BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.	Docket No. 160101-WS

DIRECT TESTIMONY

OF

FRANK SEIDMAN

on behalf of

Utilities, Inc. of Florida

Q. Please state your name, profession and address.

A. My name is Frank Seidman. I am President of Management and Regulatory Consultants, Inc., consultants in the utility regulatory field. My address is 36 Yacht Club Dr., North Palm Beach, FL 33408.

Q. State briefly your educational background and experience.

A. I hold the degree of Bachelor of Science in Electrical Engineering from the University of Miami. I have also completed several graduate level courses in economics at Florida State University, including public utility economics. I am a Professional Engineer, registered to practice in the state of Florida. I have over 50 years of experience in utility regulation, management and consulting. This experience includes nine years as a staff member of the Florida Public Service Commission (FPSC), two years as a planning engineer for a Florida telephone company, four years as Manager of Rates and Research for a water and sewer holding company with operations in six states, and three years as Director of Technical Affairs for a national association of industrial users of electricity. I have been providing rate and regulatory consulting services in Florida for over 30 years. Specifically, with regard to the water and wastewater industry, I have participated in the preparation and presentation of numerous rate cases, most of which were considered by the Florida Public Service Commission. I have also prepared cases before the Sarasota County Commission. Many of the cases before the FPSC were made final through the Proposed Agency Action procedures; others went to public hearing in which I presented direct and/or rebuttal testimony. I have prepared or participated in the preparation of all phases of water and wastewater financial, rate and engineering

sections of the Minimum Filing Requirements (MFRs), including used and useful. I have also participated in most of the water and wastewater rulemaking procedures before the FPSC. I have also prepared several original cost studies accepted by this Commission in setting rates.

Q. On whose behalf are you presenting this testimony?

A. I am presenting this testimony and appearing on behalf of the applicant, Utilities, Inc. of Florida (UIF).

Q. For what purpose were you retained by the applicant?

A. I was retained to prepare the used and useful analyses for each of the systems through which UIF provides service and the required schedules in the MFRs pertaining to used and useful. These are identified in the MFRs as the "F" schedules. I was also retained to assist in preparation of the MFRs for several of the systems, namely Cypress Lakes, Lake Placid, Pennbrooke, Mid-County and Eagle Ridge.

Q. What is the purpose of your direct testimony?

A. The purpose of my direct testimony is to present the Minimum Filing Requirements and the used and useful schedules.

Q. Are you sponsoring any exhibits?

A. Yes. I am sponsoring Exhibit FS-1, which is a summary of my education and my experience as it pertains to water and wastewater regulation. I am sponsoring Exhibit FS-2, which is a summary of the used and useful percentages of all the individual systems included in this filing. I am also co-sponsoring, along with witnesses Kincaid, Flynn and Swain, the Minimum Filing Requirements consisting of Volume I, the Financial, Rate and Engineering sections, Volume II, the Billing Analysis and Volume III,

the Additional Engineering Information required by Rule 25-30.440, Florida Administrative Code.

Q. Would you please summarize the results of your used and useful analyses?

A. Yes. As previously stated, the results of the used and useful analyses are contained in the "F" schedules section of each of the MFRs for the various systems. For convenience, I have prepared Exhibit FS-2, which summarizes the results for all of the systems.

Q. Does that conclude your direct testimony?

A. Yes, it does.

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EXHIBIT FS-1

OF

FRANK SEIDMAN

on behalf of

Utilities, Inc. of Florida

CURRICULUM VITAE

FRANK SEIDMAN, P.E.

Over 50 years of experience in utility regulation, management and consulting, including 9 years in regulation and 6 years practical experience in utility operations and management.

President of Management & Regulatory Consultants, Inc. Services provided regarding water and wastewater utilities include: preparation of rate cases and service availability charge applications; analysis and design of rates; analysis of expenses and plant; preparation of billing analyses; coordination of rate case presentations; representation before regulatory bodies and presentation of expert testimony; participation in the design of regulatory statutes and rules; assistance in the preparation of annual reports; assistance in setting up systems of accounts; preparation of original cost and market valuation studies and economic analyses.

As a member of the engineering staff of the Florida Public Service Commission at several levels, played an active role in rate cases, rate design, planning and service evaluation for gas, electric, telephone, water and wastewater utilities.

As Director of Technical Affairs for the Electricity Consumer's Resource Council, a national association of large industrial electricity users, developed and presented positions and testimony on electric rate design, cost of service, and PURPA related issues.

As Manager of Rates and Research for GAC Utilities, Inc., responsible for managing the revenue requirements program and preparing rate applications for a water and sewer utility holding company with operations in six states.

Has presented testimony before jurisdictions in Arkansas, California, Delaware, Florida, Michigan and Texas, as well as the U.S. Department of Energy, and the Federal Energy Regulatory Commission. Appeared as a speaker and/or instructor before many trade and professional groups throughout the United States.

BSEE from the University of Miami with substantial graduate level work in economics, including public utility economics, at the Florida State University. A registered Professional Engineer in the State of Florida and past member of the Florida Engineering Society, the National Society of Professional Engineers, the Institute of Electrical and Electronic Engineers, the American Water Works Association and the Florida Water Works Association.

Rev:05/31/16

SUMMARY OF PROFESSIONAL EXPERTISE
IN WATER and WASTEWATER REGULATION

FRANK SEIDMAN

I. Participation In Specific Water And Sewer Cases

California

Case: California Cities Water co., Rate Case, 1973
Sponsor: California Cities Water Co.
Purpose: Supervise Rate Case preparation and present testimony re intercompany tax allocations.

Florida

Case: Florida 2nd Judicial District Court; re Contributions In Aid of Construction, 1970
Sponsor: Court Subpoena
Purpose: Testify re Relationship of CIAC and Rates.

Florida

Case: Docket No. I-71184-WS; GAC Utilities, Inc., of Florida, Cape Coral Division, Investigation of Main Extension Fees, 1971
Sponsor: GAC Utilities, Inc.
Purpose: Prepare Main Extension Fee Study and testify re Main Extension Fees.

Florida

Case: Docket No. 71581-WS; GAC Utilities Inc., Poinciana Division; Application for Certificate of Convenience and Necessity, 1971
Sponsor: GAC Utilities, Inc.
Purpose: Testify re Application.

Florida

Case: Sarasota County; Florida Cities Water Co., Rate Case, 1972
Sponsor: Florida Cities Water Co.
Purpose: Prepare Rate Case and testify re Application.

Florida

Case: Docket No. 800594-WS; Palm Coast Utility Corp., Rate Case and Certificate Filing, 1980
Sponsor: Palm Coast Utility Corp.
Purpose: Prepare Original Cost Study and Minimum Filing Requirements.

Florida
Case: Docket No. 810485-WS; Palm Coast Utility Corp., Rate Case, 1982
Sponsor: Palm Coast Utility Corp.
Purpose: Prepare Minimum Filing Requirements.

Florida
Case: Charlotte County; Fiveland Investments, Inc. Rate Case, 1982
SponsorFiveland Investments, Inc.
Purpose: Prepare Rate Case and make presentation before Utility Board.

Florida
Case: Docket No. 820152-WS; San Carlos Utilities, Inc. Rate Case, 1982
Sponsor: San Carlos Utilities, Inc.
Purpose: Assist in Preparing Minimum Filing Requirements.

Florida
Case: Docket No. 820153-S; Shell Point Village Rate Case, 1982
Sponsor: Shell Point Village
Purpose: Prepare Rate Case and represent SPV before PSC.

Florida
Case: Docket No. 840092-WS; Palm Coast Utility Corp., Rate Case, 1983
Sponsor: Palm Coast Utility Corp.
Purpose: Prepare Rate Case and testimony re Application.

Florida
Case: Docket No. 840105-WS; Gulf Utility company, Rate Case, 1983
Sponsor: Gulf Utility Company
Purpose: Prepare Rate Case and testimony re Application.

Florida
Case: Collier County, East Naples Water Systems, Inc., Rate Case, 1984
Sponsor: East Naples Water Systems, Inc.
Purpose: Prepare Rate Case and present testimony re Application.

Florida
Case: Docket No. _____; East Naples Water systems, Inc., Application for Certificate and Certificate Extension, 1985
Sponsor: East Naples Water Systems, Inc.
Purpose: Prepare Case for presentation to PSC.

Florida
Case: Docket No. _____; East Naples Water Systems, Inc. Rate Case, 1985
Sponsor: East Naples Water Systems, Inc.
Purpose: Prepare Rate Case and testimony re Application.

Florida

Case: Docket No. 850100-WS; Du-Lay Utility Company, Inc.; Rate Case, 1984
Sponsor: Du-Lay Utility Company, Inc.
Purpose: Prepare rate case and present testimony re Application.

Florida

Case: Docket No. 850062-WS; Meadowbrook Utility Systems, Inc. Rate Case, 1984 - 1988
Sponsor: Meadowbrook Utility Systems, Inc.
Purpose: Coordinate case and prepare testimony re Application.

Florida

Case: Docket No. 870330-WS; Seminole Utility Systems, Inc., Rate Case, 1986
Sponsor: Seminole Utility Systems, Inc.
Purpose: Prepare Rate Case and present testimony re Application.

Florida

Case: Docket No. 870166-WS; Palm Coast Utility Corp., Rate Case, 1986 - 1987
Sponsor: Palm Coast Utility Corp.
Purpose: Prepare Rate Case and present testimony re Application.

Florida

Case: Docket No. 870149-WS; Atlantis Utilities Company, Overearnings Investigation
Sponsor: Atlantis Utilities Company
Purpose: Participate in preparation of response to PSC.

Florida

Case: Undocketed (Sarasota County), Dolomite Utilities Corporation, Rate Case, 1988 - 1989.
Sponsor: Dolomite Utilities Corporation
Purpose: Prepare Rate Case and present testimony re Application.

Florida

Case: Undocketed (Charlotte County), West Charlotte Utilities, Market Value Appraisal, 1988
Sponsor: West Charlotte Utilities
Purpose: Appraisal for additional financing

Florida

Case: Docket No. 880756-WS; Atlantis Utilities Company, Rate Case, 1988
Sponsor: Atlantis Utility Company
Purpose: Prepare Rate Case

Florida

Case: Undocketed (Charlotte County), West Charlotte Utilities, Pass-Thru Application, 1989
Sponsor: West Charlotte Utilities
Purpose: Prepare Pass-Thru Application

Florida

Case: Docket No. 891114-WS; Sailfish Point Utility Corporation, Rate Case, 1989
Sponsor: Sailfish Point Utility Corporation

Purpose: Prepare Rate Case

Florida

Case: Docket No. 890554-WU; Lake Griffin Utilities Inc., Certificate Application, 1989
Sponsor: Lake Griffin Utilities Inc.
Purpose: Prepare original cost and application for initial rates and charges.

Florida

Case: Undocketed; 1988-1989
Sponsor: Atlantis Utility Company
Purpose: Market Value Appraisal and Sale Negotiations

Florida

Case: Undocketed; 1990
Sponsor: Tangerine Woods Utilities and Englewood Utilities Co.
Purpose: Study Re Englewood Water District Master Plan

Florida

Case: Docket No. 900329-WS; United Florida Utilities Corporation; Marion and Washington Counties
Sponsor: Southern States Utilities; United Florida Utilities, and Deltona Utilities
Purpose: Prepare and Present Rate Application for Marion and Washington County portion of twenty-seven county rate increase application, including substantiation of original cost. Assist with testimony and brief for entire application.

Florida

Case: Docket No. 900682-WS; Exemption Request, 1990
Sponsor: W.P. Utilities
Purpose: Request for Exemption from PSC Regulation

Florida

Case: Docket No. 900816-WS; Sailfish Point Utility Corporation, Rate Case, 1990
Sponsor: Sailfish Point Utility Corporation
Purpose: Prepare and Present Rate Case

Florida

Case: Undocketed; Sailfish Point Utility Corporation, 1991
Sponsor: Sailfish Point Utility Corporation
Purpose: Prepare Market Valuation

Florida

Case: Docket No. 910020-WS; Utilities Inc. of Florida (Pasco County), Rate Case, 1991
Sponsor: Utilities Inc. of Florida
Purpose: Prepare and Present Rebuttal Testimony on Used & Useful.

Florida

Case: Docket No. 911082-WS; Revisions to Water and Wastewater Rules, 1992-93.
Sponsor: Florida Water Works Association
Purpose: Prepare and present comments of Association regarding rule revisions, including ratemaking and used and useful formulae.

Florida

Case: Docket No. 920174-WU; Utilities Inc. of Florida (Lake County), Application for Amendment of Certificate and Objection to City of Clermont Ord. 273-C, establishing a Chapter 180 F.S., W&S Utility, 1992
Sponsor: Utilities Inc. of Florida
Purpose: Prepare and Present Testimony supporting certificate application and objecting to formation of utility that encompasses UIF certificated service areas and prevents their economic development.

Florida

Case: Docket No. 920199-WS; Southern States Utilities, Inc.
Combined System Rate Case, 1991 & 1992
Sponsor: Southern States Utilities;
Purpose: Develop all rate base data and prepare MFRs for systems in Osceola, Orange, Brevard and Clay counties as part of a combined system rate application.

Florida

Case: Docket No. 920650-WS; Application for Certificate, 1992.
Sponsor: W.P. Utilities
Purpose: Apply for certificate, establish original cost for rate base and rates.

Florida

Case: Undocketed; Rolling Oaks Utility, 1992.
Sponsor: Southern States
Purpose: Prepare duee diligence and valuation report.

Florida

Case: Docket No. 920834-WS; Utilities Inc. of Florida (Pasco County), Limited proceeding to increase rates to recover cost of purchased assets, 1992.
Sponsor: Utilities Inc. of Florida
Purpose: Prepare Original Cost Study and design rates to recover costs.

Florida

Case: Docket No. 921293-SU; Mid-County Services, Inc. (Pinellas County), Application to increase rates tand service availability (SAC) charges.
Sponsor: Mid-County Services, Inc.
Purpose: In response to protest of SACs, prepare analysis of requested charges and evaluate compliance with PSC rules.

Florida

Case: Docket No. 930770-WU; St. George Island Utility Company, Ltd, Rate Application, 1993.
Sponsor: St. George Island Utility
Purpose: Prepare all MFRs and supporting testimony

Florida

Case: Docket No. 940109-WU; St. George Island Utility Company, Ltd, Rate Application, 1994.
Sponsor: St. George Island Utility
Purpose: Prepare all MFRs and supporting testimony

Florida

Case: Docket No. 930570-WS; Lake Placid Utilities, Inc., Application for certificate transfer.
Sponsor: Lake Placid Utilities, Inc.
Purpose: Prepare original cost study.

Florida

Case: Undocketed; Sailfish Point Utility Corporation, 1994
Sponsor: Sailfish Point Utility Corporation
Purpose: Prepare Market Valuation

Florida

Case: 1994-5; Undocketed [THIS IS NOT A RATE APPLICATION]
Sponsor: Miami-Dade Water and Sewer Department [Subcontractor to Milian, Swain & Associates]
Purpose: Subcontracted to prepare billing analysis and design rates to recover five year projected cost of service.

Florida

Case: 1994-5; UNDOCKETED Rulemaking on Used & Useful and Petition to Adopt Rules
Sponsor: Florida Waterworks Association
Purpose: Develop position, draft proposed rule, participate in workshops and consult re Petition to Adopt Rules regarding margin reserve and imputation of CIAC.

Florida

Case: Docket No. 951056-WS; Palm Coast Utility Corporation; Application for Increase in Rates
Sponsor: Palm Coast Utility Corporation
Purpose: Prepare MFRs and supporting testimony; prepare rebuttal testimony; participate in hearing and post hearing procedures.

Florida

Case: Docket No. 951593-WS; Palm Coast Utility Corporation; Application for Revision in Service Availability Charges
Sponsor: Palm Coast Utility Corporation
Purpose: Prepare application; prepare response to staff recommendation; participate in Commission agenda conference.

Florida

Case: Docket No. 960258-WS; Petition to adopt Rules on Margin Reserve and Imputation of CIAC
Sponsor: Florida Waterworks Association

Purpose: Develop position, draft proposed rule, participate in studies to support position; prepare testimony; prepare responses to testimony; participate in hearings. Testify in subsequent DOAH rule challenge.

Florida

Case: Docket No. 970076-WS; Sailfish Point Utility Corporation, Joint Application to transfer assets to Sailfish Point Service Corporation, 1997
Sponsor: Sailfish Point Utility Corporation
Purpose: Assist with Application

Florida

Case: Docket No. 960283-WS; Wedgefield Utilities, Inc., Application for Transfer of Certificates from Econ Utilities Corp. to Wedgefield, 1997
Sponsor: Wedgefield Utilities, Inc.
Purpose: Testify re Acquisition Adjustment and Policy

Florida

Case: Docket No. 960444-WU; Lake Utility Services, Inc., Application for Rate Increase and for increase in Service Availability Charges, 1997
Sponsor: Lake Utility Services, Inc.
Purpose: File Testimony re Used & Useful and Future Connections for SAC.

Florida

Case: Undocketed - Challenge at DOAH of PSC Rule 25-30.431, 1997-98
Sponsor: Florida Waterworks Association
Purpose: Assist with strategy and discovery; appear as expert witness re regulation and policy issues.

Florida

Case: Undocketed - Market value appraisal, 1997,8 & 2000
Sponsor: Water Management Services, Inc.
Purpose: Prepare market value appraisal and update for re-financing.

Florida

Case: Docket No. 980483-WU; Lake Utility Services, Inc., Investigation re overcollection of AFPI, 1998
Sponsor: Lake Utility Services, Inc.
Purpose: Participate in preparation of testimony.

Florida

Case: Docket No. 971220-WS; Cypress Lakes Utilities, Inc., Application for certificate transfer, 1999
Sponsor: Cypress Lakes Utilities, Inc.
Purpose: Prepare testimony re acquisition adjustment.

Florida

Case: Docket No. 971065-SU; Mid-County Services, Inc., Application for increase in rates, 1999
Sponsor: Mid-County Services, Inc.

Purpose: Prepare testimony re used and useful, margin reserve and imputation of CIAC.

Florida

Case: Undocketed; PSC Annual Reports, 1999
Sponsor: AquaSource, Inc.
Purpose: Prepare annual reports for newly acquired multi-system Crystal River Utilities, Inc.

Florida

Case: Undocketed; Market Valuation, 1999
Sponsor: Northern Trust Bank of Naples
Purpose: Prepare market valuation for defaulted utility, Bonita Country Club Utilities, Inc.

Florida

Case: Docket No. 990975-SU; Application for Certificate Transfer, 1999,2000
Sponsor: Realnor Hallandale, Inc..
Purpose: Participate in preparation of application to transfer Certificate from Bonita Country Club Utilities, Inc. provide consulting re utility operations, prepare PSC annual reports.

Florida

Case: Docket No. 000154-SU; Proposed Rule 25-30.432 re used and useful, 2000
Sponsor: Florida Water Works Association
Purpose: Represent FWWA at PSC Staff workshop; prepare presentation.

Florida

Case: Undocketed; Water and wastewater rates and charges Analysis, 2000
Sponsor: North Miami Beach, City of
Purpose: Through Milian Swain and Associates, Inc. prepare analysis and recommendation for all charges.

Florida

Case: Docket No. 991437-WU; Application for increase in Water rates, 1997-2001
Sponsor: Wedgefield Utilities, Inc.
Purpose: Prepare testimony re used and useful and acquisition adjustment; provide consulting re entire case and issues.

Florida

Case: Docket No. 000694-WU; Application for limited proceeding for increase in rate to recover cost of replacing supply mains on new bridge, 2000
Sponsor: Water Management Services, Inc.
Purpose: Prepare schedules supporting increase; participate in preparation of State Revolving Fund loan application.

Florida

Case: Docket No. 990696-WS; Application for originalcertificate in Duval and St. Johns counties, 2000-01
Sponsor: Nocatee Utility Corp.

Purpose: Through Milian Swain and Associates, Inc. provide analysis of intervenor studies, assist with case analysis, preparation, discovery and hearings.

Florida

Case: Docket No. 001502-WS; Proposed Rule 25-30.0371, Acquisition Adjustments, 2001
Sponsor: Utilities, Inc.
Purpose: Represent UI and present position at PSC workshop.

Florida

Case: Docket No. 001820-SU; Application for certificate Transfer, 2001
Sponsor: Utilities, Inc. of Eagle Ridge
Purpose: Prepare original cost study of newly acquired Cross Creek system.

Florida

Case: Undocketed; Application for original rates and charges and tariffs in St. Johns County, 2000-01
Sponsor: St. Joe Utility Co.
Purpose: Prepare supporting schedules for rates and charges.

Florida

Case: Undocketed; PSC Annual Reports, 2001
Sponsor: Harbor Hills Utilities, Inc.
Purpose: Prepare annual reports and reconcile records in accordance with PSC staff requests.

Florida

Case: Undocketed; Prepare Cost of Service Study, 2002.
Sponsor: CWS - Palm Valley
Purpose: Prepare cost study to support mobile home park conversion from to direct utility billing from rent inclusion.

Florida

Case: Undocketed; Application for original franchise certificate in Flagler County, 2002
Sponsor: MHC, Inc. - Bulow Village
Purpose: Prepare application and supporting documents - application put on hold.

Florida

Case: Docket No. 020006-WS; Reestablishment of Authorized Rate of Return for Water and Wastewater Utilities, 2002
Sponsor: Florida Water Services Corp.
Purpose: Prepare expert testimony on effect of rule change proposal.

Florida

Case: Docket No. 020071-WS; Application for increase in rates and charges, 2002
Sponsor: Utilities Inc. of Florida
Purpose: Prepare Used & Useful analysis and MFR engineering schedules for six county rate application.

Florida

Case: **Docket No. 020407-WS; Application for increase in rates and charges, 2002**
Sponsor: **Cypress Lakes Utilities, Inc.**
Purpose: **Prepare complete MFR supporting rate increase.**

Florida
Case: **Docket No. 020409-SU; Application for increase in rates and charges, 2002**
Sponsor: **Utilities, Inc. of Sandalhaven**
Purpose: **Prepare complete MFR supporting rate increase.**

Florida
Case: **Docket No. 020408-SU; Application for increase in rates and charges, 2002**
Sponsor: **Alafaya Utilities, Inc.**
Purpose: **Prepare Used & Useful analysis, MFR engineering schedules and original cost study for purchased assets.**

Florida
Case: **Docket No. 030443-WS; Application for increase in rates and charges, 2003**
Sponsor: **Labrador Utilities, Inc.**
Purpose: **Prepare Used & Useful analysis and MFR engineering schedules.**

Florida
Case: **Docket No. 030444-WS; Application for increase in rates and charges, 2003**
Sponsor: **Bayside Utility Services, Inc.**
Purpose: **Prepare complete MFR supporting rate increase.**

Florida
Case: **Docket No. 030445-SU; Application for increase in rates and charges, 2003**
Sponsor: **Utilities, Inc. of Eagle Ridge**
Purpose: **Prepare complete MFR supporting rate increase.**

Florida
Case: **Docket No. 030446-SU; Application for increase in rates and charges, 2003**
Sponsor: **Mid-County Utility Services, Inc.**
Purpose: **Prepare complete MFR supporting rate increase.**

Florida
Case: **Undocketed - Hillsborough County; Application for increase in rates and charges, 2003**
Sponsor: **East Lake Water Services, Inc.**
Purpose: **Prepare Used & Useful Analysis.**

Florida
Case: **Docket No. 040247-WS; Application for original water and wastewater certificates, rates and charges and tariffs in Franklin County, 2004**
Sponsor: **St. James Island Utility Company.**
Purpose: **Prepare application, tariffs and supporting schedules for rates and charges.**

Florida

Case: **Docket No. 040358-SU; Application for original wastewater certificate, rates and charges and tariffs in Bay County, 2004**
Sponsor: **Crooked Creek Utility Company.**
Purpose: **Prepare application, tariffs and supporting schedules for rates and charges.**

Florida

Case: **Undocketed - Sarasota County; Application for increase in rates and charges, 2004**
Sponsor: **Siesta Key Utilities Authority.**
Purpose: **Prepare application and supporting schedules.**

Florida

Case: **Docket No. 040450-WS; Application for increase in rates and charges, 2004**
Sponsor: **Indiantown Co., Inc.**
Purpose: **Prepare Used & Useful analysis.**

Florida

Case: **Undocketed - Certificate Application, 2005 (never filed)**
Sponsor: **MHC, Inc.**
Purpose: **Prepare application and supporting rates and charges.**

Florida

Case: **Docket No. 050281-WS; Application for increase in rates and charges, 2005**
Sponsor: **Plantation Bay Utility Co.**
Purpose: **Prepare Used & Useful analysis.**

Florida

Case: **Docket No. 050587-WS; Application for increase in rates and charges, 2005**
Sponsor: **MSM Utilities**
Purpose: **Assist w/SARC; prepare annual report.**

Florida

Case: **Docket No. 980876-WS; Application for certificate (update), 2005**
Sponsor: **Ocala Springs Utility, Inc.**
Purpose: **Prepare updated analysis.**

Florida

Case: **Undocketed (Collier County) Applicaton for change in meter installation charges, 2006**
Sponsor: **Indiantown Co., Inc.**
Purpose: **Prepare application.**

Florida

Case: **Docket No. 060246-WS; Application for increase in rates and charges, 2006**

Sponsor: Gold Coast Utility Corp.
Purpose: Prepare Used & Useful analysis.

Florida
Case: Docket No. 060256-WS; Application for increase in rates and charges, 2006
Sponsor: Alafaya Utilities Inc.
Purpose: Prepare Used & Useful analysis.

Florida
Case: Docket No. 060257-WS; Application for increase in rates and charges, 2004
Sponsor: Cypress Lakes Utilities, Inc.
Purpose: Prepare Used & Useful analysis.

Florida
Case: Docket No. 060260-WS; Application for increase in rates and charges, 2006
Sponsor: Lake Placid Utilities, Inc.
Purpose: Prepare Used & Useful analysis.

Florida
Case: Docket No. 060254-SU; Application for increase in rates and charges, 2006
Sponsor: Mid-County Services, Inc.
Purpose: Prepare Used & Useful analysis.

Florida
Case: Docket No. 060255-WS; Application for increase in rates and charges, 2006
Sponsor: Tierra Verde Utilities, Inc.
Purpose: Prepare Used & Useful analysis.

Florida
Case: Docket No. 060253-WS; Application for increase in rates and charges, 2006
Sponsor: Utilities,Inc. Of Florida
Purpose: Prepare Used & Useful analysis.

Florida
Case: Docket No. 060261-WS; Application for increase in rates and charges, 2006
Sponsor: Utilities, Inc. of Pennbrooke
Purpose: Prepare Used & Useful analysis.

Florida
Case: Docket No. 060285-WS; Application for increase in rates and charges, 2006
Sponsor: Utilities, Inc. of Sandalhaven
Purpose: Prepare Used & Useful analysis and Projected TY MFR.

Florida
Case: Docket No. 070183-WS; Proposed adoption of Rule 25-30.4325, F.A.C., Water Treatment Plant Used and Useful Calculations, 2007
Sponsor: Utilities, Inc.

Purpose: **Prepare positions and present testimony on proposed rules.**

Florida

Case: **Docket No. 080247-SU; Application for increase in rates and charges, 2007**
Sponsor: **Utilities, Inc. of Eagle Ridge**
Purpose: **Prepare complete MFR supporting rate increase.**

Florida

Case: **Docket No. 080248-SU; Application for increase in rates and charges, 2007**
Sponsor: **Tierra Verde Utilities, Inc.**
Purpose: **Prepare Used & Useful analysis.**

Florida

Case: **Docket No. 080249-WS; Application for increase in rates and charges, 2007**
Sponsor: **Labrador Utilities, Inc.**
Purpose: **Prepare Used & Useful analysis.**

Florida

Case: **Docket No. 080250-WS; Application for increase in rates and charges, 2007**
Sponsor: **Mid-County Services, Inc.**
Purpose: **Prepare complete MFR supporting rate increase.**

Florida

Case: **Undocketed -Sarasota Co., Application for increase in rates and charges, 2007**
Sponsor: **Southgate Utilities, Inc.**
Purpose: **Prepare Used & Useful analysis.**

Florida

Case: **Undocketed -Hillsborough Co., Application for increase in rates and charges, 2007**
Sponsor: **Pebble Creek Utilities, Inc.**
Purpose: **Prepare Used & Useful analysis.**

Florida

Case: **Docket No. 090392-WS; Application for increase in rates and charges, 2008**
Sponsor: **Utilities, Inc. of Pennbrooke**
Purpose: **Prepare complete MFR supporting rate increase.**

Florida

Case: **Docket No. 090349-WS; Application for increase in rates and charges, 2008**
Sponsor: **Cypress Lakes Utilities, Inc.**
Purpose: **Prepare Used & Useful analysis.**

Florida

Case: **Docket No. 090402-WS; Application for increase in rates and charges, 2008**
Sponsor: **Sanlando Utilities, Inc.**
Purpose: **Prepare Used & Useful analysis.**

Florida
Case: **Docket No. 090381-SU; Application for increase in rates and charges, 2008**
Sponsor: **Utilities, Inc. Of Longwood**
Purpose: **Prepare Used & Useful analysis.**

Florida
Case: **Docket No. 090462-WS; Application for increase in rates and charges, 2008**
Sponsor: **Utilities, Inc. Of Florida**
Purpose: **Prepare Used & Useful analysis.**

Florida
Case: **Docket No. 100104-W; Application for increase in rates and charges, 2009**
Sponsor: **Water Management Services, Inc.**
Purpose: **Prepare Used & Useful analysis.**
Prepare complete MFR supporting rate increase.

Florida
Case: **Docket No. 100426-WS; Application for increase in rates and charges, 2010**
Sponsor: **Lake Utility Services, Inc. Of Florida**
Purpose: **Prepare Used & Useful analysis.**

Florida
Case: **Docket No. 110153-S; Application for increase in rates and charges, 2010**
Sponsor: **Utilities, Inc. of Eagle Ridge**
Purpose: **Prepare Used & Useful analysis.**

Florida
Case: **Docket No. 110257-WS; Application for increase in rates and charges, 2010**
Sponsor: **Sanlando Utilities, Inc.**
Purpose: **Prepare Used & Useful analysis.**

Florida
Case: **Docket No. 110264-WS; Application for increase in rates and charges, 2010**
Sponsor: **Labrador Utilities, Inc.**
Purpose: **Prepare Used & Useful analysis.**

Florida
Case: **Charlotte County Jurisdiction (Undocketed) Application for increase in rates and charges, 2010**
Sponsor: **Utilities, Inc. of Sandalhaven**
Purpose: **Prepare complete MFR supporting rate increase.**

Florida
Case: Docket No. 100330-WS; Application for increase in rates and charges, 2011
Sponsor: Aqua America, Inc.
Purpose: Prepare Rebuttal Testimony on Used & Useful.

