

Profroma Plant Additions Estimated Deferred Income Tax

	UIF - Seminole	UIF -Pasco	UIF - Orange	UIF - Marion	UIF - Pinellas	Sanlando	Mid-County	Lake Placid	Pennbrooke	Sandalhaven	Tierra Verde	Longwood	LUSI	Eagle Ridge	Labrador	Cypress Lakes
WATER																
304.3 Electrical Improvements	323,000															
307 Wells	177,000															
311.Electrical Equip						344,000			425,000							
320.3 Water Treatment Equip													79,000			
330.4 Reservoir	646,000															30,000
331.4 Water Main	8,596,000	2,148,000	1,806,000	-	1,218,000	765,000							161,000			
331.4 Water Main (Eng)																
340.5 GIS Mapping System	9,423	9,973	1,079	1,907	1,495	48,148		491	5,171				40,801		2,650	4,401
341 Transportation	10,852	11,485	1,242	2,197	1,722	55,448		564	5,956				46,986		3,052	5,068
348.5 Other Tangible (SCADA)													423,000			
Asset Management Plan																
Total Water Pro Forma	9,762,275	2,169,458	1,808,321	4,104	1,221,217	1,212,596	-	1,055	436,127	-	-	-	750,787	-	5,702	39,469
Water Pro Forma - Filed	9,501,973	1,557,242	1,817,554	10,948	1,008,580	1,362,032	-	2,814	549,685	-	-	-	1,965,135	-	15,215	45,260
Adjustment to Water Filing	260,302	612,216	(9,233)	(6,844)	212,637	(149,436)	-	(1,759)	(113,558)	-	-	-	(1,214,348)	-	(9,513)	(5,791)
SEWER																
354.7 Building						106,659	65,000									
360 Force Main	689,000						229,000			267,000		254,000	1,734,000			
360 Force Main (Shadow Hills)						2,676,362										
360 I&I							148,000				85,000	324,000				
361 Gravity						1,877,000										
364 Flow Measuring							81,000									
370 (Wet Well)						3,012,273										
371.3 Pumping Equip						2,835,445	102,000									
375 Reuse													249,000			
380 Treatment Equipment						1,853,000	1,139,000						83,000	938,000		
389 Other Tangible																
390.7 GIS Mapping System	5,124	4,327		266		38,735	19,539	497	4,310	4,271	7,281	5,892	12,618	8,784	2,630	4,186
391.7 Transportation	5,901	4,984		306		44,609	22,502	573	4,962	4,919	8,386	6,786	14,532	10,116	3,029	4,821
398.7 Other Tangible (SCADA)													47,000			
Asset Management Plan																
Total Sewer Pro Forma	700,025	9,311	-	572	-	12,444,083	1,806,041	1,070	9,272	276,190	100,667	590,678	2,140,150	956,900	5,659	9,007
Sewer Pro Forma - Filed	329,414	24,840		1,524		8,981,295	2,202,153	2,855	24,736	279,516	89,095	643,823	1,177,360	420,422	15,094	24,028
Adjustment to Sewer Filing	370,611	(15,529)	-	(952)	-	3,462,788	(396,112)	(1,785)	(15,464)	(3,326)	11,572	(53,145)	962,790	536,478	(9,435)	(15,021)
Total Pro Forma (Updated 3/13/17)	10,462,300	2,178,769	1,808,321	4,676	1,221,217	13,656,679	1,806,041	2,125	445,399	276,190	100,667	590,678	2,890,937	956,900	11,361	48,476
Pro Forma - Filed	9,831,387	1,582,082	1,817,554	12,472	1,008,580	10,343,327	2,202,153	5,669	574,421	279,516	89,095	643,823	3,142,495	420,422	30,309	69,288
Adjustment to Filing	630,913	596,687	(9,233)	(7,796)	212,637	3,313,352	(396,112)	(3,544)	(129,022)	(3,326)	11,572	(53,145)	(251,558)	536,478	(18,948)	(20,812)
Exclude From Rate Base Per Flynn's email.													331,000		61,000	50,000

Profroma Plant Additions Estimated Defer								Tax	Deferred Tax
	Pro Forma	Book	Tax	Book Depr	50% Bonus	Tax Depr	Total Tax Exp	Rate	Adjustment
WATER									
304.3 Electrical Improvements	323,000	32	25	10,094	161,500	6,460	167,960	37.63%	\$ 59,405
307 Wells	177,000								
311.Electrical Equip	769,000	20	25	38,450	384,500	15,380	399,880	37.63%	136,006
320.3 Water Treatment Equip	79,000	22	25	3,591	39,500	1,580	41,080	37.63%	14,107
330.4 Reservoir	676,000	37	25	18,270	338,000	13,520	351,520	37.63%	125,402
331.4 Water Main	14,694,000	43	25	341,721	7,347,000	293,880	7,640,880	37.63%	2,746,674
331.4 Water Main (Eng)	-	43	25	-	-	-	-	37.63%	-
340.5 GIS Mapping System	125,539	6	3	20,923		41,846	41,846	37.63%	7,873
341 Transportation	144,572	5	5	28,914		28,914	28,914	37.63%	-
348.5 Other Tangible (SCADA)	423,000	10	25	42,300	211,500	8,460	219,960	37.63%	66,853
Asset Management Plan	-	6	3	-	-	-	-	37.63%	-
Total Water Pro Forma	17,411,111								
Water Pro Forma - Filed	17,836,438								
Adjustment to Water Filing	(425,327)								
SEWER									
354.7 Building	171,659	40	25	4,291		6,866	6,866	37.63%	969
360 Force Main	3,173,000	30	25	105,767	1,586,500	126,920	1,713,420	37.63%	604,960
360 Force Main (Shadow Hills)	2,676,362	30	25	89,212	1,338,181	107,054	1,445,235	37.63%	510,272
360 I&I	557,000	45	25	12,378	278,500	22,280	300,780	37.63%	108,526
361 Gravity	1,877,000	45	25	41,711	938,500	75,080	1,013,580	37.63%	365,714
364 Flow Measuring	81,000	5	25	16,200	40,500	3,240	43,740	37.63%	10,363
370 (Wet Well)	3,012,273	30	25	100,409	1,506,137	120,491	1,626,627	37.63%	574,316
371.3 Pumping Equip	2,937,445	18	25	163,191	1,468,723	117,498	1,586,220	37.63%	535,486
375 Reuse	249,000	43	25	5,791	124,500	9,960	134,460	37.63%	48,418
380 Treatment Equipment	4,013,000	18	25	222,944	2,006,500	160,520	2,167,020	37.63%	731,556
389 Other Tangible	-	18	25	-	-	-	-	37.63%	-
390.7 GIS Mapping System	118,460	6	3	19,743		39,487	39,487	37.63%	7,429
391.7 Transportation	136,426	5	5	27,285		27,285	27,285	37.63%	-
398.7 Other Tangible (SCADA)	47,000	10	25	4,700		1,880	1,880	37.63%	(1,061)
Asset Management Plan	-	6	3	-	-	-	-	37.63%	-
Total Sewer Pro Forma	19,049,625								
Sewer Pro Forma - Filed	14,216,155								
Adjustment to Sewer Filing	4,833,470								
Total Pro Forma (Updated 3/13/17)	36,460,736			\$ 1,317,887	\$ 17,770,040	\$ 1,228,602	\$ 18,998,642		\$ 6,653,268
Pro Forma -Filed	32,052,593								
Adjustment to Filing	4,408,143								
Exclude From Rate Base Per Flynn'	442,000								
	36,902,000								
	(736)								