)	
		<u>11,152,148</u>			<u>11,152,148</u>		
A-6(a): 380.4	Treatment and Disposal Equipment	1,900,556	380	Treatment and Disposal Equipment	<u>1,900,556</u> <u>1,900,556</u>	S-4(a)	(0)
A-6(a): 380.5	Treatment and Disposal Equipment	<u>1,900,556</u>					
A-6(a): 381.4	Plant Sewers	2,465,964	381	Plant Sewers	<u>2,465,964</u> <u>2,465,964</u>	S-4(a)	0
A-6(a): 381.5	Plant Sewers	<u>2,465,964</u>					
A-6(a): 382.4	Outfall Sewer Lines	<u>647,708</u> <u>647,708</u>	382	Outfall Sewer Lines	<u>647,708</u> <u>647,708</u>	S-4(a)	(0)
A-6(a): 341.5	Transportation Equipment - Allocations	<u>444,693</u> <u>444,693</u>	391	Transportation Equipment	<u>444,693</u> <u>444,693</u>	S-4(a)	-
A-6(a): 394.7	Laboratory Equipment	7,075	394	Laboratory Equipment	<u>7,075</u> <u>7,075</u>	S-4(a)	(0)
A-6(a): 344.5	Laboratory Equipment	<u>7,075</u>					
A-6(a): 395.7	Power Operated Equipment	4,127	395	Power Operated Equipment	<u>4,127</u> <u>4,127</u>	S-4(a)	0
A-6(a): 345.5	Power Operated Equipment	<u>4,127</u>					
A-6(a): 397.7	Miscellaneous Equipment	88,301	397	Miscellaneous Equipment	<u>88,301</u> <u>88,301</u>	S-4(a)	0
A-6(a): 347.5	Miscellaneous Equipment	<u>88,301</u>					
A-6(a): 389.1	Other Plant Miscellaneous Equipment	2,396 22,880 9,378 6,364 <u>41,017</u> <u>41,017</u>	389	Other Plant Miscellaneous Equipment	<u>41,017</u> <u>41,017</u>	S-4(a)	(0)
A-6(a): 389.2	Other Plant Miscellaneous Equipment						
A-6(a): 389.3	Other Plant Miscellaneous Equipment						
A-6(a): 389.4	Other Plant Miscellaneous Equipment						
A-6(a): 389.5	Other Plant Miscellaneous Equipment						
A-6(a): 389.6	Other Plant Miscellaneous Equipment						
	<b>Total Wastewater UPIS A-6(a)</b>	<b>36,671,338</b>		<b>Total Wastewater UPIS S-4(a)</b>	<b>36,671,340</b>		(2) Rounding
	<b>Total Wastewater UPIS A-6(a) from A-6(a)</b>	<b>36,671,338</b>					
A-9(a): 301.1	A/D Organization	-	301	A/D Organization	-	W-6(b)	

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		<u>-</u>			<u>-</u>		
A-9(a): 302.1	A/D Franchises	<u>47,070</u>	302	A/D Franchises	<u>47,070</u>	W-6(b)	0
		<u>47,070</u>			<u>47,070</u>		
A-9(a): 339.1	A/D Other Plant & Misc. Equipment						
A-9(a): 339.2	A/D Other Plant & Misc. Equipment						
A-9(a): 339.3	A/D Other Plant & Misc. Equipment	1,131					
A-9(a): 339.4	A/D Other Plant & Misc. Equipment	<u>1,909</u>	339	A/D Other Plant & Misc. Equipment	<u>3,040</u>	W-6(b)	0
		<u>3,040</u>			<u>3,040</u>		
A-9(a): 303.2	A/D Land & Land Rights						
A-9(a): 303.3	A/D Land & Land Rights						
A-9(a): 303.4	A/D Land & Land Rights						
A-9(a): 303.5	A/D Land & Land Rights		303	A/D Land & Land Rights	<u>-</u>	W-6(b)	-
		<u>-</u>			<u>-</u>		
A-9(a): 304.2	A/D Structures & Improvements	229,037					
A-9(a): 304.3	A/D Structures & Improvements	808,557					
A-9(a): 304.4	A/D Structures & Improvements						
A-9(a): 304.5	A/D Structures & Improvements	<u>241,804</u>	304	A/D Structures & Improvements	<u>1,279,397</u>	W-6(b)	0
		<u>1,279,397</u>			<u>1,279,397</u>		
A-9(a): 305.2	A/D Collect. & Impound. Reservoirs		305	A/D Collect. & Impound. Reservoirs	<u>-</u>	W-6(b)	-
		<u>-</u>			<u>-</u>		
A-9(a): 306.2	A/D Lake, River & Other Intakes		306	A/D Lake, River & Other Intakes	<u>-</u>	W-6(b)	-
		<u>-</u>			<u>-</u>		
A-9(a): 307.2	A/D Wells & Springs	<u>697,395</u>	307	A/D Wells & Springs	<u>697,395</u>	W-6(b)	(0)
		<u>697,395</u>			<u>697,395</u>		
A-9(a): 308.2	A/D Infiltration Galleries & Tunnels	<u>27,940</u>	308	A/D Infiltration Galleries & Tunnels	<u>27,940</u>	W-6(b)	(0)
		<u>27,940</u>			<u>27,940</u>		
A-9(a): 309.2	A/D Supply Mains	<u>1,194</u>	309	A/D Supply Mains	<u>1,194</u>	W-6(b)	(0)
		<u>1,194</u>			<u>1,194</u>		
A-9(a): 310.2	A/D Power Generation Equipment	<u>3,843</u>	310	A/D Power Generation Equipment	<u>3,843</u>	W-6(b)	0
		<u>3,843</u>			<u>3,843</u>		
9							
A-9(a): 311.2	A/D Pumping Equipment	19,548					
A-9(a): 311.3	A/D Pumping Equipment	2,327,863					
A-9(a): 311.4	A/D Pumping Equipment	<u>21,838</u>	311	A/D Pumping Equipment	<u>2,369,249</u>	W-6(b)	(0)
		<u>2,369,249</u>			<u>2,369,249</u>		
A-9(a): 320.3	A/D Water Treatment Equipment	<u>179,542</u>	320	A/D Water Treatment Equipment	<u>179,542</u>	W-6(b)	0
		<u>179,542</u>			<u>179,542</u>		
A-9(a): 330.4	A/D Distr. Reservoirs & Standpipes	<u>870,593</u>	330	A/D Distr. Reservoirs & Standpipes	<u>870,593</u>	W-6(b)	(0)
		<u>870,593</u>			<u>870,593</u>		
A-9(a): 331.4	A/D Transm. & Distribution Mains	<u>5,027,318</u>	331	A/D Transm. & Distribution Mains	<u>5,027,318</u>	W-6(b)	(0)
		<u>5,027,318</u>			<u>5,027,318</u>		

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A-9(a): 333.4	A/D Services	<u>893,532</u> <u>893,532</u>	333	A/D Services	<u>893,532</u> <u>893,532</u>	W-6(b)	(0)
A-9(a): 334.4	A/D Meters & Meter Installations	<u>1,544,941</u> <u>1,544,941</u>	334	A/D Meters & Meter Installations	<u>1,544,941</u> <u>1,544,941</u>	W-6(b)	0
A-9(a): 335.4	A/D Hydrants	<u>474,307</u> <u>474,307</u>	335	A/D Hydrants	<u>474,307</u> <u>474,307</u>	W-6(b)	(0)
A-9(a): 336.4	A/D Backflow Prevention Devices	<u>1,120</u> <u>1,120</u>	336	A/D Backflow Prevention Devices	<u>1,120</u> <u>1,120</u>	W-6(b)	0
A-9(a): 340.5	A/D Office Furniture & Equipment	2,532,436	340	A/D Office Furniture & Equipment - Allocations	1,508,502	W-6(b)	1
A-9(a): 340.5	A/D Office Furniture & Equipment - Allocations	<u>(1,023,933)</u> <u>1,508,503</u>			<u>1,508,502</u> <u>1,508,502</u>		
A-9(a): 341.5	A/D Transportation Equipment	784,944	341	A/D Transportation Equipment - Allocations	435,016	W-6(b)	(0)
A-9(a): 341.5	A/D Transportation Equipment - Allocations	<u>(349,928)</u> <u>435,016</u>			<u>435,016</u> <u>435,016</u>		
A-9(a): 342.5	A/D Stores Equipment	<u>-</u> <u>-</u>	342	A/D Stores Equipment	<u>-</u> <u>-</u>	W-6(b)	-
A-9(a): 343.5	A/D Tools, Shop & Garage Equipment	307,571	343	A/D Tools, Shop & Garage Equipment	307,571	W-6(b)	(0)
A-9(a): 343.5	A/D Tools, Shop & Garage Equipment	<u>307,571</u> <u>307,571</u>			<u>307,571</u> <u>307,571</u>		
A-9(a): 344.5	A/D Laboratory Equipment	18,022	344	A/D Laboratory Equipment	18,022	W-6(b)	0
A-9(a): 344.5	A/D Laboratory Equipment	<u>18,022</u> <u>18,022</u>			<u>18,022</u> <u>18,022</u>		
A-9(a): 345.5	A/D Power Operated Equipment	(31,700)	345	A/D Power Operated Equipment	(31,700)	W-6(b)	(0)
A-9(a): 345.5	A/D Power Operated Equipment	<u>(31,700)</u> <u>(31,700)</u>			<u>(31,700)</u> <u>(31,700)</u>		
A-9(a): 346.5	A/D Communication Equipment	76,165	346	A/D Communication Equipment	76,165	W-6(b)	(0)
A-9(a): 346.5	A/D Communication Equipment	<u>76,165</u> <u>76,165</u>			<u>76,165</u> <u>76,165</u>		
A-9(a): 347.5	A/D Miscellaneous Equipment	9,512	347	A/D Miscellaneous Equipment	9,512	W-6(b)	0
A-9(a): 347.5	A/D Miscellaneous Equipment	<u>9,512</u> <u>9,512</u>			<u>9,512</u> <u>9,512</u>		
A-9(a): 348.5	A/D Other Plant - Allocations	437	348	A/D Other Plant - Allocations	437	W-6(b)	(0)
A-9(a): 348.5	A/D Other Plant - Allocations	<u>437</u> <u>437</u>			<u>437</u> <u>437</u>		
	<b>Total Water A/D A-9(a)</b>	<b>15,744,006</b>		<b>Total Water UPIS W-6(b)</b>	<b>15,744,005</b>		1 Rounding
	<b>Total Water A/D A-9(a) from A-9(a)</b>	<b>15,744,006</b>					
A-10(a): 380.4	A/D Treatment and Disposal Equipment	754,711	380	A/D Treatment and Disposal Equipment	754,711	S-6(b)	(0)
A-10(a): 380.5	A/D Treatment and Disposal Equipment	<u>754,711</u> <u>754,711</u>			<u>754,711</u> <u>754,711</u>		

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A-10(a): 355.2	A/D Power Generation Equipment	(11,604)					
A-10(a): 355.3	A/D Power Generation Equipment						
A-10(a): 355.4	A/D Power Generation Equipment	3,221					
A-10(a): 355.5	A/D Power Generation Equipment						
A-10(a): 355.6	A/D Power Generation Equipment		355	A/D Power Generation Equipment	(8,383)	S-6(b)	
		<u>(8,383)</u>			<u>(8,383)</u>		(0)
A-10(a): 366.6	A/D Reuse Services	12,192	366	A/D Reuse Services	12,192	S-6(b)	
A-10(a): 367.6	A/D Reuse Meters and Meter Installations	2,828	367	A/D Reuse Meters and Meter Installations	2,828	S-6(b)	
		<u>15,020</u>			<u>15,020</u>		0
A-10(a): 374.5	A/D Reuse Distribution Reservoir	4,057					
A-10(a): 375.6	A/D Reuse Transmission and Distribution System	2,350,768	375	A/D Reuse Transmission and Distribution System	2,354,825	S-6(b)	
		<u>2,354,825</u>			<u>2,354,825</u>		(0)
A-10(a): 351.1	A/D Organization	-	301	A/D Organization	-	S-6(b)	
		<u>-</u>			<u>-</u>		-
A-10(a): 352.1	A/D Franchises	1,515	302	A/D Franchises	1,515	S-6(b)	
		<u>1,515</u>			<u>1,515</u>		(1) rounding
A-10(a): 354.2	A/D Structures and Improvements	4,529					
A-10(a): 354.3	A/D Structures and Improvements	2,568,133					
A-10(a): 354.4	A/D Structures and Improvements	4,434,141					
A-10(a): 354.5	A/D Structures and Improvements						
A-10(a): 354.6	A/D Structures and Improvements	9					
A-10(a): 354.7	A/D Structures and Improvements	(1,661)					
A-10(a): 304.5	A/D Structures & Improvements		354	A/D Structures & Improvements	7,005,078	S-6(b)	
		<u>7,005,151</u>			<u>7,005,078</u>		73 Annual Report Error
A-10(a): 363.2	A/D Services to Customers	23,792	363	A/D Services to Customers	23,792	S-6(b)	
A-10(a): 360.2	A/D Collection Sewers - Force	71,703	360	A/D Collection Sewers - Force	71,703	S-6(b)	
		<u>95,495</u>			<u>95,495</u>		0
A-10(a): 361.2	A/D Collection Sewers - Gravity	5,766,762	361	A/D Collection Sewers - Gravity	5,766,762	S-6(b)	
		<u>5,766,762</u>			<u>5,766,762</u>		(0)
A-10(a): 370.3	A/D Receiving Wells	28	370	A/D Receiving Wells	28	S-6(b)	
		<u>28</u>			<u>28</u>		(0)
A-10(a): 371.3	A/D Pumping Equipment	(70,938)					
A-10(a): 371.5	A/D Pumping Equipment	(38,792)					
A-10(a): 371.6	A/D Pumping Equipment	1,022	371	A/D Pumping Equipment	(108,708)	S-6(b)	
		<u>(108,708)</u>			<u>(108,708)</u>		(0)
A-10(a): 390.7	A/D Office Furniture and Equipment	119,297	390	A/D Office Furniture and Equipment	1,143,230	S-6(b)	
A-10(a): 340.5	A/D Office Furniture & Equipment - Allocation	1,023,933					
		<u>1,143,230</u>			<u>1,143,230</u>		0
A-10(a): 391.7	A/D Transportation Equipment						
A-10(a): 341.5	A/D Transportation Equipment - Allocation	349,928	391	A/D Transportation Equipment - Allocation	349,928	S-6(b)	
		<u>349,928</u>			<u>349,928</u>		-
A-10(a): 393.7	A/D Tools, Shop and Garage Equipment	124,740					
A-10(a): 343.5	A/D Tools, Shop & Garage Equipment		393	A/D Tools, Shop & Garage Equipment	124,740	S-6(b)	
		<u>124,740</u>			<u>124,740</u>		0