Florida
Case: Docket No. 120037-WS; Application for increase in rates and charges, 2011
Sponsor: Utilities, Inc. of Pennbrooke
Purpose: Prepare MFR and Used & Useful analysis.

Florida
Case: Docket No. 120209-WS; Application for increase in rates and charges, 2011
Sponsor: Utilities, Inc. of Florida
Purpose: Prepare Used & Useful analysis.

Florida
Case: Docket No. 130212-WS; Application for increase in rates and charges, 2012
Sponsor: Cypress Lakes Utilities, Inc.
Purpose: Prepare MFR and Used & Useful analysis.

Florida
Case: Docket No. 140135-WS; Application for increase in rates and charges, 2013
Sponsor: Labrador Utilities, Inc.
Purpose: Prepare Used & Useful analysis.

Florida
Case: Docket No. 140060-WS; Application for increase in rates and charges, 2013
Sponsor: Sanlando Utilities Corp.
Purpose: Prepare Used & Useful analysis.

Florida
Case: Docket No. 150120-SU; Application for increase in rates and charges, 2014
Sponsor: Utilities, Inc. of Sandalhaven
Purpose: Prepare Used & Useful analysis.

Florida
Case: Undocketed Consulting Services, 2015
Sponsor: Black Bear Reserve Water Corp.
Purpose: Prepare Report of on Considerations re sale of utility

Florida
Case: Docket No. 150071-SU; Application for increase in rates and charges, 2015
Sponsor: KW Resort Utilities Corp.
Purpose: Prepare Used & Useful analysis.

Florida

Case: **Collier County Jurisdiction; Application for increase in rates and charges, 2015**
Sponsor: **Ave Maria Utility Co., LLLP**
Purpose: **Prepare Used & Useful analysis.**

Michigan

Case: **Northern Michigan Water; Rate Case, 1972**
Sponsor: **Northern Michigan Water Co.**
Purpose: **Prepare Rate Case and present testimony re Appropriate Rate of Return.**

North Carolina

Case: **Carolina Water Service, Inc. of North Carolina; Rate Case, 1992.**
Sponsor: **Carolina Water Service, Inc. of North Carolina**
Purpose: **Prepare and present rebuttal testimony regarding the concept of used and useful for a regulated utility.**

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.	)	Docket No. 160101-WS

EXHIBIT FS-2

OF

FRANK SEIDMAN

on behalf of

Utilities, Inc. of Florida

2015 UIF Consolidated Rate Case
Docket No. 160101-WS
Summary of Used and Useful Percentages

Witness: Frank Seidman
Ex. FS-2

	COUNTY	Type	U&U W Plant Pct	U&U WW Plant Pct	U&U Dist & Col. Pct
SYSTEM					
Weathersfield (incl. Trailwoods & Oakland Hills)	Seminole	W/S	100.00%	Purchased Treatment - Not appl.	100.00%
Oakland Shores	Seminole	W	100.00%	-	100.00%
Little Wekiva	Seminole	W	100.00%	-	100.00%
Park Ridge	Seminole	W	100.00%	-	100.00%
Phillips	Seminole	W	100.00%	-	100.00%
Ravenna Park (incl. Crystal Lake)/ Lincoln Heights	Seminole	W/S	100.00%	Purchased Treatment - Not appl.	100.00%
Bear Lake	Seminole	W	100.00%	-	100.00%
Jansen	Seminole	W	100.00%	-	100.00%
Crescent Heights	Orange	W	100.00%	-	100.00%
Davis Shores	Orange	W	100.00%	-	100.00%
Golden Hills/Crownwood	Marion	W	100.00%	100.00%	100.00%
Lake Tarpon	Pinellas	W	100.00%	-	100.00%
Orangewood (incl. Wis-Bar, Buena Vista MHP)	Pasco	W/S	100.00%	Purchased Treatment - Not appl.	100.00%
Summertree	Pasco	W/S	100.00%	Purchased Treatment - Not appl.	100.00%
Lake Utility Services, Inc. (LUSI)	Lake	W/S	100.00%	59.00%	100.00%
LUSI (Four Lakes)	Lake	W	100.00%	-	100.00%
LUSI (Lake Saunders)	Lake	W	100.00%	-	100.00%
Utilities, Inc. of Longwood	Seminole	S	-	100.00%	100.00%
Sanlando Utilities Corp. (incl. Knollwood, DesPinar)	Seminole	W/S	100.00%	100.00%	100.00%
Utilities, Inc. of Pennbrooke	Lake	W/S	100.00%	100.00%	100.00%
Lake Placid Utilities, Inc.	Highland	W/S	100.00%	100.00%	100.00%
Mid-County Services, Inc.	Pinellas	S	-	100.00%	100.00%
Tierra Verde Utilities, Inc.	Pinellas	S	-	Purchased Treatment - Not appl.	100.00%
Cypress Lakes Utilities, Inc.	Polk	W/S	100.00%	100.00%	100.00%
Utilities, Inc. of Eagle Ridge (incl. Cross Creek)	Lee	S	-	100.00%	100.00%
Utilities, Inc. of Sandalhaven	Charlotte	S	-	100.00%	100.00%
Labrador Utilities, Inc.	Pasco	W/S	100.00%	100.00%	100.00%

NOTE: With the exception of the wastewater plants at Sandalhaven, Lake Placid, Labrador & LUSI and Crownwood, all systems indicated as 100% used & useful have been found to be 100% used & useful in a previous docket by the Commission.

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

Florida Public Service Commission

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

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

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

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

(Above data in millions of gallons)

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

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

Reconciliation of gallons sold:

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

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

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

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

Month/ Year	(1) Individual Plant Flows Cypress Lakes	(2) Individual Plant Flows (Name)	(3) Individual Plant Flows (Name)	(4) Individual Plant Flows (Name)	(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
Jan-15	4.572				4.572	0.000
Feb-15	4.613				4.613	0.000
Mar-15	4.149				4.149	0.000
Apr-15	3.162				3.162	0.000
May-15	2.250				2.250	0.000
Jun-15	2.282				2.282	0.000
Jul-15	2.386				2.386	0.000
Aug-15	2.493				2.493	0.000
Sep-15	2.220				2.220	0.000
Oct-15	2.320				2.320	0.000
Nov-15	2.652				2.652	0.000
Dec-15	3.282				3.282	0.000
Total	36.381				36.381	0.000

Water Treatment Plant Data | **Florida Public Service Commission**

Company: Utilitis, Inc. of Florida - Cypress Lakes (248-095) | **Schedule F-3**
Docket No.: 160101-WS | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

				Date	GPD
1	**Plant Capacity**	**by Water Use Permit**			
	The hydraulic rated capacity. If different from that shown	**AADF**			**331,200**
	on the DEP operating or construction permit, provide an explanatio	**MMADF**			**447,100**
2	**Maximum Day**				
	The single day with the highest pumpage rate for the test year.			**6/18/2015**	**309,000**
	Explain, on a separate sheet of paper if fire flow, line breaks,				(Includes directional flushing of 102,000
	or other unusual occurrences affected the flow this day.	**Max day, no unusual occurrences**		**12/13/2015**	**298,000**
3	**Five Day Max. Year**				
	The five days with the highest pumpage rate from any one month		**(1)**	**12/20/2015**	**268,000**
	in the test year. Provide an explanation if fire flow, line		**(2)**	**12/17/2015**	**269,000**
	breaks or other unusual occurrences affected the flows on		**(3)**	**12/6/2015**	**279,000**
	these days.		**(4)**	**12/26/2015**	**285,000**
			(5)	**12/13/2015**	**298,000**
				AVERAGE	**279,800**
				Max Month	**247,028**
4	**Average Daily Flow**			**Annual**	**186,739**

5 **Required Fire Flow** **500 gpm Residential, 1,000 gpm Commercial** **1,000 gpm for 2 hours**

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Wastewater Treatment Plant Data | **Florida Public Service Commission**

Company: Utilitis, Inc. of Florida - Cypress Lakes (248-095) | **Schedule F-4**
Docket No.: 160101-WS | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

	MONTH	GPD
1. Plant Capacity (3MADF)		**190,000**
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month	**2/2015**	**164,750**
3 Average Annual Daily Flow		**99,674**
3 Max 3 Month Average Daily Flow (3MADF)	**Ending 3/2015**	**148,699**
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		
(There is no record that this peak month was influenced by any abnormal infiltration)		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

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

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

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

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

INPUT INFORMATION:

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

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

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

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

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

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

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

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

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

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

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

Line No.			
1	(A)	Used and useful flow (000):	
2		3MADF - year 2015	148,699
3	(B)	Property needed for post test year period (see F-8)	3,578
4	(C)	Permitted capacity (3MADF)	190,000
5	(D)	Used and useful percentage	80.15%
6	(E)	Non-used and useful percentage	19.85%
		Use	100.00%

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

Used and Useful Calculations **Florida Public Service Commission**
Wastewater Treatment Plant

Company: Utilitis, Inc. of Florida - Cypress Lakes (248-095) **Schedule F-6**
Docket No.: 160101-WS **Page 2 of 2**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

A. Infiltration allowance, excluding service laterals

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

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated			36,380,854
	Water Gallons (not capped) sold to:		Estimated returned	
8	Residential WW	40,703,771	80%	32,563,017
9	Non-Res. WW	1,336,290	90%	1,202,661
10	Estimated flows returned	42,040,061		33,765,678
12	Estimated I&I (treated less returned) [l.7-l.9]			2,615,177
13	Actual less allowable [l.10-l.6]			-14,996,842
14	Excess, if any [l.10-l.6, if positive]			0
15	Excess as percent of wastewater treated			0.00%

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

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

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

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

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

Distribution & Collection Systems

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

Used and useful should remain 100%.

Margin Reserve Calculations **Florida Public Service Commission**

Company: Utilitis, Inc. of Florida - Cypress Lakes (248-095) **Schedule F-8**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

Water Treatment & Related Facilities

PN = EG x PT x U

where:

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

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

Wastewater Treatment & Related Facilities

PN = EG x PT x U

where:

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

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

Distribution & Collection Systems

PN = EG x PT x U

where:

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

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

Equivalent Residential Connections - Water

Florida Public Service Commission

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

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

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	1,426	1,430	1,428	43,589,068	30,525	49,377,968	1,618	
2	2012	1,430	1,446	1,438	40,977,673	28,496	46,182,670	1,621	0.19%
3	2013	1,446	1,448	1,447	39,590,264	27,360	42,836,584	1,566	-3.39%
4	2014	1,448	1,470	1,459	37,617,204	25,783	40,826,814	1,583	1.14%
5	2015	1,470	1,497	1,484	40,703,771	27,438	44,584,391	1,625	2.62%
							Average Growth Through 5-Year Period (Col. 8)		0.14%

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

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

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

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

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

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

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

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

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	1,426	1,430	1,428	43,589,068	30,525	45,904,118	1,504	
2	2012	1,430	1,446	1,438	40,977,673	28,496	43,367,133	1,522	1.20%
3	2013	1,446	1,448	1,447	39,590,264	27,360	40,684,154	1,487	-2.29%
4	2014	1,448	1,470	1,459	37,617,204	25,783	38,964,974	1,511	1.63%
5	2015	1,470	1,497	1,484	40,703,771	27,438	42,040,061	1,532	1.38%
						Average Growth Through 5-Year Period (Col. 8)			0.48%

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

		X	Y
Constant:	1497.387282	1	1,504
X Coefficient:	4.61433626	2	1,522
R^2:	0.178136311	3	1,487
		4	1,511
		5	1,532
		10	1544

Five year growth	11 Ercs
Annual average growth	2.27 Ercs

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

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

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

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

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

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

Note: These plants are not interconnected.

Wastewater Treatment Plant Data | **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - Eagle Ridge (249-449) | **Schedule F-4**
Docket No.: 160101-WS | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

		MONTH	GPD
	EAGLE RIDGE PLANT		
1	**Plant Capacity (TMADF) Extended aeration**		318,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2	**Average Daily Flow Max Month**	2/2015	240,452
3	**Average Annual Daily Flow**		213,178
4	**Maximum Three Month Average Daily Flow**	3/2015	233,780
	An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		
	(There is no record that this peak month was influenced by any abnormal infiltration)		

		MONTH	GPD
	CROSS CREEK PLANT		
1.	**Plant Capacity (MMADF)**		249,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2.	**Average Daily Flow Max Month**	3/2015	99,871
3	**Average Annual Daily Flow**		58,249
	An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

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

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

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

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

Line No.			
	There are two plants in the Eagle Ridge system - Eagle Ridge and Cross Creek. They are not interconnected and must be evaluated separately.		
	EAGLE RIDGE		
1	**(A) Used and useful flow, GPD (TMADF) (See F-4)**		**233,780**
2	**(B) Less: Excess I&I (No indication of excess I/I - see note))**		**-**
3	**(C) Plus: Property needed for post test year period (See F-8)**		**-**
4	**(E) Permitted capacity**		**318,000**
5	**(F) Used and useful percentage**		**73.52%**
		Use 100% U&U, See note	**100.00%**
6	**(G) Non-used and useful percentage**		**26.48%**

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

CROSS CREEK

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

NOTE:

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

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

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

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

EAGLE RIDGE

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile gpd	gpy
	4	0	0.000	0	
1	6	0	0.000	0	
2	8	56,845	10.766	43,064	
3	10	0	0.000	0	
4	Total	56,845	10.766	43,064	15,718,504
5	Estimated Inflow @ 10% of gallons sold (L.10)				9,862,700
6	Allowable I&I				25,581,204

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated			77,810,000
	Gallons Billed (not capped) to:		Estimated returned *	
8	SFR Residential WW cust.	57,599,000	60%	34,559,400
9	All Other	41,028,000	90%	36,925,200
10	Estimated flows returned	98,627,000		71,484,600

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

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

CROSS CREEK PLANT

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

Used and Useful Calculations **Florida Public Service Commission**
Water Distribution and Wastewater Collection Systems

Company: Utilities, Inc. of Florida - Eagle Ridge (249-449) **Schedule F-7**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

Wastewater Collection System

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

Margin Reserve Calculations

Florida Public Service Commission

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

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

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

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

Wastewater Treatment & Related Facilities

PN = EG x PT x U

where:

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

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

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

Equivalent Residential Connections - Wastewater | **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - Eagle Ridge (249-449) | **Schedule F-10**
Docket No.: 160101-WS | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	730	749	740	60,940,000	82,407	98,616,000	1,197	
2	2012	749	744	747	58,607,310	78,509	96,663,310	1,231	2.89%
3	2013	744	767	756	67,043,730	88,741	101,441,730	1,143	-7.16%
4	2014	767	771	769	58,239,000	75,733	92,383,000	1,220	6.71%
5	2015	771	762	767	57,599,000	75,145	98,627,000	1,312	7.59%
						Average Growth Through 5-Year Period (Col. 8)			2.51%

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

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

		X	Y
Constant:	1154.61862	1	1,197
X Coefficient:	22.0187239	2	1,231
R^2:	0.320441446	3	1,143
		4	1,220
		5	1,312
		10	1375

Five year growth	62 Ercs
Annual average growth	12.46 Ercs

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

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

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

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

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

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

Florida Public Service Commission

Schedule F-1 (Revised)
Page 1 of 1
Preparer: Seidman, F.
Rev. 10/27/2016

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

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

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-15	**2.621**	**2.631**	**0.000**	**2.090**	**0.292**	**0.249**	**9.5%**
Feb-15	**2.494**	**2.679**	**0.000**	**2.136**	**0.391**	**0.152**	**5.7%**
Mar-15	**2.842**	**3.064**	**0.000**	**2.321**	**0.234**	**0.509**	**16.6%**
Apr-15	**1.928**	**2.138**	**0.000**	**2.275**	**0.234**	**-0.371**	**-17.4%**
May-15	**1.168**	**1.419**	**0.000**	**1.333**	**0.160**	**-0.074**	**-5.2%**
Jun-15	**0.980**	**1.197**	**0.000**	**0.856**	**0.158**	**0.183**	**15.3%**
Jul-15	**0.937**	**1.074**	**0.000**	**0.778**	**0.055**	**0.242**	**22.5%**
Aug-15	**0.886**	**1.056**	**0.000**	**0.761**	**0.098**	**0.197**	**18.6%**
Sep-15	**0.946**	**1.213**	**0.000**	**0.761**	**0.068**	**0.384**	**31.7%**
Oct-15	**1.272**	**1.505**	**0.000**	**0.876**	**0.089**	**0.539**	**35.9%**
Nov-15	**1.913**	**2.134**	**0.000**	**1.230**	**0.083**	**0.821**	**38.5%**
Dec-15	**2.052**	**2.353**	**0.000**	**1.796**	**0.107**	**0.449**	**19.1%**
Total	**20.039**	**22.463**	**0.000**	**17.213**	**1.970**	**3.280**	**14.6%**

(Above data in millions of gallons)

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

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

Reconciliation of gallons sold:
The gallons sold above is the same as shown on Schedule F 9. They both reconcile to the gallons sold on Schedule E 2 within .0058%.
(corrected (10/7/2016)

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

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

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

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

Water Treatment Plant Data | **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - Labrador (259-217) | **Schedule F-3**
Docket No.: 160101-WS | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

			Date	GPD
1	**Plant Capacity** **The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.**	**per MOR**		**564,000**
2	**Maximum Day** **The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.**		**2/24/2015**	**149,000**
3	**Five Day Max. Year** **The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.**	**(1)** **(2)** **(3)** **(4)** **(5)**	**3/6/2015** **3/5/2015** **3/18/2015** **3/13/2015** **3/27/2015**	**127,000** **128,000** **134,000** **137,000** **138,000**
			AVERAGE	**132,800**
4	**Average Daily Flow**		**Max Month** **Annual**	**98,849** **61,748**
5	**Required Fire Flow**		*** 500 gpm for 2 hours**	

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Wastewater Treatment Plant Data

Florida Public Service Commission

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

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

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

		MONTH	GPD
1.	**Plant Capacity (3MRADF)**		216,000
	The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2.	**Maximum 3MRADF**	3/2015	86,978
3	**Average Annual Daily Flow**		56,165
	An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

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

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

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

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

INPUT INFORMATION:

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

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

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

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

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

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

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

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

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

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

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

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

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

Labrador (Forest Lake Estates) WWTP

Line No.			
1	(A)	Used and useful flow (000):	
2		3MRADF - year 2013	86,978
3	(B)	Property needed for post test year period (see F-8)	0.00
4	(C)	Permitted capacity	216,000
5	(D)	Used and useful percentage	40.27%
6	(E)	Non-used and useful percentage	59.73%
7	[F]	Used and useful percentage for rate case purposes (see note).	100.00%

Explanation: The plant serves an 894-lot MHP and a 274-lot RV park. Occupancy is subject to large seasonal variations. A plant constructed to serve full occupancy of the MHP alone at design flows of 280 gpd/ERC would require 250,000 gpd capacity. However, actual flows for the whole system are closer to 78 gpd/ERC in the peak 3-month period assuming 95% occupancy. The flow for which the plant is designed is reasonable. In addition, the system is built out, in accordance with 25-30.4325(4), F.A.C., In the last case, Docket No. 140135-WS, the Commission rejected the argument to use 100% because there is a 11.6 acre undeveloped parcel and found the plant to be only 79.94% used and useful. As evidenced above, usage continues to decline with no change in customers. There is no evidence that this parcel will ever be used. In addition, it should be noted that this plant, at the current capacity, has been in place since approximately 1990, was in place when the prior utility owner applied for its original certificate in 1999, and was objected to by the then current residents as being "inadequate during high volume winter usage." At the time of the original certificate application, the customer base was exactly as it is today. In the original certificate Order No. PSC-01-1483-PAA-WS, the Commission noted that, according to DEP, the plant is virtually at maximum capacity during the high peak winter season. The only thing that has changed since 1999 is that customers have conserved water, using considerably less than in 1999 and the operation of the plant has improved under current ownership, such that the plant is no loner "inadequate." The utility should not be penalized for operating the plant properly or for the impact of water conservation by customers. The plant should be considered 100% U&U.

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

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

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

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

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile gpd	gpy
	4	0	0.000	0	
1	6	0	0.000	0	
2	8	27,825	5.270	21,080	
3	10	0	0.000	0	
4	Total	27,825	5.270	21,080	7,694,034
5	Estimated Inflow @ 10% of gallons sold (L.10)				1,656,913
6	Allowable I&I				9,350,947

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated			20,500,100

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

11	Estimated I&I (treated less returned) [L.7-L.10]	6,946,283
12	Actual I&I less allowable [L.11-L.6]	-2,404,664
13	Excess, if any [L.11-L.6, if positive]	0
14	Excess as percent of wastewater treated	0.00%

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

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

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

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

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

Distribution & Collection Systems

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

Margin Reserve Calculations

Florida Public Service Commission

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

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

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

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

Water Treatment & Related Facilities

Equivalent Residential Connections - Water

Florida Public Service Commission

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

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

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

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

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

Constant:	**1127.307563**
X Coefficient:	**-16.92342166**
R^2:	**0.144393972**

X	**Y**
1	**1,139**
2	**1,103**
3	**1,053**
4	**965**
5	**1,123**
10	**958**

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

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

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

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

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

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

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

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

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

Five year growth **(106) Ercs**
Annual average growth **-21.17 Ercs**

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

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida - Lake Placid (242-23)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-15	0.603	0.593	0.000	0.400	0.000	0.193	32.6%
Feb-15	0.621	0.611	0.000	0.479	0.000	0.132	21.6%
Mar-15	0.648	0.635	0.000	0.547	0.000	0.087	13.7%
Apr-15	0.448	0.439	0.000	0.568	0.000	-0.129	-29.5%
May-15	0.395	0.387	0.000	0.453	0.000	-0.066	-17.0%
Jun-15	0.387	0.379	0.000	0.332	0.000	0.047	12.3%
Jul-15	0.353	0.345	0.000	0.267	0.000	0.079	22.8%
Aug-15	0.344	0.337	0.000	0.324	0.000	0.013	3.8%
Sep-15	0.342	0.334	0.000	0.249	0.000	0.085	25.5%
Oct-15	0.383	0.375	0.000	0.352	0.000	0.022	6.0%
Nov-15	0.472	0.462	0.000	0.305	0.000	0.157	33.9%
Dec-15	0.473	0.463	0.000	0.383	0.000	0.080	17.3%
Total	5.469	5.359	0.000	4.659	0.000	0.700	13.1%

(Above data in millions of gallons)

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

Reconciliation of gallons sold:

The gallons sold above is the same as shown on Scheduke F 9. They both reconcile to the gallons sold on Schedule E 2 within .98%, an acceptablee difference.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida - Lake Placid (242-23)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

Month/ Year	(1) Individual Plant Flows Sun'N Lake Plant	(2) Individual Plant Flows (Name)	(3) Individual Plant Flows (Name)	(4) Individual Plant Flows (Name)	(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
Jan-15	0.763				0.763	0.000
Feb-15	0.641				0.641	0.000
Mar-15	0.764				0.764	0.000
Apr-15	0.549				0.549	0.000
May-15	0.488				0.488	0.000
Jun-15	0.561				0.561	0.000
Jul-15	0.443				0.443	0.000
Aug-15	0.507				0.507	0.000
Sep-15	0.568				0.568	0.000
Oct-15	0.444				0.444	0.000
Nov-15	0.453				0.453	0.000
Dec-15	0.663				0.663	0.000
Total	6.843				6.843	0.000

Water Treatment Plant Data | **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - Lake Placid (242-23) | **Schedule F-3**
Docket No.: 160101-WS | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

			Date	GPD
1	**Plant Capacity** **The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.**	**Per annual Report**		**288,000**
2	**Maximum Day** **The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.**		**2/13/2015**	**27,200**
3	**Five Day Max. Year** **The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.**	**(1)** **(2)** **(3)** **(4)** **(5)**	**3/26/2015** **3/7/2015** **3/9/2015** **3/12/2015** **3/16/2015**	**23,700** **24,900** **25,600** **26,500** **27,100**
			AVERAGE	**25,560**
4	**Average Daily Flow**		**Max Month** **Annual**	**20,471** **14,681**
5	**Required Fire Flow**		**500 gpm for 2 hours**	

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Wastewater Treatment Plant Data | **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - Lake Placid (242-23) | **Schedule F-4**
Docket No.: 160101-WS | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

		MONTH	GPD
1.	**Plant Capacity (Permitted @ AADF)** **The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.**		**90,000**
2.	**Average Daily Flow Max Month (a)** **An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.**		**24,642**
3	**Annual Average Daily Flow**		**18,749**

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid (242-23)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm		**400 gpm**
Firm Reliable well pumping capacity (largest well out), gpm		**200 gpm**
Ground storage capacity, gal.		**0 gallons**
Usable ground storage (90%), gal.		**0 gallons**
Elevated Storage		**0 gallons**
Usable ground storage (100%), gal.		**0 gallons**
Hydropneumatic storage capacity, gal.		**5,000 gallons**
Usable hydropneumatic storage capacity (0.00%), gal.		**0 gallons**
Total usable storage, gal.		**0 gallons**
Maximum day demand,		**27,200 gpd**
Peak hour demand = 2x max day/1440		**38 gpm**
Fire flow requirement	**500 gpm for 2 hours**	**500 gpm**
Unaccounted for water	**13.06% of water pumped**	**1,957 gpd, avg**
Acceptable unaccounted for	**10.00%**	**1,494 gpd, avg**
Excess unaccounted for		**463 gpd, avg**

<u>Used & Useful Analysis, in accordance with Rule 25-30.4325:</u>

<u>Water Treatment Plant</u>

100.00%

(No usable atorage)

A =	**Peak demand**	**38 gpm**
B =	**Property needed to serve five years after TY**	**0 gpm**
C =	**Fire flow demand**	**500 gpm**
D =	**Excess Unaccounted for water**	**0.3 gpm**
E =	**Firm Reliable Capacity (16 hours)**	**200 gpm**

NOTE: In addition to the above analysis, in Docket No. 130243-WS, Order No. PSC-14-0335-PAA-WS, the Commission found that there had been no growth in the previous five years in the service area and no apparent potential for development. Pursuant to Rule 25-30.4325(4), F.A.C., the treatment should be considered 100% used & useful.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid (242-23)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

Line No.					
1	(A)	Used and useful flow, GPD (AADF)			18,749
2	(B)	Less: Excess I&I (No indication of excess I/I - see note))			-
3	(C)	Plus: Property needed for post test year period (See F-8)			-
4	(E)	Permitted capacity (see Note)			90,000
5	(F)	Used and useful percentage			20.83%
6			System essentially built out (F-7),	Use	100.00%
7	(G)	Non-used and useful percentage			79.17%
8			System essentially built out (F-7),	Use	0.00%

In the last case, Docket No. 130243-WS, the Commission found the WWTP to be 18.4% used and useful, but in keeping with its practice, it set at 28.5%, the amount it had found in the previous Docket No. 090351-WS. This utility has an extremely low 54 gpd/ERC treated flows. If full permitted capacity were utilized, the flows would be 258 gpd/ERC, which would be a reasonable design capacity. Since the system is not over built and the Commission has found in the last case that there is no growth or potential for growth, the WWTP should be considered 100% used and useful.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid (242-23)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile gpd	gpy
	4	0	0.000	0	
1	6	0	0.000	0	
2	8	4,155	0.787	3,148	
3	10	0	0.000	0	
4	Total	4,155	0.787	3,148	1,148,920
5	Estimated Inflow @ 10% of gallons sold (L.10)				656,421
6	Allowable I&I				1,805,341

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated			6,843,440
	Gallons Billed (not capped) to:		Estimated returned	
8	SFR Residential WW cust.	2,088,930	80%	1,671,144
9	All Other	4,475,280	90%	4,027,752
10	Estimated flows returned	6,564,210		5,698,896
11	Estimated I&I (treated less returned) [L.7-L.10]			1,144,544
12	Actual I&I less allowable [L.11-L.6]			-660,797
13	Excess, if any [L.11-L.6, if positive]			0
14	Excess as percent of wastewater treated			0.00%

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid (242-23)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

100% Used & Useful - System is built out. See Docket No. 130243-WS, Order No. PSC-14-0335-PAA-WS

Margin Reserve Calculations **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - Lake Placid (242-23) **Schedule F-8**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

Not applicable - System is built out. See Docket No. 130243-WS, Order No. PSC-14-0335-PAA-WS

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid (242-23)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	92	89	91	3,385,266	37,406	4,616,276	123	
2	2012	89	88	89	3,174,539	35,870	4,519,591	126	2.10%
3	2013	88	102	95	3,294,621	34,680	4,551,359	131	4.16%
4	2014	102	109	106	2,746,780	26,036	4,068,910	156	19.08%
5	2015	109	113	111	2,088,930	18,819	4,658,650	248	58.40%
						Average Growth Through 5-Year Period (Col. 8)			20.93%

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

		X	Y
Constant:	73.32640129	1	123
X Coefficient:	27.8561043	2	126
R^2:	0.708475795	3	131
		4	156
		5	248
		10	352

Five year growth	104 Ercs
Annual average growth	20.87 Ercs

NOTE: This a no growth system with regard to residential development, as evidenced above. However there has been growth in the usage within the general service sector. Being a small system, changes like this result in large perntage differences. As the system is built out, there is no request at this time for a growth allowance

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid (242-23)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	92	89	91	3,385,266	37,406	5,662,356	151	
2	2012	89	88	89	3,174,539	35,870	5,437,861	152	0.15%
3	2013	88	102	95	3,294,621	34,680	5,527,789	159	5.14%
4	2014	102	109	106	2,746,780	26,036	5,073,520	195	22.26%
5	2015	109	113	111	2,088,930	18,819	6,564,210	349	79.00%
						Average Growth Through 5-Year Period (Col. 8)			26.64%

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

		X	Y
Constant:	69.76848978	1	151
X Coefficient:	43.81288168	2	152
R^2:	0.673109741	3	159
		4	195
		5	349
		10	508

Five year growth	159	Ercs
Annual average growth	31.82	Ercs

NOTE: This a no growth system with regard to residential development, as evidenced above. However there has been growth in the usage within the general service sector. Being a small system, changes like this result in large perntage differences. As the system is built out, there is no request at this time for a growth allowance

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

Company: Utilities Inc. of Longwood (246-450)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

Month/ Year	(1) Individual Plant Flows Longwood	(2) Individual Plant Flows (Name)	(3) Individual Plant Flows (Name)	(4) Individual Plant Flows (Name)	(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
Jan-15	**10.967**				**10.967**	**0.000**
Feb-15	**10.133**				**10.133**	**0.000**
Mar-15	**11.260**				**11.260**	**0.000**
Apr-15	**10.748**				**10.748**	**0.000**
May-15	**10.699**				**10.699**	**0.000**
Jun-15	**11.291**				**11.291**	**0.000**
Jul-15	**11.386**				**11.386**	**0.000**
Aug-15	**12.508**				**12.508**	**0.000**
Sep-15	**13.846**				**13.846**	**0.000**
Oct-15	**12.052**				**12.052**	**0.000**
Nov-15	**11.455**				**11.455**	**0.000**
Dec-15	**10.999**				**10.999**	**0.000**
Total	**137.344**				**137.344**	**0.000**

Wastewater Treatment Plant Data **Florida Public Service Commission**

Company: Utilities Inc. of Longwood (246-450) **Schedule F-4**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: F. Seidman**

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

		MONTH	GPD
1.	**Plant Capacity (Permitted @ AADF - Limited by reuse system capacity)**		**470,000**
	The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		**500,000**
2.	**Average Daily Flow Max Month (a)**		**461,533**
	An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities Inc. of Longwood (246-450)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities Inc. of Longwood (246-450)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

Schedule F-6 (Revised)
Page 2 of 2
Preparer: F. Seidman

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile gpd	gpy
	4	0	0.000	0	
1	6	0	0.000	0	
2	8	15,828	2.998	11,991	
3	10	0	0.000	0	
4	Total	15,828	2.998	11,991	4,376,682
5	Estimated Inflow @ 10% of gallons sold (L.10)				See Note
6	Allowable I&I				8,753,364

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated			137,344,000
	Gallons Billed (not capped) to:		Estimated returned *	
8	SFR Residential WW cust. (no data)	Flat rate	80%	See Note
9	All Other	22,883,761	90%	20,595,385
10	Estimated flows returned	See Note		See Note
11	Estimated I&I (treated less returned) [L.7-L.10]			See Note
12	Actual I&I less allowable [L.11-L.6]			See Note
13	Excess, if any [L.11-L.6, if positive]			See Note
14	Excess as percent of wastewater treated			See Note

NOTE:
Residential customers are billed on flat rate basis. Metered water amounts are not available, but GS flows are. If the difference is assumed to be residential plus I/I, then the returned flows can be assumed to be 100%. A check on the reasonableness of flows is as follows:

Treated wastewater flows (from F-2)	137,344,000	gallons
Less: GS Flows (from F-10)	30,094,000	
Remaining = residential + I/I	107,250,000	
B/E Average TY residential customers (from F-10)	1,649	customers
Average gpd per residential customer, incl I/I	178	gpd/cust

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities Inc. of Longwood (246-450)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile gpd	gpy
	4	0	0.000	0	
1	6	0	0.000	0	
2	8	15,828	2.998	11,991	
3	10	0	0.000	0	
4	Total	15,828	2.998	11,991	4,376,682
5	Estimated Inflow @ 10% of gallons sold (L.10)				See Note
6	Allowable I&I				8,753,364

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated			137,344,000

	Gallons Billed (not capped) to:		Estimated returned *	
8	SFR Residential WW cust. (no data)	Flat rate	80%	See Note
9	All Other	22,883,761	90%	20,595,385
10	Estimated flows returned	See Note		See Note

11	Estimated I&I (treated less returned) [L.7-L.10]	See Note
12	Actual I&I less allowable [L.11-L.6]	See Note
13	Excess, if any [L.11-L.6, if positive]	See Note
14	Excess as percent of wastewater treated	See Note

NOTE:

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities Inc. of Longwood (246-450)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

Wastewater Collection System

In the last Docket No. 090381-SU, the Commission , as it had in the previous docket, found that the service area to be built out and the wastewater plant and collection system 100% used and useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities Inc. of Longwood (246-450)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

In the last Docket No. 090381-SU, the Commission , as it had in the previous docket, found the service area to be built out and the wastewater plant and collection system 100% used and useful.

