

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

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

OF

Utilities, Inc. of Florida - UIF - Pinellas County

VOLUME I



FOR THE

Test Year Ended: December 31, 2015

FLORIDA PUBLIC SERVICE COMMISSION

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

INDEX

<u>SCHEDULE</u>	<u>PAGE(S)</u>	<u>DESCRIPTION OF SCHEDULE</u>
VOLUME I		
<u>RATE BASE</u>		
A-1	1	Schedule of Rate Base - Water - Final
A-3	2	Adjustments to Rate Base - Final
A-4	3	Annual Plant Additions and Balances
A-5	4	Water Plant in Service by Primary Account
A-7	6	Summary of Non-Used & Useful Plant
A-8	7	Annual Accumulated Depreciation Additions and Balances
A-9	8	Water Accumulated Depreciation by Primary Account
A-11	10	Annual CIAC Additions and Balances
A-12	11	CIAC by Classification
A-13	13	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	14	Accumulated Amortization of CIAC by Classification
A-15	16	Schedule of AFUDC Rates Used
A-16	17	Annual Advances for Construction Additions and Balances
A-17	18	Calculation of Working Capital Allowance
A-18	19	Comparative Balance Sheet - Assets
A-19	21	Comparative Balance Sheet - Liabilities & Owners' Equity
<u>NET OPERATING INCOME</u>		
B-1	23	Schedule of Water Operating Statement - Final
B-3	24	Adjustments to Operating Income - Final
B-4	26	Test Year Operating Revenues
B-5	27	Operation and Maintenance Expenses by Month - Water
B-7	29	Comparative Operation and Maintenance Expenses - Water
B-9	30	Schedule of Test Year Contractual Services
B-10	31	Analysis of Rate Case Expense
B-11	32	Analysis of Major Maintenance Projects - Water and Sewer
B-12	33	Schedule of Allocated Expenses
B-13	46	Depreciation Expense - Water
B-15	47	Schedule of Taxes Other than Income
<u>INCOME TAX</u>		
C-1	48	Reconciliation of Total Income Tax Provision - Final
C-2	49	State and Federal Income Tax Calculation - Current -Final
C-3	50	Schedule of Interest in Tax Expense Calculation
C-4	51	Book/Tax Differences - Permanent
C-5	52	Deferred Tax Expense - Final
C-6	53	Accumulated Deferred Income Taxes - Final
C-7	56	Investment Tax Credits
C-8	57	Parent(s) Debt Information
C-9	58	Income Tax Returns
C-10	59	Miscellaneous Tax Information
<u>COST OF CAPITAL</u>		
D-1	60	Requested Cost of Capital - Final
D-2	61	Reconciliation of Capital Structure to Requested Rate Base - Final
D-3	62	Preferred Stock Outstanding
D-4	63	Short-Term Debt
D-5	64	Long-Term Debt
D-6	65	Variable Rate Long-Term Debt
D-7	66	Schedule of Customer Deposits

FLORIDA PUBLIC SERVICE COMMISSION

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

INDEX

<u>SCHEDULE</u>	<u>PAGE(S)</u>	<u>DESCRIPTION OF SCHEDULE</u>
<u>RATE SCHEDULES</u>		
E-1	67	Rate Schedule
E-2	68	Revenue Schedule at Present and Proposed Rates
E-3	69	Customer Monthly Billing Schedule
E-4	70	Miscellaneous Service Charges
E-5	71	Miscellaneous Service Charge Revenue
E-6	72	Public Fire Hydrants Schedule
E-7	73	Private Fire Protection Schedule
E-8	74	Contracts and Agreements Schedule
E-9	75	Tax or Franchise Fee Schedule
E-10	76	Service Availability Charges Schedule
E-11	77	Guaranteed Revenues Received Schedule
E-12	78	Class A Utility Cost of Service Study
E-13	79	Projected Test Year Revenue Calculation
E-14	80	Billing Analysis Schedule (contained in Volume II)
<u>ENGINEERING SCHEDULES</u>		
F-1	81	Gallons of Water Pumped, Sold and Unaccounted For
F-2	82	Gallons of Wastewater Treated
F-3	83	Water Treatment Plant Data
F-4	84	Wastewater Treatment Plant Data
F-5	85	Used and Useful Calculations - Water Treatment Plant
F-6	86	Used and Useful Calculations - Wastewater Treatment Plant
F-7	87	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	88	Margin Reserve Calculations - Water and Wastewater
F-9	89	Equivalent Residential Connections - Water
F-10	90	Equivalent Residential Connections - Wastewater
<u>INTERIM RATE SCHEDULES</u>		
A-1 Interim	91	Water Rate Base - Interim
A-3 Interim	92	Adjustments to Rate Base
B-1 Interim	93	Schedule of Water Operating Statement - Interim
B-3 Interim	94	Adjustments to Operating Income
D-1 Interim	95	Requested Cost of Capital
D-2 Interim	96	Reconciliation of Capital Structure to Rate Base
E-1 Interim	97	Rate Schedule - Present, and Interim
E-2 Interim	98	Revenue Schedule at Present and Interim Rates

Rate Base

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Schedule: A-1

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Interim [] Final [X]

Historic [X] Projected []

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

Line No.	(1) Description	(2) Average Balance Per Books	(3) Utility Adjustments	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	901,630	255,511	(A)	1,157,141	A-5, A-3
2						
3	Utility Land & Land Rights	6,207	-	(A)	6,207	A-5
4						
5	Less: Non-Used & Useful Plant	-	-	(B)	-	A-7
6						
7	Construction Work in Progress	19,561	(19,561)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	(175,392)	747,180	(D)	571,788	A-9, A-3
10						
11	Less: CIAC	(157,394)	-	(E)	(157,394)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	106,775		(E)	106,775	A-14, A-3
14						
15	Acquisition Adjustments	95,378	(95,378)	(F)	-	-
16						
17	Accum. Amort. of Acq. Adjustments	(25,082)	25,082	(F)	-	-
18						
19	Advances For Construction	-	-		-	A-16
20						
21	Working Capital Allowance	-	16,289	(G)	16,289	A-17, A-3
22						
23	Total Rate Base	771,683	929,123		1,700,806	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Test Year Ended: December 31, 2015
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 1 of 1
 Docket No.: 160101-WS
 Preparer: Deborah D. Swain

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

Line No.	Description	Water	Wastewater
1	(A) Utility Plant, Land		
2	1. Pro Forma Adjustments		
3	(a) Plant Additions		
4	331.4 - Lake Tarpon Water Main Replacement	1,000,000	
5	340.5 - Allocation for GIS Mapping System		4,218
6	341.5 - Allocation for Vehicle Replacement		4,092
7	341.5 - Allocation for C4500 Kodiak Truck Upgrade		270
8	Total Pro Forma Addition Adjustments	<u>1,008,580</u>	
9	(b) Plant Retirements		
10	331.4 - Retirement of Main	(750,000)	
11	341.5 - Retirement Allocation for Vehicle Replacement		(3,069)
12	Total Pro Forma Retirement Adjustments	<u>(753,069)</u>	
13			
14	Total Adjustments to Utility Plant in Service	<u>255,511</u>	
15			
16	(B) Non-Used & Useful Plant		
17			
18	(C) Construction Work in Progress		
19	To remove CWIP from rate base		<u>(19,561)</u>
20			
21	(D) Accumulated Depreciation		
22	Pro-Forma Adjustments		
23	1. 340.5 To restate Project Phoenix accumulated depreciation		<u>(6,338)</u>
24			
25	2 To adjust accumulated depreciation for pro forma additions and retirements		
26	(a) Lake Tarpon Water Main Replacement:		
27	331.4 - Water Mains	11,650	
28	340.5 - Allocation for GIS Mapping System		141
29	341.5 - Allocation for Vehicle Replacement		409
30	341.5 - Allocation for C4500 Kodiak Truck Upgrade		27
31	Total Pro Forma Addition Adjustments	<u>12,227</u>	
32	(b) Retirements		
33	331.4 - Retirement of Main	(750,000)	
34	341.5 - Retirement Allocation for Vehicle Replacement		(3,069)
35			
36	Total Pro Forma Retirement Adjustments	<u>(753,069)</u>	
37			
38	Total Accumulated Depreciation Adjustments	<u>(747,180)</u>	
39			
40	(E) Contributions in Aid of Construction / Amortization		
41			
42	(F) Acquisition Adjustments / Accumulated Amortization		
43	To remove Acquisition Adjustment from rate base average		<u>(95,378)</u>
44			
45	To remove Accumulated Amortization of Acquisition Adjustment from rate base average		<u>25,082</u>
46			
47	(G) Working Capital Adjustment Per Schedule A-17		<u>16,289</u>

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County
Docket No.: 160101-WS
Schedule Year Ended: December 31, 2015

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/11	471,693	
2	Additions	20,494	
3	Retirements	(5,993)	
4	Adjustments - Rounding		
5			
6	Balance 12/31/12	486,194	
7	Additions	138,837	
8	Retirements	(5,754)	
9	Adjustments - Rounding	(1)	
10			
11	Balance 12/31/13	619,276	
12	Additions	274,272	
13	Retirements	(4,766)	
14	Adjustments		
15	Adjustments - Rounding		
16	Balance 12/31/14 (1) (2)	888,782	
17	Additions	65,720	
18	Retirements	(4,828)	
19	Adjustments (3)	6,165	
20			
21	Balance 12/31/15 (1) (3)	955,839	
22			
23	Note:		
24	1. Prior period calculation error in Annual Report shown here with corrected balance		
25			
26	2. 2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations.		
27	3. Calculation error in 2015 Annual Report		

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

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Historic [X] Projected []

Schedule: A-5
 Page 1 of 2
 Preparer: Deborah D. Swain
 Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) NU&U %	(6) NU&U Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	59		59		
3	302.1 Franchises	566		566		
4	339.1 Other Plant & Misc. Equipment	-		-		
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	(3,701)		(3,701)		
7	304.2 Structures & Improvements	9,435		9,435		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	45,441		45,441		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	5,641		5,641		
13	310.2 Power Generation Equipment	-		-		
14	311.2 Pumping Equipment	-		-		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	3,701		3,701		
18	304.3 Structures & Improvements	30,069		30,069		
19	310.3 Power Generation Equipment	-		-		
20	311.3 Pumping Equipment - WTP	19,971		19,971		
21	320.3 Water Treatment Equipment	20,864		20,864		
22	339.3 Other Plant & Misc. Equipment	-		-		
23	TRANSMISSION & DISTRIBUTION PLANT					
24	303.4 Land & Land Rights	-		-		
25	304.4 Structures & Improvements	1,410		1,410		
26	311.4 Electric Pumping Equipment - T&D	58		58		
27	330.4 Distr. Reservoirs & Standpipes	32,001		32,001		
28	331.4 Transm. & Distribution Mains	545,215	250,000	795,215		
29	333.4 Services	122,573		122,573		
30	334.4 Meters & Meter Installations	78,890		78,890		
31	335.4 Hydrants	2,608		2,608		
32	336.4 Backflow Prevention Devices	-		-		
33	339.4 Other Plant & Misc. Equipment	-		-		
34	GENERAL PLANT					
35	303.5 Land & Land Rights	6,207		6,207		
36	304.5 Structures & Improvements	15,404		15,404		
37	340.5 Office Furniture & Equipment	55,100	4,218	59,318		
38	341.5 Transportation Equipment	19,750	1,293	21,043		
39	342.5 Stores Equipment	-		-		
40	343.5 Tools, Shop & Garage Equipment	3,852		3,852		
41	344.5 Laboratory Equipment	(221)		(221)		
42	345.5 Power Operated Equipment	-		-		
43	346.5 Communication Equipment	773		773		
44	347.5 Miscellaneous Equipment	-		-		
45	348.5 Other Tangible Plant	(107,829)		(107,829)		
46						
47	TOTAL	907,837	255,511	1,163,348	N/A	N/A

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

Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Historic [X] Projected []