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A-10(a): 394.7	A/D Laboratory Equipment	(3,206)					
A-10(a): 344.5	A/D Laboratory Equipment		394	A/D Laboratory Equipment	(3,206)	S-6(b)	
		<u>(3,206)</u>			<u>(3,206)</u>		(0)
A-10(a): 395.7	A/D Power Operated Equipment	(127)					
A-10(a): 345.5	A/D Power Operated Equipment		395	Accumulated Depreciation Power Operated Equipment	(127)	S-6(b)	
		<u>(127)</u>			<u>(127)</u>		(0)
A-10(a): 396.7	A/D Communication Equipment	89,736					
A-10(a): 346.5	A/D Communication Equipment		396	A/D Communication Equipment	89,736	S-6(b)	
		<u>89,736</u>			<u>89,736</u>		(0)
A-10(a): 398.7	A/D Other Tangible Plant	-	398	A/D Other Tangible Plant	-	S-6(b)	
		<u>-</u>			<u>-</u>		-
A-10(a): 364.2	A/D Flow Measuring Devices	(702)	364	A/D Flow Measuring Devices	(702)		
		<u>(702)</u>			<u>(702)</u>		(0)
A-10(a): 397.7	A/D Miscellaneous Equipment	48,815					
A-10(a): 347.5	A/D Miscellaneous Equipment		397	A/D Miscellaneous Equipment	48,815	S-6(b)	
		<u>48,815</u>			<u>48,815</u>		0
A-10(a): 381.4	A/D Plant Sewers	(5,970)					
A-10(a): 381.5	A/D Plant Sewers		381	A/D Plant Sewers	(5,970)	S-6(b)	
		<u>(5,970)</u>			<u>(5,970)</u>		1 rounding
A-10(a): 382.4	A/D Outfall Sewer Lines	685,863	382	A/D Outfall Sewer Lines	685,863	S-6(b)	
		<u>685,863</u>			<u>685,863</u>		0
A-10(a): 389.1	A/D Other Plant Miscellaneous Equipment						
A-10(a): 389.2	A/D Other Plant Miscellaneous Equipment	1,031					
A-10(a): 389.3	A/D Other Plant Miscellaneous Equipment	9,061					
A-10(a): 389.4	A/D Other Plant Miscellaneous Equipment	4,699					
A-10(a): 389.5	A/D Other Plant Miscellaneous Equipment	2,680					
A-10(a): 389.6	A/D Other Plant Miscellaneous Equipment		389	A/D Other Plant Miscellaneous Equipment	17,471	S-6(b)	
		<u>17,471</u>			<u>17,471</u>		0
<b>Total Wastewater A/D A-10(a)</b>		<b>18,326,192</b>		<b>Total Wastewater UPIS S-6(b)</b>	<b>18,326,121</b>		71 Annual Report Error / rounding

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B-5: 601	Salaries & Wages - Employees	<u>601,799</u> <u>601,799</u>	601	Salaries & Wages - Employees	<u>601,799</u> <u>601,799</u>	W-10(a)	(0)
B-5: 603	Salaries & Wages - Officers, Etc.	<u>37,365</u> <u>37,365</u>	603	Salaries & Wages - Officers, Etc.	<u>37,365</u> <u>37,365</u>	W-10(a)	0
B-5: 604	Employee Pensions & Benefits	<u>267,627</u> <u>267,627</u>	604	Employee Pensions & Benefits	<u>267,627</u> <u>267,627</u>	W-10(a)	0
B-5: 610	Purchased Water	<u>3</u> <u>3</u>	610	Purchased Water	<u>3</u> <u>3</u>	W-10(a)	0
B-5: 615	Purchased Power	<u>392,349</u> <u>392,349</u>	615	Purchased Power	<u>392,349</u> <u>392,349</u>	W-10(a)	0
B-5: 616	Fuel for Power Purchased	<u>-</u> <u>-</u>	616	Fuel for Power Purchased	<u>-</u> <u>-</u>	W-10(a)	-
B-5: 618	Chemicals	<u>184,902</u> <u>184,902</u>	618	Chemicals	<u>184,902</u> <u>184,902</u>	W-10(a)	0
B-5: 620	Materials & Supplies	<u>101,919</u> <u>101,919</u>	620	Materials & Supplies	<u>101,919</u> <u>101,919</u>	W-10(a)	(0)
B-5: 631	Contractual Services - Engr.	<u>3,880</u> <u>3,880</u>	631	Contractual Services - Engr.	<u>3,880</u> <u>3,880</u>	W-10(a)	0
B-5: 632	Contractual Services - Acct.	<u>31,725</u> <u>31,725</u>	632	Contractual Services - Acct.	<u>31,725</u> <u>31,725</u>	W-10(a)	(0)
B-5: 633	Contractual Services - Legal	<u>1,409</u> <u>1,409</u>	633	Contractual Services - Legal	<u>1,409</u> <u>1,409</u>	W-10(a)	0
B-5: 634	Contractual Services - Mgmt. Fees	<u>-</u> <u>-</u>	634	Contractual Services - Mgmt. Fees	<u>-</u> <u>-</u>	W-10(a)	-
B-5: 635	Contractual Services - Testing	<u>15,805</u> <u>15,805</u>	635	Contractual Services - Testing	<u>15,805</u> <u>15,805</u>	W-10(a)	0
B-5: 636	Contractual Services - Other	<u>65,888</u> <u>65,888</u>	636	Contractual Services - Other	<u>65,888</u> <u>65,888</u>	W-10(a)	0
B-5: 641	Rental of Building/Real Prop.	<u>1,494</u> <u>1,494</u>	641	Rental of Building/Real Prop.	<u>1,494</u> <u>1,494</u>	W-10(a)	0
B-5: 642	Rental of Equipment	<u>7,158</u> <u>7,158</u>	642	Rental of Equipment	<u>7,158</u> <u>7,158</u>	W-10(a)	0
B-5: 650	Transportation Expenses	<u>50,896</u> <u>50,896</u>	650	Transportation Expenses	<u>50,896</u> <u>50,896</u>	W-10(a)	0
B-5: 656	Insurance - Vehicle	<u>-</u> <u>-</u>	656	Insurance - Vehicle	<u>-</u> <u>-</u>	W-10(a)	-

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B-5: 657	Insurance - General Liability	<u>96,234</u> <u>96,234</u>	657	Insurance - General Liability	<u>96,234</u> <u>96,234</u>	W-10(a)	0
B-5: 658	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	658	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	W-10(a)	-
B-5: 659	Insurance - Other	<u>21,075</u> <u>21,075</u>	659	Insurance - Other	<u>21,075</u> <u>21,075</u>	W-10(a)	(0)
B-5: 660	Advertising Expense	<u>111</u> <u>111</u>	660	Advertising Expense	<u>111</u> <u>111</u>	W-10(a)	(0)
B-5: 666	Reg. Comm. Exp. - Rate Case Amort.	<u>41,083</u> <u>41,083</u>	666	Reg. Comm. Exp. - Rate Case Amort.	<u>41,083</u> <u>41,083</u>	W-10(a)	(0)
B-5: 667	Reg. Comm. Exp. - Other	<u>1,983</u> <u>1,983</u>	667	Reg. Comm. Exp. - Other	<u>1,983</u> <u>1,983</u>	W-10(a)	(0)
B-5: 670	Bad Debt Expense	<u>5,360</u> <u>5,360</u>	670	Bad Debt Expense	<u>5,360</u> <u>5,360</u>	W-10(a)	(0)
B-5: 675	Miscellaneous Expenses	<u>167,709</u> <u>167,709</u>	675	Miscellaneous Expenses	<u>167,709</u> <u>167,709</u>	W-10(a)	0
	<b>Total Water Utility Expenses B-5</b>	<b>2,097,775</b>		<b>Total Water Utility Expenses W-10(a)</b>	<b>2,097,774</b>		<b>1 Rounding</b>
	<b>Total Water Utility Expenses B-5 from B-5</b>	<b>2,097,775</b>					
B-6: 701	Salaries & Wages - Employees	<u>484,089</u> <u>484,089</u>	701	Salaries & Wages - Employees	<u>484,089</u> <u>484,089</u>	S-10(a)	(0)
B-6: 703	Salaries & Wages - Officers, Etc.	<u>30,057</u> <u>30,057</u>	703	Salaries & Wages - Officers, Etc.	<u>30,057</u> <u>30,057</u>	S-10(a)	(0)
B-6: 704	Employee Pensions & Benefits	<u>215,280</u> <u>215,280</u>	704	Employee Pensions & Benefits	<u>215,280</u> <u>215,280</u>	S-10(a)	(0)
B-6: 710	Purchased Sewage Treatment	<u>-</u> <u>-</u>	710	Purchased Sewage Treatment	<u>-</u> <u>-</u>	S-10(a)	-
B-6: 711	Sludge Removal Expense	<u>126,174</u> <u>126,174</u>	711	Sludge Removal Expense	<u>126,174</u> <u>126,174</u>	S-10(a)	(0)
B-6: 715	Purchased Power	<u>499,188</u> <u>499,188</u>	715	Purchased Power	<u>499,188</u> <u>499,188</u>	S-10(a)	(0)
B-6: 716	Fuel for Power Purchased	<u>-</u> <u>-</u>	716	Fuel for Power Purchased	<u>-</u> <u>-</u>	S-10(a)	-
B-6: 718	Chemicals	<u>148,736</u> <u>148,736</u>	718	Chemicals	<u>148,736</u> <u>148,736</u>	S-10(a)	(0)
B-6: 720	Materials & Supplies	<u>86,087</u> <u>86,087</u>	720	Materials & Supplies	<u>86,087</u> <u>86,087</u>	S-10(a)	0
B-6: 731	Contractual Services - Engr.	<u>3,121</u> <u>3,121</u>	731	Contractual Services - Engr.	<u>3,121</u> <u>3,121</u>	S-10(a)	0

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B-6: 732	Contractual Services - Acct.	<u>25,520</u>	732	Contractual Services - Acct.	<u>25,520</u>	S-10(a)	(0)
		<u>25,520</u>			<u>25,520</u>		
B-6: 733	Contractual Services - Legal	<u>1,134</u>	733	Contractual Services - Legal	<u>1,134</u>	S-10(a)	(0)
		<u>1,134</u>			<u>1,134</u>		
B-6: 734	Contractual Services - Mgmt. Fees	<u>-</u>	734	Contractual Services - Mgmt. Fees	<u>-</u>	S-10(a)	-
		<u>-</u>			<u>-</u>		
B-6: 735	Contractual Services - Testing	<u>30,812</u>	735	Contractual Services - Testing	<u>30,812</u>	S-10(a)	0
		<u>30,812</u>			<u>30,812</u>		
B-6: 736	Contractual Services - Other	<u>52,394</u>	736	Contractual Services - Other	<u>52,394</u>	S-10(a)	0
		<u>52,394</u>			<u>52,394</u>		
B-6: 741	Rental of Building/Real Prop.	<u>1,202</u>	741	Rental of Building/Real Prop.	<u>1,202</u>	S-10(a)	0
		<u>1,202</u>			<u>1,202</u>		
B-6: 742	Rental of Equipment	<u>5,758</u>	742	Rental of Equipment	<u>5,758</u>	S-10(a)	0
		<u>5,758</u>			<u>5,758</u>		
B-6: 750	Transportation Expenses	<u>40,941</u>	750	Transportation Expenses	<u>40,941</u>	S-10(a)	0
		<u>40,941</u>			<u>40,941</u>		
B-6: 756	Insurance - Vehicle	<u>-</u>	756	Insurance - Vehicle	<u>-</u>	S-10(a)	-
		<u>-</u>			<u>-</u>		
B-6: 757	Insurance - General Liability	<u>77,411</u>	757	Insurance - General Liability	<u>77,411</u>	S-10(a)	0
		<u>77,411</u>			<u>77,411</u>		
B-6: 758	Insurance - Workman's Comp.	<u>-</u>	758	Insurance - Workman's Comp.	<u>-</u>	S-10(a)	-
		<u>-</u>			<u>-</u>		
B-6: 759	Insurance - Other	<u>16,952</u>	759	Insurance - Other	<u>16,952</u>	S-10(a)	0
		<u>16,952</u>			<u>16,952</u>		
B-6: 760	Advertising Expense	<u>89</u>	760	Advertising Expense	<u>89</u>	S-10(a)	0
		<u>89</u>			<u>89</u>		
B-6: 766	Reg. Comm. Exp. - Rate Case Amort.	<u>33,047</u>	766	Reg. Comm. Exp. - Rate Case Amort.	<u>33,047</u>	S-10(a)	(0)
		<u>33,047</u>			<u>33,047</u>		
B-6: 767	Reg. Comm. Exp. - Other	<u>1,595</u>	767	Reg. Comm. Exp. - Other	<u>1,595</u>	S-10(a)	0
		<u>1,595</u>			<u>1,595</u>		
B-6: 770	Bad Debt Expense	<u>4,311</u>	770	Bad Debt Expense	<u>4,311</u>	S-10(a)	0
		<u>4,311</u>			<u>4,311</u>		
B-6: 775	Miscellaneous Expenses	<u>146,887</u>	775	Miscellaneous Expenses	<u>146,887</u>	S-10(a)	(0)
		<u>146,887</u>			<u>146,887</u>		
	<b>Total Wastewater Utility Expenses B-6</b>	<b>2,030,785</b>		<b>Total Wastewater Utility Expenses S-10(a)</b>	<b>2,030,785</b>		0
	<b>Total Wastewater Utility Expenses B-6 from B-6</b>	<b>2,030,785</b>					