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities Inc. of Longwood (246-450)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

Line No.	(1) Year	(2) Flat Rate SFR Customers Beginning	(3) Ending	(4) Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	1,600	1,644	1,622	Not Available	Unknown	25,600,177	Unknown	
2	2012	1,644	1,637	1,641	Flat Rate	Unknown	24,220,525	Unknown	-5.39%
3	2013	1,637	1,636	1,637	No Readiings	Unknown	22,110,901	Unknown	-8.71%
4	2014	1,636	1,642	1,639		Unknown	21,628,814	Unknown	-2.18%
5	2015	1,642	1,655	1,649		Unknown	22,883,761	Unknown	5.80%
						Average Growth Through 5-Year Period (Col. 8)			-2.62%

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

Constant:	25696198.5
X Coefficient:	-802454.3
R^2:	0.612241375

X	Y
1	25,600,177
2	24,220,525
3	22,110,901
4	21,628,814
5	22,883,761
10	17,671,656

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida - Mid-County (250-261)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

Month/ Year	(1) Individual Plant Flows Mid-County	(2) Individual Plant Flows (Name)	(3) Individual Plant Flows (Name)	(4) Individual Plant Flows (Name)	(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
Jan-15	21.052				21.052	0.000
Feb-15	20.202				20.202	0.000
Mar-15	23.463				23.463	0.000
Apr-15	20.503				20.503	0.000
May-15	20.929				20.929	0.000
Jun-15	22.087				22.087	0.000
Jul-15	28.405				28.405	0.000
Aug-15	34.024				34.024	0.000
Sep-15	27.931				27.931	0.000
Oct-15	22.071				22.071	0.000
Nov-15	20.917				20.917	0.000
Dec-15	20.685				20.685	0.000
Total	282.269				282.269	0.000

Wastewater Treatment Plant Data **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - Mid-County (250-261) **Schedule F-4**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

		MONTH	GPD
1.	**Permitted Plant Capacity (AADF)** **The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.**		**900,000**
2.	**Average Daily Flow Max Month (a)** **An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.**		**773,340**

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid-County (250-261)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

Line No.				
1	(A) Used and useful flow, GPD (AADF)			773,340
2	(B) Less: Excess I&I (No indication of excess I/I - see note))			-
3	(C) Plus: Property needed for post test year period (See F-8)			52,368
4	(E) Permitted capacity			900,000
5	(F) Used and useful percentage			91.75%
6		See Note	Use	100.00%
7	(G) Non-used and useful percentage			8.25%
8		See Note	Use	0.00%

Note: Used & Useful Evaluation
In Docket No. 030446, the Commission found the WWTP to be 92% used and useful based on actual flows and growth for the TY 2002. In the cases that followed, Docket Nos. 060254 and 080250, the flows were reduced substantially even though there was growth. This was due to the efforts of the utility to replace poorly maintained mains and manholes in the many mobile homres that make up the service area. As the service was approaching build out, the utility requested the plant be found to be 100% U&U. The Commission opted for the 92% U&U found in the previous case, in recognition that there was still some redevelopment going on. The Utility contends that the limits of redevelopment appear to have been reached as evident in the stability of the meter equivalent growth in Schedule F-10 and the plant should now be found to be 100% used and useful.

Used and Useful Calculations **Florida Public Service Commission**
Wastewater Treatment Plant

Company: Utilities, Inc. of Florida - Mid-County (250-261) **Schedule F-6**
Docket No.: 160101-WS **Page 2 of 2**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile gpd	gpy
	4	0	0.000	0	
1	6	0	0.000	0	
2	8	84,087	15.926	63,702	
3	10	5,010	0.949	4,744	
4	Total	89,097	16.874	68,447	24,983,006
5	Estimated Inflow @ 10% of gallons sold (L.10)				31,599,800
6	Allowable I&I				56,582,806

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated			282,269,000

	Gallons Billed (not capped) to:		Estimated returned *	
8	SFR Residential WW cust.	130,810,000	80%	104,648,000
9	All Other	185,188,000	90%	166,669,200
10	Estimated flows returned	315,998,000		271,317,200

11	Estimated I&I (treated less returned) [L.7-L.10]	10,951,800
12	Actual I&I less allowable [L.11-L.6]	-45,631,006
13	Excess, if any [L.11-L.6, if positive]	0
14	Excess as percent of wastewater treated	0.00%

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid-County (250-261)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

This is a wastwater-only system.

Wastewater Collection System

The service area consists of many subdivisions as well as master metered areas. In general, the collection systems are built by the various developers and contributed to the utility. Only master feeders and lift stations that serve the system as a whole are built by the utility. There are stil some pockets of undeveloped land, although they are now limited, and additional collection mains must be added before new customers can added. The collection system should be considered 100% used & useful.

Margin Reserve Calculations | **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - Mid-County (250-261) | **Schedule F-8**
Docket No.: 160101-WS | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

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

Wastewater Treatment & Related Facilities

PN = EG x PT x U

where:

EG =	**Equivalent annual growth in ERCs (see F-10)**	**27**	**ERC/yr**
PT =	**Post test year period per statute**	**5**	**yrs**
U =	**Unit of measure utilized in U&U calculations**	**386**	**gpd/ERC, AADF ***
PN =	**Property needed expressed in U units**	**52,368**	**gpd**

*** Based on 2015 AADF divided by TY equivalent ERCs from Schedule F-10**

Equivalent Residential Connections - Wastewater | **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - Mid-County (250-261) | **Schedule F-10**
Docket No.: 160101-WS | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

Line No.	(1) Year	(2) Meter Equivalent ERCs Beginning Note A	(3) Ending Note A	(4) Average Note A	(5) SFR Gallons Sold Note A	(6) Gallons/ SFR (5)/(4) Note A	(7) Total Gallons Sold Note A	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	1,908	1,909	1,909	N/A	N/A	N/A	1,909	
2	2012	1,909	1,991	1,950	N/A	N/A	N/A	1,950	2.17%
3	2013	1,991	2,001	1,996	N/A	N/A	N/A	1,996	2.36%
4	2014	2,001	2,001	2,001	N/A	N/A	N/A	2,001	0.25%
5	2015	2,001	2,001	2,001	N/A	N/A	N/A	2,001	0.00%
						Average Growth Through 5-Year Period (Col. 8)			1.20%

TY per MFR Schedule E 2, See Note B:

	Bills						
Actual TY	2062	2063	2,063	130810	63,423	315998	

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

		X	Y
Constant:	1900.5	1	1,909
X Coefficient:	23.6	2	1,950
R^2:	0.822469654	3	1,996
		4	2,001
		5	2,001
		10	2137

Five year growth	136 Ercs
Annual average growth	27.10 Ercs

NOTE A:
Billing information for this system must be obtained from the Pinellas County water utility. The county has indicated they do not keep historical consumption information, therefore the information needed to complete this schedule is not available. Mid-County has utilized the number of meter equivalents for the water meters as they appear in the annual reports at Schedule S-11. This appears to be the best indicator of growth.

NOTE B:
TY per MFR Schedule E 2:

	SFRs			SFR Gallons Sold	Gallons/ SFR (5)/(4)	Total Gallons Sold
	Beginning	Ending	Average			
Actual TY	2100	2100	2100	130810	62,290	315998

Although historical information was not available,information for the test year was, and was used in developing MFR Schedule E 2 and is used in analyzing I&I in Schedule F 6, page 2.

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

Florida Public Service Commission

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

Company: Utilities, Inc. of Pennbrooke (260-451)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-15	9.668	9.791	0.000	7.841	0.007	1.943	19.8%
Feb-15	8.327	8.274	0.000	8.655	0.010	-0.391	-4.7%
Mar-15	12.109	11.730	0.000	10.053	0.121	1.556	13.3%
Apr-15	13.700	13.268	0.000	11.648	0.695	0.925	7.0%
May-15	18.497	17.934	0.000	15.826	0.009	2.099	11.7%
Jun-15	14.558	14.109	0.000	13.901	0.010	0.198	1.4%
Jul-15	12.208	11.826	0.000	12.538	0.009	-0.720	-6.1%
Aug-15	8.895	8.615	0.000	7.934	0.041	0.640	7.4%
Sep-15	8.778	8.507	0.000	8.233	0.007	0.267	3.1%
Oct-15	14.685	14.226	0.000	11.011	0.730	2.485	17.5%
Nov-15	12.341	11.954	0.000	12.201	0.009	-0.256	-2.1%
Dec-15	11.871	11.498	0.000	10.207	0.010	1.281	11.1%
Total	145.637	141.733	0.000	130.049	1.659	10.025	7.1%

(Above data in millions of gallons)

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

Reconciliation of gallons sold:
The total gallons sold for Pennbrooke, as shown on Schedule F-1 and F-9 are the same.
The total gallons sold for per Schedule E-2 is 130.102 mg, a 0.047%, virtually the same.
This is most likely due to the fact that the amounts on F-1 and F-9 are the sums of actual readings whereas the amount on E-2 is taken from the billing analysis which is rounded to the nearest 1,000 gallons.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

Company: Utilities, Inc. of Pennbrooke (260-451)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

Month/ Year	(1) Individual Plant Flows Pennbrooke	(2) Individual Plant Flows (Name)	(3) Individual Plant Flows (Name)	(4) Individual Plant Flows (Name)	(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
Jan-15	3.663				3.663	0.000
Feb-15	3.281				3.281	0.000
Mar-15	3.407				3.407	0.000
Apr-15	2.852				2.852	0.000
May-15	2.649				2.649	0.000
Jun-15	2.407				2.407	0.000
Jul-15	2.584				2.584	0.000
Aug-15	3.057				3.057	0.000
Sep-15	3.283				3.283	0.000
Oct-15	2.886				2.886	0.000
Nov-15	2.858				2.858	0.000
Dec-15	2.988				2.988	0.000
Total	35.915				35.915	0.000

Water Treatment Plant Data | **Florida Public Service Commission**

Company: Utilities, Inc. of Pennbrooke (260-451) | **Schedule F-3**
Docket No.: 160101-WS | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

			Date	GPD
1	**Plant Capacity**			
	The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanati	**per Sanitary Survey**		**864,000**
		Limit per CUP		**454,000**
2	**Maximum Day**			
	The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.		**4/8/2015**	**849,000**
3	**Five Day Max. Year**			
	The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	**(1)**	**5/10/2015**	**803,000**
		(2)	**5/3/2015**	**806,000**
		(3)	**5/23/2015**	**812,000**
		(4)	**5/31/2015**	**831,000**
		(5)	**5/28/2015**	**838,000**
			AVERAGE	**818,000**
4	**Average Daily Flow**		**Max Month**	**578,503**
			Annual	**388,310**
5	**Required Fire Flow [Lake County Code]**		**1200 gpm x 2 hrs**	

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Wastewater Treatment Plant Data **Florida Public Service Commission**

Company: Utilities, Inc. of Pennbrooke (260-451) **Schedule F-4**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

		MONTH	GPD
1.	**Plant Capacity (Permitted @ AADF)**		**180,000**
	The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2.	**Average Daily Flow Max Month (a)**		**118,161**
	An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		
3.	**Annual Average Daily Flow**		**98,397**

Used and Useful Calculations **Florida Public Service Commission**
Water Treatment Plant

Company: Utilities, Inc. of Pennbrooke (260-451) **Schedule F-5**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm	**2,050**	**gpm**
Firm Reliable well pumping capacity (largest well out), gpm	**1,000**	**gpm**
Ground storage capacity, gal.	**150,000**	**gallons**
Usable ground storage (90%), gal.	**135,000**	**gallons**
Elevated Storage	**0**	**gallons**
Usable ground storage (100%), gal.	**0**	**gallons**
Hydropneumatic storage capacity, gal.	**17,652**	**gallons**
Usable hydropneumatic storage capacity (0.00%), gal.	**0**	**gallons**
Total usable storage, gal.	**135,000**	**gallons**
Maximum day demand,	**849,000**	**gpd**
Peak hour demand = 2x max day/1440	**1,179**	**gpm**
Fire flow requirement **1200 gpm for 2 hours**	**144,000**	**gpd**
Unaccounted for water **7.07% of water pumped**	**2,366**	**gpd, avg**
Acceptable unaccounted for **10.00%**	**3,336**	**gpd, avg**
Excess unaccounted for	**0**	**gpd, avg**

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

Water Treatment Plant

100.00%

A =	**Peak demand**	**849,000**	**gpd**
B =	**Property needed to serve five years after TY**	**0**	**gpd**
C =	**Fire flow demand**	**144,000**	**gpd**
D =	**Excess Unaccounted for water**	**0**	**gpd**
E =	**Firm Reliable Capacity (16 hours)**	**960,000**	**gpd**

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

Storage

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

A =	**Peak demand**	**849,000**	**gallons**
B =	**Property needed to serve five years after TY**	**0**	**gallons**
C =	**Fire flow demand**	**144,000**	**gallons**
D =	**Excess Unaccounted for water**	**0**	**gallons**
E =	**Firm Reliable Capacity**	**135,000**	**gallons**

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

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke (260-451)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

Line No.				
1	(A) Used and useful flow, GPD (AADF)			98,397
2	(B) Less: Excess I&I (No indication of excess I/I - see note))			-
3	(C) Plus: Property needed for post test year period (See F-8)			-
4	(E) Permitted capacity (see Note)			180,000
5	(F) Used and useful percentage			54.67%
6		System essentially built out (F-7),	Use	100.00%
7	(G) Non-used and useful percentage			45.33%
8		System essentially built out (F-7),	Use	0.00%

Note: Used & Useful Evaluation
In the last Docket No. 120037-WS, the Commission, as it had in the previous three rate cases, evaluated used & useful in accordance with the factors outlined in Rule 25-30.432. F.A.C, and found it to be 100%.
The number of customers has remained virtually unchanged from 2005 forward.
The wastewater treated, including I&I, continues to be low: 79 gpd/ERC as compared to water gallons treated of 278 gpd/ERC. There is no indication of I&I problems. Used & useful should remain at 100%.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke (260-451)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile gpd	gpy
	4	0	0.000	0	
1	6	0	0.000	0	
2	8	49,816	9.435	37,739	
3	10	0	0.000	0	
4	Total	49,816	9.435	37,739	13,774,879
5	Estimated Inflow @ 10% of gallons sold (L.10)				10,571,135
6	Allowable I&I				24,346,014

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated			35,915,000
	Gallons Billed (not capped) to:		Estimated returned *	
8	SFR Residential WW cust.	103,670,904	80%	82,936,723
9	All Other	2,040,450	90%	1,836,405
10	Estimated flows returned	105,711,354		84,773,128

*** A substantial portion of water purchased is used for irrigation as is evident from the disparity between water gallons purchased and wastewater gallons treated.**

11	Estimated I&I (treated less returned) [L.7-L.10]	-48,858,128
12	Actual I&I less allowable [L.11-L.6]	-73,204,142
13	Excess, if any [L.11-L.6, if positive]	0
14	Excess as percent of wastewater treated	0.00%

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke (260-451)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

Water Distribution System

The service area is essentially built out. The distribution & collection systems should be considered 100% used & useful as they were in Docket No. 120037-WS and previous dockets.

Margin Reserve Calculations **Florida Public Service Commissio**

Company: Utilities, Inc. of Pennbrooke (260-451) **Schedule F-8**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

Not applicable - System is built out. See Docket No. 120037-WS and previous dockets.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke (260-451)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	1,247	1,223	1,235	145,834,475	118,085	179,634,386	1,521	
2	2012	1,223	1,230	1,227	129,841,731	105,864	144,233,441	1,362	-10.44%
3	2013	1,230	1,218	1,224	121,090,391	98,930	136,358,151	1,378	1.17%
4	2014	1,218	1,215	1,217	103,784,439	85,314	119,038,059	1,395	1.23%
5	2015	1,215	1,228	1,222	114,228,173	93,515	130,048,553	1,391	-0.33%
						Average Growth Through 5-Year Period (Col. 8)			-2.09%

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

		X	Y
Constant:	1478.076875	1	1,521
X Coefficient:	-22.82705032	2	1,362
R^2:	0.321124981	3	1,378
		4	1,395
		5	1,391
		10	1250

Five year growth	(141) Ercs
Annual average growth	-28.17 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke (260-451)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	1,247	1,223	1,235	131,659,905	106,607	133,849,008	1,256	
2	2012	1,223	1,230	1,227	116,720,871	95,166	117,996,321	1,240	-1.25%
3	2013	1,230	1,218	1,224	108,822,381	88,907	110,029,731	1,238	-0.19%
4	2014	1,218	1,215	1,217	94,193,619	77,430	95,601,579	1,235	-0.23%
5	2015	1,215	1,228	1,222	103,670,904	84,872	105,711,354	1,246	0.88%
							Average Growth Through 5-Year Period (Col. 8)		-0.20%

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

Constant:	1250.20962
X Coefficient:	-2.520421585
R^2:	0.234337863

X	Y
1	1,256
2	1,240
3	1,238
4	1,235
5	1,246
10	1225

Five year growth	(21) Ercs
Annual average growth	-4.11 Ercs

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

Utilities, Inc. of Florida - Sandalhaven (256-446)
y
Test Year Ended: December 31, 2015

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Month/	Individual Plant Flows (000,000)				Total Plant	Purchased Sewage	Total Sewage
Year	Sandalhaven	N/A	N/A	N/A	Flows	Treatment *	Treatment
Jan-15	2.704				2.704	2.653	5.357
Feb-15	2.577				2.577	2.595	5.172
Mar-15	2.848				2.848	2.992	5.840
Apr-15	2.153				2.153	2.324	4.477
May-15	1.364				1.364	1.967	3.331
Jun-15	2.351				2.351	1.812	4.163
Jul-15	1.799				1.799	1.914	3.713
Aug-15	1.513				1.513	1.741	3.254
Sep-15	1.501				1.501	1.711	3.212
Oct-15	1.648				1.648	1.850	3.498
Nov-15	0.169				0.169	3.756	3.925
Dec-15	-				-	4.532	4.532
Total	20.627	-	-	-	20.627	29.847	50.474

*** Sewage treated by Englewood Water District (EWD)**

Wastewater Treatment Plant Data | **Florida Public Service Commission**

Utilities, Inc. of Florida - Sandalhaven (256-446) | **Schedule F-4**
Docket No. 160101-WS | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

	PRE-ABANDONMENT OF WWTP - Plant taken off line, Nov. 6, 2015	MONTH	GPD
1.	a. Permitted Capacity, Treatment Plant (Rolling 3MADF)		45,000
	b. Purchased Capacity, Englewood Water District (EWD) (AADF)		300,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2.	a. Max TMADF, WWTP	Mar, 2015	90,377
	Average Annual Daily Flow, WWTP		56,513
	b. Average Daily Flow Max Month, EWD	Dec, 2015	109,011
	Average Annual Daily Flow, EWD		81,773
	An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

	POST ABANDONMENT OF WWTP - Plant taken off line, Nov. 6, 2015	MONTH	GPD
1.	a. Permitted Capacity, Treatment Plant (Rolling 3MADF)		-
	b. Purchased Capacity, Englewood Water District (EWD) (AADF)		300,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2.	a. Average Daily Flow Max Month - assumes all flows to EWD	Mar, 2015	188,387
	Average Annual Daily Flow - assumes all flows to EWD		138,285
	An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

Used and Useful Calculations
Wastewater Treatment Plant

Utilities, Inc. of Florida - Sandalhaven (256-446)
Docket No. 160101-WS
Test Year Ended: December 31, 2015

Schedule F-6
Page 1 of 4
Preparer: Seidman, F.

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

Line No.				
		PRE-ABANDONMENT OF WWTP - Plant taken off line, Nov. 6, 2015		
		SANDALHAVEN TREATMENT PLANT		
1	(A)	**Used and useful flow, AADF**		
2		**Flows only to WWTP (11 months flows)**		**56,513**
4	(C)	**Plus: Property needed for post test year period (This WWTP cannot handle additional growth)**		**-**
5	(D)	**Total Flows to WWTP**		**56,513**
6	(E)	**Permitted Capacity (Rolling 3MADF)**		**45,000**
7	(F)	**Used and useful percentage**		**126.00 %**
			Use	**100.00 %**
8	(G)	**Non-used and useful percentage**		**-26.00 %**
			Use	**0.00 %**

The above used and useful percentage is applicable to All Treatment & Disposal Accounts 355.4,354.4,380.4 & 389.4.

Line No.				
		POST ABANDONMENT OF WWTP - Plant taken off line, Nov. 6, 2015		
		ASSUME ALL FLOWS TO ENGLEWOOD WATER DISTRICT		
1	(A)	**TY Flows to EWD, GPD, AADF - assumes all flows to EWD**		**138,285**
2	(B)	**Plus: Property needed for post test year period (F-8) [total flows committed to be treated]**		**163,780**
3	(C)	**Total Flows to be Treated, GPD, AADF**		**302,065**
4	(D)	**EWD Purchased Capacity, AADF**		**300,000**
5	(E)	**Used and useful percentage**		**101.00 %**
		See explanation on Schedule F - 6, page 2. Note that the Utility has already seen AADF of 154,850 gpd in 2010. On that basis alone, U&U would exceed 100%.	**Use:**	**100.00 %**
6	(F)	**Non-used and useful percentage**		**(1.00) %**

The above used and useful percentage is applicable to All Treatment & Disposal Accounts 355.4,354.4,380.4 & 389.4.

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

Used and Useful Calculations
Wastewater Treatment Plant

Utilities, Inc. of Florida - Sandalhaven (256-446)
Docket No. 160101-WS
Test Year Ended: December 31, 2015

Schedule F-6
Page 2 of 4
Preparer: Seidman, F.

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

HISTORY OF DEVELOPMENT OF WASTWATER TREATMENT & DISPOSAL AT SANDALHAVEN

Until 2006, all sewage in the Sandalhaven service area was treated at the onsite 150,000 AADF rated WWTP. Disposal was via spray irrigation, rated at 150,000 gpd at the Wildflower Golf Course. The Utility also had a 100,000 gpd percolation pond as back up. In 2006, the golf course became permanently unavailable for disposal. Other land for disposal was not available, the percolation pond has inadequate capacity during periods of peak demand and DEP would not approve other alternative means of disposal. The Utility determined that the most economic alternative to meet the then current and future demand was to purchase treatment & disposal capacity from the Englewood Water District (EWD) and eventually retire the onsite WWTP. The Utility proceeded with its plans. The Commission, in Order No. PSC-07-0865-PAA-SU, found that the Utilty acted prudently in exploring alternative treatment and disposal options, and to implement the mos cost effective option. The Commission also found that the Utility made a prudent decision to interconnect with EWD. Based on the then expressed demand, the Utility contracted with EWD to purchase 500,000 gpd capacity. The arrangement was for an initial increment of 100,000 gpd to be followed by two 200,000 gpd increments. The Utility purchased an initial block of 100,000 gpd capacity and then an additional 200,000 gpd block from EWD. Both were paid for in 2006. The remaining 200,000 gpd was to be purchased at a later date, however, sensing the slow down of the economy, the Utility negotiated to not have to commit to the final 200,000 gpd increment. Based on the best information available in 2006, and the commitments being made for demand, the purchase of 300,000 gpd was a prudent decision as was relinquishing the last 200,000 gpd increment .

The onsite WWTP was taken off line November 6, 2015. all flows now go to the EWD for treatment and disposal.

BASIS FOR 100% USED & USEFUL

Per agreement with DEP, the Utility is required to purchase wastewater treatment and disposal capacity from EWD. The size of blocks of capacity purchased is necessary and prudent. The amount of capacity purchased was based on serving all of the existing customers served by the WWTP (that has now been taken off line) [97,367 gpd in 2005] plus prepaid commitments and guaranteed revenue agreements of 245,220 gpd in 2006, totalling 342,587. Since that time, flows have been as high as 154,850 gpd in 2010 and are currently 138,285 gpd. In addition to the current demand, the Utility must also have capacity to treat 163,780 gpd of prepaid commitment not yet served. The reduction in actual flows from 2010 to 2015 is indicative of the instability of MFD occupancy over which the Utility has no control.

The level of Used & Useful should be applied only to net plant, net of the associated CIAC.

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

Used and Useful Calculations **Florida Public Service Commission**
Wastewater Treatment Plant

Utilities, Inc. of Florida - Sandalhaven (256-446) **Schedule F-6**
Docket No. 160101-WS **Page 3 of 4**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Type	Main length feet	miles	Allowance @ 500 gpd/inch-dia.-mile gpd	
1	4		0	0.000	0	
	6	PVC	2,325	0.440	1,321	
2	6		0	0.000	0	
3	8	PVC	16,310	3.089	12,356	
	8	VCP	26,935	5.101	20,405	
4	10		0	0.000	0	
5	12		0	0.000	0	
6	15		0	0.000	0	
7	Total		45,570	8.631	34,082	12,440,071
8	Estimated Inflow @ 10% of flows (L.10)					5,047,410
9	Allowable I&I					17,487,481

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

10	Wastewater treated			50,474,100	F-2
	Water Gallons (not capped) sold to:		Estimated returned *		
11	Residential WW SFR	21,141,000	90%	19,026,900	F-10
14	General Service	15,358,000	96%	14,743,680	
15	Estimated flows returned	36,499,000	93%	33,770,580	F-10
16	Estimated I&I (treated less returned) [L.10-L.15]			16,703,520	
17	Actual less allowable [L.16-L.9]			-783,961	
18	Excess, if any [L.17, if positive]			0	
19	Excess as percent of wastewater treated			0.00%	
20	Excess as percent to be used for filing			0.00%	

*** - Notes:**

1. Residential flow returns at 90% are borne out by the capped residential flows of 17,284,000 and consistent with the flows used and accepted in Docket No. 060285-SU.
2. General Service flow returns at 96% is consistent with flows used and accepted in Docket No. 060285-SU.
4. These results are consistent with the NOTE above wherein little excess I&I was found after an investigation followed by repairs.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Utilities, Inc. of Florida - Sandalhaven (256-446)
Docket No. 160101-WS
Test Year Ended: December 31, 2015

Schedule F-6
Page 4 of 4
Preparer: Seidman, F.