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

Schedule: A-5
 Page 2 of 2
 Preparer: Deborah D. Swain
 Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13-Month Average Bal.
1	INTANGIBLE PLANT														
2	301.1 Organization	60	59	59	59	59	59	59	59	59	59	59	59	59	59
3	302.1 Franchises	568	566	566	566	566	566	566	566	566	566	566	566	566	566
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)
7	304.2 Structures & Improvements	9,435	9,435	9,435	9,435	9,435	9,435	9,435	9,435	9,435	9,435	9,435	9,435	9,435	9,435
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	45,392	45,392	45,392	45,392	45,392	45,472	45,472	45,472	45,472	45,472	45,472	45,472	45,472	45,441
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	5,522	5,602	5,602	5,602	5,602	5,602	5,602	5,602	5,602	5,703	5,763	5,763	5,763	5,641
13	310.2 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	311.2 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	3,701	3,701	3,701	3,701	3,701	3,701	3,701	3,701	3,701	3,701	3,701	3,701	3,701	3,701
18	304.3 Structures & Improvements	29,222	29,222	29,222	29,585	29,585	30,488	30,488	30,488	30,488	30,488	30,488	30,568	30,568	30,069
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	19,452	19,435	19,435	19,657	20,021	20,021	20,021	20,021	20,190	20,190	20,190	20,397	20,592	19,971
21	320.3 Water Treatment Equipment	20,105	20,347	20,347	20,347	20,468	20,790	20,790	20,790	21,236	21,236	21,437	21,478	21,659	20,864
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TRANSMISSION & DISTRIBUTION PLANT														
24	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	304.4 Structures & Improvements	1,394	1,394	1,394	1,394	1,394	1,394	1,394	1,394	1,435	1,435	1,435	1,435	1,435	1,410
26	311.4 Electric Pumping Equipment - T&D	-	-	-	-	-	-	-	125	125	125	125	125	125	58
27	330.4 Distr. Reservoirs & Standpipes	31,931	31,931	31,931	31,931	31,959	31,959	31,959	31,959	31,959	32,123	32,123	32,123	32,123	32,001
28	331.4 Transm. & Distribution Mains	540,780	540,899	541,060	541,485	541,485	545,415	545,496	545,536	548,182	548,981	549,482	549,482	549,517	545,215
29	333.4 Services	121,033	121,033	121,291	121,568	121,568	122,300	122,300	123,686	123,686	123,686	123,686	123,686	123,807	122,573
30	334.4 Meters & Meter Installations	77,865	77,865	77,865	78,309	80,951	80,951	78,824	78,824	78,824	78,824	78,824	78,824	78,824	78,890
31	335.4 Hydrants	2,608	2,608	2,608	2,608	2,608	2,608	2,608	2,608	2,608	2,608	2,608	2,608	2,608	2,608
32	336.4 Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	GENERAL PLANT														
35	303.5 Land & Land Rights	6,210	6,209	6,207	6,207	6,207	6,207	6,208	6,207	6,207	6,205	6,205	6,205	6,205	6,207
36	304.5 Structures & Improvements	15,492	15,442	15,356	15,339	15,356	15,356	15,397	15,438	15,427	15,386	15,379	15,432	15,448	15,404
37	340.5 Office Furniture & Equipment	55,428	55,187	54,710	54,696	54,893	54,954	55,258	55,309	55,452	55,118	55,107	55,080	55,104	55,100
38	341.5 Transportation Equipment	19,232	19,150	19,112	20,331	20,139	20,136	20,197	19,633	19,575	19,833	19,823	19,810	19,784	19,750
39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	343.5 Tools, Shop & Garage Equipment	3,871	3,864	3,860	3,852	3,851	3,851	3,852	3,850	3,848	3,848	3,847	3,845	3,842	3,852
41	344.5 Laboratory Equipment	(220)	(221)	(221)	(221)	(221)	(221)	(221)	(221)	(221)	(221)	(221)	(221)	(221)	(221)
42	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	346.5 Communication Equipment	783	781	773	772	774	774	775	774	773	767	767	766	765	773
44	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	348.5 Other Tangible Plant	(108,072)	(107,809)	(107,809)	(107,809)	(107,809)	(107,809)	(107,809)	(107,809)	(107,809)	(107,809)	(107,809)	(107,809)	(107,809)	(107,829)
46															
47	TOTAL	898,091	898,391	898,195	901,105	904,283	910,308	908,671	909,947	913,119	914,058	914,791	915,250	915,671	907,837

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

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

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
1	WATER	N/A	N/A	N/A
2				
3	Plant in Service			
4				
5	Land			
6				
7	Accumulated Depreciation			
8				
9	CIAC			
10				
11	Accumulated Amortization of CIAC			
12				
13	Advances for Construction			
14				
15	Other (Explain)			
16				
17	Total	N/A	N/A	N/A
18				
19				
20				
21				
22	WASTEWATER - NOT APPLICABLE	N/A	N/A	N/A
23				
24	Plant in Service			
25				
26	Land			
27				
28	Accumulated Depreciation			
29				
30	CIAC			
31				
32	Accumulated Amortization of CIAC			
33				
34	Advances for Construction			
35				
36	Other (Explain)			
37				
38	Total	-	-	-

Supporting Schedules: A-5, A-6, A-9, A-10, A-12, A-14, A-16
 Recap Schedules: A-1, A-2

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County
Docket No.: 160101-WS
Schedule Year Ended: December 31, 2015

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/11	78,315	
2	Additions	21,272	
3	Retirements	(5,993)	
4	Adjustments - Rounding	1	
5			
6	Balance 12/31/12	93,595	
7	Additions	62,620	
8	Retirements	(5,754)	
9	Adjustments - Rounding	(1)	
10			
11	Balance 12/31/13	150,460	
12	Additions	(20,721)	
13	Retirements	4,766	
14	Adjustments - Rounding		
15			
16	Balance 12/31/14	134,505	
17	Additions	(18,459)	
18	Retirements	(4,828)	
19	Adjustments	43,355	
20			
21	Balance 12/31/15	154,573	
22			
23	<u>Note:</u>		
24	1. Prior period calculation error in Annual Report shown here with corrected balance		
25	2. 2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due		
26	3. Calculation error in 2015 Annual Report		

Supporting Schedules: A-9, A10
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Historic [X] Projected []

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

Schedule: A-9
 Page 1 of 2
 Preparer: Deborah D. Swain
 Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	4,291		4,291		
3	302.1 Franchises	99		99		
4	339.1 Other Plant & Misc. Equipment	-		-		
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	-		-		
7	304.2 Structures & Improvements	3,218		3,218		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	24,023		24,023		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	11,627		11,627		
13	310.2 Power Generation Equipment	537		537		
14	311.2 Pumping Equipment	-		-		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	-		-		
18	304.3 Structures & Improvements	1,036		1,036		
19	310.3 Power Generation Equipment	-		-		
20	311.3 Pumping Equipment - WTP	9,333		9,333		
21	320.3 Water Treatment Equipment	9,767		9,767		
22	339.3 Other Plant & Misc. Equipment	-		-		
23	TRANSMISSION & DISTRIBUTION PLANT					
24	303.4 Land & Land Rights	-		-		
25	304.4 Structures & Improvements	260		260		
26	311.4 Electric Pumping Equipment - T&D	1		1		
27	330.4 Distr. Reservoirs & Standpipes	2,922		2,922		
28	331.4 Transm. & Distribution Mains	80,612	(738,350)	(657,738)		
29	333.4 Services	20,088		20,088		
30	334.4 Meters & Meter Installations	27,142		27,142		
31	335.4 Hydrants	(479)		(479)		
32	336.4 Backflow Prevention Devices	-		-		
33	339.4 Other Plant & Misc. Equipment	-		-		
34	GENERAL PLANT					
35	303.5 Land & Land Rights	-		-		
36	304.5 Structures & Improvements	6,632		6,632		
37	340.5 Office Furniture & Equipment	47,565	(6,197)	41,368		
38	341.5 Transportation Equipment	15,672	(2,633)	13,039		
39	342.5 Stores Equipment	-		-		
40	343.5 Tools, Shop & Garage Equipment	4,131		4,131		
41	344.5 Laboratory Equipment	(640)		(640)		
42	345.5 Power Operated Equipment	-		-		
43	346.5 Communication Equipment	413		413		
44	347.5 Miscellaneous Equipment	-		-		
45	348.5 Other Tangible Plant	(92,858)		(92,858)		
46						
47	TOTAL	<u>175,392</u>	<u>(747,180)</u>	<u>(571,788)</u>	N/A	<u>N/A</u>

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average Balance

Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Historic [X] Projected []

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

Schedule: A-9
 Page 2 of 2
 Preparer: Deborah D. Swain
 Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Prior Year Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	13-Month Average Bal.
1	INTANGIBLE PLANT														
2	301.1 Organization	4,290	4,290	4,290	4,290	4,290	4,291	4,291	4,291	4,291	4,291	4,291	4,291	4,291	4,291
3	302.1 Franchises	92	93	94	95	97	98	99	100	101	103	104	105	106	99
4	339.1 Other Plant & Misc. Equipment														
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights														
7	304.2 Structures & Improvements	3,070	3,095	3,120	3,144	3,169	3,194	3,218	3,243	3,268	3,292	3,317	3,342	3,366	3,218
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	23,266	23,392	23,518	23,644	23,770	23,896	24,022	24,149	24,275	24,401	24,528	24,654	24,780	24,023
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	11,547	11,560	11,574	11,587	11,600	11,614	11,627	11,640	11,654	11,667	11,681	11,695	11,709	11,627
13	310.2 Power Generation Equipment	537	537	537	537	537	537	537	537	537	537	537	537	537	537
14	311.2 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights														
18	304.3 Structures & Improvements	1,177	1,253	1,329	1,406	1,484	574	654	733	813	893	972	1,052	1,132	1,036
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	8,843	8,918	8,998	9,080	9,164	9,247	9,331	9,414	9,498	9,582	9,666	9,751	9,836	9,333
21	320.3 Water Treatment Equipment	9,297	9,374	9,451	9,528	9,606	9,685	9,763	9,843	9,923	10,004	10,085	10,166	10,248	9,767
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TRANSMISSION & DISTRIBUTION PLANT														
24	303.4 Land & Land Rights														
25	304.4 Structures & Improvements	238	241	245	249	252	256	260	263	267	271	275	278	282	260
26	311.4 Electric Pumping Equipment - T&D	-	-	-	-	-	-	-	1	1	2	2	3	3	1
27	330.4 Distr. Reservoirs & Standpipes	2,490	2,562	2,634	2,705	2,777	2,849	2,921	2,993	3,065	3,138	3,210	3,282	3,355	2,922
28	331.4 Transm. & Distribution Mains	75,616	76,666	77,716	78,768	79,819	78,701	79,760	80,819	81,884	82,950	84,017	85,084	86,151	80,612
29	333.4 Services	20,222	20,474	20,381	20,257	20,510	19,744	19,999	19,281	19,539	19,797	20,054	20,312	20,570	20,088
30	334.4 Meters & Meter Installations	26,309	26,634	26,958	27,284	27,621	27,959	26,169	26,497	26,825	27,154	27,482	27,811	28,139	27,142
31	335.4 Hydrants	(508)	(503)	(499)	(494)	(489)	(484)	(479)	(474)	(470)	(465)	(460)	(455)	(450)	(479)
32	336.4 Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	GENERAL PLANT														
35	303.5 Land & Land Rights														
36	304.5 Structures & Improvements	6,548	6,554	6,539	6,549	6,584	6,611	6,643	6,661	6,680	6,679	6,703	6,724	6,741	6,632
37	340.5 Office Furniture & Equipment	45,205	45,518	45,572	45,983	46,658	47,160	47,685	48,123	48,593	48,747	49,244	49,726	50,131	47,565
38	341.5 Transportation Equipment	15,465	15,610	15,686	16,358	16,298	16,428	16,566	14,884	15,001	15,149	15,296	15,425	15,568	15,672
39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	343.5 Tools, Shop & Garage Equipment	4,029	4,041	4,062	4,074	4,093	4,112	4,133	4,151	4,169	4,188	4,201	4,219	4,236	4,131
41	344.5 Laboratory Equipment	(632)	(634)	(635)	(637)	(638)	(639)	(640)	(641)	(643)	(644)	(645)	(646)	(648)	(640)
42	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	346.5 Communication Equipment	380	385	387	393	401	407	414	420	426	429	435	441	447	413
44	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	348.5 Other Tangible Plant	(91,701)	(91,644)	(91,883)	(92,121)	(92,359)	(92,597)	(92,835)	(93,073)	(93,311)	(93,549)	(93,787)	(94,025)	(94,263)	(92,858)
46															
47	TOTAL	165,780	168,416	170,074	172,679	175,244	173,643	174,138	173,855	176,386	178,616	181,208	183,772	186,267	175,392

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County
Docket No.: 160101-WS
Schedule Year Ended: December 31, 2015

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/11	157,773	
2	Additions		
3	Retirements		
4	Adjustments - UIF Allocations	(298)	
5	Adjustments - Rounding		
6			
7	Balance 12/31/12	157,475	
8	Additions		
9	Retirements		
10	Adjustments - UIF Allocations	(82)	
11	Adjustments - Rounding		
12			
13	Balance 12/31/13	157,393	
14	Additions		
15	Retirements		
16	Adjustments - UIF Allocations	217	
17	Adjustments - Rounding	1	
18			
19	Balance 12/31/14	157,611	
20	Additions		
21	Retirements		
22	Adjustments - UIF Allocations		
23	Adjustments - Rounding		
24			
25	Balance 12/31/15	157,611	
26			
27	<u>Note:</u>		
28	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations.		
29			

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

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Historic [X] or Projected []

Schedule: A-12
 Page 1 of 2
 Preparer: Deborah D. Swain
 Recap Schedules: A-1, A-2

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

Line No.	(1) Description	(2) Test Year Average Bal	(3) Adjustments	(4) Adjusted Average	(5) Non-Used & Useful % Final	(6) Non-Used & Amount Final	(7) Non-Used & Useful % Test Year	(8) Non-Used & Amount Test Year
1	WATER							
2								
3	Plant Capacity Fees	-	-	-				
4								
5	Line/Main Extension Fees							
6								
7	Tapping & Meter Installation Fees	37,683	-	37,683				
8								
9	Contributed Lines	66,971	-	66,971				
10								
11	Other - Contributed Property/Connection Fees	52,740	-	52,740				
12								
13								
14	Total	<u>157,394</u>	<u>-</u>	<u>157,394</u>	N/A	<u>N/A</u>	N/A	<u>N/A</u>
15								
16								
17	WASTEWATER - NOT APPLICABLE							
18								
19	Plant Capacity Fees							
20								
21	Line/Main Extension Fees							
22								
23	Contributed Lines							
24								
25	Other - Tap Fees							
26								
27	Other - Contributed Property/Connection Fees							
28								
29								
30	Total	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>		<u>N/A</u>		<u>N/A</u>

Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Docket No.: 160101-W5
 Test Year Ended: December 31, 2015
 Historic [X] or Projected []

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

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

Line No.	(1) Description	(2) Prior Year Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13-Month Average Bal
1	WATER														
2	CIAC-WTR RES CAP FEE														
3	CIAC-WTR PLT MOD FEE														
4	SUB-TOTAL PLANT FEES														
5															
6	CIAC-WTR.TRANS & DISTR MAINS	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971
7	SUB-TOTAL MAINS	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971
8															
9	CIAC-WTR.STRUC & IMPR SRC SUPPLY & PUMP PLT	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867
10	CIAC-WTR.STRUCT & IMPRV (WTR T P)	307	307	307	307	307	307	307	307	307	307	307	307	307	307
11	CIAC-WTR.WELLS & SPRINGS	11,008	11,008	11,008	11,008	11,008	11,008	11,008	11,008	11,008	11,008	11,008	11,008	11,008	11,008
12	CIAC-WTR.ELECTRIC PUMP EQUIP SRC PUMP	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565
13	CIAC-WTR.ELECTRIC PUMP EQUIP WTP														
14	CIAC-WTR.WATER TREATMENT EQPT	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599
15	CIAC-WTR.DIS RESV & STNDPIPES	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344
16	CIAC-WTR.HYDRANTS	596	596	596	596	596	596	596	596	596	596	596	596	596	596
17	CIAC- OTHER TANGIBLE PLT WATER	19,501	19,450	19,450	19,450	19,450	19,450	19,450	19,450	19,450	19,450	19,450	19,450	19,450	19,454
18	SUB-TOTAL CONTRIBUTED PROPERTY	52,787	52,736	52,736	52,736	52,736	52,736	52,736	52,736	52,736	52,736	52,736	52,736	52,736	52,740
19															
20	CIAC-WTR.SERVICE LINES	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440
21	CIAC-WTR.METERS	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076
22	CIAC-WTR.METER INSTALLATIONS	167	167	167	167	167	167	167	167	167	167	167	167	167	167
23	CIAC-WATER-TAP														
24	CIAC-WTR PLT MTR FEE														
25	SUB-TOTAL TAPS & METERS	37,683	37,683	37,683	37,683	37,683	37,683	37,683	37,683	37,683	37,683	37,683	37,683	37,683	37,683
26															
27	TOTAL WATER CIAC	157,441	157,390	157,390	157,390	157,390	157,390	157,390	157,390	157,390	157,390	157,390	157,390	157,390	157,394
28															
29															
30															
31	WASTEWATER - NOT APPLICABLE														
32	CIAC-SWR RES CAP FEE														
33	CIAC-SWR PLT MOD FEE														
34	SUB-TOTAL PLANT FEES														
35															
36	CIAC-FORCE MAINS														
37	CIAC-GRAVITY MAINS														
38	CIAC-SWR MANHOLES														
39	SUB-TOTAL MAINS														
40															
41	CIAC-STRUCT/IMPRV PUMP PLT LS														
42	CIAC-STRUCT/IMPRV TREATMENT PLANT														
43	CIAC-STRCT/IMP GEN PLT														
44	CIAC-POWER GEN EQUIP PUMP PLT														
45	CIAC-POWER GEN EQUIP TREAT PLT														
46	CIAC- TREAT/DISP EQUIP LAGOON														
47	CIAC- TREAT/DISP EQUIP TRT PLT														
48	CIAC- OUTFALL LINES														
49	SUB-TOTAL CONTRIBUTED PROPERTY														
50															
51	CIAC-SERVICES TO CUSTOMERS														
52	CIAC-SEWER-TAP														
53	SUB-TOTAL TAPS														
54															
55	CIAC-REUSE SERVICES														
56	CIAC- REUSE MGMT FEE														
57	SUB-TOTAL REUSE RES CAP FEE														
58															
59	TOTAL WASTEWATER CIAC	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County
Docket No.: 160101-WS
Schedule Year Ended: December 31, 2015

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/11	92,190	
2	Additions	4,330	
3	Retirements		
4	Adjustments - UIF Allocations	(119)	
5	Adjustments - Rounding	1	
6			
7	Balance 12/31/12	96,402	
8	Additions	4,425	
9	Retirements		
10	Adjustments - UIF Allocations	4,705	
11	Adjustments - Rounding	(1)	
12			
13	Balance 12/31/13	105,531	
14	Additions	4,558	
15	Retirements		
16	Adjustments - UIF Allocations	(13,356)	
17	Adjustments - Rounding	1	
18			
19	Balance 12/31/14	96,734	
20	Additions	7,720	
21	Retirements		
22	Adjustments - UIF Allocations	7,781	
23	Adjustments - Rounding		
24			
25	Balance 12/31/15	112,235	
26			
27	<u>Note:</u>		
28	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to		
29	allocations.		

Supporting Schedule: A-14

Recap Schedule: A-19

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Historic [X] or Projected []

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

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

Line No.	(1) Description	(2) Test Year Average Bal.	(3) Adjustments	(5) Adjusted Average	(6) Non-Used & Useful % Final	(7) Non-Used & Amount Final	(8) Non-Used & Useful % Test Year	(9) Non-Used & Amount Test Year
1	WATER							
2								
3	Plant Capacity Fees	-		-				
4								
5	Line/Main Extension Fees			-				
6								
7	Tapping & Meter Installation Fees	26,654		26,654				
8								
9	Contributed Lines	44,544		44,544				
10								
11	Other - Contributed Property	35,577		35,577				
12								
13								
14	Total	106,775	-	106,775	N/A	N/A	N/A	N/A
15								
16								
17	WASTEWATER - NOT APPLICABLE							
18								
19	Plant Capacity Fees							
20								
21	Line/Main Extension Fees							
22								
23	Contributed Lines							
24								
25	Other - Tap Fees							
26								
27	Other - Contributed Property							
28								
29								
30	Total	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Recap Schedules: A-1, A-2

Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Historic [X] or Projected []

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

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Prior Year Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	13-Month Average Bal
1	WATER														
2	ACC AMORT WATER RES CAP FEE-NC														
3	ACC AMORT WATER PLT MOD FEE-NC														
4	SUB-TOTAL PLANT FEES														
5															
6	ACC AMORT TRANS & DISTR MAINS	43,764	43,894	44,024	44,154	44,284	44,414	44,544	44,674	44,804	44,935	45,065	45,195	45,325	44,544
7	SUB-TOTAL MAINS	43,764	43,894	44,024	44,154	44,284	44,414	44,544	44,674	44,804	44,935	45,065	45,195	45,325	44,544
8															
9	ACC AMORT-ORGANIZATION	(785)	(785)	(785)	(785)	(785)	(785)	(785)	(785)	(785)	(785)	(785)	(785)	(785)	(785)
10	ACC AMORT STRUCT & IMPRV SRC	1,352	1,357	1,362	1,367	1,372	1,377	1,381	1,386	1,391	1,396	1,401	1,406	1,411	1,381
11	ACC AMORT STRUCT & IMPRV - WTP	222	223	223	224	225	226	227	227	228	229	230	231	231	227
12	ACC AMORT WELLS & SPRINGS	8,217	8,247	8,278	8,308	8,339	8,370	8,400	8,431	8,461	8,492	8,522	8,553	8,584	8,400
13	ACC AMORT ELECTRIC PUMP EQUIP	2,385	2,396	2,407	2,417	2,428	2,439	2,449	2,460	2,471	2,481	2,492	2,503	2,514	2,449
14	ACC AMORT ELEC PUMP EQP TRANS DIST														
15	ACC AMORT WATER TREATMENT EQPT	3,749	3,766	3,784	3,801	3,819	3,836	3,854	3,871	3,888	3,906	3,923	3,941	3,958	3,854
16	ACC AMORT DIS RESV & STNDPIPES	9,098	9,125	9,153	9,181	9,209	9,237	9,264	9,292	9,320	9,348	9,376	9,403	9,431	9,264
17	ACC AMORT HYDRANTS	372	373	374	375	376	377	378	379	380	381	383	384	385	378
18	ACC AMORT OTHER TANG PLT WATER	10,096	10,127	10,183	10,239	10,295	10,351	10,407	10,463	10,519	10,575	10,631	10,687	10,743	10,409
19	SUB-TOTAL CONTRIBUTED PROPERTY	34,706	34,829	34,979	35,127	35,278	35,428	35,575	35,724	35,873	36,023	36,173	36,323	36,472	35,577
20															
21	ACC AMORT SERVICE LINES	21,242	21,310	21,377	21,445	21,512	21,580	21,647	21,715	21,783	21,850	21,918	21,985	22,053	21,647
22	ACC AMORT METERS	4,720	4,741	4,762	4,783	4,804	4,826	4,847	4,868	4,889	4,910	4,931	4,952	4,974	4,847
23	ACC AMORT METER INSTALLATIONS	156	156	157	158	159	159	160	161	161	162	163	163	164	160
24	ACC AMORT WATER CIAC TAP														
25	ACC AMORT WATER PLT METER FEE-NC														
26	SUB-TOTAL TAPS & METERS	26,118	26,207	26,296	26,386	26,475	26,565	26,654	26,744	26,833	26,922	27,012	27,100	27,191	26,654
27															
28	TOTAL WATER CIAC AMORTIZATION	104,588	104,930	105,299	105,667	106,037	106,407	106,773	107,142	107,510	107,880	108,250	108,618	108,988	106,775
29															
30															
31	WASTEWATER - NOT APPLICABLE														
32	ACC AMORT SEWER RES CAP FEE - NC														
33	ACC AMORT SEWER PLT MOD FEE - NC														
34	SUB-TOTAL PLANT FEES														
35															
36	ACC AMORT-SEWER FORCE MAINS														
37	ACC AMORT-SEWER GRAVITY MAINS														
38	ACC AMORT-SWR MANHOLES														
39	SUB-TOTAL MAINS														
40															
41	ACC AMORT ORGANIZATION														
42	ACC AMORT-STRUCT/IMPRV PUMP PLT LS														
43	ACC AMORT-STRUCT/IMPRV TREATMENT PLANT														
44	ACC AMORT-STRCT/IMP GEN PLT														
45	ACC AMORT PWR GEN EQP COLL														
46	ACC AMORT PWR GEN EQP TREAT														
47	ACC AMORT- TREAT/DISP EQUIP LAGOON														
48	ACC AMORT- TREAT/DISP EQUIP TRT PLT														
49	ACC AMORT- OUTFALL LINE														
50	SUB-TOTAL CONTRIBUTED PROPERTY														
51															
52	ACC AMORT SEWAGE SERVICE LINES														
53	ACC AMORT SEWER TAP														
54	SUB-TOTAL TAPS														
55															
56	ACC AMORT-REUSE SERVICES														
57	ACC AMORT-REUSE TAP														
58	ACC AMORT-MGMT FEE-NC														
59	SUB-TOTAL REUSE														
60															
61	TOTAL WASTEWATER CIAC AMORTIZATION	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County
Docket No.: 160101-WS
Schedule Year Ended: December 31, 2015

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

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

Line
No.

- 1 AFUDC rate for all Florida companies is 9.03% for qualified construction projects beginning 1/1/2003 pursuant to 3/8/2004 Order PSC-04-0262-PAA, Docket #031006-
- 2 WS.
- 3 The utility uses the AFUDC practices described and approved by the Commission in Order No. PSC-04-0262-PAA-WS, dated March 8, 2004.