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<b>WATER</b>							
A-12	Plant Capacity Fees	1,790					
A-12	Line/Main Extension Fees	6,982,814					
A-12	Meters & Meter Installation Fees	604,537					
A-12	Contributed Property	1,837,500					
A-12	Other - Tap Fees	481,566					
<b>WASTEWATER</b>							
A-12	Plant Capacity Fees	30,764					
A-12	Line/Main Extension Fees	7,935,432					
A-12	Contributed Property	4,991,559					
A-12	Other - Tap Fees	117,812					
A-12	<b>Total Water &amp; Wastewater CIAC A-12</b>	<u>22,983,774</u>	271	Contributions in Aid of Construction	<u>22,983,774</u>	F-2(b)	(0)
<b>WATER</b>							
A-14	Plant Capacity Fees	121					
A-14	Line/Main Extension Fees	6,082,923					
A-14	Meters & Meter Installation Fees	467,307					
A-14	Contributed Property	1,859,412					
A-14	Other - Tap Fees	164,137					
<b>WASTEWATER</b>							
A-14	Plant Capacity Fees	3,901					
A-14	Line/Main Extension Fees	5,813,310					
A-14	Contributed Property	5,089,043					
A-14	Other - Tap Fees	44,541					
A-14	<b>Total Water &amp; Wastewater CIAC Amortization A-12</b>	<u>19,524,695</u>		Amortization of Contributions in Aid of Constructor	<u>19,524,695</u>	F-2(b)	(0)
A-18; Line 1, Line 2	Utility Plant in Service	62,539,416	101-106	Utility Plant	62,584,875	F-1(a)	
A-18; Line 3	Other Utility Plant Adjustments	2,238	116	Other Utility Plant Adjustments	2,238	F-1(a)	
A-18; Line 4	Plant Held for Future Use	45,459					
A-18; Line 6	Less: Accumulated Depreciation	(34,070,198)	108-110	Less: Accumulated Depreciation	(34,070,124)	F-1(a)	
A-18; Line 8	<b>NET UTILITY PLANT</b>	<u>28,516,914</u>		Total Net Utility Plant	<u>28,516,989</u>	F-1(a)	(75) Annual Report Error
A-18; Line 10	Cash	-	131	Cash	-	F-1(a)	
		-			-		
A-18; Line 11	Accounts Rec'b - trade	1,028,680					
A-18; Line 17	Allowance for Bad Debts	(7,746)					
		<u>1,020,934</u>	141-144	Accounts & Notes Recievvable Less Provision for Uncollectable Accounts	<u>1,020,934</u>	F-1(a)	(0)
A-18; Line 13	Accts. Rec'b - Assoc. Cos.	601,483	145	Accounts Receivable from Associated Companies	601,483	F-1(a)	0
		<u>601,483</u>			<u>601,483</u>		

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A-18; Line 18	Materials & Supplies	<u>55,051</u> <u>55,051</u>	151-153	Material and Supplies	<u>55,051</u> <u>55,051</u>	F-1(a)	-
A-18; Line 19	Miscellaneous Current & Accrued Assets	<u>667</u> <u>667</u>	132 162	Special Deposits Prepayments	250 417	F-1(a)	
A-18; Line 21	TOTAL CURRENT ASSETS	<u>1,678,135</u>		<b>Total Current and Accrued Assets</b>	<u>1,678,135</u>		0
A-18; Line 25	Prelim. Survey & Investigation Charges	<u>-</u> <u>-</u>	183	Preliminary Survey & Investigation Charges	<u>-</u> <u>-</u>	F-1(b)	-
A-18; Line 26	Clearing Accounts	-					
A-18; Line 27	Deferred Rate Case Expense	229,620					
A-18; Line 28	Other Miscellaneous Deferred Debits	<u>27,462</u> <u>257,081</u>	186	Misc. Deferred Debits	<u>257,081</u> <u>257,081</u>	F-1(b)	0
			190	Accumulated Deferred Income Taxes	(21,950)	F-1(b)	21,950 Included in A-19 Line 38
				Total Deferred Debits	<u>235,131</u>		
A-18; Line 32	TOTAL ASSETS	<u>30,452,131</u>		<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u>30,430,255</u>	F-1(b)	
A-19; Line 1	Common Stock Issued	3,575	201	Common Stock Issued	3,575	F-2(a)	-
A-19; Line 3	Additional Paid in Capital	15,648,195	211	Additional Paid in Capital	15,648,195	F-2(a)	(0)
A-19; Line 4	Retained Earnings	7,687,058	214-215	Retained Earnings	7,687,058	F-2(a)	0
A-19; Line 7	TOTAL EQUITY CAPITAL	<u>23,338,828</u>		TOTAL EQUITY CAPITAL	<u>23,338,828</u>	F-2(a)	(0)
A-19; Line 11	Advances from Associated Companies	<u>7,617,551</u> <u>7,617,551</u>	223	Advances from Associated Companies	<u>7,617,551</u> <u>7,617,551</u>	F-2(a)	(0) (0)
A-19; Line 16	Accounts Payable	230,612	231	Accounts Payable	230,612	F-2(a)	0
A-19; Line 18	Notes & Accounts Payable -Assoc Cos.	(6,866,124)	233	Notes & Accounts Payable -Assoc Cos.	(6,866,124)	F-2(a)	(0)
A-19; Line 19	Customer Deposits	36,888	235	Customer Deposits	36,888	F-2(a)	0
A-19; Line 20	Accrued Taxes	363,653	236	Accrued Taxes	363,653	F-2(a)	(0)
A-19; Line 22	Accrued Interst	7,062	237	Accrued Interst	7,062	F-2(a)	(0)
A-19; Line 24	Misc. Current and Accrued Liabilities	<u>11,727</u>	241	Misc. Current and Accrued Liabilities	<u>11,727</u>	F-2(a)	0
	TOTAL CURRENT & ACCRUED LIABILITIES	<u>(6,216,181)</u>		TOTAL CURRENT & ACCRUED LIABILITIES	<u>(6,216,182)</u>	F-2(a)	1 rounding
A-19; Line 35	Contribution in Aid of Construction	<u>22,983,774</u> <u>22,983,774</u>	271	Contribution in Aid of Construction	<u>22,983,774</u> <u>22,983,774</u>	F-2(b)	0
A-19; Line 36	Accum. Amortization of CIAC	<u>(19,524,695)</u> <u>(19,524,695)</u>	272	Accum. Amortization of CIAC	<u>(19,524,695)</u> <u>(19,524,695)</u>	F-2(b)	0
A-19; Line 38	Accumulated Deferred Income Taxes	<u>2,252,855</u> <u>2,252,855</u>	281-283	Accumulated Deferred Income Taxes	<u>2,230,904</u> <u>2,230,904</u>	F-2(b)	21,951 Included in A-19 Line 38
A-19; Line 40	TOTAL EQUITY CAPITAL AND LIABILITIES	<u>30,452,131</u>		<b>Total Current and Accrued Assets</b>	<u>30,430,180</u>		
B-1; Line 1; Col 2	Water Operating Revenues	<u>4,408,574</u> <u>4,408,574</u>	400	Water Operating Revenues	<u>4,408,574</u> <u>4,408,574</u>	W-3	(0)

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B-1; Line 3; Col 2	Operation & Maintenance	<u>2,097,775</u> <u>2,097,775</u>	401	Operation & Maintenance	<u>2,097,774</u> <u>2,097,774</u>	W-3	1 Rounding
B-1; Line 5; Col 2	Depreciation, net of CIAC Amort.	<u>1,015,602</u> <u>1,015,602</u>		Depreciation, net of CIAC Amort.	<u>1,015,599</u> <u>1,015,599</u>	W-3	3 Rounding
B-1; Line 9; Col 2	Taxes Other Than Income	<u>420,331</u> <u>420,331</u>	408	Taxes Other Than Income	<u>416,716</u> <u>416,716</u>	W-3	3,615 See sewer
			409.1	Income Taxes	(85)	W-3	
			410.1	Deferred Federal Income Taxes	251,957	W-3	
B-1; Line 11; Col 2	Provision for Income Taxes	<u>280,174</u> <u>280,174</u>	410.11	Deferred State Income Taxes	<u>28,302</u> <u>280,174</u>	W-3	-
B-2; Line 1; Col 2	Wastewater Operating Revenues	<u>3,964,155</u> <u>3,964,155</u>	400	Wastewater Operating Revenues	<u>3,964,155</u> <u>3,964,155</u>	S-3	0
B-2; Line 3; Col 2	Operation & Maintenance	<u>2,030,785</u> <u>2,030,785</u>	401	Operation & Maintenance	<u>2,030,785</u> <u>2,030,785</u>	S-3	0
B-2; Line 5; Col 2	Depreciation, net of CIAC Amort.	<u>831,041</u> <u>831,041</u>	403	Depreciation, net of CIAC Amort.	<u>831,041</u> <u>831,041</u>	S-3	0
B-2; Line 9; Col 2	Taxes Other Than Income	<u>507,893</u> <u>507,893</u>	408	Taxes Other Than Income	<u>511,508</u> <u>511,508</u>	S-3	(3,615) See water
			409.1	Income Taxes	(68)	S-3	
			410.1	Deferred Federal Income Taxes	202,675	S-3	
B-2; Line 11; Col 2	Provision for Income Taxes	<u>225,373</u> <u>225,373</u>	410.11	Deferred State Income Taxes	<u>22,766</u> <u>225,373</u>	S-3	-
B - 12	Gains (losses) From Disposition of Utility Property	<u>1,490</u> <u>1,490</u>	414	Gains (losses) From Disposition of Utility Property	<u>1,490</u> <u>1,490</u>	F-3(a)	0
C4	Interest During Construction	<u>157,759</u> <u>157,759</u>	420	Allowance for Funds Used During Construction	<u>157,759</u> <u>157,759</u>	F-3(a)	0
C3	Other Interest Expense - Intercompany	723,684					
C3	Interest on Short-Term Debt	<u>5,474</u> <u>729,159</u>	427	Interest Expense	<u>729,159</u> <u>729,159</u>	F-3(c)	(0)

Please note that some accounts may have a small difference, which is due to rounding.

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A-6: 351.1	Organization	-	351	Organization	-	S-4(a)	-	
		<u>-</u>			<u>-</u>			
A-6: 352.1	Franchises	3,494	352	Franchises	3,494	S-4(a)	0	
		<u>3,494</u>			<u>3,494</u>			
A-6: 353.2	Land and Land Rights	-						
A-6: 353.3	Land and Land Rights	-						
A-6: 353.4	Land and Land Rights	-						
A-6: 353.5	Land and Land Rights	-						
A-6: 353.6	Land and Land Rights	-						
A-6: 353.7	Land and Land Rights	718	353	Land and Land Rights	718	S-4(a)	0	
		<u>718</u>			<u>718</u>			
A-6: 354.2	Structures and Improvements	-						
A-6: 354.3	Structures and Improvements	918,486						
A-6: 354.4	Structures and Improvements	-						
A-6: 354.5	Structures and Improvements	-						
A-6: 354.6	Structures and Improvements	-						
A-6: 354.7	Structures and Improvements	1,629,923						
		<u>2,548,410</u>	354	Structures and Improvements	<u>2,548,410</u>	S-4(a)	(0)	
A-6: 390.7	Office Furniture and Equipment	265,265						
A-6: 340.5	Office Furniture & Equipment	-	390	Office Furniture and Equipment	265,265	S-4(a)	(0)	
		<u>265,265</u>			<u>265,265</u>			
A-6: 393.7	Tools, Shop and Garage Equipment	7,609						
A-6: 343.5	Tools, Shop & Garage Equipment	-	393	Tools, Shop and Garage Equipment	7,609	S-4(a)	0	
		<u>7,609</u>			<u>7,609</u>			
A-6: 396.7	Communication Equipment	3,236						
A-6: 346.5	Communication Equipment	-	396	Communication Equipment	3,236	S-4(a)	(0)	
		<u>3,236</u>			<u>3,236</u>			
A-6: 398.7	Other Tangible Plant	34,909						
A-6: 348.5	Other Plant - Allocations	-	398	Other Tangible Plant	34,909	S-4(a)	-	
		<u>34,909</u>			<u>34,909</u>			
A-6: 355.2	Power Generation Equipment	-						
A-6: 355.4	Power Generation Equipment	-	355	Power Generation Equipment	-	S-4(a)	-	
		<u>-</u>			<u>-</u>			
A-6: 360.2	Collection Sewers - Force	264,108						
		<u>264,108</u>	360	Collection Sewers - Force	<u>264,108</u>	S-4(a)	(0)	
A-6: 363.2	Services to Customers	2,510	363	Services to Customers	2,510	S-4(a)		



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		<u>2,510</u>			<u>2,510</u>		-	
A-6: 361.2	Collection Sewers - Gravity	1,255,315	361	Collection Sewers - Gravity	1,116,890	S-4(a)		
A-6: 361.2	Manholes		361	Manholes	138,425	S-4(a)		
		<u>1,255,315</u>			<u>1,255,315</u>		0	
A-6: 364.2	Flow Measuring Devices	-	364	Flow Measuring Devices	-	S-4(a)		
		<u>-</u>			<u>-</u>		-	
A-6: 366.6	Reuse Services	-	366	Reuse Services	-			
		<u>-</u>			<u>-</u>		-	
A-6: 367.6	Reuse Mtr Installations	-	367	Reuse Mtr Installations	-			
		<u>-</u>			<u>-</u>		-	
A-6: 370.3	Receiving Wells	-	370	Receiving Wells	-	S-4(a)		
		<u>-</u>			<u>-</u>		-	
A-6: 371.3	Pumping Equipment	71,070						
A-6: 371.5	Pumping Equipment	-						
A-6: 371.6	Pumping Equipment	886	371	Pumping Equipment	71,956	S-4(a)		
		<u>71,956</u>			<u>71,956</u>		(0)	
A-6: 375.6	Reuse Transmission and Distribution System	3,405	375	Reuse Transmission and Distribution System	3,405	S-4(a)		
A-6: 374.6	Reuse Distribution Reservoirs	-	374	Reuse Distribution Reservoirs	-	S-4(a)		
		<u>3,405</u>			<u>3,405</u>		0	
A-6: 380.4	Treatment and Disposal Equipment	24,714						
A-6: 380.5	Treatment and Disposal Equipment		380	Treatment and Disposal Equipment	24,714	S-4(a)		
		<u>24,714</u>			<u>24,714</u>		(0)	
A-6: 381.4	Plant Sewers	-						
A-6: 381.5	Plant Sewers		381	Plant Sewers	-	S-4(a)		
		<u>-</u>			<u>-</u>		-	
A-6: 382.4	Outfall Sewer Lines	-	382	Outfall Sewer Lines	-	S-4(a)		
		<u>-</u>			<u>-</u>		-	
A-6: 391.7	Transportation Equipment	97,646	391	Transportation Equipment	97,646	S-4(a)		
		<u>97,646</u>			<u>97,646</u>		0	
A-6: 394.7	Laboratory Equipment	-						
A-6: 344.5	Laboratory Equipment		394	Laboratory Equipment	-	S-4(a)		
		<u>-</u>			<u>-</u>		-	