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

Schedule of Commitments and Capacity

Calculation of Committed EWD Capacity for Docket No. 160101

		(a) CIAC Paid?	(b) ERCs @ 190 gpd/ERC	(c) Flow (gpd)	(d) ERCS not built	(e) Prepaid Capacity Not Used	(f) Date Paid
COMMITMENTS							
Current Annual Average Flow (12 Month RAA) to Sandalhaven WWTP				138,285			
Additional Prepaid Commitments:							
52 lots	Eagles Preserve	No	68	12,920	68	12,920	Guaranteed Rev. Payments
60 lots	Shamrock Shores	Yes	57	10,830	56	10,640	Predates UI ownership
45 lots	Cape Haze Marina, in bankruptcy	Yes	59	11,290	45	8,550	6/12/95
105 condos	Hacienda Del Mar, under constr.	Yes	112	21,280	-	-	2/24/03
48 rooms	Ship's Lantern Hotel, no activity	Yes	51	9,600	51	9,690	1/15/03
234 condos	Hammocks at Cape Haze, under constr.	Yes	234	44,460	85	16,150	10/1/04
Commer'l	Cape Haze Plaza Addition, under constr.	Yes	28	5,260	-	-	3/31/05
264 apts	Cape Haze Resort-under constr.	Yes	264	50,160	120	22,800	2/24/06
	SUBTOTAL 2006		873	165,800	425	80,750	
422 condos	Placida Commons/Coral Caye (formerly 8401 Placida Road)	Yes	418	79,420	408	77,520	9/11/06
	Total Prepaid Commitments through 2006		1,291	245,220	833	158,270	
	Prepaid Commitments added after 2006						
	Placida Plaza	Yes	26	4,922	26	4,940	10/19/08
	Egret Real Estate	Yes	3	619	3	570	3/17/09
			29	5,541	29	5,510	
	Total Prepaid Commitments		1,320	250,761	862	163,780	
	Total Capacity Committed including flows diverted from WWTP			**389,046**			

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Utilities, Inc. of Florida - Sandalhaven (256-446)
Docket No. 160101-WS
Test Year Ended: December 31, 2015

Schedule F-7
Docket No. 160101-WS
Preparer: Seidman, F.

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

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

This is a wastewater-only system.

Wastewater Collection System
The wastewater collection mains and lift stations within developments were contributed by the developers. Under the circumstances, a used & useful analysis was not deemed necessary nor performed. The collection system, excluding the force main to EWD and the associated master lift station, should be considered 100% used and useful. Used & useful for these components are addressed below.

Force Main
In anticipation of the closing of the WWTP determined that it was necessary to transmi all flows to the Englewood Water District. The Commission, in Order No. 07-0865-PAA-SU, found that the utility made a prudent decision to interconnect with EWD. Sandalhaven , taking advantage of economies of scale, constructed a 12" force main, adequate to handle anticipated demand. This eliminated the doubling of labor costs and road trenching and repairing associated with laying the main in two phases. The plant has been mandated to close and all flows diverted by the fall of 2015. This force main is the sole means of transmitting flows from Sandalhaven to the EWD plant. The Commission recognized in Order No. PSC-14-0626-PAA-WU that when a pipeline provides the sole means of transmission, it should be considered 100% used and useful. Everything depends on it. That logical conclusion is applicable here. Therefore, force main should be considered 100% U&U.

Lift Station for 12" Force Main
As a part of the force main project, the Utility constructed a receiving well for this lift station adequate for total demand as the most economical choice, while equipping it with pumping capacity adequate for current demand and near term growth. Since it would be uneconomical to enlarge the reciving well, and since the force main is now the sole means of transmitting flows , the lift station should be considered 100% used & useful.

Margin Reserve Calculations | **Florida Public Service Commission**

Utilities, Inc. of Florida - Sandalhaven (256-446) | **Schedule F-8**
Docket No. 160101-WS | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

Recap Schedules: F-6, F-7

Wastewater Treatment & Related Facilities -
All flows are now sent to the Englewood Water District (EWD for treatment and disposal.

The growth factor is determined according to the formula in Commission Rule 25-30.431:

PN = EG x PT x U

where:

EG =	**Equivalent annual growth in ERCs (see E-6), capped @ 5%/yr**
PT =	**Post test year period per statute**
U =	**Unit of measure utilized in U&U calculations**
PN =	**Property needed expressed in U units**

The raw data produces negative growth and for reasons explained in Sch. F-10 is not representaive of ongoing demand.

For purposes of determining used & useful of the EWD purchases, the prepaid commitments on which the the EWD purchases were based must be recognized. As described in Sch. F-6, page 4, there are 250,761 gpd in prepaid commitments of which 163,780 gpd are still outstanding. Therefore, PN = 163,780 gpd should be used in the calculation of U&U at Sch. F 6.

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Utilities, Inc. of Florida - Sandalhaven (256-446)
Docket No. 160101-WS
Test Year Ended: December 31, 2015

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

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	725	769	747	19,758,000	26,450	50,204,000	1,898	
2	2012	769	757	763	19,141,000	25,087	48,368,000	1,928	1.58%
3	2013	757	764	761	19,657,000	25,847	42,970,000	1,662	-13.78%
4	2014	764	788	776	19,209,000	24,754	36,568,000	1,477	-11.14%
5	2015	788	793	791	21,141,000	26,744	36,499,000	1,365	-7.62%
					Average Growth Through 5-Year Period (Col.			1,608	-7.74%

Note: Above shows total sales (not capped) to WW Customers.

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

		X	Y	
Constant:	**2121.350769**	**-**		
X Coefficient:	**-151.7430723**	**1**	**1,898**	**Actual**
R^2:	**0.925067974**	**2**	**1,928**	**Actual**
		3	**1,662**	**Actual**
		4	**1,477**	**Actual**
		5	**1,365**	**Actual**
		10	**604**	**Projected**
5 year growth			**(761)**	
Annual average growth			**(152)**	
Annual average growth @		**-7.74%**	**(106)**	

The substantial reduction in total gallons sold, even though SFR gallons and gallons/SFR are relatively stable, is more an indication of instability in MFD (included in General Service) occupancy than of growth patterns. Compare the pattern of change in total ERCs between 2012 and 2015 to that between 2007 and 2011.

2007	**6.48%**	**2012**	**1.58%**
2008	**11.99%**	**2013**	**-13.78%**
2009	**15.48%**	**2014**	**-11.14%**
2010	**12.42%**	**2015**	**-7.62%**
2011	**18.78%**		
Average	**13.03%**		**-7.74%**

When occupancy increases, so will total gallons sold and thus total ERCs.

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

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

Florida Public Service Commission

Schedule F-1 (Revised)
Page 1 of 1
Preparer: Seidman, F.

Revised: 10/27/2016

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

Month/ Year	(1) Total Gallons Pumped Per MORs	(2) Total Gallons Corrected for Meter Error (1)	(3) Gallons Purchased	(4) Gallons Sold	(5) Other Uses (2)	(6) Unaccounted For Water (1)+(2)-(3)-(4)	(7) % Unaccounted For Water
Jan-15	150.806	151.187	0.000	159.736	0.613	-9.163	-6.1%
Feb-15	137.534	137.281	0.000	147.609	0.573	-10.901	-7.9%
Mar-15	187.974	187.500	0.000	147.230	0.596	39.674	21.2%
Apr-15	201.936	201.453	0.000	198.739	0.803	1.911	0.9%
May-15	277.104	276.003	0.000	196.813	1.583	77.607	28.1%
Jun-15	228.293	227.713	0.000	243.030	1.048	-16.365	-7.2%
Jul-15	219.666	219.170	0.000	231.071	0.699	-12.600	-5.7%
Aug-15	178.351	178.019	0.000	181.094	0.503	-3.578	-2.0%
Sep-15	148.960	148.689	0.000	158.233	0.455	-9.999	-6.7%
Oct-15	216.513	215.949	0.000	175.450	1.286	39.214	18.2%
Nov-15	201.928	201.359	0.000	186.017	0.431	14.911	7.4%
Dec-15	209.416	208.484	0.000	197.115	1.393	9.976	4.8%
Total	2,358.481	2,352.807	0.000	2,222.137	9.982	120.688	5.1%

(Above data in millions of gallons)

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

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

Reconciliation of Gallons Sold shown in Schedules F-1, F-9 and E-2:
The total gallons sold for Sanlando, as shown on Schedule F-1 and F-9 are the same.
The total gallons sold for per Schedule E-2 is 2214.808 mg, nly a 0/33% difference.
This is most likely due to the fact that the amounts on F-1 and F-9 are the sums of actual readings whereas the amount on E-2 is taken from the billing analysis which is rounded to the nearest 1,000 gallons.

Gallons of Wastewater Treated
In Thousands of Gallons

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

Florida Public Service Commission

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
Month/	Individual Plant Flows (000,000)				Total Plant	Total Purch. Sewage
Year	Wekiva	N/A	N/A	N/A	Flows	Treatment
Jan-15	63.277				63.277	-
Feb-15	57.363				57.363	-
Mar-15	56.292				56.292	-
Apr-15	52.488				52.488	-
May-15	57.437				57.437	-
Jun-15	55.156				55.156	-
Jul-15	63.190				63.190	-
Aug-15	62.675				62.675	-
Sep-15	76.276				76.276	-
Oct-15	68.568				68.568	-
Nov-15	58.752				58.752	-
Dec-15	60.257				60.257	-
Total	731.731	-	-	-	731.731	-

Water Treatment Plant Data | **Florida Public Service Commission**

Utilities, Inc. of Florida - Sanlando (255-368) | **Schedule F-3**
Docket No.: 160101-WS | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

		DATE	GPD
1. **Plant Capacity**			
Max Day Design Capacity per Sanitary Survey Reports			**17,925,000**
Maximum withdrawal per CUP			**10,098,000**
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.			
2. **Maximum Day**		**6/1/15**	**12,792,000**
The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.			
3. **Five-Day Max Month**	**(1)**	**5/30/15**	**10,922,300**
	(2)	**5/28/15**	**10,935,300**
The five days with the highest pumpage rate from the month with the highest pumpage rate during the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	**(3)**	**5/17/15**	**11,036,000**
	(4)	**5/24/15**	**11,073,800**
	(5)	**5/10/15**	**11,602,800**
		AVERAGE	**11,114,040**
5. **Average Daily Flow**		**Max Month**	**8,903,336**
		Annual	**6,503,012**
6. **Required Fire Flow**		**1250 gpm for 2 hours**	
Seminole County requires 500 gpm residential & 1,250 commercial. ISO requires 2 hours up to 2,500 gpm			
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.			

Wastewater Treatment Plant Data | **Florida Public Service Commission**

Utilities, Inc. of Florida - Sanlando (255-368) | **Schedule F-4**
Docket No.: 160101-WS | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

	Wekiva Plant only *	MONTH	GPD
1.	Plant Capacity (AADF)		2,900,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2.	Average Daily Flow Max Month	7/2013	2,038,382
3	Average Annual Daily Flow		2,004,742
	An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

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

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

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

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

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

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

INPUT INFORMATION:

Total well capacity, gpm	**17,376**	**gpm**
Firm Reliable well pumping capacity (largest well out), gpm	**13,876**	**gpm**
Ground storage capacity, gal.	**3,475,000**	**gallons**
Usable ground storage (90%), gal.	**3,127,500**	**gallons**
Elevated Storage	**0**	**gallons**
Usable elevated storage	**0**	**gallons**
Hydropneumatic storage capacity, gal.	**10,000**	**gallons**
Usable hydropneumatic storage capacity (0.00%), gal.	**0**	**gallons**
Total usable storage, gal.	**3,127,500**	**gallons**
Maximum day demand	**12,792,000**	**gpd**
Peak hour demand = 2 x maximum day/1440	**17,767**	**gpm**

3. Fire flow requirement **1250 gpm x 2 hours** **150,000 gpd**

4. Unaccounted for water **5.96% of water pumped** **387,617 gpd, avg**
Acceptable unaccounted for **10.00%** **650,301 gpd, avg**
Excess unaccounted for **0 gpd, avg**

5. Used & Useful Analysis in accordance with Rule 25-30.4325

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

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

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

Storage Plant

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

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

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

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

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

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

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

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

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

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

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

Used and Useful Calculations **Florida Public Service Commission**
Wastewater Treatment Plant

Utilities, Inc. of Florida - Sanlando (255-368) **Schedule F-6**
Docket No.: 160101-WS **Page 2 of 2**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile gpd		
1	4	1,583	0.300	600		
2	6	7,339	1.390	4,170		
3	8	421,401	79.811	319,243		
4	10	45,681	8.652	43,259		
5	12	2,009	0.380	2,283		
6	15	180	0.034	256		
7	Total	478,193	90.567	369,810	134,980,595	
8	Estimated Inflow @ 10% of flows (L.14)				158,924,391	
9	Allowable I&I				293,904,985	

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

10	**Wastewater treated**			731,730,717	F-2

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

15 * The SFRs served are heavily foliaged as evidenced by the fact that 50% of gallons used are in excess of the 10,000 per month billing cap. As well, the average monthly water use per WW customer is over 14,000. Assuming non-irrigation use is 250 gpd/ERC, average monthly water treated is 250x365/12 = 7,604 gals. Estimated Res. Return at 7,000 level from E-14 billing analysis is 533,727,000.

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

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

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

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

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

Distribution & Collection Systems

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

Margin Reserve Calculations | **Florida Public Service Commission**

Utilities, Inc. of Florida - Sanlando (255-368) | **Schedule F-8**
Docket No.: 160101-WS | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

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

Water Treatment & Related Facilities

PN = EG x PT x U

where:

EG =	**Equivalent annual growth in ERCs (see F-9)**	**213**	**ERC/yr**	
PT =	**Post test year period per statute**	**5**	**yrs**	
U =	**Unit of measure utilized in U&U calculations**	**1,068**	**gpd/ERC**	**
PN =	**Property needed expressed in U units**	**1,137,868**	**gpd**	

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

Wastewater Treatment & Related Facilities (Wekiva)

PN = EG x PT x U

where:

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

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

Distribution & Collection Systems

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

Equivalent Residential Connections - Water

Florida Public Service Commission

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

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

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

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

Reconciliation: Col. 7 differs from Sch. E-2 by 12.6 MG or only .56%, which is inconsequential.

SFR customers and gallons do not include Multifamily customers.

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

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

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

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

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

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

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

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

Regression Analysis per Rule 25-30.431(2)(C)
For Treatment Related Facilities based on ERCs

		X	Y	
Constant:	**8976.481731**	**1**	**9,140**	**Actual**
X Coefficient:	**110.1919294**	**2**	**9,134**	**Actual**
R^2:	**0.990666223**	**3**	**9,283**	**Actual**
		4	**9,440**	**Actual**
		5	**9,538**	**Actual**
		10	**10,078**	**Projected**

Projected 5 year growth	**540**	**ERCs**
Annual average growth	**108**	

Gallons of Wastewater Treated
In Thousands of Gallons

Company: Utilities, Inc. of Florida - Tierra Verde (241-428)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

Florida Public Service Commission

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

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

Month/ Year	(1) (Name)	(2) (Name)	(3) (Name)	(4) (Name)	(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
		Individual Plant Flows				
Jan-15					0.000	9.519
Feb-15					0.000	11.516
Mar-15					0.000	10.248
Apr-15					0.000	10.392
May-15					0.000	9.401
Jun-15					0.000	9.401
Jul-15					0.000	11.260
Aug-15					0.000	13.090
Sep-15					0.000	11.078
Oct-15					0.000	11.889
Nov-15					0.000	9.452
Dec-15					0.000	11.788
Total	0.000				0.000	129.033

(Above data in millions of gallons)

All wastewater pumped to City of St. Petersburg for treatment and disposal.

Wastewater Treatment Plant Data | **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - Tierra Verde (241-428) | **Schedule F-4**
Docket No.: 160101-WS | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: F. Seidman**

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

		MONTH	GPD
	NOT APPLICABLE - ALL TREATMENT PURCHASED		
1.	**Plant Capacity**		
	The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
	DEP Permitted Capacity		
2.	**Annaual Average Daily Flow**		
	An average of the daily flows during the test year.		

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde (241-428)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

NOT APPLICABLE - ALL TREATMENT PURCHASED

1	(A)	Used and useful flow, GPD (AADF, 12 mo ending 6/30/05)		
2			0	
3	(B)	Less: Excess I&I	0	
4	(C)	Plus: Property needed for post test year period (See F-8)	0	
5	(D)	Total Flows	0	
6	(E)	Permitted capacity	0	
7	(F)	Used and useful percentage		%
8	(G)	Non-used and useful percentage		%

Used and Useful Calculations **Florida Public Service Commission**
Wastewater Treatment Plant

Company: Utilities, Inc. of Florida - Tierra Verde (241-428) **Schedule F-6**
Docket No.: 160101-WS **Page 2 of 2**
Test Year Ended: December 31, 2015 **Preparer: F. Seidman**

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile gpd	gpy
1	8	27,885	5.281	21,125	
2	10	440	0.083	417	
	12	4,021	0.762	4,569	
	15	3,461	0.655	4,916	
3	18	3,125	0.592	5,327	
4	Total	38,932	7.373	36,354	13,269,167
5	Estimated Inflow @ 10% of flows (l.10)				
6	Allowable I&I				

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

7	Wastewater treated		129,033,140

	Gallons billed to WW cust. (1)		Estimated (2) returned
8	Residential	N/A	100%
	Multi-Units	N/A	100%
9	Commercial	N/A	100%
10	Estimated flows returned		

(1) - Treatment is providedby City of St. Petersburg. The City also provides water service. In prior cases, the City has provided information on water gallons sold so we could do an I&I analysis. The City no longer provides this service, therefore a direct estimate of I/I flows is not possible.

11	Estimated I&I (treated less returned) [l.7-l.10]	N/A
12	Actual less allowable [l.11-l.6]	N/A
13	Excess, if any [l.11-l.6, if positive]	N/A
14	Excess as percent of wastewater treated	N/A

The Tierra Verde service area is located entirely on a barrier island at the mouth of Tampa Bay. Ground water levels are always high, making the collection system more susceptible to I&I. At the time of the previous case, TY 2007, the utility had found that the storm water systems of some of the condo developments were tied into the collection system.
In addition, the Utility had found that I&I was entering the system from poorly constructed or damaged and abandoned developer lines. At that time, the City was treating 201.263 mg annually with 880 average SFRs and the estimated excess I/I flow was 29 mg. The Utility initiated I&I studies, tracked down the masjor sources of I/I and continues to carry out maintenance and and repairs as needed. As a result, the City is now treating only 129.033 mg annually with a slight increase in average SFRs to 925 (from F-10), a reduction of 72 mg annually. This more than eliminates the 29 mg escess I/I founf in 2007. It appears that the Utility has been effective in controlling and eloiminationg excess I/I.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde (241-428)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

Wastewater Collection System

In Docket No. 080248-SU, Order No. PSC-09-0372-PAA-SU, the Commission found the wastewater collection system to be 100% used and useful because the collection system in place was needed to serve the current customers. There has been no change to the collection system. It should remain 100% used and useful.

Margin Reserve Calculations | **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - Tierra Verde (241-428) | **Schedule F-8**
Docket No.: 160101-WS | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: F. Seidman**

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

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

Wastewater Treatment & Related Facilities

Not Applicable - All sewage treatment service purchased from City of St. Petersburg.

Collection System
Not Applicable - System is built out. See Sch. F-7.

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde (241-428)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

Line No.	(1) Year	(2) Meter Equivalent ERCs See Note Beginning	(3) Ending	(4) Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
2	2011	922	925	924	N/A	N/A	N/A	924	-
3	2012	925	931	928	N/A	N/A	N/A	928	0.49%
4	2013	931	932	932	N/A	N/A	N/A	932	0.38%
5	2014	932	937	935	N/A	N/A	N/A	935	0.32%
6	2015	937	952	945	N/A	N/A	N/A	945	1.07%
					Average Growth Through 5-Year Period (Col. 8)				0.59%

NOTE: Water is supplied by the City of St. Petersburg. Wastewater customer pay a flat rate. The City no longer maintains historical records regarding the gallons used by class or in total. Therefore, the growth analysis above is based on the historical number of meters equivalents as shown in the Utility's annual report at Schedule S-11. Since the Utility purchases all treatment and disposal service and the collection system is 100% used and useful (Sch. 7), the growth factor is not relevant.

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

		X	Y
Constant:	916.25	1	924
X Coefficient:	5.25	2	928
R^2:	0.911533692	3	932
		4	935
		5	945

Projection based on regression

Projected 5 year growth past TY	10	ERCs
Average annual growth	2.00	ERCs

Projection based on averages

Projected 5 year growth past TY	28	ERCs
Average annual growth	5.57	ERCs

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

Florida Public Service Commission

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

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
Docket No.: 160101-WS
Historical Year Ended: December 31, 2015

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

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-15	96.718	95.33	0.000	94.613	4.187	-3.468	-3.6%
Feb-15	85.108	83.89	0.000	83.097	1.023	-0.227	-0.3%
Mar-15	112.799	111.26	0.000	82.571	0.489	28.196	25.3%
Apr-15	124.772	123.37	0.000	111.987	0.472	10.908	8.8%
May-15	159.393	157.99	0.000	140.875	0.492	16.620	10.5%
Jun-15	135.239	134.37	0.000	141.800	0.395	-7.830	-5.8%
Jul-15	116.346	115.50	0.000	127.013	0.409	-11.920	-10.3%
Aug-15	103.573	102.91	0.000	101.905	0.602	0.403	0.4%
Sep-15	102.768	102.17	0.000	97.019	0.429	4.726	4.6%
Oct-15	132.822	132.01	0.000	97.363	0.339	34.304	26.0%
Nov-15	121.415	120.64	0.000	123.557	0.444	-3.357	-2.8%
Dec-15	115.198	114.50	0.000	112.104	0.425	1.968	1.7%
Total	1,406.151	1,393.933	0.000	1,313.905	9.704	70.324	5.0%

(Above data in millions of gallons)

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

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

Reconciliation of gallons sold:

Excludes Four Lakes & Lake Saunders, which are stand alone systems.

Reconciliation of Gallons Sold shown in Schedules F-1, F-9 and E-2:

The total gallons sold for LUSI excluding Four Lakes and Lake Saunders, as shown on Schedule F-1 and F-9, are the same. The total gallons sold for per Schedule E-2 is 1,322,430 k-gallons, a difference of 8,525 k-gallons or only 0.645%. This is most likely due to the fact that the amounts on F-1 and F-9 are the sums of actual readings whereas the amount on E-2 is taken from the billing analysis which is rounded to the nearest 1,000 gallons.

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

Florida Public Service Commission

Schedule F-1
Page 2 of 3
Preparer: Seidman, F.

Company: Lake Utilities Services, Inc. - Four Lakes
Docket No.: 160101-WS
Historical Year Ended: June 30, 2010

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

	(1)		(2)	(3)	(4)	(5)	(6)
Month/ Year	Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	Gallons Purchased	Gallons Sold	Other Uses (2)	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted For Water
Jan-15	0.512	0.505	0.000	0.493	0.018	-0.007	-1.3%
Feb-15	0.442	0.436	0.000	0.413	0.046	-0.023	-5.4%
Mar-15	0.575	0.567	0.000	0.375	0.022	0.170	30.1%
Apr-15	0.620	0.611	0.000	0.450	0.016	0.145	23.7%
May-15	0.864	0.852	0.000	0.630	0.012	0.210	24.6%
Jun-15	0.643	0.634	0.000	0.722	0.018	-0.106	-16.7%
Jul-15	0.558	0.550	0.000	0.488	0.014	0.048	8.6%
Aug-15	0.506	0.499	0.000	0.532	0.015	-0.048	-9.6%
Sep-15	0.468	0.461	0.000	0.421	0.018	0.022	4.9%
Oct-15	0.605	0.597	0.000	0.435	0.018	0.143	24.0%
Nov-15	0.580	0.572	0.000	0.505	0.030	0.036	6.4%
Dec-15	0.574	0.566	0.000	0.530	0.014	0.023	4.0%
Total	6.947	6.850	0.000	5.994	0.242	0.614	9.0%

(Above data in millions of gallons)

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

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

Reconciliation of Gallons Sold shown in Schedules F-1, F-9 and E-2:
The total gallons sold for Four Lakes as shown on Schedule F-1 and F-9, are the same.
The total gallons sold for per Schedule E-2 is 5.990 k-gallons, virtually the same.
This is most likely due to the fact that the amounts on F-1 and F-9 are the sums of actual readings whereas the amount on E-2 is taken from the billing analysis which is rounded to the nearest 1,000 gallons.

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

Company: Lake Utilities Services, Inc. - Lake Saunders
Docket No.: 160101-WS
Historical Year Ended: June 30, 2010

Florida Public Service Commission

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

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

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-15	0.344	0.337	0.000	0.177	0.122	0.037	11.1%
Feb-15	0.378	0.370	0.000	0.184	0.178	0.009	2.4%
Mar-15	0.347	0.340	0.000	0.175	0.183	-0.018	-5.4%
Apr-15	0.396	0.388	0.000	0.183	0.186	0.019	4.9%
May-15	0.456	0.447	0.000	0.247	0.156	0.043	9.7%
Jun-15	0.385	0.377	0.000	0.252	0.164	-0.039	-10.3%
Jul-15	0.369	0.361	0.000	0.210	0.194	-0.042	-11.7%
Aug-15	0.353	0.346	0.000	0.187	0.172	-0.012	-3.4%
Sep-15	0.337	0.347	0.000	0.166	0.179	0.002	0.5%
Oct-15	0.337	0.347	0.000	0.177	0.176	-0.006	-1.9%
Nov-15	0.326	0.335	0.000	0.161	0.172	0.003	0.9%
Dec-15	0.335	0.345	0.000	0.166	0.193	-0.013	-3.9%
Total	4.363	4.341	0.000	2.284	2.074	-0.018	-0.4%

(Above data in millions of gallons)

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

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

Reconciliation of Gallons Sold shown in Schedules F-1, F-9 and E-2:
The total gallons sold for Lake Saunders, as shown on Schedule F-1 and F-9 are the same.
The total gallons sold for per Schedule E-2 is 2.282 mg, virtually the same.
This is most likely due to the fact that the amounts on F-1 and F-9 are the sums of actual readings whereas the amount on E-2 is taken from the billing analysis which is rounded to the nearest 1,000 gallons.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
Docket No.: 160101-WS
Historical Year Ended: December 31, 2015

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

Month/ Year	(1) Individual Plant Flows Lake Groves	(2) Individual Plant Flows (Name)	(3) Individual Plant Flows (Name)	(4) Individual Plant Flows (Name)	(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
Jan-15	15.03				15.03	-
Feb-15	13.86				13.86	-
Mar-15	16.47				16.47	-
Apr-15	13.49				13.49	-
May-15	12.68				12.68	-
Jun-15	12.34				12.34	-
Jul-15	15.01				15.01	-
Aug-15	13.94				13.94	-
Sep-15	11.95				11.95	-
Oct-15	13.69				13.69	-
Nov-15	14.22				14.22	-
Dec-15	11.98				11.98	-
Total	164.66	-	-	-	164.66	-

(Above data in thousands of gallons)

Water Treatment Plant Data | **Florida Public Service Commission**

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders | **Schedule F-3**
Docket No.: 160101-WS | **Page 1 of 3**
Historical Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

		Date	GPD
1 Plant Capacity			
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [Cumulative design capacity of all well systems in LUSI]			**13,200,000**
2 Maximum Day (see Sch. F-1)			
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.		**5/21/2015**	**7,199,000**
3 Five Day Max. Year (see Sch. F-1)			
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	**(1)**	**5/17/2015**	**6,150,000**
	(2)	**5/18/2015**	**6,244,000**
	(3)	**5/31/2015**	**6,268,000**
	(4)	**5/14/2015**	**6,852,000**
	(5)	**5/21/2015**	**7,199,000**
		AVERAGE	**6,542,600**
		Max Month	**5,096,350**
4 Average Daily Flow		**Annual**	**3,818,996**
5 Required Fire Flow [Lake County Code]			**500 gpm x 2 hrs**
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.			

Water Treatment Plant Data | **Florida Public Service Commission**

Company: Lake Utilities Services, Inc. - Four Lakes | **Schedule F-3**
Docket No.: 160101-WS | **Page 2 of 3**
Historical Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

		Date	GPD
1 Plant Capacity			
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [Limited by Water Use Permit peak month withdrawal]			**151,200**
2 Maximum Day (see Sch. F-1, page 2)			
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.		**6/17/2015**	**36,000**
3 Five Day Max. Year (see Sch. F-1, page 2)			
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	**(1)**	**5/29/2015**	**34,000**
	(2)	**5/11/2015**	**35,000**
	(3)	**5/14/2015**	**35,000**
	(4)	**5/23/2015**	**35,000**
	(5)	**5/24/2015**	**35,000**
		AVERAGE	**34,800**
		Max Month	**27,481**
4 Average Daily Flow		**Annual**	**18,766**
5 Required Fire Flow [Lake County Code]			**1200 gpm x 2 hrs**
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.			

Water Treatment Plant Data | **Florida Public Service Commission**

Company: Lake Utilities Services, Inc. - Lake Saunders | **Schedule F-3**
Docket No.: 160101-WS | **Page 3 of 3**
Historical Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

		Date	GPD
1 Plant Capacity			
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [Limited by Water Use Permit peak month withdrawal]			**432,000**
2 Maximum Day (see Sch. F-1, page 2)			
The single day with the highest pumpage rate for the test year.		**7/10/2015**	**32,000**
Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.		**Tested PRV 3/23/2015**	**31,000**
3 Five Day Max. Year (see Sch. F-1, page 2)			
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	**(1)**	**5/242015**	**19,000**
	(2)	**5/2/2015**	**20,000**
	(3)	**5/3/2015**	**20,000**
	(4)	**5/8/2015**	**21,000**
	(5)	**5/152015**	**21,000**
		AVERAGE	**20,200**
		Max Month	**14,410**
4 Average Daily Flow		**Annual**	**11,892**
5 Required Fire Flow [Lake County Code]			**1200 gpm x 2 hrs**
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.			

Wastewater Treatment Plant Data | **Florida Public Service Commission**

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders | **Schedule F-4**
Docket No.: 160101-WS | **Page 1 of 1**
Historical Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

		MONTH	GPD
1.	**Plant Capacity (AADF)**		**999,000**
	The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. Note: Although the plant was expanded to 1 mgd, the permit allows operation at .499 mgd as long as the AADF remains below .500 mgd.		
2.	**Average Daily Flow Max Month (a)**	**March, 2015**	**531,387**
	Annual Average Daily Flow		**451,110**
	An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

Used and Useful Calculations - Historic
Water Treatment Plant

Florida Public Service Commission

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
Docket No.: 160101-WS
Historical Year Ended: December 31, 2015

Schedule F-5
Page 1 of 4
Preparer: Seidman, F.