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County
Docket No.: 160101-WS
Schedule Year Ended: December 31, 2011

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/11	N/A	
2	Additions		
3	Retirements		
4	Adjustments		
5	Balance 12/31/12		
6	Additions		-
7	Adjustments		
8			
9	Balance 12/31/13		
10	Additions		-
11	Adjustments		
12			
13	Balance 12/31/14		
14	Additions		-
15	Adjustments		
16			
17	Balance 12/31/15		
18			
19			
20			
21	<u>TEST YEAR AVERAGE BALANCE</u>		
22			
23	Beginning Balance - December 31, 2014	N/A	
24	January		
25	February		
26	March		
27	April		
28	May		
29	June		
30	July		
31	August		
32	September		
33	October		
34	November		
35	Ending Balance December 31, 2015		
36			
37	Average Test Year Balance - 13 Months	<u>N/A</u>	

Recap Schedules: A-1, A-2

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015

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

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

Line No		Water	Sewer	13-Month Average
1	Final Rates			
2	Current and Accrued Assets:			
3	Cash			3,062
4	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			460,740
5	Miscellaneous current and accrued assets			4,070
6	Material and Supplies			4,920
7	Miscellaneous Deferred Debits			
8				
9	Less: Current and Accrued Liabilities and Credits			
10	Accounts Payable			(176,934)
11	Accrued Taxes			79,890
12	Accrued Interest			(9,652)
13	Miscellaneous Current and Accrued Liabilities and Credits			
14				
15	Equals working capital (Balance Sheet Approach)			\$ 366,096
16				
17	Allocation to Water & Sewer	\$ 16,289	\$ -	
18				
19				
20	Allocation Methodology based on number of ERCs at the end of the test year:	12/31/15 ERCs	% of Total	Allocated Working Capital
21	Marion County - Water	548.8	5.677%	\$ 20,785
22	Marion County - Wastewater	76.4	0.790%	\$ 2,893
23	Orange County - Water	310.5	3.212%	\$ 11,759
24	Pasco County - Water	2,869.5	29.685%	\$ 108,676
25	Pasco County - Wastewater	1,245.2	12.882%	\$ 47,159
26	Pinellas County - Water	430.1	4.449%	\$ 16,289
27	Seminole County - Water	2,711.5	28.050%	\$ 102,692
28	Seminole County - Wastewater	1,474.5	15.254%	\$ 55,843
29	TOTAL UIF	9,666.5	100%	\$ 366,096
30				
31				
32	Interim Rates			
33	Current and Accrued Assets:			
34	Cash			3,062
35	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			460,740
36	Miscellaneous current and accrued assets			4,070
37	Material and Supplies			4,920
38	Miscellaneous Deferred Debits			
39				
40	Less: Current and Accrued Liabilities			
41	Accounts Payable			(176,934)
42	Accrued Taxes			79,890
43	Accrued Interest			(9,652)
44	Miscellaneous Current and Accrued Liabilities			
45				
46	Equals working capital (Balance Sheet Approach)			\$ 366,096
47				
48	Allocation to Water & Sewer	\$ 16,289	\$ -	
49				
50	Allocation Methodology based on UIF number of ERCs at the end of the test year:	12/31/15 ERCs	% of Total	Working Capital
51	Marion County - Water	548.8	5.677%	\$ 20,785
52	Marion County - Wastewater	76.4	0.790%	\$ 2,893
53	Orange County - Water	310.5	3.212%	\$ 11,759
54	Pasco County - Water	2,869.5	29.685%	\$ 108,676
55	Pasco County - Wastewater	1,245.2	12.882%	\$ 47,159
56	Pinellas County - Water	430.1	4.449%	\$ 16,289
57	Seminole County - Water	2,711.5	28.050%	\$ 102,692
58	Seminole County - Wastewater	1,474.5	15.254%	\$ 55,843
59	TOTAL UIF	9,666.5	100%	\$ 366,096

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - All Counties
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015

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

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

Line No.	(1) ASSETS	(2) Prior Year Ended 12/1/2014	(3) Adjustments	(4) Adjusted Prior Year Ended 12/1/2014	(5) Test Year Ended 12/1/2015	(6) Adjustments	(7) Adjusted Test Year Ended 12/1/2015	(8) 13-Month Average Bal.	(9) Adjustments	(10) Adjusted Average
1	Utility Plant in Service	15,233,140		15,233,140	16,095,707		16,095,707	15,742,047		15,742,047
2	Construction Work in Progress	325,737		325,737	506,878		506,878	312,396		312,396
3	Other Utility Plant Adjustments	470,813		470,813	471,246		471,246	471,007		471,007
4	GROSS UTILITY PLANT	16,029,690		16,029,690	17,073,831		17,073,831	16,525,450		16,525,450
5	Less: Accumulated Depreciation	(3,325,299)		(3,325,299)	(3,793,175)		(3,793,175)	(3,570,133)		(3,570,133)
6										
7	NET UTILITY PLANT	12,704,391		12,704,391	13,280,655		13,280,655	12,955,317		12,955,317
8										
9	Cash	1,963		1,963	3,000		3,000	3,062		3,062
10	Accounts Receivable (net)	461,836		461,836	502,184		502,184	460,740		460,740
11	Notes Receivable									
12	Accts. Rec'b - Assoc. Cos.	5,391,408		5,391,408	5,120,132		5,120,132	5,371,022		5,371,022
13	Notes Rec'b - Assoc. Cos.									
14	Accts. Rec'b - Other									
15	Accrued Interest Rec'b									
16	Allowance for Bad Debts									
17	Materials & Supplies	4,963		4,963	4,401		4,401	4,920		4,920
18	Misc Current & Accrued Assets	4,070		4,070	4,070		4,070	4,070		4,070
19										
20	TOTAL CURRENT ASSETS	5,864,239		5,864,239	5,633,787		5,633,787	5,843,814		5,843,814
21										
22	Net nonutility property									
23	Unamortized Debt Discount & Exp.									
24	Prelim. Survey & Investigation Charges									
25	Clearing Accounts									
26	Deferred Rate Case Expense	348,690		348,690	254,785		254,785	298,666		298,666
27	Other Miscellaneous Deferred Debits	71,335		71,335	67,747		67,747	71,595		71,595
28	Accum. Deferred Income Taxes									
29										
30	TOTAL OTHER ASSETS	420,025		420,025	322,533		322,533	370,261		370,261
31										
32	TOTAL ASSETS	18,988,655		18,988,655	19,236,975		19,236,975	19,169,391		19,169,391

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - All Counties
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015

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

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

Line No.	(1) ASSETS	(2) Prior Year Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13-Month Average Bal.
1	Utility Plant in Service	15,233,140	15,251,201	15,361,172	15,430,705	15,769,147	15,805,798	15,835,326	15,875,245	15,938,377	15,972,900	16,024,782	16,053,108	16,095,707	15,742,047
2	Construction Work in Progress	325,737	412,553	366,458	438,374	127,786	129,325	161,931	175,700	158,700	301,159	464,731	491,820	506,878	312,396
3	Other Utility Plant Adjustments	470,813	470,802	470,842	470,882	470,923	470,963	471,004	471,044	471,084	471,125	471,165	471,205	471,246	471,007
4	GROSS UTILITY PLANT	16,029,690	16,134,556	16,198,472	16,339,962	16,367,856	16,406,086	16,468,260	16,521,989	16,568,162	16,745,184	16,960,678	17,016,133	17,073,831	16,525,450
5	Less: Accumulated Depreciation	(3,325,299)	(3,376,074)	(3,414,782)	(3,465,424)	(3,512,154)	(3,552,195)	(3,593,267)	(3,591,400)	(3,637,909)	(3,677,705)	(3,712,667)	(3,759,683)	(3,793,175)	(3,570,133)
6															
7	NET UTILITY PLANT	12,704,391	12,758,481	12,783,690	12,874,538	12,855,702	12,853,891	12,874,994	12,930,589	12,930,253	13,067,479	13,248,010	13,256,450	13,280,655	12,955,317
8															
9	Cash	1,963	3,000	3,000	3,000	3,305	4,034	3,500	3,000	3,000	3,000	3,000	3,000	3,000	3,062
10	Accounts Receivable (net)	461,836	451,302	445,458	436,866	452,752	480,063	465,027	444,529	456,472	450,810	462,911	479,409	502,184	460,740
11	Notes Receivable														
12	Accts. Rec'b - Assoc. Cos.	5,391,408	5,350,002	5,400,823	5,312,857	5,404,955	5,476,395	5,503,208	5,444,613	5,519,646	5,369,743	5,391,173	5,138,334	5,120,132	5,371,022
13	Notes Rec'b - Assoc. Cos.														
14	Accts. Rec'b - Other														
15	Accrued Interest Rec'b														
16	Allowance for Bad Debts														
17	Materials & Supplies	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,401	4,920
18	Misc Current & Accrued Assets	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070
19															
20	TOTAL CURRENT ASSETS	5,864,239	5,813,337	5,858,314	5,761,756	5,870,045	5,969,525	5,980,767	5,901,175	5,988,151	5,832,587	5,866,117	5,629,777	5,633,787	5,843,814
21															
22	Net nonutility property														
23	Unamortized Debt Discount & Exp.														
24	Prelim. Survey & Investigation Charges														
25	Clearing Accounts														
26	Deferred Rate Case Expense	348,690	339,803	330,916	322,030	313,143	304,256	295,478	290,734	281,848	275,878	266,991	258,104	254,785	298,666
27	Other Miscellaneous Deferred Debits	71,335	72,002	70,513	69,025	71,736	70,107	76,710	74,990	73,269	72,776	71,098	69,423	67,747	71,595
28	Accum. Deferred Income Taxes														
29															
30	TOTAL OTHER ASSETS	420,025	411,805	401,429	391,054	384,879	374,363	372,188	365,724	355,117	348,653	338,089	327,527	322,533	370,261
31															
32	TOTAL ASSETS	18,988,655	18,983,623	19,043,433	19,027,348	19,110,626	19,197,779	19,227,949	19,197,488	19,273,521	19,248,719	19,452,217	19,213,754	19,236,975	19,169,391

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - All Counties
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015

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

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/1/2014	(3) Adjustments	(4) Adjusted Prior Year Ended 12/1/2014	(5) Test Year Ended 12/1/2015	(6) Adjustments	(7) Adjusted Test Year Ended 12/1/2015	(8) 13-Month Average Bal.	(9) Adjustments	(10) Adjusted Average
1	Common Stock Issued	200,000		200,000	200,000		200,000	200,000		200,000
2	Preferred Stock Issued									
3	Additional Paid in Capital	8,817,649		8,817,649	8,817,649		8,817,649	8,817,649		8,817,649
4	Retained Earnings	(339,412)	152,538	(186,874)	(148,364)	152,534	4,170	(164,718)	156,721	(7,997)
5	Other Equity Capital									
6										
7	TOTAL EQUITY CAPITAL	8,678,237	152,538	8,830,775	8,869,285	152,534	9,021,819	8,852,931	156,721	9,009,652
8										
9	Bonds									
10	Reacquired Bonds									
11	Advances From Associated Companies									
12	Other Long-Term Debt									
13										
14	TOTAL LONG-TERM DEBT									
15										
16	Accounts Payable	140,313		140,313	206,294		206,294	176,934		176,934
17	Notes Payable									
18	Notes & Accounts Payable - Assoc. Cos.	7,455,800		7,455,800	7,455,800		7,455,800	7,455,800		7,455,800
19	Customer Deposits	53,859		53,859	53,988		53,988	52,702		52,702
20	Accrued Taxes	60,450		60,450	45,399		45,399	79,890		79,890
21	Current Portion Long Term Debt									
22	Accrued Interest	8,809		8,809	10,822		10,822	9,652		9,652
23	Accrued Dividends									
24	Misc. Current and Accrued Liabilities & Credits									
25										
26	TOTAL CURRENT & ACCRUED LIABILITIES	7,719,231		7,719,231	7,772,304		7,772,304	7,774,978		7,774,978
27										
28	Advances for Construction	(2,948)		(2,948)	(2,948)		(2,948)	(2,948)		(2,948)
29	Prepaid Capacity Charges									
30	Accum. Deferred ITC's	81,679		81,679	79,323		79,323	80,501		80,501
31	Operating Reserves									
32										
33	TOTAL DEFERRED CR. & OPER. RESERVES	78,731		78,731	76,375		76,375	77,553		77,553
34										
35	Contributions in Aid of Construction	3,843,530		3,843,530	3,846,939		3,846,939	3,845,047		3,845,047
36	Less: Accum. Amortization of CIAC	(2,530,851)		(2,530,851)	(2,668,629)		(2,668,629)	(2,591,578)		(2,591,578)
37										
38	Accumulated Deferred Income Taxes	1,199,777	(152,538)	1,047,239	1,340,701	(152,534)	1,188,167	1,210,459	(156,721)	1,053,738
39										
40	Total Equity Capital and Liabilities	\$ 18,988,655	\$ -	\$ 18,988,655	\$ 19,236,975	\$ -	\$ 19,236,975	\$ 19,169,391	\$ -	\$ 19,169,391

Note:

(1) To remove certain deferred taxes
 ADIT - NOLs

	(152,538)	(152,534)	\$ (156,721)
	<u>(152,538)</u>	<u>(152,534)</u>	<u>(156,721)</u>

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - All Counties
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015

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

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Prior Year Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	13-Month Average Bal.
1	Common Stock Issued	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
2	Preferred Stock Issued														
3	Additional Paid in Capital	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649
4	Retained Earnings	(339,412)	(278,971)	(282,799)	(307,617)	(246,735)	(141,753)	(131,953)	(94,820)	(31,080)	(96,146)	(43,635)	1,953	(148,364)	(164,718)
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	8,678,237	8,738,678	8,734,850	8,710,032	8,770,914	8,875,896	8,885,696	8,922,829	8,986,569	8,921,503	8,974,014	9,019,602	8,869,285	8,852,931
8															
9	Bonds														
10	Reacquired Bonds														
11	Advances From Associated Companies														
12	Other Long-Term Debt														
13															
14	TOTAL LONG-TERM DEBT														
15															
16	Accounts Payable	140,313	148,619	178,615	169,002	177,406	144,425	149,675	155,094	153,466	187,660	323,554	166,020	206,294	176,934
17	Notes Payable														
18	Notes & Accounts Payable - Assoc. Cos.	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800
19	Customer Deposits	53,859	52,899	53,347	53,036	51,989	51,962	51,775	51,962	51,351	52,824	52,767	53,367	53,988	52,702
20	Accrued Taxes	60,450	929	24,642	55,541	83,922	112,307	141,033	81,289	109,281	127,442	155,690	40,648	45,399	79,890
21	Current Portion Long Term Debt														
22	Accrued Interest	8,809	9,013	8,744	8,968	9,177	9,372	9,575	9,789	9,989	10,204	10,404	10,616	10,822	9,652
23	Accrued Dividends														
24	Misc. Current and Accrued Liabilities & Credits														
25															
26	TOTAL CURRENT & ACCRUED LIABILITIES	7,719,231	7,667,260	7,721,148	7,742,347	7,778,295	7,773,866	7,807,858	7,753,934	7,779,887	7,833,929	7,998,215	7,726,451	7,772,304	7,774,978
27															
28	Advances for Construction	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)
29	Prepaid Capacity Charges														
30	Accum. Deferred ITC's	81,679	81,483	81,287	81,090	80,894	80,698	80,501	80,305	80,109	79,912	79,716	79,520	79,323	80,501
31	Operating Reserves														
32															
33	TOTAL DEFERRED CR. & OPER. RESERVES	78,731	78,535	78,339	78,142	77,946	77,750	77,553	77,357	77,161	76,964	76,768	76,572	76,375	77,553
34															
35	Contributions in Aid of Construction	3,843,530	3,843,691	3,843,691	3,844,891	3,844,891	3,845,131	3,845,131	3,845,131	3,845,131	3,845,131	3,845,481	3,846,851	3,846,939	3,845,047
36	Less: Accum. Amortization of CIAC	(2,530,851)	(2,544,318)	(2,534,192)	(2,547,639)	(2,561,046)	(2,574,493)	(2,587,940)	(2,601,387)	(2,614,833)	(2,628,280)	(2,641,728)	(2,655,178)	(2,668,629)	(2,591,578)
37															
38	Accumulated Deferred Income Taxes	1,199,777	1,199,777	1,199,599	1,199,575	1,199,627	1,199,630	1,199,651	1,199,625	1,199,607	1,199,472	1,199,467	1,199,457	1,340,701	1,210,459
39															
40	Total Equity Capital and Liabilities	18,988,655	18,983,623	19,043,434	19,027,348	19,110,627	19,197,779	19,227,949	19,197,489	19,273,521	19,248,719	19,452,217	19,213,754	19,236,975	19,169,391