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A-6: 395.7	Power Operated Equipment	-	395	Power Operated Equipment	-	S-4(a)		
A-6: 345.5	Power Operated Equipment	-			-			
		<u>-</u>			<u>-</u>			
A-6: 397.7	Miscellaneous Equipment	3,210	397	Miscellaneous Equipment	3,210	S-4(a)		
A-6: 347.5	Miscellaneous Equipment	-			-			
		<u>3,210</u>			<u>3,210</u>			
A-6: 389.1	Other Plant Miscellaneous Equipment							
A-6: 389.2	Other Plant Miscellaneous Equipment							
A-6: 389.3	Other Plant Miscellaneous Equipment	162						
A-6: 389.4	Other Plant Miscellaneous Equipment	-						
A-6: 389.5	Other Plant Miscellaneous Equipment							
A-6: 389.6	Other Plant Miscellaneous Equipment	23,660	389	Other Plant Miscellaneous Equipment	23,822	S-4(a)		
		<u>23,660</u>			<u>23,822</u>			(0)
		<u>23,822</u>			<u>23,822</u>			
	<b>Total Wastewater UPIS A-6(a)</b>	<u><b>4,610,326</b></u>		<b>Total Wastewater UPIS S-4(a)</b>	<u><b>4,610,327</b></u>			<b>(1) Rounding</b>
A-10: 380.4	Accum Depr Treatment and Disposal Equipment	8,947						
A-10: 380.5	Accum Depr Treatment and Disposal Equipment	-	380	Accum Depr Treatment and Disposal Equipment	8,947	S-6(b)		
		<u>8,947</u>			<u>8,947</u>			0
A-10: 355.2	Accum Depr Power Generation Equipment	-						
A-10: 355.3	Accum Depr Power Generation Equipment	-						
A-10: 355.4	Accum Depr Power Generation Equipment	-						
A-10: 355.5	Accum Depr Power Generation Equipment							
A-10: 355.6	Accum Depr Power Generation Equipment	-	355	Accum Depr Power Generation Equipment	-	S-6(b)		
		<u>-</u>			<u>-</u>			
A-10: 366.6	Accum Depr Reuse Services	-	366	Accum Depr Reuse Services	-	S-6(b)		
A-10: 367.6	Accum Depr Reuse Meters and Meter Installations	-	367	Accum Depr Reuse Meters and Meter Installations	-	S-6(b)		
		<u>-</u>			<u>-</u>			
A-10: 374.6	Accum Depr Reuse Distribution Reservoir	-						
A-10: 375.6	Accum Depr Reuse T & D System	8,498	375	Accum Depr Reuse T & D System	8,498	S-6(b)		
		<u>8,498</u>			<u>8,498</u>			
A-10: 351.1	Accum Depr Organization	(1,532)	351	Accum Depr Organization	(1,532)	S-6(b)		
		<u>(1,532)</u>			<u>(1,532)</u>			1 Rounding
A-10: 352.1	Accum Depr Franchises	3,671	352	Accum Depr Franchises	3,671	S-6(b)		
		<u>3,671</u>			<u>3,671</u>			(0)

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A-10: 354.2	Accum Depr Structures and Improvements	1,229,771						
A-10: 354.3	Accum Depr Structures and Improvements	481,405						
A-10: 354.4	Accum Depr Structures and Improvements	-						
A-10: 354.5	Accum Depr Structures and Improvements	-						
A-10: 354.6	Accum Depr Structures and Improvements	-						
A-10: 354.7	Accum Depr Structures and Improvements	430,493						
A-10: 304.5	Accum Depr Structures and Improvements		354	Accum Depr Structures and Improvements	2,141,669	S-6(b)		
		<u>2,141,669</u>			<u>2,141,669</u>		0	
A-10: 363.2	Accum Depr Services to Customers	6	363	Accum Depr Services to Customers	6	S-6(b)		
A-10: 360.2	Accum Depr Collection Sewers - Force	158,877	360	Accum Depr Collection Sewers - Force	158,877	S-6(b)		
		<u>158,882</u>			<u>158,883</u>		(1)	Rounding
A-10: 361.2	Accum Depr Collection Sewers - Gravity	737,326	361	Accum Depr Collection Sewers - Gravity	737,326	S-6(b)		
		<u>737,326</u>			<u>737,326</u>		(0)	
A-10: 370.3	Receiving Wells	-	370	Accumulated Depreciation Receiving Wells	-	S-6(b)	-	
		<u>-</u>			<u>-</u>			
A-10: 371.3	Accum Depr Pumping Equipment	15,119						
A-10: 371.5	Accum Depr Pumping Equipment	-						
A-10: 371.6	Accum Depr Pumping Equipment	341	371	Accum Depr Pumping Equipment	15,460	S-6(b)		
		<u>15,460</u>			<u>15,460</u>			
A-10: 390.7	Accum Depr Office Furniture and Equipment	241,873	390	Accum Depr Office Furniture and Equipment	241,873	S-6(b)		
A-10: 340.5	A/D Office Furniture & Equipment - Allocation							
		<u>241,873</u>			<u>241,873</u>		(0)	
A-10: 391.7	Accum Depr Transportation Equipment	76,837						
A-10: 341.5	A/D Transportation Equipment - Allocation		391	A/D Transportation Equipment - Allocation	76,837	S-6(b)		
		<u>76,837</u>			<u>76,837</u>		0	
A-10: 393.7	Accum Depr Tools, Shop and Garage Equipment	8,466						
A-10: 343.5	A/D Tools, Shop & Garage Equipment		393	A/D Tools, Shop & Garage Equipment	8,466	S-6(b)		
		<u>8,466</u>			<u>8,466</u>		(0)	
A-10: 394.7	Accum Depr Laboratory Equipment	-						
A-10: 344.5	Accum Depr Laboratory Equipment		394	Accum Depr Laboratory Equipment	-	S-6(b)	-	
		<u>-</u>			<u>-</u>			
A-10: 395.7	Accum Depr Power Operated Equipment	-						
A-10: 345.5	A/D Power Operated Equipment		395	Accum Depr Power Operated Equipment	-	S-6(b)	-	
		<u>-</u>			<u>-</u>			
A-10: 396.7	Accum Depr Communication Equipment	2,324						
A-10: 346.5	A/D Communication Equipment		396	A/D Communication Equipment	2,324	S-6(b)		
		<u>2,324</u>			<u>2,324</u>		0	
A-10: 398.8	Accum Depr Other Tangible Plant		398	Accum Depr Other Tangible Plant	-	S-6(b)		

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		-			-		-	
A-10: 364.2	A/D Flow Measuring Devices	-	364	A/D Flow Measuring Devices	-		-	
A-10: 397.7	Accum Depr Miscellaneous Equipment	1,469			1,469	S-6(b)		
A-10: 347.5	A/D Miscellaneous Equipment	1,469	397	A/D Miscellaneous Equipment	1,469		(0)	
A-10: 381.4	Accum Depr Plant Sewers	-			-	S-6(b)		
A-10: 381.5	Accum Depr Plant Sewers	-	381	Accum Depr Plant Sewers	-		-	
A-10: 382.4	Accum Depr Outfall Sewer Lines	-	382	Accum Depr Outfall Sewer Lines	-	S-6(b)	-	
A-10: 389.1	Accum Depr Other Plant Miscellaneous Equipment	-			-			
A-10: 389.2	Accum Depr Other Plant Miscellaneous Equipment	-			-			
A-10: 389.3	Accum Depr Other Plant Miscellaneous Equipment	-			-			
A-10: 389.4	Accum Depr Other Plant Miscellaneous Equipment	-			-			
A-10: 389.5	Accum Depr Other Plant Miscellaneous Equipment	-			-			
A-10: 389.6	Accum Depr Other Plant Miscellaneous Equipment	-	389	Accum Depr Other Plant Miscellaneous Equipment	-	S-6(b)	-	
	<b>Total Wastewater A/D A-10(a)</b>	<b>3,403,890</b>		<b>Total Wastewater UPIS S-6(b)</b>	<b>3,403,891</b>		(1)	Rounding
B-6: 701	Salaries & Wages - Employees	144,574	701	Salaries & Wages - Employees	144,574	S-10(a)	(0)	
B-6: 703	Salaries & Wages - Officers, Etc.	6,623	703	Salaries & Wages - Officers, Etc.	6,623	S-10(a)	(0)	
B-6: 704	Employee Pensions & Benefits	47,401	704	Employee Pensions & Benefits	47,401	S-10(a)	0	
B-6: 710	Purchased Sewage Treatment	460,442	710	Purchased Sewage Treatment	460,442	S-10(a)	(0)	
B-6: 711	Sludge Removal Expense	9,665	711	Sludge Removal Expense	9,665	S-10(a)	0	
B-6: 715	Purchased Power	6,005	715	Purchased Power	6,005	S-10(a)	(0)	
B-6: 716	Fuel for Power Purchased	-	716	Fuel for Power Purchased	-	S-10(a)	-	
B-6: 718	Chemicals	-	718	Chemicals	-	S-10(a)		

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		<u>-</u>			<u>-</u>		-	
B-6: 720	Materials & Supplies	<u>17,903</u>	720	Materials & Supplies	<u>17,905</u>	S-10(a)		
		<u>17,903</u>			<u>17,905</u>		(2)	Rounding
B-6: 731	Contractual Services - Engr.	<u>0</u>	731	Contractual Services - Engr.	<u>-</u>	S-10(a)	0	
		<u>0</u>			<u>-</u>			
B-6: 732	Contractual Services - Acct.	<u>5,622</u>	732	Contractual Services - Acct.	<u>5,622</u>	S-10(a)	0	
		<u>5,622</u>			<u>5,622</u>			
B-6: 733	Contractual Services - Legal	<u>(112)</u>	733	Contractual Services - Legal	<u>(112)</u>	S-10(a)	(0)	
		<u>(112)</u>			<u>(112)</u>			
B-6: 734	Contractual Services - Mgmt. Fees	<u>-</u>	734	Contractual Services - Mgmt. Fees	<u>-</u>	S-10(a)	-	
		<u>-</u>			<u>-</u>			
B-6: 735	Contractual Services - Testing	<u>-</u>	735	Contractual Services - Testing	<u>-</u>	S-10(a)	-	
		<u>-</u>			<u>-</u>			
B-6: 736	Contractual Services - Other	<u>15,792</u>	736	Contractual Services - Other	<u>15,792</u>	S-10(a)	0	
		<u>15,792</u>			<u>15,792</u>			
B-6: 741	Rental of Building/Real Prop.	<u>181</u>	741	Rental of Building/Real Prop.	<u>181</u>	S-10(a)	(0)	
		<u>181</u>			<u>181</u>			
B-6: 742	Rental of Equipment	<u>27</u>	742	Rental of Equipment	<u>27</u>	S-10(a)	0	
		<u>27</u>			<u>27</u>			
B-6: 750	Transportation Expenses	<u>8,959</u>	750	Transportation Expenses	<u>8,959</u>	S-10(a)	0	
		<u>8,959</u>			<u>8,959</u>			
B-6: 756	Insurance - Vehicle	<u>-</u>	756	Insurance - Vehicle	<u>-</u>	S-10(a)	-	
		<u>-</u>			<u>-</u>			
B-6: 757	Insurance - General Liability	<u>17,057</u>	757	Insurance - General Liability	<u>17,057</u>	S-10(a)	0	
		<u>17,057</u>			<u>17,057</u>			
B-6: 758	Insurance - Workman's Comp.	<u>-</u>	758	Insurance - Workman's Comp.	<u>-</u>	S-10(a)	-	
		<u>-</u>			<u>-</u>			
B-6: 759	Insurance - Other	<u>3,733</u>	759	Insurance - Other	<u>3,733</u>	S-10(a)	(1)	Rounding
		<u>3,733</u>			<u>3,733</u>			
B-6: 760	Advertising Expense	<u>-</u>	760	Advertising Expense	<u>-</u>	S-10(a)	-	
		<u>-</u>			<u>-</u>			
B-6: 766	Reg. Comm. Exp. - Rate Case Amort.	<u>-</u>	766	Reg. Comm. Exp. - Rate Case Amort.	<u>-</u>	S-10(a)	-	

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		-			-			
B-6: 767	Reg. Comm. Exp. - Other	152	767	Reg. Comm. Exp. - Other	152	S-10(a)		
		<u>152</u>			<u>152</u>		(0)	
B-6: 770	Bad Debt Expense	107	770	Bad Debt Expense	107	S-10(a)		
		<u>107</u>			<u>107</u>		0	
B-6: 775	Miscellaneous Expenses	18,497	775	Miscellaneous Expenses	18,497	S-10(a)		
		<u>18,497</u>			<u>18,497</u>		-	
	<b>Total Wastewater Utility Expenses B-6</b>	<b>762,629</b>		<b>Total Wastewater Utility Expenses S-10(a)</b>	<b>762,630</b>		<b>(1)</b>	Rounding
	<b>CIAC</b>							
A-12	Plant Capacity Fees	16,984						
A-12	Line/Main Extension Fees	1,008,103						
A-12	Contributed Property	781,959						
A-12	Other - Tap Fees	20,916						
A-12	<b>Total Wastewater CIAC</b>	<u>1,827,962</u>	271	Contributions in Aid of Construction	<u>1,827,962</u>	F-2(b)	0	
	<b>CIAC Accum Amortization</b>							
A-14	Plant Capacity Fees	1,138						
A-14	Line/Main Extension Fees	1,005,257						
A-14	Contributed Property	584,642						
A-14	Other - Tap Fees	(84)						
A-14	<b>Total Wastewater CIAC Accum Amortization</b>	<u>1,590,953</u>		Accum Amort of Contributions in Aid of Construction	<u>1,590,953</u>	F-2(b)	(0)	
A-18; Line 1 & 2	Utility Plant in Service	4,610,336	101-106	Utility Plant	4,610,336	F-1(a)		
A-18; Line 3	Other Utility Plant Adjustments	351,207	114-115	Other Utility Plant Adjustments	269,960	F-1(a)		
A-18; Line 5	Less: Accumulated Depreciation	(3,403,890)	108-110	Less: Accumulated Depreciation	(3,403,890)	F-1(a)		
A-18; Line 6	Less: Accum Amortization Acquis Adjust	(81,247)						
A-18; Line 6	<b>NET UTILITY PLANT</b>	<u>1,476,406</u>		<b>Total Net Utility Plant</b>	<u>1,476,406</u>	F-1(a)	0	
A-18; Line 7	Cash	-	131	Cash	-	F-1(a)		
		<u>-</u>			<u>-</u>		-	
A-18; Line 8	Accounts Rec'b - customers	94,498						
A-18;	Allowance for Bad Debts	-						
		<u>94,498</u>	141-144	Accounts & Notes Recievvable Less Provision for Uncollectable Accounts	<u>94,498</u>	F-1(a)	(0)	
		<u>94,498</u>			<u>94,498</u>			
A-18; Line 10	Accts. Rec'b - Assoc. Cos.	1,168,948	145	Accounts Receivable from Associated Companies	1,168,948	F-1(a)		
		<u>1,168,948</u>			<u>1,168,948</u>		(0)	
A-18; Line 15	Materials & Supplies	-	151-153	Material and Supplies	-	F-1(a)		
		<u>-</u>			<u>-</u>			