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm	**11,680**	**gpm**
Firm Reliable well pumping capacity (largest well out), gpm	**8,680**	**gpm**
Ground storage capacity, gal.	**3,374,685**	**gallons**
Usable ground storage (90%), gal.	**3,037,217**	**gallons**
Elevated Storage		
Usable elevated storage (100%)		
Hydropneumatic storage capacity, gal.	**54,900**	**gallons**
Usable hydropneumatic storage capacity (0.00%), gal.	**0**	**gallons**
Total usable storage, gal.	**3,037,217**	**gallons**
Maximum day demand,	**7,199,000**	**gpd**
Peak hour demand = 2 x max day/1440	**9,999**	**gpd**
Fire flow requirement **500 gpm for x 2 hours**	**60,000**	**gpd**
Unaccounted for water **5.04% of water pumped**	**192,668**	**gpd, avg**
Acceptable unaccounted for **10.00%**	**381,900**	**gpd, avg**
Excess unaccounted for	**0**	**gpd, avg**

Used & Useful Analysis, inaccordance with Rule 25-30.4325;

Water Treatment Facilities, usable storage
Percent Used & Useful = (A + B + C - D)/E x 100%, where: **100.00%**

A = **Peak demand (Max Day)**	**7,199,000**	**gpd**
B = **Property needed to serve five years after TY**	**1,185,167**	**gpd**
C = **Fire flow demand**	**60,000**	**gpd**
D = **Excess Unaccounted for water**	**0**	**gpd**
E = **Firm Reliable Capacity (16 hours)**	**8,332,800**	**gpd**

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

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

A = **Peak demand (Max Day)**	**7,199,000**	**gpd**
B = **Property needed to serve five years after TY**	**1,185,167**	**gpd**
C = **Fire flow demand**	**60,000**	**gpd**
D = **Excess Unaccounted for water**	**0**	**gpd**
E = **Firm Reliable Capacity (Usable Capacity)**	**3,037,217**	**gallons**

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

Used and Useful Calculations - Historic
Water Treatment Plant

Florida Public Service Commission

Company: Lake Utilities Services, Inc. - Four Lakes
Docket No.: 160101-WS
Historical Year Ended: December 31, 2015

Schedule F-5
Page 2 of 4
Preparer: Seidman, F.

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm		**180 gpm**
Firm Reliable well pumping capacity (largest well out), gpm		**90 gpm**
Ground storage capacity, gal.		**0 gallons**
Usable ground storage (90%), gal.		**0 gallons**
Elevated Storage		
Usable elevated storage (100%)		
Hydropneumatic storage capacity, gal.		**2,000 gallons**
Usable hydropneumatic storage capacity (0.00%), gal.		**0 gallons**
Total usable storage, gal.		**0 gallons**
Maximum day demand,		**36,000 gpd**
Peak hour demand = 2 x max day/1440		**50 gpm**
Fire flow requirement	**500 gpm for x 2 hours**	**500 gpm**
Unaccounted for water	**8.96% of water pumped**	**1.168 gpm**
Acceptable unaccounted for	**10.00%**	**1.303 gpm**
Excess unaccounted for		**0 gpm**

Used & Useful Analysis, inaccordance with Rule 25-30.4325;

Water Treatment Facilities, no usable storage
Percent Used & Useful = (A + B + C - D)/E x 100%, where: **100.00%**

A =	**Peak demand (Max Day) - Peak hour**	**50 gpm**
B =	**Property needed to serve five years after TY**	**0.0 gpm**
C =	**Fire flow demand**	**500 gpm**
D =	**Excess Unaccounted for water**	**0.0 gpm**
E =	**Firm Reliable Capacity**	**90 gpm**

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

Used and Useful Calculations - Historic Water Treatment Plant

Florida Public Service Commission

Company: Lake Utilities Services, Inc. - Lake Saunders
Docket No.: 160101-WS
Historical Year Ended: December 31, 2015

Schedule F-5
Page 3 of 4
Preparer: Seidman, F.

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm		**600 gpm**
Firm Reliable well pumping capacity (largest well out), gpm		**300 gpm**
Ground storage capacity, gal.		**0 gallons**
Usable ground storage (90%), gal.		**0 gallons**
Elevated Storage		
Usable elevated storage (100%)		
Hydropneumatic storage capacity, gal.		**5,000 gallons**
Usable hydropneumatic storage capacity (0.00%), gal.		**0 gallons**
Total usable storage, gal.		**0 gallons**
Maximum day demand,		**31,000 gpd**
Peak hour demand = 2 x max day/1440		**43 gpm**
Fire flow requirement	**500 gpm for x 2 hours**	**500 gpm**
Unaccounted for water	**-0.42% of water pumped**	**-0.034 gpm**
Acceptable unaccounted for	**10.00%**	**0.826 gpm**
Excess unaccounted for		**0 gpm**

Used & Useful Analysis, inaccordance with Rule 25-30.4325;

Water Treatment Facilities, no usable storage

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

A =	**Peak demand (Max Day) - Peak hour**	**43 gpm**
B =	**Property needed to serve five years after TY**	**0 gpm**
C =	**Fire flow demand**	**500 gpm**
D =	**Excess Unaccounted for water**	**0.0 gpm**
E =	**Firm Reliable Capacity**	**300 gpm**

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

Used and Useful Calculations - Inventory of Components **Florida Public Service Commission**
Water Treatment Plant

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders **Schedule F-5**
Docket No.: 160101-WS **Page 4 of 4**
Historical Year Ended: December 31, 2015 **Preparer: Seidman, F.**

The LUSI Combined system covers an extended area and is composed of multiple wells and storage facilities. These facilities are interconnected and serve the service area as a whole. As such, the system is analyzed for used & useful as a single system. The capacities and descriptions of the components are shown below.

		Wells								
Name	PWS ID #	Location	Well No.	Yr Drilled	Pump Capacity gpm	Max Day Design, gpd	Storage MG	Type	Source	
Lake Louisa WTP	3354883-02	Vistas	1/AAH6658	1988	1,000	1,944,000	1.0000	G	Sanitary Survey 1/14/10	Confirmed Survey 4/14/2015
		Vistas	3/AAH2778	2003	625		incl.			
Vistas	3354883-02	Vistas	2/AAH6686	1993	750	822,000	0.1000	G	Sanitary Survey 1/14/10	Confirmed Survey 4/14/2015
							0.0150	H*		* Updated Survey 4/14/2015
Lake Ridge Club	3354883-05	L. Ridge Club	1/Unknown	1990	650	468,000	0.0070	H	Sanitary Survey 1/14/10	Confirmed Survey 9/14/2014
Amber Hill	3354883-06	Amber Hill	1/Unknown	1985	500	396,000	0.0075	H	Sanitary Survey 1/14/10	Confirmed Survey 9/24/2014
Clermont #1	3354883-07	Four Winds	1/AAH6674	1940	236	115,000	0.0010	H	Sanitary Survey 1/14/10	Confirmed Survey 4/14/2015
			2/AAH6675	1980	54		0.0009	H		
Clermont #2	3354883-08	Carr Water System	1/AAH6677	1939	45	71,000	0.0035	H*	Sanitary Survey 1/14/10	Confirmed Survey 4/14/2015
			2/AAH6676	1963	75					* Updated Survey 4/14/2015
Crescent Bay	3354883-09	Crescent Bay	2/AAH6683	1995	700	396,000	0.0100	H	Sanitary Survey 1/14/10	Confirmed Survey 4/14/2015
The Oranges	3354883-10	The Oranges	1/AAH6684	1986	530	396,000	-	H*	Sanitary Survey 1/14/10	Confirmed Survey 4/14/2015
										* Updated Survey 4/14/2015
C.R. 561						2,592,000	0.7500	G	Sanitary Survey 1/14/10	Confirmed Survey 9/24/2014
		L. Crescent Hills	2/AAH6681	1991	600					* Updated Survey 4/14/2015
		Crescent West	3/Unknown*	1987	690					
										Note: Included in C.R. 561 design capacity; only applies if
	3354883-11	Highland Point	1/AAH4420*	1986	600	240,000	0.0100	H	Sanitary Survey 1/14/10	operated as stand-alone.
LUSI South	3354881	Lake Grove	AAH6688	1991	1,000	6,000,000	-	H	Sanitary Survey 1/15/10	Confirmed Survey 4/14/2015
			AAH6687	1992	625		0.5000	G	3 @ 2500	* Updated Survey 4/14/2015
			AAI5838	2005	3,000		1.0000	G	2 @ 1500	
							0.0247	GC*		
Totals					11,680	13,200,000	3.3747	G		
							0.0549	H		

Stand Alone Systems

	PWS ID #	Location	Well No.	Yr Drilled	Capacity gpm	Design, gpd	Gal	Type		
Lake Saunders	3354695	L. Saunders	1	1984	300	432,000	5,000	H	Sanitary Survey 11/19/09	Confirmed Survey 4/15/2015
		L. Saunders	2	1984	300					

		Wells								
	PWS ID #	Location	Well No.	Yr Drilled	Pump Capacity gpm	Max Day Design, gpd	Storage Gal	Type	Source:	
Four Lakes	3354647	Four Lakes	1	1980	90	151,200	2,000	H	Sanitary Survey 10/08/09	Confirmed Survey 4/15/2015
		Four Lakes	2	1980	90					

Wastewater

WWTP	0.999 MGD, AADF	
Land application	0.5 MGD, AADF RIBs	2.27 acres
Land application	0.999 MGD, AADF Reuse irrigation	

Used and Useful Calculations
Wastewater Treatment Plant

FPSC

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
Docket No.: 160101-WS
Historical Year Ended: December 31, 2015

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

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

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

Line No.				
1	(A)	Used and useful flow, GPD		
2		AADF	451,110	
		Less: Excessive I&I (from Sch. F-6, page 2)	0	
		Net Used and useful flow, GPD	451,110	
3	(B)	Property needed for post test year period (See F-8)	135,110	
4	(C)	Permitted capacity	999,000	
5	(D)	Used and useful percentage	59.00	%
6	(D1)		100.00	%
7	(E)	Non-used and useful percentage	41.00	%
8	(E1)		0.00	%

The above used and useful percentage is applicable to Treatment and Disposal accounts except reuse accounts. All Reuse, Pumping, Intangible and General Plant is considered 100% Used & Useful.

Used and Useful Calculations
Wastewater Treatment Plant

FPSC

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
Docket No.: 160101-WS
Historical Year Ended: December 31, 2015

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

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

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile gpd	gpy
1	6	131	0.025	74	
2	8	90,664	17.171	68,685	
3	10	350	0.066	331	
4	Total	91,145	17.262	69,091	25,218,113
5	Estimated Inflow @ 10% of flows (l.8)				16,514,956
6	Allowable I&I				41,733,069

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated			164,655,000
			Estimated returned *	
8	Water Gallons used by WW cust.	369,274,419	45%	165,149,561
9	Estimated flows returned			165,149,561

*** Homes & common areas are heavily landscaped and the soil is very porous, lik sugar sand. Per F-10, average water use is 107,330 gals per year or 8,944 per month per SFR. This is a considerable improvement since the last case, but assumin just 4,000 gallons per mo per SFRfor basic water, 4,000/8,944 equates to to a 45% return to wastewater. In the last case it was only 30% return**

10	Estimated I&I (treated less returned) [l.7-l.9	-494,561
11	Actual less allowable [l.10-l.6]	-42,227,630
12	Excess, if any [l.10-l.6, if positive]	0
13	Excess as percent of wastewater treated	0.00%

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
Docket No.: 160101-WS
Historical Year Ended: December 31, 2015

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

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

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

Water Distribution & Wastewater Collection Systems

In Docke No. 100426-WS, the Commission found that all the water & wastewater distribution & collection mains are contributed to the Utility in all three service area and should be considered 100% used and useful.

Margin Reserve Calculations - Historic

Florida Public Service Commission

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
Docket No.: 160101-WS
Historical Year Ended: December 31, 2015

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

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

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

Water Source, Pumping, Treatment & Storage - Combined Excl. Four Lakes & Lake Saunders
PN = EG x PT x U

where:

EG =	**Equivalent annual growth in ERCs (Sch. F-9)**	**346.50**	**ERCs/yr**
PT =	**Post test year period per statute**	**5**	**yrs**
U =	**Unit of measure utilized in U&U calculations (Sch. F-3, F-9)**	**684.07**	**max day gpd/ERC**
PN =	**Property needed expressed in U units**	**1,185,167**	**gpd**

NOTE: U = T/A, where:
T = TY Max Day gallons (from Sch. F-3)
A = TY Total ERCs (from Sch. F-9)

Water Source, Pumping, Treatment & Storage - Four Lakes & Lake Saunders

In Docket No. 100426-WS, the Commission found the Four Lakes and Lake Saunders system to be built with no growth. There is no growth margin.

Wastewater Treatment & Disposal
PN = EG x PT x U

where:

EG =	**Equivalent annual growth in ERCs (Sch. F-10)**	**126.22**	**ERCs/yr**
PT =	**Post test year period per statute**	**5**	**yrs**
U =	**Unit of measure utilized in U&U calculations (Sch. F-2, F-10)**	**131.12**	**avg day gpd/ERC**
PN =	**Property needed expressed in U units**	**82,750**	**gpd**

NOTE: U = T/A, where:
T = TY treated gallons (from Sch. F-2)
A = TY Total ERCs (from Sch. F-10)

In addition, there are 152 prepaid lots in Sawgrass Bay and 35 prepaid lots in the Lake Grove service are =		**187**	**prepaid lots**
	@	**280**	**gpd/ERC**
		52,360	**gpd**

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
Docket No.: 160101-WS
Historical Year Ended: December 31, 2015

Schedule F-9
Page 1 of 3
Preparer: Seidman, F.

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	8,607	8,752	8,680	1,572,524,424	181,177	1,650,403,054	9,109	
2	2012	8,752	9,040	8,896	1,416,932,400	159,277	1,499,345,670	9,413	3.34%
3	2013	9,040	9,574	9,307	1,274,266,460	136,915	1,343,465,180	9,812	4.24%
4	2014	9,574	9,709	9,642	1,161,091,544	120,426	1,216,804,856	10,104	2.97%
5	2015	9,709	10,011	9,860	1,231,036,774	124,852	1,313,905,285	10,524	4.15%
						Average Growth Through 5-Year Period (Col. 8)			3.68%

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

		X	Y	Year
Constant:	8736.763778	1	9,109	2011 Actual
X Coefficient:	351.9488815	2	9,413	2012 Actual
R^2:	0.996832675	3	9,812	2013 Actual
		4	10,104	2014 Actual
		5	10,524	2015 Actual
		10	12,256	Hist TY + 5 yrs

HISTORIC

Five year growth per regression equation: 1,733 ERCs

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Lake Utilities Services, Inc. - Four Lakes
Docket No.: 160101-WS
Historical Year Ended: December 31, 2015

Schedule F-9
Page 2 of 3
Preparer: Seidman, F.

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	67	68	68	8,454,020	125,245	8,454,020	68	
2	2012	68	66	67	7,295,140	108,883	7,295,140	67	-0.74%
3	2013	66	67	67	6,757,760	101,620	6,757,760	67	-0.75%
4	2014	67	67	67	6,369,280	95,064	6,369,280	67	0.75%
5	2015	67	68	68	5,994,400	88,806	5,994,400	68	0.75%
						Average Growth Through 5-Year Period (Col. 8)			0.00%

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

		X	Y	Year
Constant:	67.1	1	68	2011 Actual
X Coefficient:	0.00	2	67	2012 Actual
R^2:	0.00	3	67	2013 Actual
		4	67	2014 Actual
		5	68	2015 Actual
		10	67	Hist TY + 5 yrs

HISTORIC

Five year growth per regression equation: (0.40) ERCs

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Lake Utilities Services, Inc. - Lake Saunders
Docket No.: 160101-WS
Historical Year Ended: December 31, 2015

Schedule F-9
Page 3 of 3
Preparer: Seidman, F.

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	43	43	43	2,099,460	48,825	2,099,460	43	
2	2012	43	40	42	2,293,630	55,268	2,293,630	42	-3.49%
3	2013	40	42	41	2,258,030	55,074	2,258,030	41	-1.20%
4	2014	42	40	41	1,969,940	48,047	1,969,940	41	0.00%
5	2015	40	39	40	2,284,430	57,834	2,284,430	40	-3.66%
						Average Growth Through 5-Year Period (Col. 8)			-2.09%

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

		X	Y	Year
Constant:	43.45	1	43	2011 Actual
X Coefficient:	-0.75	2	42	2012 Actual
R^2:	0.892857143	3	41	2013 Actual
		4	41	2015 Actual
		5	40	2015 Actual
		10	36	Hist TY + 5 yrs

HISTORIC

Five year growth per regression equation: (3.55) ERCs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
Docket No.: 160101-WS
Historical Year Ended: December 31, 2015

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

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	2,809	2,841	2,825	478,901,073	169,523	491,445,023	2,899	
2	2012	2,841	2,925	2,883	436,113,401	151,271	451,281,071	2,983	2.91%
3	2013	2,925	3,046	2,986	375,424,506	125,749	389,371,356	3,096	3.79%
4	2014	3,046	3,177	3,112	351,613,863	113,005	366,378,003	3,242	4.71%
5	2015	3,177	3,327	3,252	349,036,825	107,330	369,274,419	3,441	6.12%
						Average Growth Through 5-Year Period (Col. 8)			4.38%

NOTE: The above history of gallons is the gallons used by wastewater customers, not the gallons billed (and capped). Gallons billed was not used because there is not a history readily available. Also, gallons billed reflects an arbitrary cap and is not necessarily indicative of gallons treated.

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

		X	Y	Year
Constant:	2729.675722	1	2,899	2011 Actual
X Coefficient:	134.2000907	2	2,983	2012 Actual
R^2:	0.973402055	3	3,096	2013 Actual
		4	3,242	2014 Actual
		5	3,441	2015 Actual
		10	4,072	Hist TY + 5 yrs

HISTORIC

Five year growth per regression equation: 631 ERCs

Five year growth per 5% per year maximum 951 ERCs

Reconciliation of Water Gallons Sold to WW Customers shown in Schedules F-10 and E-2:
The total water gallons sold to wastewater customers, shown above is 463,627,836. The total water gallons sold to wastewater customers shown on Schedule E-2 is 463,760,000. The difference is 132,164 galloms or only .0285% of the amount shown on E-2. This is due to the fact that the amount on F-10 is the sum of actual readings whereas the amount on E-2 is taken from the billing analysis which is rounded to the nearest 1,000 gallons.

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

Company: Utilities, Inc. of Florida - Pasco - Summertree (252-414)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

Florida Public Service Commission

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

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

	(1)		(2)	(3)	(4)	(5)
Month/ Year	Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	Gallons Purchased	Gallons Sold	Other Uses (2)(3)	Unaccounted For Water (1)+(2)-(3)-(4)
Jan-15	8.036	8.036	0.000	2.687	4.339	1.011
Feb-15	6.610	6.610	0.000	2.554	3.929	0.127
Mar-15	6.297	6.297	0.000	2.432	3.350	0.516
Apr-15	4.662	4.662	0.000	2.534	1.998	0.129
May-15	4.172	4.172	0.000	2.376	1.787	0.008
Jun-15	4.096	4.096	0.000	1.840	2.056	0.200
Jul-15	4.010	4.010	0.000	1.871	1.827	0.311
Aug-15	3.900	3.900	0.000	2.047	1.872	-0.020
Sep-15	4.014	4.014	0.000	2.039	1.797	0.178
Oct-15	4.118	4.118	0.000	2.147	1.644	0.328
Nov-15	4.096	4.096	0.000	2.475	1.590	0.032
Dec-15	4.588	4.588	0.000	2.356	1.666	0.566
Total	58.599	58.599	0.000	27.358	27.854	3.387

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flo meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are n necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistent thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration. For Summertree, there no deviations to correct.

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

(3) The water at Summertree is high in trichloromethanes that require disinfection using chloramination. There is also a high iror groundwater requiring treatment with polyphosphate to sequester it. In the last case, Docket No. 120209-WS, it was recognized t strike a balance in treatment under these conditions. To do so has required a large volume of flushing on a daily basis to maintair throughout the system. This practice is expected to continue until such time as the Utility interconnects with the Pasco County w resulting reliance on Pasco for all water supply is expected to provide a more stable water quality and a reduction in flushing volu preference is being surveyed, and if they support the switch to Pasco County water, the two systems should be interconnected w supplying 100% of the water in 2016.

Reconciliation of gallons sold:

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.
Sch. E-2 shows the total for Pasco County, consisting of Orangewood and
Summertree. The amount on Sch E-2 is 82,000 gallons less than the totals of those shown
on Sch. F-1 and F-9 for Orangewood and Summertree, or a difference of only .00005%
The amount is diminimis.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida - Pasco - Summertree (252-414)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows					
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-15					0.000	3.034
Feb-15					0.000	3.051
Mar-15					0.000	2.847
Apr-15					0.000	2.727
May-15					0.000	2.417
Jun-15					0.000	1.832
Jul-15					0.000	2.778
Aug-15					0.000	3.645
Sep-15					0.000	2.609
Oct-15					0.000	2.771
Nov-15					0.000	2.787
Dec-15					0.000	2.852
Total	0.000				0.000	33.347

All sewage pumped to Pasco County

Water Treatment Plant Data **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - Pasco - Summertree (252-414) **Schedule F-3**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

				Date	GPD
1	Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	(Max day per CUP)			386,200
2	Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.			1/3/2015	338,000
	** All water is purchased from Orland Utilities Commission (OUC). Utility does submit an MOR, but readings are not daily.				
3	Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.		(1)	1/10/2015	304,000
			(2)	1/22/2015	304,000
			(3)	1/24/2015	309,000
			(4)	1/1/2015	324,000
			(5)	1/3/2015	338,000
				AVERAGE	315,800
4	Average Daily Flow			Max Month	259,226
				Annual	160,545
5	Required Fire Flow	(Mixed single & multi-family)		1,000 gpm for 2 hours	
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.				

Wastewater Treatment Plant Data **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - Pasco - Summertree (252-414) **Schedule F-4**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

		MONTH	GPD
	Not Applicable - all sewage pumped to Pasco County		
1.	Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2.	Average Daily Flow Max Month (a) An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

Used and Useful Calculations **Florida Public Service Commission**
Water Treatment Plant

Company: Utilities, Inc. of Florida - Pasco - Summertree (252-414) **Schedule F-5**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm		1,291 gpm
Firm Reliable well pumping capacity (largest well out), gpm		891 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		22,500 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		0 gallons
Maximum day demand,		338,000 gpd
Peak hour demand = 2x max day/1440		469 gpm
Fire flow requirement	1,000 gpm for 2 hours	120,000 gpd
Unaccounted for water	5.78% of water pumped	6 gpm
Acceptable unaccounted for	10.00%	11 gpm
Excess unaccounted for		0 gpm

Used & Useful Analysis, in accordance with Rule 25-30.4325:
No Usable Storage

Water Treatment Plant, no usable storage
Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand	469 gpm
B =	Property needed to serve five years after TY	0 gpm
C =	Fire flow demand	1,000 gpm
D =	Excess Unaccounted for water	0 gpm
E =	Firm Reliable Capacity	891 gpm

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

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco - Summertree (252-414)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

Not Applicable - all sewage pumped to Pasco County

The wastewater interconnection is considered to be 100% used & useful.

Used and Useful Calculations **Florida Public Service Commission**
Wastewater Treatment Plant

Company: Utilities, Inc. of Florida - Pasco - Summertree (252-414) **Schedule F-6**
Docket No.: 160101-WS **Page 2 of 2**
Test Year Ended: December 31, 2015 **Preparer: F. Seidman**

SUMMERTREE PURCHASES

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile gpd	gpy
	4	372	0.070	141	
1	6	3,825	0.724	2,173	
2	8	30,585	5.793	23,170	
3	10	2,677	0.507	2,535	
4	Total	37,459	7.095	28,020	10,227,189
5	Estimated Inflow @ 10% of flows (l.10)				2,718,493
6	Allowable I&I				12,945,682

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated by Pasco County			33,347,000
	Gallons Billed (not capped) to:		Estimated returned *	
8	SFR Residential WW cust.	26,377,016	80%	21,101,613
9	All Other	807,910	90%	727,119
10	Estimated flows returned	27,184,926		21,828,732
11	Estimated I&I (treated less returned) [l.7-l.10]			11,518,268
12	Actual less allowable [l.11-l.6]			-1,427,414
13	Excess, if any [l.11-l.6, if positive]			0
14	Excess as percent of wastewater treated			0.00%

Used and Useful Calculations **Florida Public Service Commission**
Water Distribution and Wastewater Collection Systems

Company: Utilities, Inc. of Florida - Pasco - Summertree (252-414) **Schedule F-7**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

Water Distribution System

Used & useful was last set for this system in Docket Nos. 120209-WS.

The water distribution system was found to be built out and 100% U&U. Circumstances have not changed.

The system remains 100% used & useful.

Margin Reserve Calculations **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - Pasco - Summertree (252-414) **Schedule F-8**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

Not applicable. Used & useful was last set for this system in Docket Nos. 120209-WS.
All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed.
The system remains 100% used & useful.

Equivalent Residential Connections - Water **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - Pasco - Summertree (252-414) **Schedule F-9**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	1,056	1,049	1,053	23,095,007	21,943	23,987,217	1,093	
2	2012	1,049	1,104	1,077	22,697,124	21,084	23,570,684	1,118	2.27%
3	2013	1,104	1,136	1,120	25,094,508	22,406	26,012,448	1,161	3.85%
4	2014	1,136	1,161	1,149	24,773,919	21,571	25,575,499	1,186	2.13%
5	2015	1,161	1,168	1,165	26,377,016	22,651	27,357,926	1,208	1.87%
						Average Growth Through 5-Year Period (Col. 8)			2.53%

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

Constant:	1063.999787
X Coefficient:	29.70189241
R^2:	0.986323189

X	Y
1	1,093
2	1,118
3	1,161
4	1,186
5	1,208
10	1361

Five year growth	153 Ercs
Annual average growth	30.64 Ercs

Equivalent Residential Connections - Wastewater **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - Pasco - Summertree (252-414) **Schedule F-10**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	1,055	1,049	1,052	23,095,007	21,953	23,812,957	1,085	
2	2012	1,049	1,103	1,076	22,694,204	21,091	23,364,134	1,108	2.13%
3	2013	1,103	1,136	1,120	25,091,638	22,413	25,813,638	1,152	3.97%
4	2014	1,136	1,161	1,149	24,773,919	21,571	25,437,849	1,179	2.39%
5	2015	1,161	1,168	1,165	26,377,016	22,651	27,184,926	1,200	1.77%
						Average Growth Through 5-Year Period (Col. 8)			2.56%

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

Constant:	1053.991899
X Coefficient:	30.24449473
R^2:	0.985115578

X	Y
1	1,085
2	1,108
3	1,152
4	1,179
5	1,200
10	1356

Five year growth	156 Ercs
Annual average growth	31.25 Ercs

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

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida - Pasco - Orangewood, Buena Vista, Wis-Bar (252-414)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

	(1)		(2)	(3)	(4)	(5)	(6)
Month/ Year	Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	Gallons Purchased	Gallons Sold	Other Uses (2)	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted For Water
Jan-15	5.553	5.725	0.000	5.525	0.037	0.164	2.9%
Feb-15	5.972	6.122	0.000	4.984	0.011	1.127	18.4%
Mar-15	6.839	6.918	0.000	5.282	0.013	1.623	23.5%
Apr-15	6.332	6.406	0.000	5.672	0.022	0.712	11.1%
May-15	5.939	6.009	0.000	5.132	0.013	0.863	14.4%
Jun-15	6.145	6.215	0.000	5.934	0.017	0.263	4.2%
Jul-15	6.606	6.684	0.000	4.727	0.135	1.822	27.3%
Aug-15	7.268	7.354	0.000	5.432	0.056	1.867	25.4%
Sep-15	5.972	6.039	0.000	4.559	0.042	1.437	23.8%
Oct-15	6.375	6.448	0.000	5.127	0.124	1.198	18.6%
Nov-15	6.750	6.825	0.000	4.565	0.102	2.158	31.6%
Dec-15	5.176	5.242	0.000	4.992	0.066	0.184	3.5%
Total	74.925	75.988	0.000	61.930	0.638	13.420	17.7%

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration. For Summertree, there no

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

Reconciliation of gallons sold:
Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.
Sch. E-2 shows the total for Pasco County, consisting of Orangewood and
Summertree. The amount on Sch E-2 is 82,000 gallons less than the totals of those shown
on Sch. F-1 and F-9 for Orangewood and Summertree, or a difference of only .00005%
The amount is diminimis.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida - Pasco - Orangewood, Buena Vista, Wis-Bar (252-414)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows					Total Purch.
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Sewage Treatment
Jan-15					0.000	0.357
Feb-15					0.000	0.350
Mar-15					0.000	0.372
Apr-15					0.000	0.301
May-15					0.000	0.269
Jun-15					0.000	0.270
Jul-15					0.000	0.623
Aug-15					0.000	1.495
Sep-15					0.000	0.493
Oct-15					0.000	0.341
Nov-15					0.000	0.314
Dec-15					0.000	0.339
Total	0.000				0.000	5.526

(Above data in millions of gallons)

Wastewater collection is provide to the Wis-Bar area

Water Treatment Plant Data **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - Pasco - Orangewood, Buena Vista, Wis-Bar (252-414) **Schedule F-3**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

				Date	GPD
1	Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	(Max day per CUP)			386,200
2	Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.			8/6/2015	336,800
3	Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.		(1)	8/7/2015	266,300
			(2)	8/11/2015	272,900
			(3)	8/9/2015	306,350
			(4)	8/10/2015	306,350
			(5)	8/6/2015	336,800
				AVERAGE	297,740
4	Average Daily Flow			Max Month	237,232
				Annual	208,187
5	Required Fire Flow			500 gpm for 2 hours	

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Wastewater Treatment Plant Data **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - Pasco - Orangewood, Buena Vista, Wis-Bar (252-414) **Schedule F-4**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

		MONTH	GPD
	Wastewater collection is provide to the Wis-Bar area only, and is pumped to Pasco County for treatment & disposal.		
1.	Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2.	Average Daily Flow Max Month (a) An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

Used and Useful Calculations **Florida Public Service Commission**
Water Treatment Plant

Company: Utilities, Inc. of Florida - Pasco - Orangewood, Buena Vista, Wis-Bar (252-414) **Schedule F-5**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm	919	gpm
Firm Reliable well pumping capacity (largest well out), gpm	678	gpm
Ground storage capacity, gal.	0	gallons
Usable ground storage (90%), gal.	0	gallons
Elevated Storage	0	gallons
Usable ground storage (100%), gal.	0	gallons
Hydropneumatic storage capacity, gal.	38,870	gallons
Usable hydropneumatic storage capacity (0.00%), gal.	0	gallons
Total usable storage, gal.	0	gallons
Maximum day demand,	336,800	gpd
Peak hour demand = 2x max day/1440	468	gpm
Fire flow requirement 500 gpm for 2 hours	60,000	gpd
Unaccounted for water 17.66% of water pumped	26	gpm
Acceptable unaccounted for 10.00%	14	gpm
Excess unaccounted for	11	gpm

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

Water Treatment Plant, no usable storage
Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand	468	gpm
B =	Property needed to serve five years after TY	0	gpm
C =	Fire flow demand	500	gpm
D =	Excess Unaccounted for water	11	gpm
E =	Firm Reliable Capacity	678	gpm

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

Used and Useful Calculations **Florida Public Service Commission**
Wastewater Treatment Plant

Company: Utilities, Inc. of Florida - Pasco - Orangewood, Buena Vista, Wis-Bar (252-414) **Schedule F-6**
Docket No.: 160101-WS **Page 1 of 2**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

Not Applicable - wastewater service purchased from Pasco County.