Net Operating
Income

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Schedule: B-1

Docket No.: 160101-WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Interim [] Final [X]

Historic [X] or Projected []

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	155,393	2,722	158,115	170,080	(A) 328,195	B-4, B-3
2							
3	Operation & Maintenance	64,154	7,360	71,514		(B) 71,514	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	29,500	5,498	34,998		(C) 34,998	B-13, B-3
6							
7	Amortization	-	-	-	-	(D) -	
8							
9	Taxes Other Than Income	2,778	24,520	27,298	7,654	(E) 34,952	B-15, B-3
10							
11	Provision for Income Taxes	54	(54)		50,529	(F) 50,529	C-1, C-2, B-3
12							
13	OPERATING EXPENSES	96,486	37,324	133,809	58,183	191,992	
14							
15	NET OPERATING INCOME	58,907	(34,602)	24,305	111,897	136,203	
16							
17							
18	RATE BASE	771,683	929,123	1,700,806		1,700,806	
19							
20							
21	RATE OF RETURN	7.63 %		1.43 %		8.01 %	

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Test Year Ended: December 31, 2015
 Interim [] Final [X]
 Historic [X] or Projected []

Florida Public Service Commission
 Schedule: B-3
 Page 1 of 2

Preparer: Deborah D. Swain

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

Line No.	Description	Water	Wastewater
1	(A) Operating Revenues		
2	<u>Test Year Revenues</u>		
3	(1) Test Year Revenues net of Unbilled Revenues		
4	To reflect twelve-months billing net of accruals		
5	Total Revenues per B4 prior to adjustments	155,393	
6	Adjustment to remove Accrued Revenues per B4	376	
7			
8	Test Year Adjusted Revenues prior to Annualizing Revenues	<u>155,769</u>	
9			
10	(2) Annualized Revenue		
11	To calculate test year revenues based on current rates		
12	Annualized water revenues per Schedule E-2	158,115	
13	Test Year Adjusted Revenues per above	<u>155,769</u>	
14	Adjustment required to annualize revenues	<u>2,346</u>	
15			
16	<u>Pro-Forma Adjustments</u>		
17	(3) <u>Revenue Increase</u>		
18	Increase in revenue required by the Utility to realize the rate of return per Schedule D-1.	<u>170,080</u>	
19			
20	Total Adjustments to Revenues	<u>172,802</u>	
21			
22	(B) Operations & Maintenance (O&M) Expenses		
23	<u>Pro-Forma Adjustments</u>		
24	(1) (a) To adjust Salary & Benefits for addition of 5 FTE		
25	601 Salary & Wages	844	
26	604 Employee Pensions & Benefits	283	
27	(b) To annualize 2015 Salary & Benefits		
28	601 Salary & Wages	1,002	
29	603 Salaries & Wages - Officers, Etc.	51	
30	604 Employee Pensions & Benefits	<u>364</u>	
27	Adjustments for Pay Increase - Pro Forma Adjustment	<u>2,544</u>	
28			
29	(2) 650 Increase in exp to reflect increase of truck fleet by 3 units	<u>55</u>	
30			
31	(3) Amortization of Deferred Costs		
32	(a) Amortization of rate case expense per Schedule B-10		
33	666 Adjustments for Deferred Costs - Pro Forma Adjustment	<u>4,761</u>	
34			
35	Total Pro Forma Adjustments to O&M	<u>7,360</u>	
36			
37	Total Adjustments to O&M Expenses	<u>7,360</u>	

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Test Year Ended: December 31, 2015
 Interim [] Final [X]
 Historic [X] or Projected []
 Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Florida Public Service Commission
 Schedule: B-3
 Page 2 of 2

Preparer: Deborah D. Swain

Line No.	Description	Water	Wastewater
1	(C) Depreciation, net of CIAC Amort.		
2	(1) To restate Current Year Project Phoenix depreciation expense	(866)	
3			
4	Total Test Year Adjustments to Depreciation Expense	(866)	
5			
6	<u>Pro-Forma Adjustments</u>		
7	(2) Adjust Depreciation Expense related to Adjustments to Pro Forma Plant Additions		
8	331.4 - Water Mains	23,300	
9	340.5 - Allocation for GIS Mapping System	281	
10	341.5 - Allocation for Vehicle Replacements	818	
11	341.5 - Allocation for C4500 Kodiak Truck Upgrade	54	
12	Total Pro Forma Additions	24,453	
13	(3) Adjust Depreciation Expense for Pro Forma Retirements		
14	331.4 - Retirement of Water Mains	(17,475)	
15	341.5 - Retirement Allocation for Vehicle Replacements	(614)	
16	Total Pro Forma Retirements	(18,089)	
17			
18	Total Adjustments to Depreciation Expenses	5,498	
19			
20	(E) Taxes Other Than Income (TOTI)		
21	Test Year Adjustments		
22	(1) Personal Property Taxes		
23	(a) To adjust for taxes charged to Pinellas County in error	365	
24	Total Personal Property Tax Adjustment	365	
25			
26	(2) Regulatory Assessment Fees (RAF)		
27	(a) Calculate RAFs based on Adjusted Test Year Revenues		
28	Test Year Adjusted Revenues	155,769	
29	(b) Calculate RAFs for Annualized Revenues		
30	Annualized Revenues Adjustment	2,346	
31	Total Test Year Adjusted Revenues	158,115	
32	RAF Rate	4.5%	
33	Adjusted Test Year RAF	7,115	
34			
35	Total Test Year Adjustments to TOTI	7,480	
36			
37	<u>Pro Forma Adjustments</u>		
38	(3) Regulatory Assessment Fees (RAF)		
39	(a) Calculate RAFs on Additional Revenues Requested		
40	Additional Revenues Requested	170,080	
41	RAF Rate	4.5%	
42	Pro Forma Adjustment to RAF	7,654	
43			
44	(4) Payroll Taxes		
45	(a) Adjust Payroll Taxes for associated salary increases	145	
46	Total Payroll Tax Adjustment	145	
47			
48	(6) Total Net Plant Additions	996,353	
49	Millage rate	16,9563	
50	Increase in ad valorem taxes for Pro Forma Plant Additions	16,894	
51			
52	Total Adjustments to TOTI	32,174	
53			
54	(F) Provision for Income Taxes		
55	(1) To adjust taxes prior to revenue increase	(54)	
56			
57	(2) To calculate additional taxes due to requested revenue adjustments	50,529	
58			
59	Total Adjustments to Provision for Income Taxes	50,475	

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Historic [X] or Projected []

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

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

Line No.	WATER SALES Account No. and Description	(1) Total Water	SEWER SALES Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	
2	461.1 Metered - Residential	141,163	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	13,358	521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other	
7	462.1 Public Fire Protection		522.1 Measured - Residential	
8	462.2 Private Fire Protection		522.2 Measured - Commercial	
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers		522.4 Measured - Public Authority	
11	466 Sales for Resale		522.5 Measured - Multi-Family	
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13	Accrued Water Revenues	(376)	524 Revenues from Other Systems	
14			525 Interdepartmental Sales	
15			Accrued Sewer Revenues	
16	TOTAL WATER SALES	<u>154,145</u>	TOTAL SEWER SALES	<u>N/A</u>
17				
18	OTHER WATER REVENUES		OTHER SEWER REVENUES	
19	470 Forfeited Discounts		530 Guaranteed Revenues	
20	471 Misc. Service Revenues	1,248	531 Sale of Sludge	
21	472 Rents From Water Property		532 Forfeited Discounts	
22	473 Interdepartmental Rents		534 Rents From Sewer Property	
23	474 Other Water Revenues		535 Interdepartmental Rents	
24			536 Other Sewer Revenues	
25			541 Measured Re-Use Revenues	
26				
27	TOTAL OTHER WATER REVENUES	<u>1,248</u>	TOTAL OTHER SEWER REVENUES	<u>N/A</u>
28				
29	TOTAL WATER OPERATING REVENUES	<u><u>155,393</u></u>	TOTAL SEWER OPERATING REVENUES	<u><u>N/A</u></u>

Detail of Operation & Maintenance Expenses Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Schedule: B-5

Docket No.: 160101-WS

Page 1 of 2

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic [X] or Projected []

Recap Schedules: B-1

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

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		Test Year Total	Adjustments	Adjusted Total
1	601 Salaries & Wages - Employees	26,711	1,846	28,557
2	603 Salaries & Wages - Officers, Etc.	1,356	51	1,407
3	604 Employee Pensions & Benefits	9,711	647	10,359
4	610 Purchased Water	536		536
5	615 Purchased Power	2,223		2,223
6	616 Fuel for Power Purchased	-		-
7	618 Chemicals	1,310		1,310
8	620 Materials & Supplies	1,128		1,128
9	631 Contractual Services - Engr.	0		0
10	632 Contractual Services - Acct.	1,152		1,152
11	633 Contractual Services - Legal	(23)		(23)
12	634 Contractual Services - Mgmt. Fees	-		-
13	635 Contractual Services - Testing	3,140		3,140
14	636 Contractual Services - Other	2,357		2,357
15	641 Rental of Building/Real Prop.	37		37
16	642 Rental of Equipment	6		6
17	650 Transportation Expenses	1,835	55	1,890
18	656 Insurance - Vehicle	-		-
19	657 Insurance - General Liability	3,494		3,494
20	658 Insurance - Workman's Comp.	-		-
21	659 Insurance - Other	764		764
22	660 Advertising Expense	-		-
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	4,761	4,761
24	667 Reg. Comm. Exp. - Other	31		31
25	670 Bad Debt Expense	594		594
26	675 Miscellaneous Expenses	7,794		7,794
27				
28	TOTAL	64,154	7,360	71,514

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Historic [X] or Projected []

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

Schedule: B-5
 Page 2 of 2
 Preparer: Deborah D. Swain
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jan-15	(3) Feb-15	(4) Mar-15	(5) Apr-15	(6) May-15	(7) Jun-15	(8) Jul-15	(9) Aug-15	(10) Sep-15	(11) Oct-15	(12) Nov-15	(13) Dec-15	(14) Total Test Year
1	601 Salaries & Wages - Employees	2,311	2,021	1,822	2,248	2,098	2,401	2,293	2,097	2,073	2,224	2,357	2,768	26,711
2	603 Salaries & Wages - Officers, Etc.	108	110	105	110	108	108	139	83	106	108	262	9	1,356
3	604 Employee Pensions & Benefits	1,118	806	676	613	691	967	734	832	564	805	831	1,075	9,711
4	610 Purchased Water	-	100	(26)	100	122	100	(126)	100	(26)	100	93	-	536
5	615 Purchased Power	202	197	342	156	170	151	203	141	135	182	168	176	2,223
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	78	171	117	195	72	78	78	98	146	137	90	52	1,310
8	620 Materials & Supplies	226	54	-	152	155	-	315	1	224	1	-	-	1,128
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	19	(19)	-	-	-	0
10	632 Contractual Services - Acct.	86	87	90	85	85	85	101	100	99	99	118	118	1,152
11	633 Contractual Services - Legal	-	1	-	-	-	-	-	(40)	-	3	-	12	(23)
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	-	1,111	402	59	84	108	64	282	589	34	298	108	3,140
14	636 Contractual Services - Other	135	132	212	193	172	171	325	185	177	228	188	240	2,357
15	641 Rental of Building/Real Prop.	3	3	3	3	3	3	3	3	3	3	3	6	37
16	642 Rental of Equipment	-	-	4	-	-	-	-	-	-	-	-	2	6
17	650 Transportation Expenses	124	134	135	177	194	165	164	153	138	166	147	138	1,835
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	295	258	289	295	290	292	291	291	287	306	299	300	3,494
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-
21	659 Insurance - Other	10	18	10	36	42	84	101	23	81	148	254	(41)	764
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-
24	667 Reg. Comm. Exp. - Other	(37)	(1)	2	-	6	7	2	2	-	26	1	23	31
25	670 Bad Debt Expense	43	(1)	(86)	20	2	2	605	2	1	2	103	(99)	594
26	675 Miscellaneous Expenses	962	555	536	716	469	430	440	1,656	361	558	631	480	7,794
27														
28	TOTAL	5,665	5,754	4,632	5,156	4,763	5,150	5,731	6,029	4,938	5,129	5,843	5,366	64,154