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A-18; Line 16	Miscellaneous Current & Accrued Assets	-	132	Special Deposits	-			
		-	162	Prepayments	-	F-1(a)		
A-18; Line 17	TOTAL CURRENT ASSETS	<u>1,263,447</u>		Total Current and Accrued Assets	<u>1,263,446</u>			(1) Rounding
A-18; Line 20	Prelim. Survey & Investigation Charges	-	183	Preliminary Survey & Investigation Charges	-	F-1(b)		
		-			-			
A-18; Line 21	Clearing Accounts	-						
A-18; Line 22	Deferred Rate Case Expense	-						
A-18; Line 23	Other Miscellaneous Deferred Debits	4,334	186	Misc. Deferred Debits	4,334	F-1(b)		
		<u>4,334</u>			<u>4,334</u>			(0)
			190	Accumulated Deferred Income Taxes		F-1(b)		
					<u>(1,973)</u>			(1,973) See account 281-283 Accumulated Deferred Income Taxes below.
A-18; Line 25	TOTAL ASSETS	<u>2,744,186</u>		TOTAL ASSETS AND OTHER DEBITS	<u>2,742,214</u>	F-1(b)		
A-19; Line 1	Common Stock Issued	1,000	201	Common Stock Issued	1,000	F-2(a)		-
A-19; Line 3	Additional Paid in Capital	1,845,562	211	Additional Paid in Capital	1,845,562	F-2(a)		(0)
A-19; Line 4	Retained Earnings	334,781	214-215	Retained Earnings	334,780	F-2(a)		1 Rounding
								-
A-19; Line 6	TOTAL EQUITY CAPITAL	<u>2,181,343</u>		TOTAL EQUITY CAPITAL	<u>2,181,342</u>	F-2(a)		1 Rounding
A-19; Line 9	Advances from Associated Companies	(479,868)	223	Advances from Associated Companies	(479,868)	F-2(a)		(0)
		<u>(479,868)</u>			<u>(479,868)</u>			(0)
A-19; Line 12	Accounts Payable	38,833	231	Accounts Payable	38,833	F-2(a)		0
A-19; Line 14	Notes & Accounts Payable -Assoc Cos.	541,928	233	Notes & Accounts Payable -Assoc Cos.	541,928	F-2(a)		0
A-19; Line 15	Customer Deposits	-	235	Customer Deposits	-	F-2(a)		-
A-19; Line 16	Accrued Taxes	53,919	236	Accrued Taxes	53,919	F-2(a)		(0)
A-19; Line 18	Accrued Interest	-	237	Accrued Interest	-	F-2(a)		-
A-19; Line 20	Misc. Current and Accrued Liabilities	-		Misc. Current and Accrued Liabilities	-	F-2(a)		-
A-19; Line 21	TOTAL CURRENT & ACCRUED LIABILITIES	<u>634,680</u>		TOTAL CURRENT & ACCRUED LIABILITIES	<u>634,680</u>	F-2(a)		(0)
A-19; Line 27	Contribution in Aid of Construction	1,827,962	271	Contribution in Aid of Construction	1,827,962	F-2(b)		0
		<u>1,827,962</u>			<u>1,827,962</u>			
A-19; Line 28	Accum. Amortization of CIAC	(1,590,953)	272	Accum. Amortization of CIAC	(1,590,953)	F-2(b)		0
		<u>(1,590,953)</u>			<u>(1,590,953)</u>			
A-19; Line 29	Accumulated Deferred Income Taxes	171,023	281-283	Accumulated Deferred Income Taxes	169,051	F-2(b)		(1,972) See account 190 Accumulated Deferred Income Taxes above.
					<u>169,051</u>			
A-18; Line 30	TOTAL EQUITY CAPITAL AND LIABILITIES	<u>2,744,186</u>		TOTAL EQUITY CAPITAL AND LIABILITIES	<u>2,742,214</u>			1,972 See above
B-2; Line 1; Col 2	Wastewater Operating Revenues	983,657	400	Wastewater Operating Revenues	983,657	F-3(a)		

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		<u>983,657</u>			<u>983,657</u>		(0)	
B-2; Line 2; Col 2	Operation & Maintenance	<u>762,629</u>	401	Operation & Maintenance	<u>762,629</u>	F-3(a)	(0)	
		<u>762,629</u>			<u>762,629</u>			
B-2; Line 3; Col 2	Depreciation, net of CIAC Amort.	<u>120,386</u>	403	Depreciation, net of CIAC Amort.	<u>120,386</u>	F-3(a)	(0)	
		<u>120,386</u>			<u>120,386</u>			
B-2; Line 5; Col 2	Taxes Other Than Income	<u>55,865</u>	408	Taxes Other Than Income	<u>55,865</u>	F-3(a)	(0)	
		<u>55,865</u>			<u>55,865</u>			
			409.1	Income Taxes	1,164	F-3(a)		
			410.1	Deferred Federal Income Taxes	(2,669)	F-3(a)		
B-2; Line 6; Col 2	Provision for Income Taxes	<u>(1,870)</u>	410.11	Deferred State Income Taxes	<u>(365)</u>	F-3(a)		
		<u>(1,870)</u>			<u>(1,870)</u>		(0)	
B - 12	Gains (losses) From Disposition of Utility Property	<u>-</u>	414	Gains (losses) From Disposition of Utility Property	<u>-</u>	F-3(a)	-	
		<u>-</u>			<u>-</u>			
C4	Interest During Construction	<u>(141)</u>	420	Allowance for Funds Used During Construction	<u>(141)</u>	F-3(a)	0	
		<u>(141)</u>			<u>(141)</u>			
C3	Other Interest Expense - Intercompany	34,359						
C3	Interest on Short-Term Debt	<u>(6)</u>	427	Interest Expense	<u>34,352</u>	F-3(c)		
		<u>34,352</u>			<u>34,352</u>		0	Rounding

Please note that some accounts may have a small difference, which is due to rounding.



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A-5(a): 301.1	Organization	<u>65,718</u> <u>65,718</u>	301	Organization	<u>65,718</u> <u>65,718</u>	W-4(a)	-	
A-5(a): 302.1	Franchises	<u>15,736</u> <u>15,736</u>	302	Franchises	<u>15,737</u> <u>15,737</u>	W-4(a)	(1) Rounding	
A-5(a): 303.2	Land & Land Rights							
A-5(a): 303.3	Land & Land Rights							
A-5(a): 303.4	Land & Land Rights							
A-5(a): 303.5	Land & Land Rights	<u>26,359</u> <u>26,359</u>	303	Land & Land Rights	<u>26,357</u> <u>26,357</u>	W-4(a)	2 Rounding	
A-5(a): 304.2	Structures & Improvements							
A-5(a): 304.3	Structures & Improvements							
A-5(a): 304.4	Structures & Improvements							
A-5(a): 304.5	Structures & Improvements	<u>1,347,208</u> <u>1,347,208</u>	304	Structures & Improvements	<u>1,347,208</u> <u>1,347,208</u>	W-4(a)	-	
A-5(a): 305.2	Collect. & Impound Reservoirs	<u>-</u> <u>-</u>	305	Collecting and Impounding Reservoirs	<u>-</u> <u>-</u>	W-4(a)	-	
306	Lake, River and Other Intakes	<u>-</u> <u>-</u>	306	Lake, River and Other Intakes	<u>-</u> <u>-</u>	W-4(a)	-	
A-5(a): 307.2	Wells & Springs	<u>660,748</u> <u>660,748</u>	307	Wells and Springs	<u>660,748</u> <u>660,748</u>	W-4(a)	-	
A-5(a): 308.2	Infiltration Galleries & Tunnels	<u>-</u> <u>-</u>	308	Infiltration Galleries and Tunnels	<u>-</u> <u>-</u>	W-4(a)	-	
A-5(a): 309.2	Supply Mains	<u>431,212</u> <u>431,212</u>	309	Supply Mains	<u>431,211</u> <u>431,211</u>	W-4(a)	1 Rounding	
A-5(a): 310.2	Power Generation Equipment	<u>2,386</u> <u>2,386</u>	310	Power Generated Equipment	<u>2,386</u> <u>2,386</u>	W-4(a)	-	
A-5(a): 311.2	Pumping Equipment							
A-5(a): 311.3	Pumping Equipment							
A-5(a): 311.4	Pumping Equipment	<u>1,661,514</u> <u>1,661,514</u>	311	Pumping Equipment	<u>1,661,515</u> <u>1,661,515</u>	W-4(a)	(1) Rounding	
A-5(a): 320.3	Water Treatment Equipment	<u>451,236</u> <u>451,236</u>	320	Water Treatment Equipment	<u>451,236</u> <u>451,236</u>	W-4(a)	-	
A-5(a): 330.4	Distr. Reservoirs & Standpipes	<u>783,571</u> <u>783,571</u>	330	Distribution Reservoirs and Standpipes	<u>783,572</u> <u>783,572</u>	W-4(a)	(1) Rounding	
A-5(a): 331.4	Transm. & Distribution Mains	<u>4,459,812</u> <u>4,459,812</u>	331	Transmission and Distribution Mains	<u>4,459,812</u> <u>4,459,812</u>	W-4(a)	-	

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A-5(a): 333.4	Services	<u>1,553,179</u> <u>1,553,179</u>	333	Services	<u>1,553,179</u> <u>1,553,179</u>	W-4(a)	-	
A-5(a): 334.4	Meters & Meter Installations	<u>1,029,233</u> <u>1,029,233</u>	334	Meters and Meter Installations	<u>1,029,233</u> <u>1,029,233</u>	W-4(a)	-	
A-5(a): 335.4	Hydrants	<u>177,022</u> <u>177,022</u>	335	Hydrants	<u>177,024</u> <u>177,024</u>	W-4(a)	(2) Rounding	
A-5(a): 336.4	Backflow Prevention Devices	<u>18,340</u> <u>18,340</u>	336	Backflow Prevention Devices	<u>18,341</u> <u>18,341</u>	W-4(a)	(1) Rounding	
A-5(a): 339.1	Other Plant & Misc. Equipment							
A-5(a): 339.2	Other Plant & Misc. Equipment							
A-5(a): 339.3	Other Plant & Misc. Equipment							
A-5(a): 339.4	Other Plant & Misc. Equipment	<u>36,642</u> <u>36,642</u>	339	Other Plant Miscellaneous Equipment	<u>36,642</u> <u>36,642</u>	W-4(a)	-	
A-5(a): 340.5	Office Furniture & Equipment							
A-5(a): 340.5	Office Furniture & Equipment	<u>904,991</u> <u>904,991</u>	340	Office Furniture and Equipment	<u>904,990</u> <u>904,990</u>	W-4(a)	1 Rounding	
A-5(a): 341.5	Transportation Equipment					W-4(a)		
A-5(a): 341.5	Transportation Equipment	<u>316,033</u> <u>316,033</u>	341	Transportation Equipment	<u>444,652</u> <u>444,652</u>			Difference due to allocation between systems. See account 391 (128,619) Wastewater below.
A-5(a): 342.5	Stores Equipment	<u>-</u> <u>-</u>	342	Stores Equipment	<u>-</u> <u>-</u>	W-4(a)	-	
A-5(a): 343.5	Tools, Shop & Garage Equipment					W-4(a)		
A-5(a): 343.5	Tools, Shop & Garage Equipment	<u>107,692</u> <u>107,692</u>	343	Tools, Shop and Garage Equipment	<u>107,692</u> <u>107,692</u>		-	
A-5(a): 344.5	Laboratory Equipment					W-4(a)		
A-5(a): 344.5	Laboratory Equipment	<u>9,796</u> <u>9,796</u>	344	Laboratory Equipment	<u>9,796</u> <u>9,796</u>		-	
A-5(a): 345.5	Power Operated Equipment					W-4(a)		
A-5(a): 345.5	Power Operated Equipment	<u>23,318</u> <u>23,318</u>	345	Power Operated Equipment	<u>23,317</u> <u>23,317</u>		1 Rounding	
A-5(a): 346.5	Communication Equipment					W-4(a)		
A-5(a): 346.5	Communication Equipment	<u>16,918</u> <u>16,918</u>	346	Communication Equipment	<u>16,918</u> <u>16,918</u>		-	
A-5(a): 347.5	Miscellaneous Equipment					W-4(a)		
A-5(a): 347.5	Miscellaneous Equipment	<u>703</u> <u>703</u>	347	Miscellaneous Equipment	<u>703</u> <u>703</u>		-	
A-5(a): 348.5	Other Plant - Allocations					W-4(a)		
A-5(a): 348.5	Other Plant - Allocations	(1,562,595)	348	Other Tangible Plant	(1,564,905)			