Used and Useful Calculations **Florida Public Service Commission**
Wastewater Treatment Plant

Company: Utilities, Inc. of Florida - Pasco - Orangewood, Buena Vista, Wis-Bar (252-414) **Schedule F-6**
Docket No.: 160101-WS **Page 2 of 2**
Test Year Ended: December 31, 2011 **Preparer: F. Seidman**

ORANGEWOOD (WIS-BAR)

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile gpd	gpy
	4	0	0.000	0	
1	6	0	0.000	0	
2	8	4,662	0.883	3,532	
3	10	0	0.000	0	
4	Total	4,662	0.883	3,532	1,289,114
5	Estimated Inflow @ 10% of flows (l.10)				372,135
6	Allowable I&I				1,661,248

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated			5,526,330
	Gallons Billed (not capped) to:		Estimated returned *	
8	SFR Residential WW cust.	3,622,137	80%	2,897,710
9	All Other	99,210	90%	89,289
10	Estimated flows returned	3,721,347		2,986,999
11	Estimated I&I (treated less returned) [l.7-l.10]			2,539,332
12	Actual less allowable [l.11-l.6]			878,083
13	Excess, if any [l.11-l.6, if positive]			878,083
14	Excess as percent of wastewater treated			15.89%

Used and Useful Calculations **Florida Public Service Commission**
Water Distribution and Wastewater Collection Systems

Company: Utilities, Inc. of Florida - Pasco - Orangewood, Buena Vista, Wis-Bar (252-414) **Schedule F-7**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

Water Distribution and Collection Systems

Used & useful was last set for this system in Docket Nos. 120209-WS.

The water distribution system and collection system were found to be built out and 100% U&U. Circumstances have not changed.

The system remains 100% used & useful.

Margin Reserve Calculations **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - Pasco - Orangewood, Buena Vista, Wis-Bar (252-414) **Schedule F-8**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

Not applicable. Used & useful was last set for this system in Docket Nos. 120209-WS.
All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed.
The system remains 100% used & useful.

Equivalent Residential Connections - Water **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - Pasco - Orangewood, Buena Vista, Wis-Bar (252-414) **Schedule F-9**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	1,721	1,731	1,726	58,345,821	33,804	62,953,482	1,862	
2	2012	1,731	1,643	1,687	58,148,784	34,469	62,118,027	1,802	-3.23%
3	2013	1,643	1,686	1,665	56,179,801	33,752	59,519,654	1,763	-2.15%
4	2014	1,686	1,675	1,681	54,894,817	32,666	58,107,473	1,779	0.87%
5	2015	1,675	1,687	1,681	56,352,532	33,523	61,929,763	1,847	3.85%
						Average Growth Through 5-Year Period (Col. 8)			-0.16%

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

Constant:	1826.779434
X Coefficient:	-5.317696148
R^2:	0.038592303

X	Y
1	1,862
2	1,802
3	1,763
4	1,779
5	1,847
10	1774

Five year growth	(74) Ercs
Annual average growth	-14.75 Ercs

Equivalent Residential Connections - Wastewater **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - Pasco - Orangewood, Buena Vista, Wis-Bar (252-414) **Schedule F-10**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	155	157	156	3,924,749	25,159	3,971,679	158	
2	2012	157	156	157	3,730,302	23,836	3,779,802	159	0.45%
3	2013	156	156	156	3,520,266	22,566	3,572,276	158	-0.17%
4	2014	156	156	156	3,529,009	22,622	3,577,149	158	-0.11%
5	2015	156	159	158	3,622,137	22,998	3,721,347	162	2.33%
						Average Growth Through 5-Year Period (Col. 8)			0.62%

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

		X	Y
Constant:	156.7032399	1	158
X Coefficient:	0.74484182	2	159
R^2:	0.522946218	3	158
		4	158
		5	162
		10	164

Five year growth	2 Ercs
Annual average growth	0.47 Ercs

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

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida - UIF - Marion -Golden Hills/Crownwood 252-(136/90)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

	(1)		(2)	(3)	(4)	(5)	(6)
Month/ Year	Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	Gallons Purchased	Gallons Sold	Other Uses (2)	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted For Water
Jan-15	4.188	4.156	0.000	3.357	0.005	0.795	19.1%
Feb-15	3.956	3.924	0.000	3.488	0.013	0.423	10.8%
Mar-15	4.701	4.669	0.000	3.251	0.040	1.378	29.5%
Apr-15	5.036	5.004	0.000	3.631	0.077	1.296	25.9%
May-15	6.007	5.975	0.000	4.702	0.163	1.109	18.6%
Jun-15	5.504	5.472	0.000	5.447	0.073	-0.048	-0.9%
Jul-15	4.611	4.579	0.000	4.819	0.033	-0.273	-6.0%
Aug-15	4.100	4.068	0.000	4.549	0.171	-0.651	-16.0%
Sep-15	3.767	3.735	0.000	3.323	0.009	0.403	10.8%
Oct-15	4.744	4.712	0.000	3.198	0.007	1.507	32.0%
Nov-15	4.646	4.614	0.000	4.152	0.096	0.365	7.9%
Dec-15	4.441	4.409	0.000	4.369	0.063	-0.023	-0.5%
Total	55.701	55.316	0.000	48.285	0.750	6.281	11.4%

(Above data in millions of gallons)

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

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

Reconciliation of Gallons Sold shown in Schedules F-1, F-9 and E-2:
The total gallons sold for Marion County, as shown on Schedule F-1 and F-9 are the same.
The total gallons sold for per Schedule E-2 is 48.170 mg, a 0/239% difference.
This is most likely due to the fact that the amounts on F-1 and F-9 are the sums of actual readings whereas the amount on E-2 is taken from the billing analysis which is rounded to the nearest 1,000 gallons.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows					
Month/ Year	Crownwood	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-15	0.584				0.584	0.000
Feb-15	0.691				0.691	0.000
Mar-15	0.543				0.543	0.000
Apr-15	0.467				0.467	0.000
May-15	0.446				0.446	0.000
Jun-15	0.432				0.432	0.000
Jul-15	0.453				0.453	0.000
Aug-15	0.467				0.467	0.000
Sep-15	0.469				0.469	0.000
Oct-15	0.446				0.446	0.000
Nov-15	0.468				0.468	0.000
Dec-15	0.534				0.534	0.000
Total	6.000	0.000			6.000	0.000

(Above data in millions of gallons)

Water Treatment Plant Data **Florida Public Service Commission**

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood) **Schedule F-3**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

			Date	GPD
1	Plant Capacity	Max Design Day per Sanitary Survey		636,000
	The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation	(Max Day Per CUP)		442,000
2	Maximum Day			
	The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day		8/5/2016	267,000
3	Five Day Max. Year			
	The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows or these days.	(1)	5/23/2015	232,000
		(2)	5/9/2015	233,000
		(3)	5/21/2015	236,000
		(4)	5/7/2015	238,000
		(5)	5/13/2015	266,000
			AVERAGE	241,000
			Max Month	192,739
4	Average Daily Flow		Annual	151,550
5	Required Fire Flow		500 gpm for 2 hours	
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.			

Wastewater Treatment Plant Data **Florida Public Service Commission**

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood) **Schedule F-4**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

		MONTH	GPD
1.	Plant Capacity (Three Month Average Daily Flow (TMADF)		40,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2.	Average Daily Flow Max Month (a)	Feb-15	24,679
	Highest TMADF	Mar-15	20,344
	An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

Used and Useful Calculations **Florida Public Service Commission**
Water Treatment Plant

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood) **Schedule F-5**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm	740	gpm
Firm Reliable well pumping capacity (largest well out), gpm	290	gpm
Ground storage capacity, gal.	0	gallons
Usable ground storage (90%), gal.	0	gallons
Elevated Storage	0	gallons
Usable ground storage (100%), gal.	0	gallons
Hydropneumatic storage capacity, gal.	10,000	gallons
Usable hydropneumatic storage capacity (0.00%), gal.	0	gallons
Total usable storage, gal.	0	gallons
Maximum day demand,	267,000	gpd
Peak hour demand = 2x max day/1440	371	gpm
Fire flow requirement	500	gpm
Unaccounted for water 11.35% of water pumped	11.95	gpm
Acceptable unaccounted for 10.00%	10.52	gpm
Excess unaccounted for	1.43	gpm

Used & Useful Analysis, in accordance with Rule 25-30.4325:
No Usable Storage

Water Treatment Plant, no usable storage
Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand	371	gpm
B =	Property needed to serve five years after TY	16	gpm
C =	Fire flow demand	500	gpm
D =	Excess Unaccounted for water	1	gpm
E =	Firm Reliable Capacity	290	gpm

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

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

Line No.				
1	(A)	Used and useful flow (000):		
2		3MADF - year 2015		20,344
3	(B)	Property needed for post test year period (see F-8)		1,148
4	(C)	Permitted capacity (3MADF)		40,000
5	(D)	Used and useful percentage		53.73%
			Use:	100.00%
6	(E)	Non-used and useful percentage		46.27%
			Use:	0.00%

Used & useful was set at 68.65% in Docket No. 020071-WS and has been held at that level in every case since. In doing so, the Commission has recognized that although the number of customers has been virtually unchanged since 2006, flows remained almost the same or decreased and the Utility should not be penalized for reduced flows due to conservation or loss of customers by assigning a reduced level of used and useful. The Commission has also recognized that all none of the UIF systems is overbuilt and are all substantially built out. And in the last case, Docket No. 120209-WS, Order No. PSC-14-0025-PAA-WS, the Commission found all systems to be 100% used and useful. It should continue to do so.

The above used and useful factor is applicable to all treatment and disposal plant accounts.

Used and Useful Calculations **Florida Public Service Commission**
Wastewater Treatment Plant

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood) **Schedule F-6**
Docket No.: 160101-WS **Page 2 of 2**
Test Year Ended: December 31, 2015 **Preparer: F. Seidman**

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile gpd	gpy
1	6	0	0.000	0	
2	8	2,798	0.530	2,120	
3	10	0	0.000	0	
4	Total	2,798	0.530	2,120	773,689
5	Estimated Inflow @ 10% of flows (l.10)				614,464
6	Allowable I&I				1,388,154

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated			6,000,000

	Gallons Billed (not capped) to:		Estimated returned *	
8	SFR Residential WW cust.	2,021,700	80%	1,617,360
9	All Other	4,122,943	90%	3,710,649
10	Estimated flows returned	6,144,643		5,328,009

11	Estimated I&I (treated less returned) [l.7-l.10]	671,991
12	Actual less allowable [l.11-l.6]	-716,162
13	Excess, if any [l.11-l.6, if positive]	0
14	Excess as percent of wastewater treated	0.00%

Used and Useful Calculations **Florida Public Service Commission**
Water Distribution and Wastewater Collection Systems

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood) **Schedule F-7**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

Water Distribution & Wastewater Collection Systems

Used & useful was last set for this system in Docket No. 120209-WS. The water distribution and wastewater collection systems were found to be 100% used & useful. Circumstances have not significantly changed. The systems should remain at 100% used and useful.

Margin Reserve Calculations **Florida Public Service Commission**

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood) **Schedule F-8**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

Water Pumping, Treatment & Storage
PN = EG x PT x U

where:

EG =	Equivalent annual growth in ERCs	4.85	ERCs/yr
PT =	Post test year period per statute	5	yrs
U =	Unit of measure utilized in U&U calculations.	0.65	gpm/ERC *
PN =	Property needed expressed in U units	16	gpm

* Based on the 2015 Peak Hour Demand (Sch. F-5) divided by 2015 ERCs (Sch F-9).

Wastewater Treatment & Disposal
PN = EG x PT x U

where:

EG =	Equivalent annual growth in ERCs	2.92	ERCs/yr
PT =	Post test year period per statute	5	yrs
U =	Unit of measure utilized in U&U calculations. *	79	gpd/ERC
PN =	Property needed expressed in U units	1148	gpd

* Based on the 2015 TMADF (Sch. F-6) divided 2015 ERCs (Sch F-10).

Equivalent Residential Connections - Water **Florida Public Service Commission**

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood) **Schedule F-9**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) Ending	(4) Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	463	468	466	45,390,440	97,509	54,058,120	554	
2	2012	468	479	474	44,637,300	94,271	51,953,920	551	-0.59%
3	2013	479	488	484	45,773,178	94,670	51,365,798	543	-1.55%
4	2014	488	489	489	39,066,907	79,973	44,946,767	562	3.58%
5	2015	489	491	490	41,295,180	84,276	48,285,060	573	1.94%
						Average Growth Through 5-Year Period (Col. 8)			0.85%

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

		X	Y
Constant:	542.2056366	1	554
X Coefficient:	4.800899014	2	551
R^2:	0.436427699	3	543
		4	562
		5	573
		10	590
Five year growth			17
Annual average			3

Equivalent Residential Connections - Wastewater **Florida Public Service Commission**

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood) **Schedule F-10**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	81	81	81	2,191,760	27,059	7,028,424	260	
2	2012	81	79	80	2,514,260	31,428	10,398,252	331	27.38%
3	2013	79	85	82	2,336,130	28,489	8,062,122	283	-14.47%
4	2014	85	86	86	2,280,150	26,668	7,759,429	291	2.82%
5	2015	86	84	85	2,021,700	23,785	6,144,643	258	-11.21%
						Average Growth Through 5-Year Period (Col. 8)			1.13%

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

		X	Y
Constant:	297.3894518	1	260
X Coefficient:	-4.270213855	2	331
R^2:	0.05225166	3	283
		4	291
		5	258
		10	255
Five year growth			(4)
Annual average			(1)

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

Five year growth	15 Ercs
Annual average growth @ 1.13%	2.92 Ercs

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

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida - UIF - Seminole - Bear Lake (252-015)
Docket No.: 160101-Ws
Test Year Ended: December 31, 2015

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

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)(3)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-15	-	-	1.086	1.192	0.055	-0.161	-14.9%
Feb-15	1.079	1.057	0.155	1.120	0.052	0.040	3.3%
Mar-15	1.491	1.461	0.009	1.151	0.046	0.272	18.5%
Apr-15	1.556	1.524	0.001	1.254	0.048	0.223	14.6%
May-15	1.903	1.964	0.028	1.569	0.047	0.376	18.9%
Jun-15	0.165	0.172	1.106	1.419	0.044	-0.186	-14.5%
Jul-15	0.718	0.748	0.636	1.258	0.047	0.078	5.6%
Aug-15	1.534	1.598	0.000	1.358	0.048	0.193	12.1%
Sep-15	1.332	1.387	0.000	1.134	0.047	0.207	14.9%
Oct-15	1.515	1.578	0.008	1.198	0.045	0.342	21.6%
Nov-15	1.301	1.355	0.000	1.218	0.048	0.088	6.5%
Dec-15	1.450	1.510	0.000	1.262	0.022	0.226	14.9%
Total	14.044	14.353	3.028	15.134	0.549	1.698	9.8%

(Above data in millions of gallons)

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

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

Reconciliation of gallons sold:
Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.
Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen, Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 170.920 mg. The aggregate amount of sales of the individual systems is 170.790. The difference is only 0.0761%. This is most likely due to the fact that the amounts on F-1 and F-9 are the sums of actual readings whereas the amount on E-2 is taken from the billing analysis which is rounded to the nearest 1,000 gallons.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida - UIF - Seminole - Bear Lake (252-015)
Docket No.: 160101-Ws
Test Year Ended: December 31, 2015

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows					Total Purch.
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Sewage Treatment
Jan-15					0.000	0.000
Feb-15					0.000	0.000
Mar-15		Not Applicable - water only system			0.000	0.000
Apr-15					0.000	0.000
May-15					0.000	0.000
Jun-15					0.000	0.000
Jul-15					0.000	0.000
Aug-15					0.000	0.000
Sep-15					0.000	0.000
Oct-15					0.000	0.000
Nov-15					0.000	0.000
Dec-15					0.000	0.000
Total	0.000				0.000	0.000

Water Treatment Plant Data | **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Bear Lake (252-015) | **Schedule F-3**
Docket No.: 160101-Ws | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

				Date	GPD
1	**Plant Capacity**				
	The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.				**288,000**
		AADF per Cup			**79178**
2	**Maximum Day**				
	The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.			**5/14/2015**	**85,000**
3	**Five Day Max. Year**				
	The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.		**(1)**	**5/17/2015**	**73,000**
			(2)	**5/20/2015**	**80,000**
			(3)	**5/11/2015**	**82,000**
			(4)	**5/18/2015**	**82,000**
			(5)	**5/14/2015**	**85,000**
				AVERAGE	**80,400**
				Max Month	**63,354**
4	**Average Daily Flow**			**Annual**	**39,324**
5	**Required Fire Flow**			**None**	

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Wastewater Treatment Plant Data **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Bear Lake (252-015) **Schedule F-4**
Docket No.: 160101-Ws **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

		MONTH	GPD
	Not Applicable - water only system		
1.	**Plant Capacity** **The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.**		
2.	**Average Daily Flow Max Month (a)** **An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.**		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Bear Lake (252-015)
Docket No.: 160101-Ws
Test Year Ended: December 31, 2015

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

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm	**220**	**gpm**
Firm Reliable well pumping capacity (largest well out), gpm (System has only one well)	**0**	**gpm**
Ground storage capacity, gal.	**13,800**	**gallons**
Usable ground storage (90%), gal.	**12,420**	**gallons**
Elevated Storage	**0**	**gallons**
Usable ground storage (100%), gal.	**0**	**gallons**
Hydropneumatic storage capacity, gal.	**3,000**	**gallons**
Usable hydropneumatic storage capacity (0.00%), gal.	**0**	**gallons**
Total usable storage, gal.	**12,420**	**gallons**
Maximum day demand,	**85,000**	**gpd**
Peak hour demand = 2x max day/1440	**118**	**gpm**
Fire flow requirement	**0**	**gpd**
Unaccounted for water 9.77% of water pumped	**4,653**	**gpd, avg**
Acceptable unaccounted for 10.00%	**4,762**	**gpd, avg**
Excess unaccounted for	**0**	**gpd, avg**

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

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

A =	**Peak demand**	**85,000**	**gpd**
B =	**Property needed to serve five years after TY**	**0**	**gpd**
C =	**Fire flow demand**	**0**	**gpd**
D =	**Excess Unaccounted for water**	**0**	**gpd**
E =	**Firm Reliable Capacity**	**0**	**gpd**

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

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

A =	**Peak demand**	**85,000**	**gallons**
B =	**Property needed to serve five years after TY**	**0**	**gallons**
C =	**Fire flow demand**	**0**	**gallons**
D =	**Excess Unaccounted for water**	**0**	**gallons**
E =	**Firm Reliable Capacity**	**12,420**	**gallons**

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

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Bear Lake (252-015)
Docket No.: 160101-Ws
Test Year Ended: December 31, 2015

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

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

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

Not Applicable - water only system.

Used and Useful Calculations **Florida Public Service Commission**
Water Distribution and Wastewater Collection Systems

Company: Utilities, Inc. of Florida - UIF - Seminole - Bear Lake (252-015) **Schedule F-7**
Docket No.: 160101-Ws **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

Water Distribution System

Used & useful was last set for this system in Docket Nos. 120209-WS.
The water distribution system was found to be built out and 100% U&U. Circumstances have not changed.
The system remains 100% used & useful.

Margin Reserve Calculations | **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Bear Lake (252-015) | **Schedule F-8**
Docket No.: 160101-Ws | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

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

Not applicable. Used & useful was last set for this system in Docket Nos. 120209-WS.
All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed.
The system remains 100% used & useful.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Bear Lake (252-015)
Docket No.: 160101-Ws
Test Year Ended: December 31, 2015

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

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	227	213	220	15,305,070	69,569	15,837,590	228	
2	2012	213	213	213	16,645,570	78,148	17,166,090	220	-3.51%
3	2013	213	215	214	15,833,103	73,986	16,636,736	225	2.37%
4	2014	215	212	214	14,692,045	68,815	15,227,382	221	-1.59%
5	2015	212	213	213	14,779,300	69,550	15,133,600	218	-1.67%
						Average Growth Through 5-Year Period (Col. 8)			-1.10%

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

Constant:	227.7607925
X Coefficient:	-1.850215642
R^2:	0.523863702

X	Y
1	228
2	220
3	225
4	221
5	218
10	209

Five year growth	(8) Ercs
Annual average growth	-1.67 Ercs

Equivalent Residential Connections - Wastewater | **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Bear Lake (252-015) | **Schedule F-10**
Docket No.: 160101-Ws | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011								
2	2012	Not Applicable - water only system.							
3	2013								
4	2014								
5	2015								
					Average Growth Through 5-Year Period (Col. 8)				

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

Florida Public Service Commission

Schedule F-1

Company: Utilities, Inc. of Florida - UIF - Seminole - Combined Ravenna Park & Crystal Lake, Lincoln Heights (252-344,091)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

Page 1 of 1
Preparer: Seidman, F.

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

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)(3)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-15	1.751	1.731	0.000	1.596	0.010	0.125	7.2%
Feb-15	1.703	1.683	0.000	1.699	0.019	-0.034	-2.0%
Mar-15	1.867	1.845	0.000	1.690	0.013	0.142	7.7%
Apr-15	2.031	2.007	0.000	1.799	0.007	0.202	10.1%
May-15	2.301	2.275	0.000	1.928	0.009	0.338	14.9%
Jun-15	1.899	1.878	0.000	2.031	0.007	-0.160	-8.5%
Jul-15	1.905	1.884	0.000	1.711	0.006	0.166	8.8%
Aug-15	1.910	1.889	0.000	1.774	0.013	0.102	5.4%
Sep-15	1.827	1.807	0.000	1.709	0.055	0.042	2.3%
Oct-15	1.918	1.897	0.000	1.445	0.072	0.380	20.0%
Nov-15	2.126	2.102	0.000	1.627	0.348	0.127	6.0%
Dec-15	2.894	2.862	0.000	1.621	0.057	1.183	0.0%
Total	24.132	23.860	0.000	20.631	0.616	2.613	11.0%

(Above data in millions of gallons)

As of 11/25/2015, Crystal Lake was interconnected with Ravenna Park. Additional flows reflected in 12/2016 data.
(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

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

Reconciliation of gallons sold:
Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.
Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen, Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 170.920 mg. The aggregate amount of sales of the individual systems is 170.790. The difference is only 0.0761%. This is most likely due to the fact that the amounts on F-1 and F-9 are the sums of actual readings whereas the amount on E-2 is taken from the billing analysis which is rounded to the nearest 1,000 gallons.

PROFORMA - 2015 RESTATED, COMBINING RAVENNA PARK & CRYSTAL LAKE FLOWS FOR FULL TY

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)(3)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-15	2.566	2.555	0.000	2.402	0.010	0.143	5.6%
Feb-15	2.494	2.484	0.000	2.512	0.019	-0.047	-1.9%
Mar-15	2.822	2.812	0.000	2.442	0.014	0.356	12.7%
Apr-15	2.980	2.968	0.000	2.663	0.007	0.297	10.0%
May-15	3.714	3.715	0.000	2.981	0.009	0.725	19.5%
Jun-15	3.045	3.047	0.000	3.317	0.007	-0.278	-9.1%
Jul-15	2.884	2.882	0.000	2.695	0.006	0.181	6.3%
Aug-15	2.870	2.868	0.000	2.736	0.013	0.119	4.1%
Sep-15	2.660	2.656	0.000	2.445	0.056	0.156	5.9%
Oct-15	2.847	2.844	0.000	2.238	0.072	0.534	18.8%
Nov-15	2.873	2.864	0.000	2.465	0.437	-0.037	-1.3%
Dec-15	2.894	2.862	0.000	2.401	0.089	0.372	0.0%
Total	34.649	34.558	0.000	31.297	0.738	2.522	7.3%

(Above data in millions of gallons)

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Schedule F-2

Company: Utilities, Inc. of Florida - UIF - Seminole - Combined Ravenna Park & Crystal Lake, Lincoln Heights (252-344,091)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

Page 1 of 1
Preparer: Seidman, F.

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

	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows					
Month/ Year	Lincoln Heights	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment*
Jan-15	0.000				0.000	2.199
Feb-15	0.000				0.000	2.055
Mar-15	0.000				0.000	1.972
Apr-15	0.000				0.000	1.784
May-15	0.000				0.000	1.559
Jun-15	0.000				0.000	1.540
Jul-15	0.000				0.000	1.867
Aug-15	0.000				0.000	2.528
Sep-15	0.000				0.000	2.771
Oct-15	0.000				0.000	2.087
Nov-15	0.000				0.000	1.506
Dec-15	0.000				0.000	1.433
Total	0.000				0.000	23.302

*** Bulk interconnect; all sewage treated by City of Sanford**

Water Treatment Plant Data | **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Combined Ravenna Park & Crystal Lake, Lincoln Heights (252-344,091)

Schedule F-3
Docket No.: 160101-WS | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

				Date	GPD
As of 11/25/2015, Crystal Lake was interconnected with Ravenna Park. Additional flows reflected in 12/2016 data.					
1 Plant Capacity					
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	**Max Day per San. Survey**				**360,000**
	AADF per CUP				**122,100**
2 Maximum Day					
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.				**12/23/2015**	**132,000**
				Includes flows from Crystal Lake	
				5/23/2015	**112,000**
3 Five Day Max. Year (excluding flow from Crystal Lake)					
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.			**(1)**	**5/30/2015**	**89,000**
			(2)	**5/9/2015**	**92,000**
			(3)	**5/29/2015**	**101,000**
			(4)	**5/2/2015**	**104,000**
			(5)	**5/23/2015**	**112,000**
				AVERAGE	**99,600**
4 Average Daily Flow				**Max Month**	**73,396**
				Annual	**65,371**
5 Required Fire Flow				**None**	
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.					

PROFORMA - 2015 RESTATED, COMBINING RAVENNA PARK & CRYSTAL LAKE FLOWS FOR 2015					
1 Plant Capacity					
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	**Max Day per San. Survey**				**360,000**
	AADF per CUP				**122,100**
2 Maximum Day					
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.				**5/23/2016**	**189,000**
3 Five Day Max. Year					
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.			**(1)**	**5/30/2016**	**145,000**
			(2)	**5/9/2016**	**148,000**
			(3)	**5/2/2016**	**155,000**
			(4)	**5/29/2016**	**173,000**
			(5)	**5/23/2016**	**189,000**
				AVERAGE	**162,000**
4 Average Daily Flow				**Max Month**	**119,843**
				Annual	**94,679**
5 Required Fire Flow				**None**	

Wastewater Treatment Plant Data **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Combined Ravenna Park & Crystal Lake, Lincoln Heights (252-344,091)

Schedule F-4
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

		MONTH	GPD
	Not Applicable - Sewage treated by City of Sanford		
1.	**Plant Capacity** **The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.**		
2.	**Average Daily Flow Max Month (a)** **An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.**		

Used and Useful Calculations **Florida Public Service Commission**
Water Treatment Plant

Company: Utilities, Inc. of Florida - UIF - Seminole - Combined Ravenna Park & Crystal Lake, Lincoln Heights (252-344,091)

Schedule F-5
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

BASED ON COMBINED FLOWS FROM RAVENNA PARK and CRYSTAL LAKE

INPUT INFORMATION:

Total well pumping capacity, gpm	**440**	**gpm**
Firm Reliable well pumping capacity (largest well out), gpm	**200**	**gpm**
Ground storage capacity, gal.	**20,000**	**gallons**
Usable ground storage (90%), gal.	**18,000**	**gallons**
Elevated Storage	**0**	**gallons**
Usable ground storage (100%), gal.	**0**	**gallons**
Hydropneumatic storage capacity, gal.	**3,000**	**gallons**
Usable hydropneumatic storage capacity (0.00%), gal.	**0**	**gallons**
Total usable storage, gal.	**18,000**	**gallons**
Maximum day demand,	**189,000**	**gpd**
Peak hour demand = 2x max day/1440	**263**	**gpm**
Fire flow requirement	**0**	**gpd**
Unaccounted for water 7.30% of water pumped	**6,911**	**gpd, avg**
Acceptable unaccounted for 10.00%	**9,468**	**gpd, avg**
Excess unaccounted for	**0**	**gpd, avg**

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

Water Treatment Plant
Percent Used & Useful = (A + B + C - D)/E x 100%, where: **98.44%**
Use: **100.00%**

Used & useful was last set for this system in Docket Nos. 120209-WS. The system was found to be built out and 100% used & useful. The combined systems are each built out and remain 100% used & useful

A =	**Peak demand**	**189,000**	**gpd**
B =	**Property needed to serve five years after TY**	**0**	**gpd**
C =	**Fire flow demand**	**0**	**gpd**
D =	**Excess Unaccounted for water**	**0**	**gpd**
E =	**Firm Reliable Capacity (16 hours)**	**192,000**	**gpd**

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

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

A =	**Peak demand**	**189,000**	**gallons**
B =	**Property needed to serve five years after TY**	**0**	**gallons**
C =	**Fire flow demand**	**0**	**gallons**
D =	**Excess Unaccounted for water**	**0**	**gallons**
E =	**Firm Reliable Capacity**	**18,000**	**gallons**

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

Used and Useful Calculations **Florida Public Service Commission**
Wastewater Treatment Plant
Company: Utilities, Inc. of Florida - UIF - Seminole - Combined Ravenna Park & Crystal Lake, Lincoln Heights (252-344,091)

Schedule F-6
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

Not Applicable - water only system.