Operation & Maintenance Expense Comparison - Water

Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015

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

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/2011	(3) Current TY 12/31/2015	(4) TY Adj.'s per B-5	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation	
1	601 Salaries & Wages - Employees	28,514	26,711	1,846	28,557	43	0.15 %	Under benchmark	
2	603 Salaries & Wages - Officers, Etc.	3,786	1,356	51	1,407	(2,379)	n/a %	Under benchmark	
3	604 Employee Pensions & Benefits	6,415	9,711	647	10,359	3,944	61.48 %	Reflects large increases in health care costs since the last TY.	
4	610 Purchased Water	320	536	-	536	216	67.37 %	De minimus amount	
5	615 Purchased Power	2,422	2,223	-	2,223	(199)	(8.23) %	Under benchmark	
6	616 Fuel for Power Purchased	-	-	-	-	-	-		
7	618 Chemicals	1,053	1,310	-	1,310	257	24.38 %	Increase in unit prices and volume of chemicals used	
8	620 Materials & Supplies	1,429	1,128	-	1,128	(301)	(21.09) %	Under benchmark	
9	631 Contractual Services - Engr.	6	0	-	0	(6)	(99.17) %	Under benchmark	
10	632 Contractual Services - Acct.	584	1,152	-	1,152	568	97.22 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.	
11	633 Contractual Services - Legal	20	(23)	-	(23)	(43)	(215.40) %	Under benchmark	
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-		
13	635 Contractual Services - Testing	1,355	3,140	-	3,140	1,785	131.70 %	Triennial water testing in 2015	
14	636 Contractual Services - Other	(117)	2,357	-	2,357	2,474	(2,114.48) %	Under benchmark	
15	641 Rental of Building/Real Prop.	47	37	-	37	(10)	(21.23) %	Under benchmark	
16	642 Rental of Equipment	2	6	-	6	4	177.50 %	De minimus amount	
17	650 Transportation Expenses	3,040	1,835	55	1,890	(1,150)	(37.82) %	Under benchmark	
18	656 Insurance - Vehicle	-	-	-	-	-	-		
19	657 Insurance - General Liability	-	3,494	-	3,494	3,494	100.00 %	General liability insurance expense wasn't allocated in this line item in the previous TY. See line 21.	
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-		
21	659 Insurance - Other	3,504	764	-	764	(2,740)	(78.19) %	Under benchmark	
22	660 Advertising Expense	8	-	-	-	(8)	(100.00) %	Under benchmark	
23	666 Reg. Comm. Exp. - Rate Case Amort.	8,784	-	4,761	4,761	n/a	-	De minimus amount	
24	667 Reg. Comm. Exp. - Other	26	31	-	31	5	19.69 %	De minimus amount	
25	670 Bad Debt Expense	356	594	-	594	238	66.81 %	De minimus amount	
26	675 Miscellaneous Expenses	6,187	7,794	-	7,794	1,607	25.97 %	Increases in training expense, bank service charges, licensing fees, or other misc. expenses.	
27	TOTAL	67,741	64,154	7,360	71,514	7,796	13.22 %		
28	Less:								
29	666 Reg. Comm. Exp. - Rate Case Amort.	(8,784)	-	(4,761)	(4,761)	n/a	n/a	Not subject to Index Benchmarking	
30									
31	TOTAL	58,957	64,154	2,599	66,753	7,796	13.22 %		
32	Total Customers (ERC's)	430.1			430.1	-	-		
33									
34	Consumer Price Index - U*	224.939			237.017	12.078	5.37 %		
35									
36	Benchmark Index: Increase in Customer ERC's					1.0000			
37	Increase in CPI					1.0537			
38									
39						1.0537			
40	* Previous test year utilized Dec CPI - U. For comparison purposes this has been changed to Annual CPI -U.								

Contractual Services

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion, Orange, Pasco, Pinellas, and Seminole Counties
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015

Schedule: B-9
 Page 1 of 1
 Preparer: Deborah D. Swain

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

Line No.	(1) Type of Service	(2) Consultants	(3) Amount	(4) Description of Work Performed
1	Legal Fees	Friedman & Friedman, P.A.	\$ 468	various legal issues
2	Legal Fees	Sundstrom & Midland LLP	98	various legal issues
3	Other Outside Services	Sunshine State One Call of FL, Inc.	1,670	underground utility location notifications
4	Other Outside Services	Arborwood at Summertree, Inc.	456	easement payments
5	Engineering	CPH, Inc.	603	various engineering services
6	Other Outside Services	Cumby & Fair, Inc.	640	various engineering services
7	Engineering	Knight Engineering Consultants	2,100	various engineering services
8	Other Outside Services	The Avanti Group	1,673	meter testing
9	Engineering	Excel Engineering Consultants, Inc.	396	various engineering services

Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015

Schedule: B-10

Page 1 of 1

Preparer: Deborah D. Swain

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

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	Friedman & Friedman, P.A.	Martin Friedman	360.00	165.22	59,479	Legal Fees
2	Friedman & Friedman, P.A.	Bridget Friedman	360.00	55.07	19,825	Legal Fees
3	Milian, Swain & Associates	Deborah Swain	200.00	137.68	27,536	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Milian, Swain & Associates	Cynthia Yapp	150.00	172.10	25,815	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5	Milian, Swain & Associates	John Swain	130.00	8.26	1,074	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
6	M&R Consultants	Frank Seidman	150.00	82.61	12,392	U&U Analysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7	Guastella Associates	John Guastella	245.00	55.07	13,492	Consolidated Rates
8	Guastella Associates	Gary White	200.00	41.30	8,260	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9	Public Service Commission				1,239	Filing Fee
10	Water Service Corp.	Other staff			2,754	Assist w/MFRs, data requests, audit facilitation
11	Travel & Other					Customer notices, postage
12	Consultants Travel				1,859	Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp./UIF				2,065	Travel, Notices, and other
14	Water Service Corp./UIF				10,326	Notices - postage, printing, publication
15					<u>\$ 186,116</u>	

16 Estimate Through
 17 [] PAA
 18 [X] Commission Hearing
 19
 20 Amortization Period 4 Years
 21 Explanation if different from Section 367.0816, Florida

22	(A)	(B)	(C)
23 Amortization of Rate Case Expense:	Water	Wastewater	Total
24 Prior unamortized rate case expenses	157,903	64,263	222,166
25 Additional Rate Case Exp Generic Docket	14,012	5,702	19,714
26 Current Rate Case Expense	132,281	53,835	186,116
27 Total projected rate case expense	<u>304,195</u>	<u>123,801</u>	<u>427,996</u>
28 Annual Amortization - All UIF Systems	<u>\$ 76,049</u>	<u>\$ 30,950</u>	<u>\$ 106,999</u>
29			
30 Annual Amortization - Pinellas County	<u>\$ 4,761</u>	<u>\$ -</u>	<u>\$ 4,761</u>

31

32 Method of allocation between UIF systems (based on ERC count 12/31/15):

33 Total Customers - UIF	6,870.40	2,796.10	9,666.50
34 Total Customers - County	430.1	-	430.1
35 Percentage of Customers	6.26%	0.00%	4.45%

36

37 Method of allocation for the County between water and wastewater (based on ERC count 12/31/15):

38 Total Customer - County	430.1	-	430.1
39 Percentage of Customers	100.00%	0.00%	100.00%

40 *Charges are calculated based on the total amount of estimated charges for the entire company and allocated among the five counties based on their ERCs. See chart below.

County	Water	Wastewater	Total ERCs
43 Marion	548.8	76.4	625.2
44 Orange	310.5	-	310.5
45 Pasco	2,869.5	1,245.2	4,114.7
46 Pinellas	430.1	-	430.1
47 Seminole	2,711.5	1,474.5	4,186.0
48 TOTAL	<u>6,870.4</u>	<u>2,796.1</u>	<u>9,666.5</u>

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

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion, Orange, Pasco, Pinellas, and Seminole Counties
Docket No.: 160101-WS
Schedule Year Ended: December 31, 2015

Schedule: B-11
Page 1 of 1
Preparer: Deborah D. Swain

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

Line No.	Description	Period	Budget Amount	Term of Amort.	Test Year Amortization
1	COA-UIF	Q3 2003	\$ 19,127	166 months	\$ 1,383
2	Engineering Fees	Q1 2011	2,150	60 months	430
3	Engineering Fees	Q2 2011	2,150	60 months	430
4	Weathersfield Hydro Tank Inspection	Q2 2011	2,150	60 months	430
5	EXCEL Engineering Consultatns	Q3 2013	10,871	120 months	1,087
6	Reclass Various Expenses	Q1 2014	8,549	120 months	855
7	Water Tank Maintenance and Repair	Q1 2014	19,500	60 months	3,900
8	ECO-2000 INC	Q2 2014	11,285	60 months	2,257
9	ECO-2000 INC	Q3 2014	9,055	60 months	1,811
10	ECO-2000 INC	Q3 2014	10,080	60 months	216
11	ECO-2000 INC	Q3 2014	10,080	60 months	216
12	Crowell Plumbing and Heating	Q3 2014	3,000	60 months	600
13	Lake Tarpon - Hydro Tank Refurbishment	Q3 2014	23,000	60 months	4,600
14	COA-UIF	Q4 2014	2,198	60 months	440
15	Knight Engineering Consultants	Q2 2015	2,100	60 months	105
16	Weathersfield, Oakland Sh, Br Lk - 3 GST's @ \$1,500 each	Q1 2016	4,500	60 months	
17	Seminole Co systems - 9 Hydro Tanks @ \$2,100 each	Q1 2016	18,900	60 months	

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Interim Final

Preparer: John Hoy

Historical Projected

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

Utilities, Inc. of Florida - Pinellas County
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending January 31, 2015			Allocation Percentage		
			Utilities, Inc. of Florida - Pinellas County		Total		Amounts Allocated		100.00%	0.00%		
			County	Systems			Utilities, Inc. of Florida - Pinellas County	Systems	Total	Water	Sewer	
<u>Water Service Corp. Allocated Expenses:</u>												
1												
2	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$502	310,033	\$310,535	502	-	
3	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$79	49,371	\$49,450	79	-	
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
7	427	Interest Expense	0.16%	99.84%	100.00%	ERC	(\$7)	(4,149)	(\$4,155)	(7)	-	
8	601/701/603/703	Salaries	0.16%	99.84%	100.00%	ERC	\$561	352,782	\$353,343	561	-	
9	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$1,118	702,828	\$703,946	1,118	-	
10	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$141	88,897	\$89,038	141	-	
11	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$86	53,831	\$53,917	86	-	
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
13	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$134	84,450	\$84,584	134	-	
14	641	Rent Expense	0.16%	99.84%	100.00%	ERC	\$3	1,701	\$1,704	3	-	
15	650/750	Transportation Expenses	0.16%	99.84%	100.00%	ERC	\$2	1,058	\$1,060	2	-	
16	657	Insurance - General Liability	0.16%	99.84%	100.00%	ERC	\$295	185,665	\$185,960	295	-	
17	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$10	6,091	\$6,101	10	-	
18	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$2	1,015	\$1,017	2	-	
19	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$184	115,393	\$115,577	184	-	
20							\$3,110	\$1,948,967	\$1,952,077	3,110	-	
21												
22	<u>Water Service Corp. Allocated State Expenses:</u>											
23												
24	403	Depreciation Expenses	0.75%	99.25%	100.00%	ERC	\$272	\$36,003	\$36,275	272	-	
25	408	Taxes Other than Income	0.67%	99.33%	100.00%	ERC	\$237	\$34,936	\$35,173	237	-	
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
28	427	Interest Expense	0.59%	99.41%	100.00%	ERC	\$0	\$5	\$5	0	-	
29	601/701/603/703	Salaries	0.68%	99.32%	100.00%	ERC	\$312	\$45,568	\$45,880	312	-	
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
31	620/720	Materials and Supplies	0.67%	99.33%	100.00%	ERC	\$2	\$240	\$242	2	-	
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	635	Testing Expense	0.00%	100.00%	100.00%	ERC	\$0	\$3,000	\$3,000	-	-	
35	636/736	Contractual Services - Other	0.02%	99.98%	100.00%	ERC	\$1	\$4,114	\$4,115	1	-	
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
37	650/750	Transportation Expense	0.67%	99.33%	100.00%	ERC	\$122	\$18,099	\$18,222	122	-	
38	667/767	Reg. Commission Exp. - Other	0.67%	99.33%	100.00%	ERC	(\$37)	(\$5,495)	(\$5,495)	(37)	-	
39	675/775	Miscellaneous Expenses	0.67%	99.33%	100.00%	ERC	\$59	\$8,718	\$8,777	59	-	
40							\$ 968	\$ 145,225	\$146,193	968	-	
41												
42	<u>Water Service Corp. Allocated UI Expenses:</u>											
43												
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
45							\$ -	\$ -	\$0	-	-	
46												