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		<u>(1,562,595)</u>			<u>(1,564,905)</u>		2,310	(1) Difference due to allocation between systems. See account 398 Wastewater below. (2) Rounding
	<b>Total Water UPIS A-5(a)</b>	<b>12,536,772</b>		<b>Total Water UPIS W-4(a)</b>	<b>12,663,082</b>			
A-6(a): 351.1	Organization	<u>393</u>	351	Organization	<u>393</u>	S-4(a)		
		<u>393</u>			<u>393</u>			
A-6(a): 352.1	Franchises	<u>-</u>	352	Franchises	<u>-</u>	S-4(a)		
		<u>-</u>			<u>-</u>			
A-6(a): 353.2	Land and Land Rights							
A-6(a): 353.3	Land and Land Rights							
A-6(a): 353.4	Land and Land Rights							
A-6(a): 353.5	Land and Land Rights							
A-6(a): 353.6	Land and Land Rights							
A-6(a): 353.7	Land and Land Rights	<u>19,754</u>	353	Land and Land Rights	<u>19,754</u>	S-4(a)		
		<u>19,754</u>			<u>19,754</u>			
A-6(a): 354.2	Structures and Improvements							
A-6(a): 354.3	Structures and Improvements							
A-6(a): 354.4	Structures and Improvements							
A-6(a): 354.5	Structures and Improvements							
A-6(a): 354.6	Structures and Improvements							
A-6(a): 354.7	Structures and Improvements							
A-6(a): 304.5	Structures & Improvements	<u>1,256,591</u>	354	Structures and Improvements	<u>1,256,591</u>	S-4(a)		
		<u>1,256,591</u>			<u>1,256,591</u>			
A-6(a): 390.7	Office Furniture and Equipment							
A-6(a): 340.5	Office Furniture & Equipment	<u>326,403</u>	390	Office Furniture and Equipment	<u>326,403</u>	S-4(a)		
		<u>326,403</u>			<u>326,403</u>			
A-6(a): 393.7	Tools, Shop and Garage Equipment							
A-6(a): 343.5	Tools, Shop & Garage Equipment	<u>3,396</u>	393	Tools, Shop and Garage Equipment	<u>3,398</u>	S-4(a)		
		<u>3,396</u>			<u>3,398</u>			(2) Rounding
A-6(a): 396.7	Communication Equipment							
A-6(a): 346.5	Communication Equipment	<u>-</u>	396	Communication Equipment	<u>-</u>	S-4(a)		
		<u>-</u>			<u>-</u>			
A-6(a): 398.7	Other Tangible Plant	<u>(884,437)</u>	398	Other Tangible Plant	<u>(882,129)</u>	S-4(a)		
A-6(a): 348.5	Other Plant - Allocations							
		<u>(884,437)</u>			<u>(882,129)</u>			(1) Difference due to allocation between systems. See account 348 Wastewater below. (2) Rounding
A-6(a): 355.2	Power Generation Equipment							
A-6(a): 355.4	Power Generation Equipment	<u>523</u>	355	Power Generation Equipment	<u>523</u>	S-4(a)		
		<u>523</u>			<u>523</u>			
A-6(a): 360.2	Collection Sewers - Force	<u>219,962</u>	360	Collection Sewers - Force	<u>219,963</u>	S-4(a)		
		<u>219,962</u>			<u>219,963</u>			(1) Rounding
A-6(a): 363.2	Services to Customers	94,957	363	Services to Customers	94,957	S-4(a)		

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		<u>94,957</u>			<u>94,957</u>		-	
A-6(a): 361.2	Collection Sewers - Gravity	2,539,719	361	Collection Sewers - Gravity	1,936,831	S-4(a)		
A-6(a): 361.2	Manholes		361	Manholes	602,888	S-4(a)		
		<u>2,539,719</u>			<u>2,539,719</u>		-	
A-6(a): 364.2	Flow Measuring Devices	<u>114,375</u>	364	Flow Measuring Devices	<u>114,375</u>	S-4(a)		
		<u>114,375</u>			<u>114,375</u>		-	
A-6(a): 365.2	Flow Measuring Installation	<u>497</u>	365	Flow Measuring Installation	<u>497</u>			
		<u>497</u>			<u>497</u>		-	
A-6(a): 366.6	Reuse Services	<u>-</u>	366	Reuse Services	<u>-</u>			
		<u>-</u>			<u>-</u>		-	
A-6(a): 367.6	Reuse Mtr Installations	<u>-</u>	367	Reuse Mtr Installations	<u>-</u>			
		<u>-</u>			<u>-</u>		-	
A-6(a): 371.3	Pumping Equipment							
A-6(a): 371.5	Pumping Equipment							
A-6(a): 371.6	Pumping Equipment	<u>124,498</u>	371	Pumping Equipment	<u>124,498</u>	S-4(a)		
		<u>124,498</u>			<u>124,498</u>		-	
A-6(a): 375.6	Reuse Transmission and Distribution Syst	<u>11,286</u>	375	Reuse Transmission and Distribution System	<u>-</u>	S-4(a)		
A-6(a): 374.6	Reuse Distribution Reservoirs	<u>39</u>	374	Reuse Distribution Reservoirs	<u>11,326</u>	S-4(a)		
		<u>11,325</u>			<u>11,326</u>			(1) Rounding
A-6(a): 380.4	Treatment and Disposal Equipment							
A-6(a): 380.5	Treatment and Disposal Equipment	<u>(412,590)</u>	380	Treatment and Disposal Equipment	<u>(412,590)</u>	S-4(a)		
		<u>(412,590)</u>			<u>(412,590)</u>		-	
A-6(a): 381.4	Plant Sewers							
A-6(a): 381.5	Plant Sewers	<u>-</u>	381	Plant Sewers	<u>-</u>	S-4(a)		
		<u>-</u>			<u>-</u>		-	
A-6(a): 382.4	Outfall Sewer Lines	<u>1,234</u>	382	Outfall Sewer Lines	<u>1,235</u>	S-4(a)		
		<u>1,234</u>			<u>1,235</u>			(1)
A-6(a): 341.5	Transportation Equipment	<u>128,618</u>	391	Transportation Equipment	<u>-</u>	S-4(a)		
		<u>128,618</u>			<u>-</u>			Difference due to allocation between systems. See account 128,618 341Water above.
A-6(a): 394.7	Laboratory Equipment							
A-6(a): 344.5	Laboratory Equipment	<u>-</u>	394	Laboratory Equipment	<u>-</u>	S-4(a)		
		<u>-</u>			<u>-</u>		-	
A-6(a): 395.7	Power Operated Equipment	<u>11,451</u>	395	Power Operated Equipment	<u>11,452</u>	S-4(a)		
A-6(a): 345.5	Power Operated Equipment							
		<u>11,451</u>			<u>11,452</u>			(1) Rounding
A-6(a): 397.7	Miscellaneous Equipment	<u>-</u>	397	Miscellaneous Equipment	<u>-</u>	S-4(a)		
A-6(a): 347.5	Miscellaneous Equipment							
		<u>-</u>			<u>-</u>		-	

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A-6(a): 389.1	Other Plant Miscellaneous Equipment							
A-6(a): 389.2	Other Plant Miscellaneous Equipment							
A-6(a): 389.3	Other Plant Miscellaneous Equipment							
A-6(a): 389.4	Other Plant Miscellaneous Equipment							
A-6(a): 389.5	Other Plant Miscellaneous Equipment							
A-6(a): 389.6	Other Plant Miscellaneous Equipment	2,255	389	Other Plant Miscellaneous Equipment	2,256	S-4(a)		
		<u>2,255</u>			<u>2,256</u>			(1) Rounding
	<b>Total Wastewater UPIS A-6(a)</b>	<b>3,558,924</b>		<b>Total Wastewater UPIS S-4(a)</b>	<b>3,432,621</b>			
	<b>Total UPIS</b>	<b><u>16,095,696</u></b>			<b><u>16,095,703</u></b>			
A-9(a): 301.1	A/D Organization	(41,827)	301	A/D Organization	(41,825)	W-6(b)		(2) Rounding
		<u>(41,827)</u>			<u>(41,825)</u>			
A-9(a): 302.1	A/D Franchises	3,458	302	A/D Franchises	3,458	W-6(b)		-
		<u>3,458</u>			<u>3,458</u>			
A-9(a): 339.1	A/D Other Plant & Misc. Equipment	-						
A-9(a): 339.2	A/D Other Plant & Misc. Equipment	-						
A-9(a): 339.3	A/D Other Plant & Misc. Equipment							
A-9(a): 339.4	A/D Other Plant & Misc. Equipment	4,338	339	A/D Other Plant & Misc. Equipment	4,338	W-6(b)		-
		<u>4,338</u>			<u>4,338</u>			
A-9(a): 303.2	A/D Land & Land Rights							
A-9(a): 303.3	A/D Land & Land Rights							
A-9(a): 303.4	A/D Land & Land Rights							
A-9(a): 303.5	A/D Land & Land Rights	-	303	A/D Land & Land Rights	N/A	W-6(b)		-
		<u>-</u>			<u>-</u>			
A-9(a): 304.2	A/D Structures & Improvements							
A-9(a): 304.3	A/D Structures & Improvements							
A-9(a): 304.4	A/D Structures & Improvements							
A-9(a): 304.5	A/D Structures & Improvements							
A-9(a): 304.5	A/D Structures & Improvements	427,934	304	A/D Structures & Improvements	427,935	W-6(b)		(1) Rounding
		<u>427,934</u>			<u>427,935</u>			
A-9(a): 305.2	A/D Collect. & Impound. Reservoirs	-	305	A/D Collect. & Impound. Reservoirs	-	W-6(b)		-
		<u>-</u>			<u>-</u>			
A-9(a): 306.2	A/D Lake, River & Other Intakes	-	306	A/D Lake, River & Other Intakes	-	W-6(b)		-
		<u>-</u>			<u>-</u>			
A-9(a): 307.2	A/D Wells & Springs	385,826	307	A/D Wells & Springs	385,828	W-6(b)		(2) Rounding
		<u>385,826</u>			<u>385,828</u>			
A-9(a): 308.2	A/D Infiltration Galleries & Tunnels	-	308	A/D Infiltration Galleries & Tunnels	-	W-6(b)		-
		<u>-</u>			<u>-</u>			
A-9(a): 309.2	A/D Supply Mains	184,224	309	A/D Supply Mains	184,223	W-6(b)		1 Rounding
		<u>184,224</u>			<u>184,223</u>			

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A-9(a): 310.2	A/D Power Generation Equipment	<u>3,555</u>	310	A/D Power Generation Equipment	<u>3,554</u>	W-6(b)	1	Rounding
		<u>3,555</u>			<u>3,554</u>			
A-9(a): 311.2	A/D Pumping Equipment							
A-9(a): 311.3	A/D Pumping Equipment							
A-9(a): 311.4	A/D Pumping Equipment	<u>565,872</u>	311	A/D Pumping Equipment	<u>565,871</u>	W-6(b)	1	Rounding
		<u>565,872</u>			<u>565,871</u>			
A-9(a): 320.3	A/D Water Treatment Equipment	<u>209,807</u>	320	A/D Water Treatment Equipment	<u>209,808</u>	W-6(b)	(1)	Rounding
		<u>209,807</u>			<u>209,808</u>			
A-9(a): 330.4	A/D Distr. Reservoirs & Standpipes	<u>(300,976)</u>	330	A/D Distr. Reservoirs & Standpipes	<u>(300,977)</u>	W-6(b)	1	Rounding
		<u>(300,976)</u>			<u>(300,977)</u>			
A-9(a): 331.4	A/D Transm. & Distribution Mains	<u>1,378,988</u>	331	A/D Transm. & Distribution Mains	<u>1,378,988</u>	W-6(b)	-	
		<u>1,378,988</u>			<u>1,378,988</u>			
A-9(a): 333.4	A/D Services	<u>301,236</u>	333	A/D Services	<u>301,236</u>	W-6(b)	-	
		<u>301,236</u>			<u>301,236</u>			
A-9(a): 334.4	A/D Meters & Meter Installations	<u>705,356</u>	334	A/D Meters & Meter Installations	<u>705,356</u>	W-6(b)	-	
		<u>705,356</u>			<u>705,356</u>			
A-9(a): 335.4	A/D Hydrants	<u>38,315</u>	335	A/D Hydrants	<u>38,315</u>	W-6(b)	-	
		<u>38,315</u>			<u>38,315</u>			
A-9(a): 336.4	A/D Backflow Prevention Devices	<u>2,312</u>	336	A/D Backflow Prevention Devices	<u>2,312</u>	W-6(b)	-	
		<u>2,312</u>			<u>2,312</u>			
A-9(a): 340.5	A/D Office Furniture & Equipment							
A-9(a): 340.5	A/D Office Furniture & Equipment	<u>796,719</u>	340	A/D Office Furniture & Equipment	<u>796,718</u>	W-6(b)	1	Rounding
		<u>796,719</u>			<u>796,718</u>			
A-9(a): 341.5	A/D Transportation Equipment							
A-9(a): 341.5	A/D Transportation Equipment	<u>248,687</u>	341	A/D Transportation Equipment	<u>248,687</u>	W-6(b)	-	
		<u>248,687</u>			<u>248,687</u>			
A-9(a): 342.5	A/D Stores Equipment	<u>-</u>	342	A/D Stores Equipment	<u>-</u>	W-6(b)	-	
		<u>-</u>			<u>-</u>			
A-9(a): 343.5	A/D Tools, Shop & Garage Equipment							
A-9(a): 343.5	A/D Tools, Shop & Garage Equipment	<u>119,115</u>	343	A/D Tools, Shop & Garage Equipment	<u>119,114</u>	W-6(b)	1	Rounding
		<u>119,115</u>			<u>119,114</u>			
A-9(a): 344.5	A/D Laboratory Equipment							
A-9(a): 344.5	A/D Laboratory Equipment	<u>6,710</u>	344	A/D Laboratory Equipment	<u>6,710</u>	W-6(b)	-	
		<u>6,710</u>			<u>6,710</u>			
A-9(a): 345.5	A/D Power Operated Equipment							
A-9(a): 345.5	A/D Power Operated Equipment	<u>(1,812)</u>	345	A/D Power Operated Equipment	<u>(1,811)</u>	W-6(b)	(1)	Rounding
		<u>(1,812)</u>			<u>(1,811)</u>			