Used and Useful Calculations **Florida Public Service Commission**
Wastewater Treatment Plant

Company: Utilities, Inc. of Florida - UIF - Seminole - Combined Ravenna Park & Crystal Lake, Lincoln Heights (252-344,091)

Schedule F-6
Docket No.: 160101-WS **Page 2 of 2**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

LINCOLN HEIGHTS

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile gpd	gpy
	4	0	0.000	0	
1	6	0	0.000	0	
2	8	6,018	1.140	4,559	
3	10	0	0.000	0	
4	Total	6,018	1.140	4,559	1,664,068
5	Estimated Inflow @ 10% of flows (l.10)				1,490,333
6	Allowable I&I				3,154,401

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated			23,302,461
	Gallons Billed (not capped) to:		Estimated returned *	
8	SFR Residential WW cust.	12,888,970	84%	10,826,735
9	All Other	2,014,360	96%	1,933,786
10	Estimated flows returned	14,903,330		12,760,520

*** Based on reasoning in Order No. PSC-07-0505-SC-WS, p.51**

11	Estimated I&I (treated less returned) [l.7-l.10]	10,541,941
12	Actual less allowable [l.11-l.6]	7,387,540
13	Excess, if any [l.11-l.6, if positive]	7,387,540
14	Excess as percent of wastewater treated	31.70%

Used and Useful Calculations **Florida Public Service Commission**
Water Distribution and Wastewater Collection Systems

Company: Utilities, Inc. of Florida - UIF - Seminole - Combined Ravenna Park & Crystal Lake, Lincoln Heights (252-344,091) **Schedule F-7**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

Water Distribution System

Used & useful was last set for th Crystal Lake and Ravenna Park distribution and collection systems in Docket Nos. 120209-WS.
The water distribution systems were each found to be built out and 100% U&U. Circumstances have not changed.
The system remains 100% used & useful.
Used & useful was last set for this system in Docket Nos. 120209-WS. The system was found to be built out and 100% used & useful. The combined systems are each built out and remain 100% used & useful.

Margin Reserve Calculations **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Combined Ravenna Park
Docket No.: 160101-WS **Schedule F-8**

Test Year Ended: December 31, 2015 **Page 1 of 1**
Preparer: Seidman, F.

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

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

Not Applicable
Used & useful was last set for this system in Docket Nos. 120209-WS. The system was found to be built out and 100% used & useful. The combined systems are each built out and remain 100% used & useful.

Equivalent Residential Connections - Water **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Combined Ravenna Park & Crystal Lake, Lincoln Heights (252-344,091) **Schedule F-9**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	497	501	499	31,325,248	62,776	34,774,468	554	
2	2012	501	506	504	30,116,563	59,814	33,089,633	553	-0.13%
3	2013	506	504	505	29,763,176	58,937	32,264,536	547	-1.04%
4	2014	504	509	507	30,012,596	59,255	31,695,326	535	-2.29%
5	2015	509	511	510	29,282,603	57,417	31,296,963	545	1.90%
						Average Growth Through 5-Year Period (Col. 8)			-0.39%

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

Constant:	557.723531
X Coefficient:	-3.603027504
R^2:	0.547712412

X	Y
1	554
2	553
3	547
4	535
5	545
10	522

Five year growth	(23) Ercs
Annual average growth	-4.68 Ercs

Equivalent Residential Connections - Wastewater **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Combined Ravenna Park & Crystal Lake, Lincoln Heights (252-344,091) **Schedule F-10**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	227	225	226	13,564,385	60,019	17,013,605	283	
2	2012	225	230	228	13,117,143	57,658	16,090,213	279	-1.55%
3	2013	230	230	230	12,894,423	56,063	15,395,783	275	-1.59%
4	2014	230	230	230	13,285,531	57,763	14,968,261	259	-5.64%
5	2015	230	234	232	12,888,970	55,556	14,903,330	268	3.52%
					Average Growth Through 5-Year Period (Col. 8)				-1.32%

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

		X	Y
Constant:	288.01376	1	283
X Coefficient:	-5.035288	2	279
R^2:	0.6970163	3	275
		4	259
		5	268
		#	238

Five year growth	(31) Ercs
Annual average growth	-6.12 Ercs

Equivalent Residential Connections - Water **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Combined Ravenna Park & Crystal Lake, Lincoln Heights (252-344,091) **Schedule F-9**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	497	501	499	31,325,248	62,776	34,774,468	554	
2	2012	501	506	504	30,116,563	59,814	33,089,633	553	-0.13%
3	2013	506	504	505	29,763,176	58,937	32,264,536	547	-1.04%
4	2014	504	509	507	30,012,596	59,255	31,695,326	535	-2.29%
5	2015	509	511	510	29,282,603	57,417	31,296,963	545	1.90%
						Average Growth Through 5-Year Period (Col. 8)			-0.39%

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

Constant:	557.723531
X Coefficient:	-3.603027504
R^2:	0.547712412

X	Y
1	554
2	553
3	547
4	535
5	545
10	522

Five year growth	(23) Ercs
Annual average growth	-4.68 Ercs

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

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida - UIF - Seminole - Crystal Lake (252-091)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased *	(3) Gallons Sold	(4) Other Uses (2)(3)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-15	-	-	0.825	0.806	0.000	0.019	2.3%
Feb-15	-	-	0.800	0.814	0.000	-0.013	-1.7%
Mar-15	-	-	0.966	0.752	0.000	0.215	22.2%
Apr-15	-	-	0.960	0.865	0.000	0.095	9.9%
May-15	-	-	1.440	1.053	0.000	0.387	26.9%
Jun-15	-	-	1.169	1.286	0.000	-0.117	-10.0%
Jul-15	-	-	0.999	0.984	0.000	0.015	1.5%
Aug-15	-	-	0.979	0.962	0.000	0.017	1.7%
Sep-15	-	-	0.850	0.736	0.000	0.114	13.4%
Oct-15	-	-	0.948	0.793	0.000	0.155	16.3%
Nov-15	-	-	0.762	0.838	0.088	-0.164	-21.5%
Dec-15	-	-	0.000	0.780	0.032	-0.812	0.0%
Total	-	-	10.698	10.666	0.122	-0.091	-0.8%

(Above data in millions of gallons)

*** Plant decommissioned due to frequent pump failure from pumping sand and silt. As of 11/25/2015, Crystal Lake is now interconnected wit and served by Ravenna Park. During the transition period, water was supplied by the City of Sanford using the emergency interconnect.**

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

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

Reconciliation of Gallons Sold shown in Schedules F-1, F-9 and E-2:
The total gallons sold for Marion County, as shown on Schedule F-1 and F-9 are the same.
The total gallons sold for per Schedule E-2 is 48.170 mg, a 0/239% difference.
This is most likely due to the fact that the amounts on F-1 and F-9 are the sums of actual readings whereas the amount on E-2 is taken from the billing analysis which is rounded to the nearest 1,000 gallons.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida - UIF - Seminole - Crystal Lake (252-091)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows					
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-15					0.000	0.000
Feb-15					0.000	0.000
Mar-15		Not Applicable - water only system			0.000	0.000
Apr-15					0.000	0.000
May-15					0.000	0.000
Jun-15					0.000	0.000
Jul-15					0.000	0.000
Aug-15					0.000	0.000
Sep-15					0.000	0.000
Oct-15					0.000	0.000
Nov-15					0.000	0.000
Dec-15					0.000	0.000
Total	0.000				0.000	0.000

Water Treatment Plant Data | **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Crystal Lake (252-091) | **Schedule F-3**
Docket No.: 160101-WS | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

		Date	GPD
NOT APPLICABLE - PLANT TAKEN OUT OF SERVICE - Water purchased from City of Sanford during 2015			
*** Plant decommissioned due to frequent pump failure from pumping sand and silt. As of 11/25/2015, Crystal Lake is now interconnected with and served by Ravenna Park. During the transition period, water was supplied by the City of Sanford using the emergency interconnect.**			
1 Plant Capacity			
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	**(Max Day per San. Survey)**		**288,000**
	AADF per Cup		**55315**
2 Maximum Day			
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.			**0**
3 Five Day Max. Year			
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	**(1)**		**0**
	(2)		**0**
	(3)		**0**
	(4)		**0**
	(5)		**0**
		AVERAGE	**0**
		Max Month	**0**
4 Average Daily Flow		**Annual**	**0**
5 Required Fire Flow		**None**	

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Wastewater Treatment Plant Data **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Crystal Lake (252-091) **Schedule F-4**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

		MONTH	GPD
	Not Applicable - water only system		
1.	**Plant Capacity** **The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.**		
2.	**Average Daily Flow Max Month (a)** **An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.**		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Crystal Lake (252-091)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

NOT APPLICABLE - PLANT TAKEN OUT OF SERVICE

INPUT INFORMATION: SEE SCH. F-1 and F-3

Total well pumping capacity, gpm	**0 gpm**
Firm Reliable well pumping capacity (largest well out), gpm (System has only one well)	**0 gpm**
Ground storage capacity, gal.	**0 gallons**
Usable ground storage (90%), gal.	**0 gallons**
Elevated Storage	**0 gallons**
Usable ground storage (100%), gal.	**0 gallons**
Hydropneumatic storage capacity, gal.	**0 gallons**
Usable hydropneumatic storage capacity (0.00%), gal.	**0 gallons**
Total usable storage, gal.	**0 gallons**
Maximum day demand,	**0 gpd**
Peak hour demand = 2x max day/1440	**0 gpm**
Fire flow requirement	**0 gpm**

Unaccounted for water	**#REF! of water pumped**	**#REF!**	**gpm**
Acceptable unaccounted for	**10.00%**	**#REF!**	**gpm**
Excess unaccounted for		**#REF!**	**gpm**

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

Water Treatment Plant, no usable storage
Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	**Peak demand**	**0**	**gpm**
B =	**Property needed to serve five years after TY**	**0**	**gpm**
C =	**Fire flow demand**	**0**	**gpm**
D =	**Excess Unaccounted for water**	**#REF!**	**gpm**
E =	**Firm Reliable Capacity**	**0**	**gpm**

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

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Crystal Lake (252-091)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

Not Applicable - water only system.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Crystal Lake (252-091)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

Water Distribution System

Used & useful was last set for this system in Docket Nos. 120209-WS.
The water distribution system was found to be built out and 100% U&U. Circumstances have not changed.
The system remains 100% used & useful.

Margin Reserve Calculations **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Crystal Lake (252-091) **Schedule F-8**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

Not applicable. Used & useful was last set for this system in Docket Nos. 120209-WS.
All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed.
The system remains 100% used & useful.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Crystal Lake (252-091)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	170	175	173	10,969,830	63,593	10,969,830	173	
2	2012	175	177	176	10,779,387	61,247	10,779,387	176	2.03%
3	2013	177	176	177	10,779,387	61,073	10,779,387	177	0.28%
4	2014	176	180	178	10,661,661	59,897	10,661,661	178	0.85%
5	2015	180	178	179	10,666,406	59,589	10,666,406	179	0.56%
						Average Growth Through 5-Year Period (Col. 8)			0.93%

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

Constant:	171.9
X Coefficient:	1.5
R^2:	0.910931174

X	Y
1	173
2	176
3	177
4	178
5	179
10	187

Five year growth	8 Ercs
Annual average growth	1.58 Ercs

Equivalent Residential Connections - Wastewater **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Crystal Lake (252-091) **Schedule F-10**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011								
2	2012	Not Applicable - water only system.							
3	2013								
4	2014								
5	2015								
					Average Growth Through 5-Year Period (Col. 8)				

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

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida - UIF - Seminole - Jansen (252-204)
Docket No.: 160101-Ws
Test Year Ended: December 31, 2015

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

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)(3)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-15	1.550	1.599	0.000	1.462	0.014	0.123	7.7%
Feb-15	1.346	1.388	0.000	1.494	0.012	-0.117	-8.4%
Mar-15	1.689	1.742	0.000	1.406	0.012	0.324	18.6%
Apr-15	1.762	1.817	0.000	1.675	0.042	0.099	5.5%
May-15	2.320	2.289	0.000	1.953	0.047	0.288	12.6%
Jun-15	1.897	1.857	0.000	2.020	0.046	-0.209	-11.2%
Jul-15	1.687	1.651	0.000	1.651	0.019	-0.019	-1.1%
Aug-15	1.590	1.556	0.000	1.485	0.038	0.033	2.1%
Sep-15	1.795	1.764	0.000	1.334	0.186	0.244	13.8%
Oct-15	1.708	1.672	0.000	1.398	0.055	0.219	13.1%
Nov-15	1.650	1.616	0.000	1.513	0.016	0.086	5.4%
Dec-15	1.687	1.651	0.000	1.613	0.093	-0.055	-3.3%
Total	20.681	20.602	0.000	19.005	0.579	1.018	4.9%

(Above data in millions of gallons)

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

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

Reconciliation of gallons sold:
Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.
Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen, Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 170.920 mg. The aggregate amount of sales of the individual systems is 170.790. The difference is only 0.0761%. This is most likely due to the fact that the amounts on F-1 and F-9 are the sums of actual readings whereas the amount on E-2 is taken from the billing analysis which is rounded to the nearest 1,000 gallons.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida - UIF - Seminole - Jansen (252-204)
Docket No.: 160101-Ws
Test Year Ended: December 31, 2015

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

	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows					Total Purch.
Month/ Year	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Sewage Treatment
Jan-15					0.000	0.000
Feb-15					0.000	0.000
Mar-15		Not Applicable - water only system			0.000	0.000
Apr-15					0.000	0.000
May-15					0.000	0.000
Jun-15					0.000	0.000
Jul-15					0.000	0.000
Aug-15					0.000	0.000
Sep-15					0.000	0.000
Oct-15					0.000	0.000
Nov-15					0.000	0.000
Dec-15					0.000	0.000
Total	0.000				0.000	0.000

Water Treatment Plant Data | **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Jansen (252-204) | **Schedule F-3**
Docket No.: 160101-Ws | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

				Date	GPD
1	**Plant Capacity**				
	The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	**Max Day Design per Sanitary Survey**			**309,600**
		AADF per Cup			**79,123**
2	**Maximum Day**				
	The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.			**6/17/2015**	**100,000**
3	**Five Day Max. Year**				
	The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.		**(1)**	**5/10/2015**	**97,000**
			(2)	**5/17/2015**	**97,000**
			(3)	**5/18/2015**	**97,000**
			(4)	**5/11/2015**	**98,000**
			(5)	**5/14/2015**	**98,000**
				AVERAGE	**97,400**
4	**Average Daily Flow**			**Max Month**	**73,835**
				Annual	**56,443**
5	**Required Fire Flow**			**None**	

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Wastewater Treatment Plant Data **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Jansen (252-204) **Schedule F-4**
Docket No.: 160101-Ws **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

		MONTH	GPD
	Not Applicable - water only system		
1.	**Plant Capacity** **The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.**		
2.	**Average Daily Flow Max Month (a)** **An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.**		

Used and Useful Calculations **Florida Public Service Commission**
Water Treatment Plant

Company: Utilities, Inc. of Florida - UIF - Seminole - Jansen (252-204) **Schedule F-5**
Docket No.: 160101-Ws **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm	**440**	**gpm**
Firm Reliable well pumping capacity (largest well out), gpm (System has only one well)	**200**	**gpm**
Ground storage capacity, gal.	**0**	**gallons**
Usable ground storage (90%), gal.	**0**	**gallons**
Elevated Storage	**0**	**gallons**
Usable ground storage (100%), gal.	**0**	**gallons**
Hydropneumatic storage capacity, gal.	**3,000**	**gallons**
Usable hydropneumatic storage capacity (0.00%), gal.	**0**	**gallons**
Total usable storage, gal.	**0**	**gallons**
Maximum day demand,	100,000	**gpd**
Peak hour demand = 2x max day/1440	139	**gpm**
Fire flow requirement	**0**	**gpd**
Unaccounted for water **4.94% of water pumped**	**1.94**	**gpm**
Acceptable unaccounted for **10.00%**	**3.92**	**gpm**
Excess unaccounted for	**0**	**gpm**

<u>Used & Useful Analysis, in accordance with Rule 25-30.4325:</u>
<u>No usable storage</u>

<u>Water Treatment Plant</u>
Percent Used & Useful = (A + B + C - D)/E x 100%, where: **69.44%**
Use: **100.00%**

The demand on the system continues to decreased over the last two cases. In Docket No. 120209-WS, the Commission recognized that the system is built out, is not oversized, and should be considere 100% used and useful.

A =	**Peak demand**	**139**	**gpm**
B =	**Property needed to serve five years after TY**	**0**	**gpm**
C =	**Fire flow demand**	**0**	**gpm**
D =	**Excess Unaccounted for water**	**0**	**gpm**
E =	**Firm Reliable Capacity**	**200**	**gpm**

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Jansen (252-204)
Docket No.: 160101-Ws
Test Year Ended: December 31, 2015

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

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

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

Not Applicable - water only system.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Jansen (252-204)
Docket No.: 160101-Ws
Test Year Ended: December 31, 2015

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

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

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

Water Distribution System

Used & useful was last set for this system in Docket Nos. 120209-WS.
The water distribution system was found to be built out and 100% U&U. Circumstances have not changed.
The system remains 100% used & useful.

Margin Reserve Calculations | **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Jansen (252-204) | **Schedule F-8**
Docket No.: 160101-Ws | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

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

Not applicable. Used & useful was last set for this system in Docket Nos. 120209-WS.
All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed.
The system remains 100% used & useful.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Jansen (252-204)
Docket No.: 160101-Ws
Test Year Ended: December 31, 2015

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

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	250	249	250	21,757,323	87,204	21,885,143	251	
2	2012	249	247	248	23,102,653	93,156	23,259,333	250	-0.51%
3	2013	247	253	250	21,075,151	84,301	21,281,746	252	1.11%
4	2014	253	253	253	19,387,055	76,629	19,513,100	255	0.87%
5	2015	253	255	254	18,926,738	74,515	19,005,088	255	0.16%
						Average Growth Through 5-Year Period (Col. 8)			0.41%

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

Constant:	248.6186298
X Coefficient:	1.313438113
R^2:	0.806467241

X	Y
1	251
2	250
3	252
4	255
5	255
10	262

Five year growth	7 Ercs
Annual average growth	1.34 Ercs

Equivalent Residential Connections - Wastewater **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Jansen (252-204) **Schedule F-10**
Docket No.: 160101-Ws **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011								
2	2012	Not Applicable - water only system.							
3	2013								
4	2014								
5	2015								
					Average Growth Through 5-Year Period (Col. 8)				

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

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida - UIF - Seminole - Little Wekiva (252-247)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)(3)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-15	0.382	0.378	0.000	0.267	0.098	0.013	3.4%
Feb-15	0.363	0.359	0.000	0.251	0.084	0.023	6.5%
Mar-15	0.438	0.433	0.000	0.252	0.102	0.079	18.3%
Apr-15	0.444	0.440	0.000	0.305	0.099	0.036	8.2%
May-15	0.486	0.490	0.000	0.279	0.114	0.098	19.9%
Jun-15	0.458	0.464	0.000	0.420	0.101	-0.057	-12.2%
Jul-15	0.485	0.492	0.000	0.333	0.114	0.045	9.2%
Aug-15	0.484	0.490	0.000	0.333	0.060	0.097	19.8%
Sep-15	0.404	0.410	0.000	0.267	0.013	0.130	31.7%
Oct-15	0.419	0.425	0.000	0.224	0.009	0.192	45.1%
Nov-15	0.296	0.299	0.000	0.271	0.002	0.027	9.0%
Dec-15	0.268	0.271	0.000	0.218	0.002	0.051	18.7%
Total	4.926	4.951	0.000	3.420	0.798	0.734	14.8%

(Above data in millions of gallons)

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

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

Reconciliation of gallons sold:
Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.
Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen, Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 170.920 mg. The aggregate amount of sales of the individual systems is 170.790. The difference is only 0.0761%. This is most likely due to the fact that the amounts on F-1 and F-9 are the sums of actual readings whereas the amount on E-2 is taken from the billing analysis which is rounded to the nearest 1,000 gallons.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida - UIF - Seminole - Little Wekiva (252-247)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows					Total Purch.
Month/ Year	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Sewage Treatment
Jan-15					0.000	0.000
Feb-15					0.000	0.000
Mar-15		Not Applicable - water only system			0.000	0.000
Apr-15					0.000	0.000
May-15					0.000	0.000
Jun-15					0.000	0.000
Jul-15					0.000	0.000
Aug-15					0.000	0.000
Sep-15					0.000	0.000
Oct-15					0.000	0.000
Nov-15					0.000	0.000
Dec-15					0.000	0.000
Total	0.000				0.000	0.000

Water Treatment Plant Data | **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Little Wekiva (252-247) | **Schedule F-3**
Docket No.: 160101-WS | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

				Date	GPD
1	**Plant Capacity**				
	The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	**Max Day Design per Sanitary Survey**			**48,000**
		AADF per Cup			**24,000**
2	**Maximum Day**				
	The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.			**2/17/2015**	**29,500**
3	**Five Day Max. Year**				
	The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.		**(1)**	**5/11/2015**	**19,000**
			(2)	**5/27/2015**	**19,100**
			(3)	**5/4/2015**	**19,600**
			(4)	**5/26/2015**	**20,000**
			(5)	**5/18/2015**	**20,400**
				AVERAGE	**19,620**
				Max Month	**15,822**
4	**Average Daily Flow**			**Annual**	**13,564**
5	**Required Fire Flow**			**None**	

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Wastewater Treatment Plant Data **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Little Wekiva (252-247) **Schedule F-4**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

		MONTH	GPD
	Not Applicable - water only system		
1.	**Plant Capacity** **The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.**		
2.	**Average Daily Flow Max Month (a)** **An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.**		

Used and Useful Calculations **Florida Public Service Commission**
Water Treatment Plant

Company: Utilities, Inc. of Florida - UIF - Seminole - Little Wekiva (252-247) **Schedule F-5**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm		**100 gpm**
Firm Reliable well pumping capacity (largest well out), gpm (System has only one well)		**0 gpm**
Ground storage capacity, gal.		**0 gallons**
Usable ground storage (90%), gal.		**0 gallons**
Elevated Storage		**0 gallons**
Usable ground storage (100%), gal.		**0 gallons**
Hydropneumatic storage capacity, gal.		**1,500 gallons**
Usable hydropneumatic storage capacity (0.00%), gal.		**0 gallons**
Total usable storage, gal.		**0 gallons**
Maximum day demand,		**29,500 gpd**
Peak hour demand = 2x max day/1440		**41 gpm**
Fire flow requirement		**0 gpd**
Unaccounted for water	**14.82% of water pumped**	**1.4 gpm**
Acceptable unaccounted for	**10.00%**	**0.9 gpm**
Excess unaccounted for		**0.5 gpm**

<u>Used & Useful Analysis, in accordance with Rule 25-30.4325:</u>
<u>No usable storage</u>

<u>Water Treatment Plant</u>
Percent Used & Useful = (A + B + C - D)/E x 100%, where: **100.00%**

A =	**Peak demand**	**41 gpm**
B =	**Property needed to serve five years after TY**	**0 gpm**
C =	**Fire flow demand**	**0 gpm**
D =	**Excess Unaccounted for water**	**0.5 gpm**
E =	**Firm Reliable Capacity**	**0 gpm**

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Little Wekiva (252-247)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

Not Applicable - water only system.

Used and Useful Calculations **Florida Public Service Commission**
Water Distribution and Wastewater Collection Systems

Company: Utilities, Inc. of Florida - UIF - Seminole - Little Wekiva (252-247) **Schedule F-7**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

Water Distribution System

Used & useful was last set for this system in Docket Nos. 120209-WS.
The water distribution system was found to be built out and 100% U&U. Circumstances have not changed.
The system remains 100% used & useful.

Margin Reserve Calculations **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Little Wekiva (252-247) **Schedule F-8**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

Not applicable. Used & useful was last set for this system in Docket Nos. 120209-WS.
All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed.
The system remains 100% used & useful.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Little Wekiva (252-247)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	57	58	58	3,990,100	69,393	3,990,100	58	
2	2012	58	60	59	4,080,230	69,156	4,080,230	59	2.61%
3	2013	60	60	60	3,831,091	63,852	3,831,091	60	1.69%
4	2014	60	60	60	3,724,349	62,072	3,724,349	60	0.00%
5	2015	60	61	61	3,419,754	56,525	3,419,754	61	0.83%
						Average Growth Through 5-Year Period (Col. 8)			1.28%

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

Constant:	57.3
X Coefficient:	0.7
R^2:	0.859649123

X	Y
1	58
2	59
3	60
4	60
5	61
10	64

Five year growth	4 Ercs
Annual average growth	0.76 Ercs

Equivalent Residential Connections - Wastewater **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Little Wekiva (252-247) **Schedule F-10**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011								
2	2012	Not Applicable - water only system.							
3	2013								
4	2014								
5	2015								
					Average Growth Through 5-Year Period (Col. 8)				

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

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida - UIF - Seminole - Oakland Shores (252-295)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)(3)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-15	1.570	1.611	0.001	1.429	0.004	0.179	11.1%
Feb-15	1.423	1.460	-	1.248	0.004	0.208	14.2%
Mar-15	1.908	1.958	-	1.455	0.004	0.499	25.5%
Apr-15	1.945	1.996	0.001	1.835	0.071	0.091	4.6%
May-15	2.617	2.717	-	2.097	0.004	0.616	22.7%
Jun-15	2.068	2.151	0.031	2.370	0.004	-0.192	-8.8%
Jul-15	1.725	1.794	-	1.729	0.004	0.061	3.4%
Aug-15	1.666	1.733	0.003	1.548	0.005	0.183	10.5%
Sep-15	2.082	2.166	0.001	1.378	0.196	0.592	27.3%
Oct-15	2.282	2.374	0.071	2.090	0.121	0.234	9.6%
Nov-15	2.151	2.238	-	2.059	0.005	0.175	7.8%
Dec-15	2.087	2.171	-	1.810	0.013	0.348	16.0%
Total	23.524	24.369	0.108	21.049	0.434	2.995	12.2%

(Above data in millions of gallons)

*** Emergency interconnect with City of Altamonte Springs**

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

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

Reconciliation of gallons sold:
Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.
Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen, Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 170.920 mg. The aggregate amount of sales of the individual systems is 170.790. The difference is only 0.0761%. This is most likely due to the fact that the amounts on F-1 and F-9 are the sums of actual readings whereas the amount on E-2 is taken from the billing analysis which is rounded to the nearest 1,000 gallons.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida - UIF - Seminole - Oakland Shores (252-295)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows					Total Purch.
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Sewage Treatment
Jan-15					0.000	0.000
Feb-15					0.000	0.000
Mar-15		Not Applicable - water only system			0.000	0.000
Apr-15					0.000	0.000
May-15					0.000	0.000
Jun-15					0.000	0.000
Jul-15					0.000	0.000
Aug-15					0.000	0.000
Sep-15					0.000	0.000
Oct-15					0.000	0.000
Nov-15					0.000	0.000
Dec-15					0.000	0.000
Total	0.000				0.000	0.000

Water Treatment Plant Data | **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Oakland Shores (252-295) | **Schedule F-3**
Docket No.: 160101-WS | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

				Date	GPD
1	**Plant Capacity**				
	The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	**Max Day Design per Sanitary Survey**			**332,898**
		AADF per Cup			**96,877**
2	**Maximum Day**				
	The single day with the highest pumpage rate for the test year.			**9/4/2015**	**205,500**
	Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.			**Main break**	
				5/28/2015	**126,200**
				Next highest day, no incidents	
3	**Five Day Max. Year**				
	The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.		**(1)**	**5/21/2015**	**103,500**
			(2)	**5/14/2015**	**116,000**
			(3)	**5/27/2015**	**116,600**
			(4)	**5/17/2015**	**120,100**
			(5)	**5/28/2015**	**126,200**
				AVERAGE	**116,480**
				Max Month	**87,660**
4	**Average Daily Flow**			**Annual**	**66,765**
5	**Required Fire Flow**			* 600 gpm for 2 hours	

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Wastewater Treatment Plant Data **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Oakland Shores (252-295) **Schedule F-4**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

		MONTH	GPD
	Not Applicable - water only system		
1.	**Plant Capacity** **The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.**		
2.	**Average Daily Flow Max Month (a)** **An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.**		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Oakland Shores (252-295)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm	**300**	**gpm**
Firm Reliable well pumping capacity (largest well out), gpm	**0**	**gpm**
(System has only one well)		
Ground storage capacity, gal.	**16,800**	**gallons**
Usable ground storage (90%), gal.	**15,120**	**gallons**
Elevated Storage	**0**	**gallons**
Usable ground storage (100%), gal.	**0**	**gallons**
Hydropneumatic storage capacity, gal.	**7,000**	**gallons**
Usable hydropneumatic storage capacity (0.00%), gal.	**0**	**gallons**
Total usable storage, gal.	**15,120**	**gallons**
Maximum day demand, with no incidents	**126,200**	**gpd**
Peak hour demand = 2x max day/1440	**175**	**gpm**
Fire flow requirement **600 gpm for 2 hours**	**72,000**	**gpd**
Unaccounted for water 12.23% **of water pumped**	**8,204**	**gpd**
Acceptable unaccounted for **10.00%**	**6,706**	**gpd**
Excess unaccounted for	**1,498**	**gpd**

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

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

A =	**Peak demand**	**126,200**	**gpd**
B =	**Property needed to serve five years after TY**	**0**	**gpd**
C =	**Fire flow demand**	**0**	**gpd**
D =	**Excess Unaccounted for water**	**1,498**	**gpd**
E =	**Firm Reliable Capacity**	**0**	**gpd**

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

A =	**Peak demand**	**126,200**	**gallons**
B =	**Property needed to serve five years after TY**	**0**	**gallons**
C =	**Fire flow demand**	**0**	**gallons**
D =	**Excess Unaccounted for water**	**1,498**	**gallons**
E =	**Firm Reliable Capacity**	**15,120**	**gallons**

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

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Oakland Shores (252-295)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

Not Applicable - water only system.

Used and Useful Calculations **Florida Public Service Commission**
Water Distribution and Wastewater Collection Systems

Company: Utilities, Inc. of Florida - UIF - Seminole - Oakland Shores (252-295) **Schedule F-7**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

Water Distribution System

Used & useful was last set for this system in Docket Nos. 120209-WS.
The water distribution system was found to be built out and 100% U&U. Circumstances have not changed.
The system remains 100% used & useful.