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: John Hoy

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

Utilities, Inc. of Florida - Pinellas County
Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending February 28, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		Amounts Allocated			100.00%	0.00%
							Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		
No.	No.										
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$503	313,367	\$313,870	503	-
3	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$76	48,487	\$48,563	76	-
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.16%	99.84%	100.00%	ERC	\$4	2,296	\$2,300	4	-
8	601/701/603/703	Salaries	0.16%	99.84%	100.00%	ERC	\$536	340,374	\$340,910	536	-
9	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$806	511,488	\$512,294	806	-
10	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$94	59,625	\$59,719	94	-
11	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$87	54,941	\$55,028	87	-
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$130	82,592	\$82,722	130	-
14	641	Rent Expense	0.16%	99.84%	100.00%	ERC	\$3	1,701	\$1,704	3	-
15	650/750	Transportation Expenses	0.16%	99.84%	100.00%	ERC	\$0	256	\$257	0	-
16	657	Insurance - General Liability	0.16%	99.84%	100.00%	ERC	\$258	164,008	\$164,266	258	-
17	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$18	11,134	\$11,152	18	-
18	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	(\$1)	(851)	(\$852)	(1)	-
19	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$213	135,095	\$135,308	213	-
20							\$2,725	\$1,724,514	\$1,727,240	2,725	-
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	0.81%	99.19%	100.00%	ERC	\$167	\$20,518	\$20,685	167	-
25	408	Taxes Other than Income	0.67%	99.33%	100.00%	ERC	\$168	\$24,833	\$25,001	168	-
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.65%	99.35%	100.00%	ERC	\$0	\$5	\$5	0	-
29	601/701/603/703	Salaries	0.68%	99.32%	100.00%	ERC	\$323	\$47,188	\$47,511	323	-
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	0.67%	99.33%	100.00%	ERC	\$6	\$819	\$824	6	-
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.68%	99.32%	100.00%	ERC	\$1	\$139	\$140	1	-
34	635	Testing Expense	0.00%	100.00%	100.00%	ERC	\$0	(\$3,000)	(\$3,000)	-	-
35	636/736	Contractual Services - Other	-0.04%	100.04%	100.00%	ERC	\$2	(\$3,771)	(\$3,770)	-	-
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.67%	99.33%	100.00%	ERC	\$134	\$19,820	\$19,954	134	-
38	667/767	Reg. Commission Exp. - Other	0.67%	99.33%	100.00%	ERC	(\$1)	(\$104)	(\$105)	(1)	-
39	675/775	Miscellaneous Expenses	0.69%	99.31%	100.00%	ERC	\$58	\$8,347	\$8,405	58	-
40							\$ 857	\$ 114,794	\$115,651	857	-
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: John Hoy

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

Utilities, Inc. of Florida - Pinellas County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending March 31, 2015	
			Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total	100.00%	0.00%
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$502	315,241	\$315,743	502	-
3	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$65	41,290	\$41,354	65	-
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	100.00%	100.00%	ERC	\$0	(2)	(\$2)	-	-
7	427	Interest Expense	-452.72%	552.72%	100.00%	ERC	\$136	(166)	(\$30)	136	-
8	601/701/603/703	Salaries	0.16%	99.84%	100.00%	ERC	\$569	364,057	\$364,627	569	-
9	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$675	431,338	\$432,013	675	-
10	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$113	72,420	\$72,533	113	-
11	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$90	57,788	\$57,879	90	-
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$190	121,649	\$121,839	190	-
14	641	Rent Expense	0.16%	99.84%	100.00%	ERC	\$3	1,752	\$1,755	3	-
15	650/750	Transportation Expenses	0.16%	99.84%	100.00%	ERC	\$0	208	\$208	0	-
16	657	Insurance - General Liability	0.16%	99.84%	100.00%	ERC	\$289	184,771	\$185,059	289	-
17	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$10	6,099	\$6,109	10	-
18	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$4	2,280	\$2,284	4	-
19	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$327	209,394	\$209,722	327	-
20							<u>\$2,972</u>	<u>\$1,808,120</u>	<u>\$1,811,093</u>	<u>2,972</u>	<u>-</u>
21	<u>Water Service Corp. Allocated State Expenses</u>										
22	<u>Water Service Corp. Allocated State Expenses</u>										
23	<u>Water Service Corp. Allocated State Expenses</u>										
24	403	Depreciation Expenses	0.69%	99.31%	100.00%	ERC	\$792	\$114,306	\$115,099	792	-
25	408	Taxes Other than Income	0.67%	99.33%	100.00%	ERC	\$151	\$22,475	\$22,626	151	-
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.59%	99.41%	100.00%	ERC	\$0	\$5	\$5	0	-
29	601/701/603/703	Salaries	0.67%	99.33%	100.00%	ERC	\$349	\$51,557	\$51,907	349	-
30	604/704	Employee Benefits	0.67%	99.33%	100.00%	ERC	\$1	\$164	\$165	1	-
31	620/720	Materials and Supplies	0.67%	99.33%	100.00%	ERC	\$3	\$415	\$418	3	-
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.66%	99.34%	100.00%	ERC	\$21	\$3,119	\$3,140	21	-
36	642/742	Rental of Equipment	0.67%	99.33%	100.00%	ERC	\$4	\$552	\$556	4	-
37	650/750	Transportation Expense	0.66%	99.34%	100.00%	ERC	\$135	\$20,106	\$20,241	135	-
38	667/767	Reg. Commission Exp. - Other	0.67%	99.33%	100.00%	ERC	\$2	\$328	\$331	2	-
39	675/775	Miscellaneous Expenses	0.66%	99.34%	100.00%	ERC	\$62	\$9,269	\$9,331	62	-
40							<u>\$ 1,520</u>	<u>\$ 222,298</u>	<u>\$223,818</u>	<u>1,520</u>	<u>-</u>
41	<u>Water Service Corp. Allocated UI Expenses</u>										
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43	<u>Water Service Corp. Allocated UI Expenses</u>										
44	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$2,939,877	\$2,939,877	-	-
45							<u>\$ -</u>	<u>\$ 2,939,877</u>	<u>\$2,939,877</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pinellas County
Docket No.: 160101-WS
Schedule Year Ended: December 31, 2015
Interim [] Final [x]
Historical [x] Projected []

Preparer: John Hoy

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

Utilities, Inc. of Florida - Pinellas County
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending April 30, 2015	
			Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total	100.00%	0.00%
Water Service Corp. Allocated Expenses:											
2	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$558	349,462	\$350,020	558	-
3	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$57	36,442	\$36,500	57	-
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.16%	99.84%	100.00%	ERC	(\$1)	(790)	(\$791)	(1)	-
7	427	Interest Expense	0.16%	99.84%	100.00%	ERC	\$2	1,372	\$1,374	2	-
8	601/701/603/703	Salaries	0.16%	99.84%	100.00%	ERC	\$622	395,942	\$396,564	622	-
9	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$610	388,572	\$389,182	610	-
10	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$117	74,306	\$74,423	117	-
11	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$85	53,832	\$53,917	85	-
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$177	112,595	\$112,772	177	-
14	641	Rent Expense	0.16%	99.84%	100.00%	ERC	\$3	1,752	\$1,755	3	-
15	650/750	Transportation Expenses	0.16%	99.84%	100.00%	ERC	\$1	320	\$320	1	-
16	657	Insurance - General Liability	0.16%	99.84%	100.00%	ERC	\$295	187,731	\$188,025	295	-
17	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$36	22,996	\$23,032	36	-
18	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$3	2,003	\$2,006	3	-
19	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$257	163,482	\$163,738	257	-
							<u>\$2,821</u>	<u>\$1,790,016</u>	<u>\$1,792,837</u>	<u>2,821</u>	<u>-</u>
Water Service Corp. Allocated State Expenses:											
24	403	Depreciation Expenses	0.78%	99.22%	100.00%	ERC	\$190	\$24,280	\$24,470	190	-
25	408	Taxes Other than Income	0.67%	99.33%	100.00%	ERC	\$156	\$23,230	\$23,386	156	-
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.67%	99.33%	100.00%	ERC	(\$30)	(\$4,470)	(\$4,500)	(30)	-
28	427	Interest Expense	0.64%	99.36%	100.00%	ERC	\$0	\$5	\$5	0	-
29	601/701/603/703	Salaries	0.67%	99.33%	100.00%	ERC	\$325	\$47,833	\$48,158	325	-
30	604/704	Employee Benefits	0.67%	99.33%	100.00%	ERC	\$2	\$303	\$305	2	-
31	620/720	Materials and Supplies	0.77%	99.23%	100.00%	ERC	\$4	\$482	\$486	4	-
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.67%	99.33%	100.00%	ERC	\$16	\$2,451	\$2,467	16	-
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.67%	99.33%	100.00%	ERC	\$177	\$26,371	\$26,547	177	-
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	0.67%	99.33%	100.00%	ERC	\$192	\$28,514	\$28,706	192	-
							<u>\$ 1,032</u>	<u>\$ 148,998</u>	<u>\$150,029</u>	<u>1,032</u>	<u>-</u>
Water Service Corp. Allocated UI Expenses:											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: John Hoy

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

Utilities, Inc. of Florida - Pinellas County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending May 31, 2015			
			Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total	100.00%	0.00%	Water	Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>												
2	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$509	318,273	\$318,782	509	-		
3	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$51	32,455	\$32,506	51	-		
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
6	420	Interest During Construction	0.16%	99.84%	100.00%	ERC	(\$1)	(801)	(\$802)	(1)	-		
7	427	Interest Expense	0.15%	99.85%	100.00%	ERC	(\$0)	(123)	(\$124)	(0)	-		
8	601/701/603/703	Salaries	0.16%	99.84%	100.00%	ERC	\$560	356,183	\$356,743	560	-		
9	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$688	437,584	\$438,272	688	-		
10	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$103	65,309	\$65,412	103	-		
11	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$85	53,832	\$53,917	85	-		
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
13	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$171	108,536	\$108,706	171	-		
14	641	Rent Expense	0.16%	99.84%	100.00%	ERC	\$3	1,814	\$1,817	3	-		
15	650/750	Transportation Expenses	0.16%	99.84%	100.00%	ERC	\$1	735	\$736	1	-		
16	657	Insurance - General Liability	0.16%	99.84%	100.00%	ERC	\$290	184,669	\$184,959	290	-		
17	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$42	26,983	\$27,026	42	-		
18	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$2	1,394	\$1,396	2	-		
19	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$174	110,889	\$111,063	174	-		
20							<u>\$2,678</u>	<u>\$1,697,732</u>	<u>\$1,700,410</u>	<u>2,678</u>	<u>-</u>		
21	<u>Water Service Corp. Allocated State Expenses:</u>												
22	403	Depreciation Expenses	0.78%	99.22%	100.00%	ERC	\$191	\$24,400	\$24,591	191	-		
23	408	Taxes Other than Income	0.67%	99.33%	100.00%	ERC	\$137	\$20,363	\$20,499	137	-		
24	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
25	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
26	427	Interest Expense	0.59%	99.41%	100.00%	ERC	\$0	\$5	\$5	0	-		
27	601/701/603/703	Salaries	0.67%	99.33%	100.00%	ERC	\$349	\$51,446	\$51,795	349	-		
28	604/704	Employee Benefits	0.67%	99.33%	100.00%	ERC	\$4	\$526	\$530	4	-		
29	620/720	Materials and Supplies	0.78%	99.22%	100.00%	ERC	\$3	\$444	\$447	3	-		
30	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
31	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
32	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
33	636/736	Contractual Services - Other	0.66%	99.34%	100.00%	ERC	\$2	\$229	\$230	2	-		
34	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
35	650/750	Transportation Expense	0.67%	99.33%	100.00%	ERC	\$193	\$28,782	\$28,974	193	-		
36	667/767	Reg. Commission Exp. - Other	0.67%	99.33%	100.00%	ERC	\$6	\$966	\$972	6	-		
37	675/775	Miscellaneous Expenses	0.66%	99.34%	100.00%	ERC	\$52	\$7,732	\$7,784	52	-		
38							<u>\$ 936</u>	<u>\$ 134,892</u>	<u>\$135,828</u>	<u>936</u>	<u>-</u>		
39	<u>Water Service Corp. Allocated UI Expenses:</u>												
40	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-		
41							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>		

