

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY : Crystal Lake /Seminoe

WATER UTILITY EXPENSE ACCOUNTS

2015

2016

2016-2015

ACCT. NO. (a)	ACCOUNT NAME (b)	(c)	(d)	Increase (Decrease) YOY (e)	CHANGES TO EXPENSES AFTER RAVENNA PARK WTP RETURNED TO SERVICE
601	Salaries and Wages - Employees	\$ 4,312	\$ 6,128	\$ 1,816	Headcount will remain the same as before.
603	Salaries and Wages - Officers, Directors and Majority Stockholders			-	
604	Employee Pensions and Benefits			-	
610	Purchased Water				Minimal expense in future (from emergency I/C use only)
				-	
615	Purchased Power	96	(50)	(146)	Increase in 2017 expected at RP due to additional pumping runtime
616	Fuel for Power Purchased			-	
618	Chemicals	85		(85)	Increase in 2017 expected at RP due to additional volume treated
620	Materials and Supplies	750	741	(9)	De minimus change
631	Contractual Services-Engineering			-	
632	Contractual Services - Accounting			-	
633	Contractual Services - Legal			-	
634	Contractual Services - Mgt. Fees			-	
635	Contractual Services - Testing	2,265	200	(2,065)	Triennial sampling will occur in 2018, other testing occurs annually.
636	Contractual Services - Other	58	98	40	De minimus amount each year
641	Rental of Building/Real Property			-	
642	Rental of Equipment			-	
650	Transportation Expenses			-	
656	Insurance - Vehicle			-	
657	Insurance - General Liability			-	
658	Insurance - Workman's Comp.			-	
659	Insurance - Other			-	
660	Advertising Expense			-	
	Regulatory Commission Expenses			-	
666	- Amortization of Rate Case Expense			-	
667	Regulatory Commission Exp.-Other			-	
668	Water Resource Conservation Exp.			-	
670	Bad Debt Expense	1,683	996	(687)	Amount is irrespective of plant operations
675	Miscellaneous Expenses	2,065	1,544	(521)	Uniforms, office expense, alarm service, underground utility location service
	Total Water Utility Expenses	\$ 11,314	\$ 9,657	\$ (1,657)	

UTILITY NAME: UTILITIES, INC. OF FLORIDA

SYSTEM NAME / COUNTY : Ravenna Park

WATER UTILITY EXPENSE ACCOUNTS		2015	2016	2016-2015	
ACCT. NO. (a)	ACCOUNT NAME (b)	(c)	(d)	Increase (Decrease) YOY (e)	CHANGES TO EXPENSES AFTER RAVENNA PARK WTP RETURNED TO SERVICE
601	Salaries and Wages - Employees	\$ 8,336	\$ 11,854	\$ 3,518	Headcount will remain the same as before.
603	Salaries and Wages - Officers, Directors and Majority Stockholders				
604	Employee Pensions and Benefits				
610	Purchased Water				Minimal expense in future (from emergency I/C use only)
				-	
615	Purchased Power	5,218	3,733	(1,485)	Increase in 2017 expected at RP due to additional pumping runtime
616	Fuel for Power Purchased			-	
618	Chemicals	2,833	3,505	672	Increase in 2017 expected at RP due to additional volume treated
620	Materials and Supplies	5,793	6,347	554	Increase in 2017 expected at RP due to additional volume treated
631	Contractual Services-Engineering			-	
632	Contractual Services - Accounting			-	
633	Contractual Services - Legal			-	
634	Contractual Services - Mgt. Fees			-	
635	Contractual Services - Testing	2,391	485	(1,906)	Triennial sampling will occur in 2018, other testing occurs annually.
636	Contractual Services - Other	39	304	265	De minimus amount each year
641	Rental of Building/Real Property			-	
642	Rental of Equipment			-	
650	Transportation Expenses			-	
656	Insurance - Vehicle			-	
657	Insurance - General Liability			-	
658	Insurance - Workman's Comp.			-	
659	Insurance - Other			-	
660	Advertising Expense			-	
	Regulatory Commission Expenses			-	
666	- Amortization of Rate Case Expense			-	
667	Regulatory Commission Exp.-Other			-	
668	Water Resource Conservation Exp.			-	
670	Bad Debt Expense	2,731	1,701	(1,030)	Amount is irrespective of plant operations
675	Miscellaneous Expenses	2,627	6,395	3,768	Uniforms, office expense, alarm service, underground utility location service
Total Water Utility Expenses		\$ 29,968	\$ 34,324	\$ 4,356	