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A-9(a): 346.5	A/D Communication Equipment							
A-9(a): 346.5	A/D Communication Equipment	<u>3,498</u>	346	A/D Communication Equipment	<u>3,498</u>	W-6(b)	-	
		<u>3,498</u>			<u>3,498</u>			
A-9(a): 347.5	A/D Miscellaneous Equipment							
A-9(a): 347.5	A/D Miscellaneous Equipment	<u>249</u>	347	A/D Miscellaneous Equipment	<u>248</u>	W-6(b)	1	Rounding
		<u>249</u>			<u>248</u>			
A-9(a): 348.5	A/D Other Plant - Allocations							
A-9(a): 348.5	A/D Other Plant - Allocations	<u>(1,360,650)</u>	348	A/D Other Plant - Allocations	<u>(1,906,545)</u>	W-6(b)	545,895	Difference due to allocation between systems. See account 398 Wastewater below.
		<u>(1,360,650)</u>			<u>(1,906,545)</u>			
	<b>Total Water A/D A-9(a)</b>	<b>3,680,934</b>		<b>Total Water A/D W-6(b)</b>	<b>3,135,039</b>			
A-10(a): 380.4	Accumulated Depreciation Treatment and Disposal Equipment							
A-10(a): 380.5	Accumulated Depreciation Treatment and Disposal Equipment	<u>(478,171)</u>	380	Accumulated Depreciation Treatment and Disposal Equipment	<u>(478,172)</u>	S-6(b)	1	Rounding
		<u>(478,171)</u>			<u>(478,172)</u>			
A-10(a): 355.2	Accumulated Depreciation Power Generation Equipment							
A-10(a): 355.3	Accumulated Depreciation Power Generation Equipment							
A-10(a): 355.4	Accumulated Depreciation Power Generation Equipment							
A-10(a): 355.5	Accumulated Depreciation Power Generation Equipment							
A-10(a): 355.6	Accumulated Depreciation Power Generation Equipment	<u>181</u>	355	Accumulated Depreciation Power Generation Equipment	<u>180</u>	S-6(b)	1	Rounding
		<u>181</u>			<u>180</u>			
A-10(a): 366.6	Accumulated Depreciation Reuse Service	-	366	Accumulated Depreciation Reuse Services	-	S-6(b)		
A-10(a): 367.6	Accumulated Depreciation Reuse Meters	<u>-</u>	367	Accumulated Depreciation Reuse Meters	<u>-</u>	S-6(b)		
		<u>-</u>			<u>-</u>			
A-10(a): 374.6	Accumulated Depreciation Reuse Distribution Reservoir							
A-10(a): 375.6	Accumulated Depreciation Reuse Transmission	<u>1,298</u>	375	Accumulated Depreciation Reuse Transmission	<u>1,297</u>	S-6(b)	1	Rounding
		<u>1,298</u>			<u>1,297</u>			
A-10(a): 351.1	Accumulated Depreciation Organization	<u>(789)</u>	351	Accumulated Depreciation Organization	<u>(790)</u>	S-6(b)	1	Rounding
		<u>(789)</u>			<u>(790)</u>			
A-10(a): 352.1	Accumulated Depreciation Franchises	<u>-</u>	352	Accumulated Depreciation Franchises	<u>-</u>	S-6(b)		
		<u>-</u>			<u>-</u>			
A-10(a): 354.2	Accumulated Depreciation Structures and Improvements							
A-10(a): 354.3	Accumulated Depreciation Structures and Improvements							
A-10(a): 354.4	Accumulated Depreciation Structures and Improvements							
A-10(a): 354.5	Accumulated Depreciation Structures and Improvements							
A-10(a): 354.6	Accumulated Depreciation Structures and Improvements							
A-10(a): 354.7	Accumulated Depreciation Structures and Improvements							
A-10(a): 304.5	A/D Structures & Improvements	<u>580,255</u>	354	A/D Structures & Improvements	<u>580,256</u>	S-6(b)	(1)	Rounding
		<u>580,255</u>			<u>580,256</u>			
A-10(a): 363.2	Accumulated Depreciation Services to Customers	62,546	363	Accumulated Depreciation Services to Customers	62,545	S-6(b)		
A-10(a): 360.2	Accumulated Depreciation Collection Sewer	<u>56,922</u>	360	Accumulated Depreciation Collection Sewer	<u>56,922</u>	S-6(b)	1	Rounding
		<u>119,468</u>			<u>119,467</u>			

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A-10(a): 361.2	Accumulated Depreciation Collection Sew	<u>971,557</u>	361	Accumulated Depreciation Collection Sewe	<u>971,557</u>	S-6(b)	-	
		<u>971,557</u>			<u>971,557</u>			
A-10(a): 371.3	Accumulated Depreciation Pumping Equipment							
A-10(a): 371.5	Accumulated Depreciation Pumping Equipment							
A-10(a): 371.6	Accumulated Depreciation Pumping Equi	<u>(9,392)</u>	371	Accumulated Depreciation Pumping Equipn	<u>(9,391)</u>	S-6(b)	(1) Rounding	
		<u>(9,392)</u>			<u>(9,391)</u>			
A-10(a): 390.7	Accumulated Depreciation Office Furnitu	<u>297,308</u>	390	Accumulated Depreciation Office Furniture	<u>297,308</u>	S-6(b)	-	
A-10(a): 340.5	A/D Office Furniture & Equipment	<u>297,308</u>			<u>297,308</u>			
A-10(a): 391.7	Accumulated Depreciation Transportation Equipment							
A-10(a): 341.5	A/D Transportation Equipment	<u>101,209</u>	391	A/D Transportation Equipment	<u>101,209</u>	S-6(b)	-	
		<u>101,209</u>			<u>101,209</u>			
A-10(a): 393.7	Accumulated Depreciation Tools, Shop and Garage Equipment							
A-10(a): 343.5	A/D Tools, Shop & Garage Equipment	<u>1,407</u>	393	A/D Tools, Shop & Garage Equipment	<u>1,408</u>	S-6(b)	(1) Rounding	
		<u>1,407</u>			<u>1,408</u>			
A-10(a): 394.7	Accumulated Depreciation Laboratory Equipment							
A-10(a): 344.5	Accumulated Depreciation Laboratory Ec	<u>-</u>	394	Accumulated Depreciation Laboratory Equi	<u>-</u>	S-6(b)	-	
		<u>-</u>			<u>-</u>			
A-10(a): 395.7	Accumulated Depreciation Power Operated Equipment							
A-10(a): 345.5	A/D Power Operated Equipment	<u>1,659</u>	395	Accumulated Depreciation Power Operatec	<u>1,660</u>	S-6(b)	(1) Rounding	
		<u>1,659</u>			<u>1,660</u>			
A-10(a): 396.7	Accumulated Depreciation Communication Equipment							
A-10(a): 346.5	A/D Communication Equipment	<u>-</u>	396	A/D Communication Equipment	<u>-</u>	S-6(b)	-	
		<u>-</u>			<u>-</u>			
A-10(a): 398.7	Accumulated Depreciation Other Tangibl	<u>(1,542,017)</u>	398	Accumulated Depreciation Other Tangible f	<u>(996,121)</u>	S-6(b)		Difference due to allocation between systems. See account 348 (545,896) Water above..
		<u>(1,542,017)</u>			<u>(996,121)</u>			
A-10(a): 364.2	A/D Flow Measuring Devices	<u>67,524</u>	364	A/D Flow Measuring Devices	<u>67,523</u>	S-6(b)	1 Rounding	
		<u>67,524</u>			<u>67,523</u>			
A-10(a): 365.2	A/D Flow Measuring Installation	<u>60</u>	365	A/D Flow Measuring Installation	<u>60</u>	S-6(b)	-	
		<u>60</u>			<u>60</u>			
A-10(a): 397.7	Accumulated Depreciation Miscellaneous Equipment							
A-10(a): 347.5	A/D Miscellaneous Equipment	<u>-</u>	397	A/D Miscellaneous Equipment	<u>-</u>	S-6(b)	-	
		<u>-</u>			<u>-</u>			
A-10(a): 381.4	Accumulated Depreciation Plant Sewers							
A-10(a): 381.5	Accumulated Depreciation Plant Sewers	<u>(178)</u>	381	Accumulated Depreciation Plant Sewers	<u>(178)</u>	S-6(b)	-	
		<u>(178)</u>			<u>(178)</u>			
A-10(a): 382.4	Accumulated Depreciation Outfall Sewer Lines		382	Accumulated Depreciation Outfall Sewer Lines		S-6(b)		



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		-			-		-	
A-10(a): 389.1	Accumulated Depreciation Other Plant Miscellaneous Equipment							
A-10(a): 389.2	Accumulated Depreciation Other Plant Miscellaneous Equipment							
A-10(a): 389.3	Accumulated Depreciation Other Plant Miscellaneous Equipment							
A-10(a): 389.4	Accumulated Depreciation Other Plant Miscellaneous Equipment							
A-10(a): 389.5	Accumulated Depreciation Other Plant Miscellaneous Equipment							
A-10(a): 389.6	Accumulated Depreciation Other Plant M	867	389	Accumulated Depreciation Other Plant Misi	867	S-6(b)		
		867			867		-	
	<b>Total Wastewater A/D A-10(a)</b>	<b>112,246</b>		<b>Total Wastewater A/D S-6(b)</b>	<b>658,140</b>			
	<b>Total Accumulated Depreciation</b>	<b>3,793,180</b>			<b>3,793,179</b>			
B-5: 601	Salaries & Wages - Employees	384,560	601	Salaries & Wages - Employees	384,560	W-10(a)		
		384,560			384,560		-	
B-5: 603	Salaries & Wages - Officers, Etc.	21,430	603	Salaries & Wages - Officers, Etc.	21,430	W-10(a)		
		21,430			21,430		-	
B-5: 604	Employee Pensions & Benefits	154,340	604	Employee Pensions & Benefits	154,340	W-10(a)		
		154,340			154,340		-	
B-5: 610	Purchased Water	107,932	610	Purchased Water	107,932	W-10(a)		
		107,932			107,932		-	
B-5: 615	Purchased Power	78,830	615	Purchased Power	78,830	W-10(a)		
		78,830			78,830		-	
B-5: 616	Fuel for Power Purchased	-	616	Fuel for Power Purchased	-	W-10(a)		
		-			-		-	
B-5: 618	Chemicals	48,584	618	Chemicals	48,839	W-10(a)		
		48,584			48,839			Difference due to allocation between systems. See account 718 (255) Wastewater below.
B-5: 620	Materials & Supplies	35,666	620	Materials & Supplies	35,666	W-10(a)		
		35,666			35,666		-	
B-5: 631	Contractual Services - Engr.	60	631	Contractual Services - Engr.	88	W-10(a)		
		60			88			(1) Difference due to allocation between systems. See account 731 (28) Wastewater below. (2) Rounding.
B-5: 632	Contractual Services - Acct.	18,193	632	Contractual Services - Acct.	18,193	W-10(a)		
		18,193			18,193		-	
B-5: 633	Contractual Services - Legal	26	633	Contractual Services - Legal	25	W-10(a)		
		26			25		1	Rounding
B-5: 634	Contractual Services - Mgmt. Fees	-	634	Contractual Services - Mgmt. Fees	-	W-10(a)		
		-			-		-	
B-5: 635	Contractual Services - Testing	40,455	635	Contractual Services - Testing	40,454	W-10(a)		

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		<u>40,455</u>			<u>40,454</u>		1	Rounding
B-5: 636	Contractual Services - Other	<u>39,562</u> <u>39,562</u>	636	Contractual Services - Other	<u>39,562</u> <u>39,562</u>	W-10(a)	-	
B-5: 641	Rental of Building/Real Prop.	<u>584</u> <u>584</u>	641	Rental of Building/Real Prop.	<u>585</u> <u>585</u>	W-10(a)	(1)	Rounding
B-5: 642	Rental of Equipment	<u>88</u> <u>88</u>	642	Rental of Equipment	<u>88</u> <u>88</u>	W-10(a)	-	
B-5: 650	Transportation Expenses	<u>28,987</u> <u>28,987</u>	650	Transportation Expenses	<u>29,022</u> <u>29,022</u>	W-10(a)	(1)	Difference due to allocation between systems. See account 750 (35) below. (2) Rounding.
B-5: 656	Insurance - Vehicle	<u>-</u> <u>-</u>	656	Insurance - Vehicle	<u>-</u> <u>-</u>	W-10(a)	-	
B-5: 657	Insurance - General Liability	<u>55,188</u> <u>55,188</u>	657	Insurance - General Liability	<u>55,188</u> <u>55,188</u>	W-10(a)	-	
B-5: 658	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	658	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	W-10(a)	-	
B-5: 659	Insurance - Other	<u>12,089</u> <u>12,089</u>	659	Insurance - Other	<u>12,086</u> <u>12,086</u>	W-10(a)	(1)	Difference due to allocation between Marion systems. See account 759 below. (2) Rounding.
B-5: 660	Advertising Expense	<u>-</u> <u>-</u>	660	Advertising Expense	<u>-</u> <u>-</u>	W-10(a)	-	
B-5: 666	Reg. Comm. Exp. - Rate Case Amort.	<u>69,076</u> <u>69,076</u>	666	Reg. Comm. Exp. - Rate Case Amort.	<u>69,076</u> <u>69,076</u>	W-10(a)	-	
B-5: 667	Reg. Comm. Exp. - Other	<u>705</u> <u>705</u>	667	Reg. Comm. Exp. - Other	<u>706</u> <u>706</u>	W-10(a)	(1)	Rounding
B-5: 670	Bad Debt Expense	<u>37,961</u> <u>37,961</u>	670	Bad Debt Expense	<u>41,551</u> <u>41,551</u>	W-10(a)	(1)	Difference due to allocation between systems. See account 770 (3,590) below. (2) Rounding.
B-5: 675	Miscellaneous Expenses	<u>151,989</u> <u>151,989</u>	675	Miscellaneous Expenses	<u>151,989</u> <u>151,989</u>	W-10(a)	-	
	<b>Total Water Utility Expenses B-7</b>	<b>1,286,305</b>			<b>1,290,210</b>			
B-6: 701	Salaries & Wages - Employees	<u>152,651</u> <u>152,651</u>	701	Salaries & Wages - Employees	<u>152,651</u> <u>152,651</u>	S-10(a)	-	
B-6: 703	Salaries & Wages - Officers, Etc.	<u>8,686</u> <u>8,686</u>	703	Salaries & Wages - Officers, Etc.	<u>8,686</u> <u>8,686</u>	S-10(a)	-	
B-6: 704	Employee Pensions & Benefits	62,297	704	Employee Pensions & Benefits	62,298	S-10(a)		