Margin Reserve Calculations **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Oakland Shores (252-295) **Schedule F-8**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

Not applicable. Used & useful was last set for this system in Docket Nos. 120209-WS.
All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed.
The system remains 100% used & useful.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Oakland Shores (252-295)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	232	217	225	21,974,960	97,884	22,102,840	226	
2	2012	217	215	216	21,089,790	97,638	21,175,660	217	-3.95%
3	2013	215	213	214	20,007,484	93,493	20,056,144	215	-1.09%
4	2014	213	221	217	18,967,368	87,407	19,125,028	219	2.00%
5	2015	221	217	219	20,182,530	92,158	21,048,730	228	4.39%
						Average Growth Through 5-Year Period (Col. 8)			0.34%

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

Constant:	218.7489681
X Coefficient:	0.71095967
R^2:	0.035705272

X	Y
1	226
2	217
3	215
4	219
5	228
10	226

Five year growth	(3) Ercs
Annual average growth	-0.51 Ercs

Equivalent Residential Connections - Wastewater **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Oakland Shores (252-295) **Schedule F-10**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011								
2	2012	Not Applicable - water only system.							
3	2013								
4	2014								
5	2015								
					Average Growth Through 5-Year Period (Col. 8)				

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

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida - UIF - Seminole - Park Ridge (252-312)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)(3)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-15	0.444	0.431	0.000	0.402	0.007	0.022	5.1%
Feb-15	0.423	0.411	0.000	0.446	0.003	-0.037	-9.0%
Mar-15	0.507	0.493	0.000	0.426	0.002	0.066	13.3%
Apr-15	0.525	0.510	0.000	0.451	0.001	0.058	11.4%
May-15	0.652	0.638	0.000	0.527	0.001	0.110	17.2%
Jun-15	0.526	0.515	0.000	0.652	0.001	-0.138	-26.8%
Jul-15	0.546	0.535	0.000	0.482	0.001	0.052	9.8%
Aug-15	0.478	0.468	0.000	0.597	0.001	-0.130	-27.7%
Sep-15	0.457	0.448	0.000	0.414	0.001	0.033	7.3%
Oct-15	0.700	0.686	0.000	0.472	0.197	0.017	2.5%
Nov-15	0.503	0.493	0.000	0.425	0.001	0.067	13.6%
Dec-15	0.474	0.464	0.000	0.525	0.001	-0.062	-13.4%
Total	6.234	6.092	0.000	5.816	0.218	0.057	0.9%

(Above data in millions of gallons)

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

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

Reconciliation of gallons sold:
Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.
Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen, Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 170.920 mg. The aggregate amount of sales of the individual systems is 170.790. The difference is only 0.0761%. This is most likely due to the fact that the amounts on F-1 and F-9 are the sums of actual readings whereas the amount on E-2 is taken from the billing analysis which is rounded to the nearest 1,000 gallons.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida - UIF - Seminole - Park Ridge (252-312)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows					Total Purch.
Month/ Year	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Sewage Treatment
Jan-15					0.000	0.000
Feb-15					0.000	0.000
Mar-15		Not Applicable - water only system			0.000	0.000
Apr-15					0.000	0.000
May-15					0.000	0.000
Jun-15					0.000	0.000
Jul-15					0.000	0.000
Aug-15					0.000	0.000
Sep-15					0.000	0.000
Oct-15					0.000	0.000
Nov-15					0.000	0.000
Dec-15					0.000	0.000
Total	0.000				0.000	0.000

Water Treatment Plant Data | **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Park Ridge (252-312) | **Schedule F-3**
Docket No.: 160101-WS | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

				Date	GPD
1	**Plant Capacity**				
	The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	**Max Day Design per Sanitary Survey**			**246,000**
		AADF per Cup			**25,753**
2	**Maximum Day**				
	The single day with the highest pumpage rate for the test year.			**10/5/2015**	**135,800**
	Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.			**Main break**	
				7/25/2015	**28,900**
				Next highest day, no incidents	
3	**Five Day Max. Year**				
	The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.		**(1)**	**10/2/2015**	**21,500**
			(2)	**10/4/2015**	**23,400**
			(3)	**10/1/2015**	**24,100**
			(4)	**10/6/2015**	**74,800**
			(5)	**10/5/2015**	**135,800**
				AVERAGE	**55,920**
				Max Month	**20,565**
4	**Average Daily Flow**			**Annual**	**16,690**
5	**Required Fire Flow**			**None**	

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Wastewater Treatment Plant Data **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Park Ridge (252-312) **Schedule F-4**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

		MONTH	GPD
	Not Applicable - water only system		
1.	**Plant Capacity** **The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.**		
2.	**Average Daily Flow Max Month (a)** **An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.**		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Park Ridge (252-312)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm	**300**	**gpm**
Firm Reliable well pumping capacity (largest well out), gpm	**0**	**gpm**
(System has only one well)		
Ground storage capacity, gal.	**10,000**	**gallons**
Usable ground storage (90%), gal.	**9,000**	**gallons**
Elevated Storage	**0**	**gallons**
Usable ground storage (100%), gal.	**0**	**gallons**
Hydropneumatic storage capacity, gal.	**3,000**	**gallons**
Usable hydropneumatic storage capacity (0.00%), gal.	**0**	**gallons**
Total usable storage, gal.	**9,000**	**gallons**
Maximum day demand, with no incidents	**28,900**	**gpd**
Peak hour demand = 2x max day/1440	**40**	**gpm**
Fire flow requirement	**0**	**gpd**
Unaccounted for water **0.94%** **of water pumped**	**157**	**gpd**
Acceptable unaccounted for **10.00%**	**1,669**	**gpd**
Excess unaccounted for	**0**	**gpd**

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

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

A = **Peak demand**	**28,900**	**gpd**
B = **Property needed to serve five years after TY**	**0**	**gpd**
C = **Fire flow demand**	**0**	**gpd**
D = **Excess Unaccounted for water**	**0**	**gpd**
E = **Firm Reliable Capacity**	**0**	**gpd**

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

A = **Peak demand**	**28,900**	**gallons**
B = **Property needed to serve five years after TY**	**0**	**gallons**
C = **Fire flow demand**	**0**	**gallons**
D = **Excess Unaccounted for water**	**0**	**gallons**
E = **Firm Reliable Capacity**	**9,000**	**gallons**

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

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Park Ridge (252-312)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

Not Applicable - water only system.

Used and Useful Calculations **Florida Public Service Commission**
Water Distribution and Wastewater Collection Systems

Company: Utilities, Inc. of Florida - UIF - Seminole - Park Ridge (252-312) **Schedule F-7**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

Water Distribution System

Used & useful was last set for this system in Docket Nos. 120209-WS.
The water distribution system was found to be built out and 100% U&U. Circumstances have not changed.
The system remains 100% used & useful.

Margin Reserve Calculations **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Park Ridge (252-312) **Schedule F-8**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

Not applicable. Used & useful was last set for this system in Docket Nos. 120209-WS.
All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed.
The system remains 100% used & useful.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Park Ridge (252-312)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	100	104	102	5,751,309	56,385	5,751,309	102	
2	2012	104	98	101	5,819,600	57,620	5,819,600	101	-0.98%
3	2013	98	99	99	5,580,494	56,655	5,580,494	99	-2.48%
4	2014	99	105	102	5,648,470	55,377	5,648,700	102	3.56%
5	2015	105	101	103	5,815,210	56,458	5,816,310	103	1.00%
						Average Growth Through 5-Year Period (Col. 8)			0.27%

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

Constant:	100.3917913
X Coefficient:	0.304312012
R^2:	0.078001282

X	Y
1	102
2	101
3	99
4	102
5	103
10	103

Five year growth	0 Ercs
Annual average growth	0.08 Ercs

Equivalent Residential Connections - Wastewater **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Park Ridge (252-312) **Schedule F-10**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011								
2	2012	Not Applicable - water only system.							
3	2013								
4	2014								
5	2015								
					Average Growth Through 5-Year Period (Col. 8)				

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

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida - UIF - Seminole - Phillips (252-320)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased, Adjusted*	(3) Gallons Sold	(4) Other Uses (2)(3)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-15	0.431	0.444	0.043	0.382	0.008	0.098	20.0%
Feb-15	0.258	0.266	0.098	0.414	0.009	-0.059	-16.2%
Mar-15	0.352	0.363	0.116	0.343	0.006	0.130	27.1%
Apr-15	0.480	0.494	-	0.428	0.005	0.061	12.4%
May-15	0.632	0.652	0.062	0.440	0.005	0.270	37.8%
Jun-15	0.569	0.593	0.012	0.650	0.009	-0.054	-9.0%
Jul-15	0.523	0.546	0.000	0.593	0.004	-0.050	-9.2%
Aug-15	0.482	0.496	0.002	0.437	0.015	0.045	9.1%
Sep-15	0.355	0.365	-	0.386	0.015	-0.036	-9.8%
Oct-15	0.549	0.565	-	0.345	0.022	0.198	35.0%
Nov-15	0.484	0.498	-	0.497	0.018	-0.016	-3.3%
Dec-15	0.538	0.554	0.007	0.420	0.013	0.128	22.8%
Total	5.654	5.835	0.341	5.334	0.128	0.714	11.6%

(Above data in millions of gallons)

*** Interconnect with City of Sanford**

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

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

Reconciliation of gallons sold:
Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.
Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen, Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 170.920 mg. The aggregate amount of sales of the individual systems is 170.790. The difference is only 0.0761%. This is most likely due to the fact that the amounts on F-1 and F-9 are the sums of actual readings whereas the amount on E-2 is taken from the billing analysis which is rounded to the nearest 1,000 gallons.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida - UIF - Seminole - Phillips (252-320)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows					Total Purch.
Month/ Year	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Sewage Treatment
Jan-15					0.000	0.000
Feb-15					0.000	0.000
Mar-15		Not Applicable - water only system			0.000	0.000
Apr-15					0.000	0.000
May-15					0.000	0.000
Jun-15					0.000	0.000
Jul-15					0.000	0.000
Aug-15					0.000	0.000
Sep-15					0.000	0.000
Oct-15					0.000	0.000
Nov-15					0.000	0.000
Dec-15					0.000	0.000
Total	0.000				0.000	0.000

Water Treatment Plant Data | **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Phillips (252-320) | **Schedule F-3**
Docket No.: 160101-WS | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

				Date	GPD
1	**Plant Capacity**				
	The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	**Max Day Design per Sanitary Survey**			**79,200**
		AADF per Cup			**27,534**
2	**Maximum Day**				
	The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.			**5/29/2015**	**43,113**
3	**Five Day Max. Year**				
	The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.		**(1)**	**5/26/2015**	**27,429**
			(2)	**5/28/2015**	**29,725**
			(3)	**5/30/2015**	**30,222**
			(4)	**5/23/2015**	**31,476**
			(5)	**5/29/2015**	**43,113**
				AVERAGE	**32,393**
				Max Month	**21,034**
4	**Average Daily Flow**			**Annual**	**15,988**
5	**Required Fire Flow**			**None**	

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Wastewater Treatment Plant Data **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Phillips (252-320) **Schedule F-4**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

		MONTH	GPD
	Not Applicable - water only system		
1.	**Plant Capacity** **The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.**		
2.	**Average Daily Flow Max Month (a)** **An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.**		

Used and Useful Calculations **Florida Public Service Commission**
Water Treatment Plant

Company: Utilities, Inc. of Florida - UIF - Seminole - Phillips (252-320) **Schedule F-5**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm	**100**	**gpm**
Firm Reliable well pumping capacity (largest well out), gpm (System has only one well)	**0**	**gpm**
Ground storage capacity, gal.	**0**	**gallons**
Usable ground storage (90%), gal.	**0**	**gallons**
Elevated Storage	**0**	**gallons**
Usable ground storage (100%), gal.	**0**	**gallons**
Hydropneumatic storage capacity, gal.	**3,000**	**gallons**
Usable hydropneumatic storage capacity (0.00%), gal.	**0**	**gallons**
Total usable storage, gal.	**0**	**gallons**
Maximum day demand,	**43,113**	**gpd**
Peak hour demand = 2x max day/1440	**60**	**gpm**
Fire flow requirement	**0**	**gpd**
Unaccounted for water **11.56% of water pumped**	**1.4**	**gpm**
Acceptable unaccounted for **10.00%**	**1.2**	**gpm**
Excess unaccounted for	**0.2**	**gpm**

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

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

A =	**Peak demand**	**43,113**	**gpm**
B =	**Property needed to serve five years after TY**	**0**	**gpm**
C =	**Fire flow demand**	**0**	**gpm**
D =	**Excess Unaccounted for water**	**0.2**	**gpm**
E =	**Firm Reliable Capacity**	**0**	**gpm**

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Phillips (252-320)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

Not Applicable - water only system.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Phillips (252-320)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

Water Distribution System

Used & useful was last set for this system in Docket Nos. 120209-WS.
The water distribution system was found to be built out and 100% U&U. Circumstances have not changed.
The system remains 100% used & useful.

Margin Reserve Calculations | **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Phillips (252-320) | **Schedule F-8**
Docket No.: 160101-WS | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

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

Not applicable. Used & useful was last set for this system in Docket Nos. 120209-WS.
All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed.
The system remains 100% used & useful.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Phillips (252-320)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	80	79	80	6,330,740	79,632	6,330,740	80	
2	2012	79	79	79	5,587,036	70,722	5,587,036	79	-0.63%
3	2013	79	80	80	4,842,644	60,914	4,842,644	80	0.63%
4	2014	80	83	82	5,188,260	63,660	5,188,260	82	2.52%
5	2015	83	84	84	5,334,190	63,883	5,334,190	84	2.45%
						Average Growth Through 5-Year Period (Col. 8)			1.24%

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

Constant:	77.45
X Coefficient:	1.05
R^2:	0.776408451

X	Y
1	80
2	79
3	80
4	82
5	84
10	88

Five year growth	4 Ercs
Annual average growth	0.89 Ercs

Equivalent Residential Connections - Wastewater **Florida Public Service Commission**

Company: Utilities, Inc. of Florida - UIF - Seminole - Phillips (252-320) **Schedule F-10**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011								
2	2012	Not Applicable - water only system.							
3	2013								
4	2014								
5	2015								
					Average Growth Through 5-Year Period (Col. 8)				

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

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida -UIF - Pinellas -Lake Tarpon (252-451)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-15	1.404	1.438	0.001	1.341	0.004	0.094	6.5%
Feb-15	1.757	1.821	0.000	1.279	0.159	0.382	21.0%
Mar-15	1.676	1.786	0.005	1.365	0.005	0.420	23.5%
Apr-15	1.467	1.537	0.000	1.493	0.000	0.044	2.9%
May-15	1.207	1.265	0.000	1.087	0.000	0.178	14.1%
Jun-15	1.140	1.195	0.000	0.907	0.000	0.288	24.1%
Jul-15	1.253	1.313	0.000	0.997	0.019	0.298	22.7%
Aug-15	1.099	1.152	0.000	0.714	0.048	0.389	33.8%
Sep-15	0.956	1.002	0.000	0.739	0.010	0.253	25.2%
Oct-15	1.354	1.419	0.001	0.826	0.102	0.492	34.7%
Nov-15	1.246	1.306	0.000	1.038	0.010	0.258	19.8%
Dec-15	1.268	1.329	0.003	1.061	0.018	0.252	18.9%
Total	15.827	16.562	0.010	12.848	0.376	3.348	20.2%

(Above data in millions of gallons)

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

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

Reconciliation of Gallons Sold shown in Schedules F-1, F-9 and E-2:
The total gallons sold for Lake Tarpon, as shown on Schedule F-1 and F-9 are the same.
The total gallons sold for per Schedule E-2 is 12.869 mg, a 0.163% difference.
This is most likely due to the fact that the amounts on F-1 and F-9 are the sums of actual readings whereas the amount on E-2 is taken from the billing analysis which is rounded to the nearest 1,000 gallons.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida -UIF - Pinellas -Lake Tarpon (252-451)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows					Total Purch.
Month/ Year	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Sewage Treatment
Jan-15					0.000	0.000
Feb-15					0.000	0.000
Mar-15	Not Applicable - Water only system				0.000	0.000
Apr-15					0.000	0.000
May-15					0.000	0.000
Jun-15					0.000	0.000
Jul-15					0.000	0.000
Aug-15					0.000	0.000
Sep-15					0.000	0.000
Oct-15					0.000	0.000
Nov-15					0.000	0.000
Dec-15					0.000	0.000
Total	0.000				0.000	0.000

Water Treatment Plant Data | **Florida Public Service Commission**

Company: Utilities, Inc. of Florida -UIF - Pinellas -Lake Tarpon (252-451) | **Schedule F-3**
Docket No.: 160101-WS | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

				Date		GPD
1	**Plant Capacity**					
	The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	**Avg Day, Max Month per CUP**				**172,000**
2	**Maximum Day**					
	The single day with the highest pumpage rate for the test year.			**2/23/2015**		**161,500**
	Explain, on a separate sheet of paper if fire flow, line breaks,			**Main break & weekend reading**		
	or other unusual occurrences affected the flow this day.	**Max Day, no incidents**		**10/5/2015**		**113,500**
3	**Five Day Max. Year**					
	The five days with the highest pumpage rate from any one month		**(1)**	**2/21/2015**		**106,000**
	in the test year. Provide an explanation if fire flow, line		**(2)**	**2/19/2015**		**109,000**
	breaks or other unusual occurrences affected the flows on		**(3)**	**2/20/2015**		**128,000**
	these days.		**(4)**	**2/22/2015**	*****	**161,500**
			(5)	**2/23/2015**	*****	**161,500**
	*** 2/22 and 2/23 are a Sunday & Monday, read on Monday.**					
	Amounts shown = equal allocation. Experinced a main break			**AVERAGE**		**133,200**
	on 2/22. Amounts shown are not adjusted for the break					
				Max Month		**65,024**
4	**Average Daily Flow**			**Annual**		**45,376**
5	**Required Fire Flow**			**None**		

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Wastewater Treatment Plant Data **Florida Public Service Commission**

Company: Utilities, Inc. of Florida -UIF - Pinellas -Lake Tarpon (252-451) **Schedule F-4**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

		MONTH	GPD
	Not Applicable - Water only system		
1.	**Plant Capacity** **The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.**		
2.	**Average Daily Flow Max Month (a)** **An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.**		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida -UIF - Pinellas -Lake Tarpon (252-451)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm	**500**	**gpm**
Firm Reliable well pumping capacity (largest well out), gpm	**0**	**gpm**
Ground storage capacity, gal.	**0**	**gallons**
Usable ground storage (90%), gal.	**0**	**gallons**
Elevated Storage	**0**	**gallons**
Usable ground storage (100%), gal.	**0**	**gallons**
Hydropneumatic storage capacity, gal.	**10,000**	**gallons**
Usable hydropneumatic storage capacity (0.00%), gal.	**0**	**gallons**
Total usable storage, gal.	**0**	**gallons**
Maximum day demand,	**113,500**	**gpd**
Peak hour demand = 2x max day/1440	**158**	**gpm**
Fire flow requirement	**0**	**gpd**
Unaccounted for water **20.20% of water pumped**	**6**	**gpm**
Acceptable unaccounted for **10.00%**	**3**	**gpm**
Excess unaccounted for	**3**	**gpm**

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

Water Treatment Plant, no usable storage
Percent Used & Useful = (A + B + C - D)/E x 100%, where: **100.00%**

A =	**Peak demand**	**158**	**gpm**
B =	**Property needed to serve five years after TY**	**0**	**gpm**
C =	**Fire flow demand**	**0**	**gpm**
D =	**Excess Unaccounted for water**	**3**	**gpm**
E =	**Firm Reliable Capacity**	**0**	**gpm**

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

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida -UIF - Pinellas -Lake Tarpon (252-451)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

NOT APPLICABLE - Water System Only

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida -UIF - Pinellas -Lake Tarpon (252-451)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

Water Distribution System

Used & useful was last set for this system in Docket Nos. 120209-WS.

The water distribution system was found to be built out and 100% U&U. Circumstances have not changed.

The system remains 100% used & useful.

Margin Reserve Calculations | **Florida Public Service Commission**

Company: Utilities, Inc. of Florida -UIF - Pinellas -Lake Tarpon (252-451) | **Schedule F-8**
Docket No.: 160101-WS | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

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

Not applicable. Used & useful was last set for this system in Docket Nos. 120209-WS.
All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed.
The system remains 100% used & useful.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida -UIF - Pinellas -Lake Tarpon (252-451)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	502	501	502	12,720,022	25,364	14,099,672	556	
2	2012	501	497	499	12,960,048	25,972	14,159,858	545	-1.92%
3	2013	497	501	499	12,013,990	24,076	13,850,670	575	5.52%
4	2014	501	502	502	11,579,720	23,090	13,639,510	591	2.68%
5	2015	502	500	501	11,348,390	22,651	12,847,930	567	-3.98%
						Average Growth Through 5-Year Period (Col. 8)			0.57%

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

Constant:	546.419825
X Coefficient:	6.81229718
R^2:	0.377499068

X	Y
1	556
2	545
3	575
4	591
5	567
10	615

Five year growth	47 Ercs
Annual average growth	9.47 Ercs

Equivalent Residential Connections - Wastewater | **Florida Public Service Commission**

Company: Utilities, Inc. of Florida -UIF - Pinellas -Lake Tarpon (252-451) | **Schedule F-10**
Docket No.: 160101-WS | **Page 1 of 1**
Test Year Ended: December 31, 2015 | **Preparer: Seidman, F.**

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011								
2	2012	Not Applicable - water only system.							
3	2013								
4	2014								
5	2015								
					Average Growth Through 5-Year Period (Col. 8)				

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

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida (252-084-Crescent Heights)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased (3)	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-15	-	-	1.392	1.276	0.0001	0.116	8.4%
Feb-15	-	-	1.241	1.366	0.0001	-0.126	-10.1%
Mar-15	-	-	1.536	1.313	0.0001	0.223	14.5%
Apr-15	-	-	1.418	1.261	0.0001	0.157	11.0%
May-15	-	-	1.577	1.356	0.0001	0.221	14.0%
Jun-15	-	-	1.645	1.593	0.0001	0.052	3.2%
Jul-15	-	-	1.453	1.482	0.0002	-0.028	-2.0%
Aug-15	-	-	1.580	1.605	0.0002	-0.025	-1.6%
Sep-15	-	-	1.390	1.547	0.0002	-0.158	-11.4%
Oct-15	-	-	1.536	1.448	0.0002	0.088	5.7%
Nov-15	-	-	1.629	1.558	0.0001	0.071	4.3%
Dec-15	-	-	1.459	1.632	0.0001	-0.173	-11.9%
Total	-	-	17.855	17.436	0.002	0.418	2.3%

(Above data in millions of gallons)

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

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

(3) Treated water purchased from the Orlando Utilities Commission

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same. Sch. E-2 shows the total for Orange County, consisting of Crescent Heights and Davis Shores. The amount on Sch E-2 is the same as the totals of those shown on Sch. F-1 and F-9 for Crescent Heights and Davis Shores.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida (252-084-Crescent Heights)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows					
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-15					0.000	0.000
Feb-15					0.000	0.000
Mar-15		Not Applicable - water only system			0.000	0.000
Apr-15					0.000	0.000
May-15					0.000	0.000
Jun-15					0.000	0.000
Jul-15					0.000	0.000
Aug-15					0.000	0.000
Sep-15					0.000	0.000
Oct-15					0.000	0.000
Nov-15					0.000	0.000
Dec-15					0.000	0.000
Total	0.000				0.000	0.000

Water Treatment Plant Data **Florida Public Service Commission**

Company: Utilities, Inc. of Florida (252-084-Crescent Heights) **Schedule F-3**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

		Date	GPD
1	Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	Water Purchased * This Schedule not applicable	Water Purchased *
2	Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day. * All water is purchased from Orland Utilities Commission (OUC).		
3	Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.		
4	Average Daily Flow		
5	Required Fire Flow There is a single hydrant. The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Wastewater Treatment Plant Data **Florida Public Service Commission**

Company: Utilities, Inc. of Florida (252-084-Crescent Heights) **Schedule F-4**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

		MONTH	GPD
	Not Applicable - water only system		
1.	Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2.	Average Daily Flow Max Month (a) An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

Used and Useful Calculations **Florida Public Service Commission**
Water Treatment Plant

Company: Utilities, Inc. of Florida (252-084-Crescent Heights) **Schedule F-5**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

Not Applicable - all water purchased

Used and Useful Calculations **Florida Public Service Commission**
Wastewater Treatment Plant

Company: Utilities, Inc. of Florida (252-084-Crescent Heights) **Schedule F-6**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

Not Applicable - water only system.

Used and Useful Calculations **Florida Public Service Commission**
Water Distribution and Wastewater Collection Systems

Company: Utilities, Inc. of Florida (252-084-Crescent Heights) **Schedule F-7**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

Water Distribution System

Used & useful was last set for this system in Docket Nos. 120209-WS.
The water distribution system was found to be built out and 100% U&U. Circumstances have not changed.
The system remains 100% used & useful.

Margin Reserve Calculations **Florida Public Service Commission**

Company: Utilities, Inc. of Florida (252-084-Crescent Heights) **Schedule F-8**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

Not applicable. Used & useful was last set for this system in Docket Nos. 120209-WS.
All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed.

Equivalent Residential Connections - Water **Florida Public Service Commission**

Company: Utilities, Inc. of Florida (252-084-Crescent Heights) **Schedule F-9**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	257	252	255	18,406,700	72,325	18,804,410	260	
2	2012	252	260	256	16,973,537	66,303	17,211,957	260	-0.16%
3	2012	260	266	263	17,335,388	65,914	17,699,698	269	3.44%
4	2014	266	266	266	16,858,887	63,379	17,126,967	270	0.63%
5	2015	266	266	266	17,131,538	64,404	17,436,268	271	0.19%
						Average Growth Through 5-Year Period (Col. 8)			1.03%

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

Constant:	256.186932
X Coefficient:	3.209902319
R^2:	0.834146495

X	Y
1	260
2	260
3	269
4	270
5	271
10	288

Five year growth	18 Ercs
Annual average growth	3.51 Ercs

Equivalent Residential Connections - Wastewater **Florida Public Service Commission**

Company: Utilities, Inc. of Florida (252-084-Crescent Heights) **Schedule F-10**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011								
2	2012		Not Applicable - water only system.						
3	2013								
4	2014								
5	2015								
					Average Growth Through 5-Year Period (Col. 8)				

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

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida (252-097-Davis Shores)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased (3)	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-15	-	-	0.250	0.246	0.0001	0.004	1.6%
Feb-15	-	-	0.229	0.260	0.0001	-0.031	-13.7%
Mar-15	-	-	0.322	0.265	0.0001	0.057	17.6%
Apr-15	-	-	0.328	0.288	0.0001	0.040	12.0%
May-15	-	-	0.418	0.350	0.0001	0.068	16.3%
Jun-15	-	-	0.393	0.447	0.0021	-0.056	-14.3%
Jul-15	-	-	0.293	0.425	0.0002	-0.132	-45.1%
Aug-15	-	-	0.267	0.283	0.0002	-0.016	-5.9%
Sep-15	-	-	0.244	0.267	0.0002	-0.023	-9.4%
Oct-15	-	-	0.281	0.264	0.0003	0.016	5.6%
Nov-15	-	-	0.339	0.255	0.0001	0.084	24.8%
Dec-15	-	-	0.315	0.369	0.0088	-0.062	-19.8%
Total	-	-	3.678	3.718	0.012	-0.053	-1.4%

(Above data in millions of gallons)

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

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

(3) Treated water purchased from the Orange County

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same. Sch. E-2 shows the total for Orange County, consisting of Crescent Heights and Davis Shores. The amount on Sch E-2 is the same as the totals of those shown on Sch. F-1 and F-9 for Crescent Heights and Davis Shores.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida (252-097-Davis Shores)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows					
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-15					0.000	0.000
Feb-15					0.000	0.000
Mar-15		Not Applicable - water only system			0.000	0.000
Apr-15					0.000	0.000
May-15					0.000	0.000
Jun-15					0.000	0.000
Jul-15					0.000	0.000
Aug-15					0.000	0.000
Sep-15					0.000	0.000
Oct-15					0.000	0.000
Nov-15					0.000	0.000
Dec-15					0.000	0.000
Total	0.000				0.000	0.000

Water Treatment Plant Data **Florida Public Service Commission**

Company: Utilities, Inc. of Florida (252-097-Davis Shores) **Schedule F-3**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

		Date	GPD
1	Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	Water Purchased * This Schedule not applicable	Water Purchased *
2	Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day. * All water is purchased from Orland Utilities Commission (OUC).		
3	Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.		
4	Average Daily Flow		
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.	There is a single hydrant.	

Wastewater Treatment Plant Data **Florida Public Service Commission**

Company: Utilities, Inc. of Florida (252-097-Davis Shores) **Schedule F-4**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

		MONTH	GPD
	Not Applicable - water only system		
1.	Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2.	Average Daily Flow Max Month (a) An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

Used and Useful Calculations **Florida Public Service Commission**
Water Treatment Plant

Company: Utilities, Inc. of Florida (252-097-Davis Shores) **Schedule F-5**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

Not Applicable - all water purchased

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (252-097-Davis Shores)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

Not Applicable - water only system.

Used and Useful Calculations **Florida Public Service Commission**
Water Distribution and Wastewater Collection Systems

Company: Utilities, Inc. of Florida (252-097-Davis Shores) **Schedule F-7**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

Water Distribution System

Used & useful was last set for this system in Docket Nos. 120209-WS.
The water distribution system was found to be built out and 100% U&U. Circumstances have not changed.
The system remains 100% used & useful.

Margin Reserve Calculations **Florida Public Service Commission**

Company: Utilities, Inc. of Florida (252-097-Davis Shores) **Schedule F-8**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

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

Not applicable. Used & useful was last set for this system in Docket Nos. 120209-WS.
All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed.
The system remains 100% used & useful.

Equivalent Residential Connections - Water **Florida Public Service Commission**

Company: Utilities, Inc. of Florida (252-097-Davis Shores) **Schedule F-9**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011	43	45	44	4,231,290	96,166	4,231,290	44	
2	2012	45	45	45	4,026,590	89,480	4,026,590	45	2.27%
3	2012	45	45	45	3,168,970	70,422	3,168,970	45	0.00%
4	2014	45	44	45	3,509,550	78,866	3,509,550	45	-1.11%
5	2015	44	43	44	3,718,120	85,474	3,718,120	44	-2.25%
						Average Growth Through 5-Year Period (Col. 8)			-0.27%

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

Constant:	44.85
X Coefficient:	-0.15
R^2:	0.132352941

X	Y
1	44
2	45
3	45
4	45
5	44
10	43

Five year growth	(0) Ercs
Annual average growth	-0.03 Ercs

Equivalent Residential Connections - Wastewater **Florida Public Service Commission**

Company: Utilities, Inc. of Florida (252-097-Davis Shores) **Schedule F-10**
Docket No.: 160101-WS **Page 1 of 1**
Test Year Ended: December 31, 2015 **Preparer: Seidman, F.**

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2011								
2	2012		Not Applicable - water only system.						
3	2013								
4	2014								
5	2015								
					Average Growth Through 5-Year Period (Col. 8)				