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		<u>62,297</u>			<u>62,298</u>		(1) Rounding	
B-6: 710	Purchased Sewage Treatment	<u>488,824</u>	710	Purchased Sewage Treatment	<u>488,824</u>	S-10(a)	-	
		<u>488,824</u>			<u>488,824</u>			
B-6: 711	Sludge Removal Expense	<u>9,301</u>	711	Sludge Removal Expense	<u>9,301</u>	S-10(a)	-	
		<u>9,301</u>			<u>9,301</u>			
B-6: 715	Purchased Power	<u>18,305</u>	715	Purchased Power	<u>18,305</u>	S-10(a)	-	
		<u>18,305</u>			<u>18,305</u>			
B-6: 716	Fuel for Power Purchased	<u>-</u>	716	Fuel for Power Purchased	<u>-</u>	S-10(a)	-	
		<u>-</u>			<u>-</u>			
B-6: 718	Chemicals	<u>4,690</u>	718	Chemicals	<u>4,435</u>	S-10(a)		Difference due to allocation between systems. See account 618
		<u>4,690</u>			<u>4,435</u>			255 Water above.
B-6: 720	Materials & Supplies	<u>11,677</u>	720	Materials & Supplies	<u>11,677</u>	S-10(a)	-	
		<u>11,677</u>			<u>11,677</u>			
B-6: 731	Contractual Services - Engr.	<u>27</u>	731	Contractual Services - Engr.	<u>-</u>	S-10(a)		(1) Difference due to allocation between systems. See account 631
		<u>27</u>			<u>-</u>			27 Water above. (2) rounding
B-6: 732	Contractual Services - Acct.	<u>7,374</u>	732	Contractual Services - Acct.	<u>7,373</u>	S-10(a)		1 Rounding
		<u>7,374</u>			<u>7,373</u>			
B-6: 733	Contractual Services - Legal	<u>29</u>	733	Contractual Services - Legal	<u>30</u>	S-10(a)		(1) Rounding
		<u>29</u>			<u>30</u>			
B-6: 734	Contractual Services - Mgmt. Fees	<u>-</u>	734	Contractual Services - Mgmt. Fees	<u>-</u>	S-10(a)	-	
		<u>-</u>			<u>-</u>			
B-6: 735	Contractual Services - Testing	<u>-</u>	735	Contractual Services - Testing	<u>-</u>	S-10(a)	-	
		<u>-</u>			<u>-</u>			
B-6: 736	Contractual Services - Other	<u>16,251</u>	736	Contractual Services - Other	<u>16,250</u>	S-10(a)		1 Rounding
		<u>16,251</u>			<u>16,250</u>			
B-6: 741	Rental of Building/Real Prop.	<u>237</u>	741	Rental of Building/Real Prop.	<u>236</u>	S-10(a)		1 Rounding
		<u>237</u>			<u>236</u>			
B-6: 742	Rental of Equipment	<u>36</u>	742	Rental of Equipment	<u>35</u>	S-10(a)		1 Rounding
		<u>36</u>			<u>35</u>			
B-6: 750	Transportation Expenses	<u>11,748</u>	750	Transportation Expenses	<u>11,714</u>	S-10(a)		(1)Difference due to allocation between systems. See account 650
		<u>11,748</u>			<u>11,714</u>			34 above. (2) Rounding.
B-6: 756	Insurance - Vehicle	<u>-</u>	756	Insurance - Vehicle	<u>-</u>	S-10(a)	-	
		<u>-</u>			<u>-</u>			

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B-6: 757	Insurance - General Liability	<u>22,368</u>	757	Insurance - General Liability	<u>22,368</u>	S-10(a)	-	
		<u>22,368</u>			<u>22,368</u>			
B-6: 758	Insurance - Workman's Comp.	<u>-</u>	758	Insurance - Workman's Comp.	<u>-</u>	S-10(a)	-	
		<u>-</u>			<u>-</u>			
B-6: 759	Insurance - Other	<u>4,901</u>	759	Insurance - Other	<u>4,903</u>	S-10(a)		(1) Difference due to allocation between Marion systems. See (2) account 659 above. (2) Rounding.
		<u>4,901</u>			<u>4,903</u>			
B-6: 760	Advertising Expense	<u>-</u>	760	Advertising Expense	<u>-</u>	S-10(a)	-	
		<u>-</u>			<u>-</u>			
B-6: 766	Reg. Comm. Exp. - Rate Case Amort.	<u>37,563</u>	766	Reg. Comm. Exp. - Rate Case Amort.	<u>37,563</u>	S-10(a)	-	
		<u>37,563</u>			<u>37,563</u>			
B-6: 767	Reg. Comm. Exp. - Other	<u>316</u>	767	Reg. Comm. Exp. - Other	<u>321</u>	S-10(a)		(5) Rounding
		<u>316</u>			<u>321</u>			
B-6: 770	Bad Debt Expense	<u>5,044</u>	770	Bad Debt Expense	<u>1,453</u>	S-10(a)		(1) Difference due to allocation between systems. See account 670 3,591 above. (2) Rounding.
		<u>5,044</u>			<u>1,453</u>			
B-6: 775	Miscellaneous Expenses	<u>59,694</u>	775	Miscellaneous Expenses	<u>59,694</u>	S-10(a)	-	
		<u>59,694</u>			<u>59,694</u>			
	<b>Total Wastewater Utility Expenses B-8</b>	<b>922,019</b>		<b>Total Wastewater Utility Expenses S-10(a)</b>	<b>918,117</b>			
A-12	Total Water & Wastewater CIAC A-12	<u>(3,846,934)</u>	271	Contributions in Aid of Construction	<u>(3,845,701)</u>	F-2(b)		(1,233) Error in Annual Report
	<b>Total Water &amp; Wastewater CIAC A-12</b>	<b><u>(3,846,934)</u></b>			<b><u>(3,845,701)</u></b>			
A-14	Total Water & Wastewater CIAC Amortiz	<u>2,668,630</u>		Amortization of Contributions in Aid of Con	<u>2,681,418</u>			
A-14	<b>Total Water &amp; Wastewater CIAC Amorti</b>	<b><u>2,668,630</u></b>			<b><u>2,681,418</u></b>	F-2(b)		(12,788) Error in Annual Report
A-18; Line 1	Utility Plant in Service	16,095,696	101	Utility Plant	16,095,707	F-1(a)		(11) Rounding
A-18; Line 2	CWIP	506,878	105	CWIP	506,878	F-1(a)	-	
A-18; Line 3	Other Utility Plant Adjustments	467,622	114-115	Other Utility Plant Adjustments	467,622	F-1(a)	0	
A-18; Line 3	Util Plant Acquired/Disposed	3,623	104	Util Plant Acquired/Disposed			3,623	Classification error in Annual Report
A-18; Line 5	Less: Accumulated Depreciation	3,793,180	108-110	Less: Accumulated Depreciation	4,257,607	F-1(a)	(464,427)	Error in Annual Report
A-18; Line 7	<b>NET UTILITY PLANT</b>	<b>13,280,639</b>		<b>Total Net Utility Plant</b>	<b>12,812,600</b>	<b>F-1(a)</b>		
A-18; Line 9	Cash	<u>3,000</u>	131	Cash	<u>3,000</u>	F-1(a)	-	
		<u>3,000</u>			<u>3,000</u>			
A-18; Line 10	Accounts Rec'b - trade (net)	502,184						

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		<u>502,184</u>	141-144	Accounts & Notes Receivable Less Provision for Uncollectable Accounts	<u>502,184</u>	F-1(a)	-	
		<u>502,184</u>			<u>502,184</u>			
A-18; Line 12	Accts. Rec'b - Assoc. Cos.	<u>5,120,132</u>	145	Accounts Receivable from Associated Con	<u>5,120,132</u>	F-1(a)	-	
		<u>5,120,132</u>			<u>5,120,132</u>			
A-18; Line 17	Materials & Supplies	<u>4,401</u>	151-153	Material and Supplies	<u>4,401</u>	F-1(a)	-	
		<u>4,401</u>			<u>4,401</u>			
		-	174	Misc Current and Accrued Assets	<u>3,000</u>	F-1(a)	(3,000)	Error in Annual Report
		-			<u>3,000</u>			
A-18; Line 18	Miscellaneous Current & Accrued Assets	<u>4,070</u>	132	Special Deposits	<u>4,070</u>	F-1(a)	-	
		<u>4,070</u>			<u>4,070</u>			
A-18; Line 20	TOTAL CURRENT ASSETS	<u>5,633,787</u>		Total Current and Accrued Assets	<u>5,636,787</u>			
		<u>5,633,787</u>			<u>5,636,787</u>			
A-18; Line 25	Prelim. Survey & Investigation Charges	<u>-</u>	183	Preliminary Survey & Investigation Charges	<u>-</u>	F-1(b)	-	
		<u>-</u>			<u>-</u>			
A-18; Line 26	Deferred Rate Case Expense							
A-18; Line 27	Other Miscellaneous Deferred Debits	<u>322,533</u>	186	Misc. Deferred Debits	<u>359,530</u>	F-1(b)	(36,997)	Error in Annual Report
		<u>322,533</u>			<u>359,530</u>			
A-18; Line 30	TOTAL OTHER ASSETS	<u>322,533</u>		Total Deferred Debits	<u>359,530</u>	F-1(b)	-	
		<u>322,533</u>			<u>359,530</u>			
A-18; Line 32	TOTAL ASSETS	19,236,960		TOTAL ASSETS AND OTHER DEBITS	18,808,917	F-1(b)		
A-19; Line 1	Common Stock Issued	200,000	201	Common Stock Issued	200,000	F-2(a)	-	
A-19; Line 3	Additional Paid in Capital	8,817,649	211	Other Paid in Capital	8,817,649	F-2(a)	-	
A-19; Line 4	Retained Earnings	(148,364)	214-216	Retained Earnings	(76,195)	F-2(a)	(72,169)	Error in Annual Report
A-19; Line 16	Accounts Payable	206,294	231	Accounts Payable	206,294	F-2(a)	-	
			223	Advances from Assoc Cos	-	F-2(a)		
A-19; Line 18	Notes & Accounts Payable Assoc Cos.	<u>7,455,800</u>	233	Accounts Payable to Assoc Cos.	<u>7,455,800</u>	F-2(a)	-	
		<u>7,455,800</u>			<u>7,455,800</u>			
A-19; Line 19	Customer Deposits	53,988	235	Customer Deposits	53,988	F-2(a)	-	
A-19; Line 20	Accrued Taxes	46,934	236	Accrued Taxes	92,315	F-2(a)	(45,381)	Error in Annual Report
A-19; Line 22	Accrued Interest	10,822	237	Accrued Interest	10,822	F-2(a)	-	
A-19; Line 24	Misc Current and Accrued Liabilities & Cr	-	253	Other Deferred Credits	-	F-2(b)	-	
A-19; Line 28	Advances for Construction	2,948	252	Advances for Construction	2,948	F-2(b)		

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A-19; Line 30	Accum. Deferred ITC's	(79,323)	255	Accum. Deferred ITC's	(79,323)	F-2(b)	-	
A-19; Line 35	CIAC	(3,846,934)	271	CIAC	(3,845,701)			
A-19; Line 36	Accum Amort CIAC	<u>2,668,630</u>	272	Accum Amort CIAC	<u>2,681,418</u>			
		<u>(1,178,304)</u>			<u>(1,164,283)</u>	F-2(b)	(14,021)	Error in Annual Report
			281	Accum Deferred Income Tax-Accelerated	1,143,886			
A-19; Line 38	Accum Deferred Income Taxes	<u>1,340,699</u>	283	Accum Deferred Income Tax-Other	<u>55,543</u>			
		<u>1,340,699</u>			<u>1,199,429</u>	F-2(b)	141,270	Error in Annual Report
B-1; Line 1; Col 2	Water Operating Revenues	<u>(2,350,825)</u>	400	OPERATING REVENUES	<u>(2,350,825)</u>	W-3	-	
		<u>(2,350,825)</u>			<u>(2,350,825)</u>			
B-1; Line 3; Col 2	Operation & Maintenance	<u>1,286,305</u>	401	Operation & Maintenance	<u>1,290,212</u>	W-3		
		<u>1,286,305</u>			<u>1,290,212</u>		(3,907)	Error in Annual Report
B-1; Line 5; Col 2	Depreciation, net of CIAC Amort.	<u>422,812</u>		Depreciation, net of CIAC Amort.	<u>443,152</u>	W-3		
		<u>422,812</u>	403		<u>443,152</u>		(20,340)	Error in Annual Report
B-1; Line 9; Col 2	Taxes Other Than Income	<u>365,857</u>	408	Taxes Other Than Income	<u>201,954</u>	W-3		
		<u>365,857</u>			<u>201,954</u>			(1) Difference due to allocation between systems. (2) Minor error 163,903 in annual report
			409.1	Income Taxes	2	W-3		
			410.1	Deferred Federal Income Taxes	771	W-3		
B-1; Line 11; Col 2	Provision for Income Taxes	<u>91,589</u>	410.11	Deferred State Income Taxes	<u>27</u>	W-3		
		<u>91,589</u>			<u>800</u>		90,789	Error in Annual Report
B-2; Line 1; Col 2	Wastewater Operating Revenues	<u>(1,396,413)</u>	400	Wastewater Operating Revenues	<u>(1,396,202)</u>	S-3		
		<u>(1,396,413)</u>			<u>(1,396,202)</u>		(211)	Minor error in Annual Report
B-2; Line 3; Col 2	Operation & Maintenance	<u>922,019</u>	401	Operation & Maintenance	<u>918,523</u>	S-3		
		<u>922,019</u>			<u>918,523</u>		3,496	Minor error in Annual Report
B-2; Line 5; Col 2	Depreciation, net of CIAC Amort.	<u>95,543</u>	403	Depreciation, net of CIAC Amort.	<u>93,221</u>	S-3		
		<u>95,543</u>			<u>93,221</u>		2,322	Minor error in Annual Report
B-2 Line 9; Col 2	Taxes Other Than Income	<u>-</u>	408	Taxes Other Than Income	<u>124,285</u>	S-3		
		<u>-</u>			<u>124,285</u>			(1) Difference due to allocation between systems. (2) Minor error (124,285) in annual report
			409.1	Income Taxes	1	S-3		
			410.1	Deferred Federal Income Taxes	331	S-3		
B-2; Line 11; Col 2	Provision for Income Taxes	<u>49,688</u>	410.11	Deferred State Income Taxes	<u>12</u>	S-3		
		<u>49,688</u>			<u>344</u>		49,344	Error in Annual Report
C - 7	Investment Tax Credits Restored to Operating Income	<u>(2,356)</u>	412	Investment Tax Credits Restored to Operating Income	<u>(2,156)</u>	W-3		
		<u>(2,356)</u>			<u>(1,114)</u>	S-3		
					<u>(3,270)</u>		914	Error in Annual Report

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B - 12	Gains (losses) From Disposition of Utility	<u>(2,794)</u>	414	Gains (losses) From Disposition of Utility Pr	<u>(647)</u>	F-3(a)		
		<u>(2,794)</u>			<u>(647)</u>		(2,147)	Error in Annual Report
C3	Interest During Construction	<u>(28,051)</u>	420	Allowance for Funds Used During Construct	<u>(24,617)</u>	F-3(a)		
		<u>(28,051)</u>			<u>(24,617)</u>		(3,434)	Error in Annual Report
C3	Other Interest Expense - Intercompany	345,650	419					
C3	Interest on Short-Term Debt	<u>3,385</u>	427	Interest Expense	<u>13,238</u>	F-3(c)		
		<u>349,035</u>			<u>13,238</u>		335,797	Error in Annual Report

Please note that some accounts may have a small difference, which is due to rounding error.