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

Allocation of Expenses

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

Preparer: John Hoy

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

Utilities, Inc. of Florida - Pinellas County
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending June 30, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		Amounts Allocated			100.00% Water	0.00% Sewer
							Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$480	298,926	\$299,405	480	-
3	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$52	33,261	\$33,314	52	-
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.16%	99.84%	100.00%	ERC	(\$2)	(1,428)	(\$1,430)	(2)	-
7	427	Interest Expense	-95.43%	195.43%	100.00%	ERC	\$136	(280)	(\$143)	136	-
8	601/701/603/703	Salaries	0.16%	99.84%	100.00%	ERC	\$577	366,275	\$366,852	577	-
9	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$967	614,181	\$615,148	967	-
10	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$125	79,584	\$79,709	125	-
11	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$85	53,832	\$53,917	85	-
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$169	107,087	\$107,256	169	-
14	641	Rent Expense	0.16%	99.84%	100.00%	ERC	\$3	1,814	\$1,817	3	-
15	650/750	Transportation Expenses	0.16%	99.84%	100.00%	ERC	\$1	921	\$923	1	-
16	657	Insurance - General Liability	0.16%	99.84%	100.00%	ERC	\$292	185,093	\$185,384	292	-
17	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$84	53,031	\$53,115	84	-
18	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$2	1,268	\$1,270	2	-
19	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$223	141,788	\$142,011	223	-
20							\$3,194	\$1,935,353	\$1,938,548	3,194	-
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	0.78%	99.22%	100.00%	ERC	\$191	\$24,333	\$24,524	191	-
25	408	Taxes Other than Income	0.67%	99.33%	100.00%	ERC	\$151	\$22,472	\$22,623	151	-
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.61%	99.39%	100.00%	ERC	\$0	\$5	\$5	0	-
29	601/701/603/703	Salaries	0.68%	99.32%	100.00%	ERC	\$425	\$62,511	\$62,936	425	-
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	0.67%	99.33%	100.00%	ERC	\$12	\$1,743	\$1,755	12	-
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.67%	99.33%	100.00%	ERC	\$2	\$298	\$300	2	-
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.67%	99.33%	100.00%	ERC	\$163	\$24,368	\$24,531	163	-
38	667/767	Reg. Commission Exp. - Other	0.67%	99.33%	100.00%	ERC	\$7	\$1,001	\$1,008	7	-
39	675/775	Miscellaneous Expenses	0.67%	99.33%	100.00%	ERC	\$42	\$6,269	\$6,311	42	-
40							\$ 993	\$ 143,000	\$143,993	993	-
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$2,986,054	\$2,986,054	-	-
45							\$ -	\$ 2,986,054	\$2,986,054	-	-

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015
 Interim Final
 Historical Projected

Preparer: John Hoy

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

Utilities, Inc. of Florida - Pinellas County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending July 31, 2015	
			Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total	100.00%	0.00%
<u>Water Service Corp. Allocated Expenses:</u>											
2	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$522	325,868	\$326,391	522	-
3	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$53	33,500	\$33,553	53	-
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.16%	99.84%	100.00%	ERC	(\$3)	(1,791)	(\$1,793)	(3)	-
7	427	Interest Expense	0.16%	99.84%	100.00%	ERC	(\$0)	(307)	(\$308)	(0)	-
8	601/701/603/703	Salaries	0.16%	99.84%	100.00%	ERC	\$611	387,968	\$388,579	611	-
9	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$713	452,456	\$453,169	713	-
10	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$100	63,737	\$63,837	100	-
11	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$101	63,816	\$63,917	101	-
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$159	100,897	\$101,056	159	-
14	641	Rent Expense	0.16%	99.84%	100.00%	ERC	\$3	1,871	\$1,874	3	-
15	650/750	Transportation Expenses	0.16%	99.84%	100.00%	ERC	\$0	303	\$303	0	-
16	657	Insurance - General Liability	0.16%	99.84%	100.00%	ERC	\$291	184,669	\$184,960	291	-
17	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$101	63,805	\$63,905	101	-
18	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$2	1,110	\$1,111	2	-
19	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$211	133,599	\$133,809	211	-
							<u>\$2,864</u>	<u>\$1,811,499</u>	<u>\$1,814,362</u>	<u>2,864</u>	<u>-</u>
<u>Water Service Corp. Allocated State Expenses:</u>											
24	403	Depreciation Expenses	0.77%	99.23%	100.00%	ERC	\$203	\$26,059	\$26,261	203	-
25	408	Taxes Other than Income	0.67%	99.33%	100.00%	ERC	\$111	\$16,502	\$16,613	111	-
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.72%	99.28%	100.00%	ERC	\$0	\$4	\$4	0	-
29	601/701/603/703	Salaries	0.68%	99.32%	100.00%	ERC	\$456	\$66,965	\$67,421	456	-
30	604/704	Employee Benefits	0.67%	99.33%	100.00%	ERC	\$21	\$3,082	\$3,103	21	-
31	620/720	Materials and Supplies	0.67%	99.33%	100.00%	ERC	\$5	\$777	\$782	5	-
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.67%	99.33%	100.00%	ERC	\$55	\$8,175	\$8,230	55	-
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.67%	99.33%	100.00%	ERC	\$163	\$24,315	\$24,479	163	-
38	667/767	Reg. Commission Exp. - Other	0.67%	99.33%	100.00%	ERC	\$2	\$338	\$340	2	-
39	675/775	Miscellaneous Expenses	0.67%	99.33%	100.00%	ERC	\$93	\$13,831	\$13,925	93	-
							<u>\$ 1,109</u>	<u>\$ 160,049</u>	<u>\$161,158</u>	<u>1,109</u>	<u>-</u>
<u>Water Service Corp. Allocated UI Expenses:</u>											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

Company: Utility: Utilities, Inc. of Florida - Pinellas County
Docket No.: 160101-WS
Schedule Year Ended: December 31, 2015
Interim [] Final [x]
Historical [x] Projected []

Preparer: John Hoy

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

Utilities, Inc. of Florida - Pinellas County
Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Amounts Allocated			Historical Month Ending August 31, 2015	
			Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total	100.00%	0.00%
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$535	334,567	\$335,102	535	-
3	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$50	31,584	\$31,634	50	-
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.16%	99.84%	100.00%	ERC	(\$3)	(2,029)	(\$2,032)	(3)	-
7	427	Interest Expense	0.15%	99.85%	100.00%	ERC	(\$0)	(168)	(\$168)	(0)	-
8	601/701/603/703	Salaries	0.16%	99.84%	100.00%	ERC	\$543	345,229	\$345,772	543	-
9	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$830	527,387	\$528,217	830	-
10	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$134	85,382	\$85,516	134	-
11	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$100	63,816	\$63,917	100	-
12	633/733	Contractual Services - Legal	0.16%	99.84%	100.00%	ERC	(\$40)	(25,326)	(\$25,365)	(40)	-
13	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$184	116,627	\$116,810	184	-
14	641	Rent Expense	0.16%	99.84%	100.00%	ERC	\$3	1,871	\$1,874	3	-
15	650/750	Transportation Expenses	0.16%	99.84%	100.00%	ERC	\$1	315	\$315	1	-
16	657	Insurance - General Liability	0.16%	99.84%	100.00%	ERC	\$291	184,771	\$185,061	291	-
17	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$23	14,518	\$14,541	23	-
18	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$2	1,195	\$1,197	2	-
19	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$197	125,103	\$125,300	197	-
20							<u>\$2,849</u>	<u>\$1,804,843</u>	<u>\$1,807,692</u>	<u>2,849</u>	<u>-</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	0.78%	99.22%	100.00%	ERC	\$193	\$24,602	\$24,795	193	-
25	408	Taxes Other than Income	0.67%	99.33%	100.00%	ERC	\$140	\$20,866	\$21,007	140	-
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.59%	99.41%	100.00%	ERC	\$0	\$5	\$5	0	-
29	601/701/603/703	Salaries	0.67%	99.33%	100.00%	ERC	\$451	\$66,327	\$66,778	451	-
30	604/704	Employee Benefits	0.67%	99.33%	100.00%	ERC	\$2	\$323	\$325	2	-
31	620/720	Materials and Supplies	0.75%	99.25%	100.00%	ERC	\$5	\$603	\$607	5	-
32	631/731	Contractual Services - Engineering	0.67%	99.33%	100.00%	ERC	\$19	\$2,897	\$2,916	19	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.67%	99.33%	100.00%	ERC	\$1	\$204	\$205	1	-
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.67%	99.33%	100.00%	ERC	\$153	\$22,772	\$22,925	153	-
38	667/767	Reg. Commission Exp. - Other	0.67%	99.33%	100.00%	ERC	\$2	\$322	\$324	2	-
39	675/775	Miscellaneous Expenses	0.65%	99.35%	100.00%	ERC	\$20	\$2,974	\$2,993	20	-
40							<u>\$ 986</u>	<u>\$ 141,895</u>	<u>\$142,881</u>	<u>986</u>	<u>-</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
46											

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - UF - Pinellas County
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: John Hoy

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

Utilities, Inc. of Florida - Pinellas County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending September 30, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		Amounts Allocated			100.00%	0.00%
							Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses:											
2	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$525	331,459	\$331,984	525	-
3	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$48	31,064	\$31,113	48	-
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.16%	99.84%	100.00%	ERC	(\$4)	(2,548)	(\$2,552)	(4)	-
7	427	Interest Expense	-82.80%	182.80%	100.00%	ERC	\$125	(276)	(\$151)	125	-
8	601/701/603/703	Salaries	0.16%	99.84%	100.00%	ERC	\$585	375,793	\$376,378	585	-
9	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$560	359,763	\$360,323	560	-
10	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$105	67,734	\$67,839	105	-
11	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$99	63,817	\$63,917	99	-
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$176	113,368	\$113,544	176	-
14	641	Rent Expense	0.16%	99.84%	100.00%	ERC	\$3	1,871	\$1,874	3	-
15	650/750	Transportation Expenses	0.16%	99.84%	100.00%	ERC	\$0	271	\$272	0	-
16	657	Insurance - General Liability	0.16%	99.84%	100.00%	ERC	\$287	184,672	\$184,960	287	-
17	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$81	52,252	\$52,333	81	-
18	670/770	Bad Debt Expense	0.15%	99.85%	100.00%	ERC	\$1	922	\$923	1	-
19	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$191	122,550	\$122,741	191	-
							<u>\$2,784</u>	<u>\$1,702,712</u>	<u>\$1,705,496</u>	<u>2,784</u>	<u>-</u>
Water Service Corp. Allocated State Expenses:											
24	403	Depreciation Expenses	0.77%	99.23%	100.00%	ERC	\$205	\$26,437	\$26,642	205	-
25	408	Taxes Other than Income	0.67%	99.33%	100.00%	ERC	\$142	\$21,140	\$21,282	142	-
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.61%	99.39%	100.00%	ERC	\$0	\$5	\$5	0	-
29	601/701/603/703	Salaries	0.67%	99.33%	100.00%	ERC	\$428	\$63,146	\$63,574	428	-
30	604/704	Employee Benefits	0.66%	99.34%	100.00%	ERC	\$4	\$546	\$550	4	-
31	620/720	Materials and Supplies	0.67%	99.33%	100.00%	ERC	\$1	\$191	\$192	1	-
32	631/731	Contractual Services - Engineering	0.66%	99.34%	100.00%	ERC	(\$19)	(\$2,897)	(\$2,916)	(19)	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.67%	99.33%	100.00%	ERC	\$0	\$37	\$37	0	-
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.66%	99.34%	100.00%	ERC	\$138	\$20,623	\$20,761	138	-
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	0.66%	99.34%	100.00%	ERC	\$64	\$9,515	\$9,579	64	-
							<u>\$ 961</u>	<u>\$ 138,744</u>	<u>\$139,705</u>	<u>961</u>	<u>-</u>
Water Service Corp. Allocated UI Expenses:											
44	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$3,004,727	\$3,004,727	-	-
							<u>\$ -</u>	<u>\$ 3,004,727</u>	<u>\$3,004,727</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pinellas County
Docket No.: 160101-WS
Schedule Year Ended: December 31, 2015
Interim [] Final [x]
Historical [x] Projected []

Preparer: John Hoy

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

Utilities, Inc. of Florida - Pinellas County
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending October 31, 2015	
			Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$524	331,662	\$332,186	524	-
3	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$48	30,676	\$30,723	48	-
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.16%	99.84%	100.00%	ERC	(\$4)	(2,874)	(\$2,878)	(4)	-
7	427	Interest Expense	0.16%	99.84%	100.00%	ERC	(\$0)	(237)	(\$238)	(0)	-
8	601/701/603/703	Salaries	0.16%	99.84%	100.00%	ERC	\$576	371,077	\$371,654	576	-
9	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$805	518,274	\$519,079	805	-
10	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$111	71,653	\$71,764	111	-
11	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$99	63,818	\$63,917	99	-
12	633/733	Contractual Services - Legal	0.16%	99.85%	100.00%	ERC	\$3	2,197	\$2,200	3	-
13	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$224	144,289	\$144,513	224	-
14	641	Rent Expense	0.16%	99.84%	100.00%	ERC	\$3	1,871	\$1,874	3	-
15	650/750	Transportation Expenses	0.15%	99.85%	100.00%	ERC	\$1	377	\$378	1	-
16	657	Insurance - General Liability	0.16%	99.84%	100.00%	ERC	\$306	197,221	\$197,527	306	-
17	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$148	95,610	\$95,758	148	-
18	670/770	Bad Debt Expense	0.15%	99.85%	100.00%	ERC	\$2	1,386	\$1,388	2	-
19	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$233	149,899	\$150,132	233	-
20							<u>\$3,079</u>	<u>\$1,976,898</u>	<u>\$1,979,977</u>	<u>3,079</u>	<u>-</u>
21	<u>Water Service Corp. Allocated State Expenses:</u>										
22	403	Depreciation Expenses	0.76%	99.24%	100.00%	ERC	\$213	\$27,822	\$28,035	213	-
23	408	Taxes Other than Income	0.66%	99.34%	100.00%	ERC	\$143	\$21,436	\$21,579	143	-
24	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
25	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26	427	Interest Expense	0.66%	99.34%	100.00%	ERC	\$2	\$253	\$255	2	-
27	601/701/603/703	Salaries	0.67%	99.33%	100.00%	ERC	\$421	\$62,252	\$62,673	421	-
28	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
29	620/720	Materials and Supplies	0.74%	99.26%	100.00%	ERC	\$5	\$725	\$731	5	-
30	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
32	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	636/736	Contractual Services - Other	0.66%	99.34%	100.00%	ERC	\$4	\$571	\$575	4	-
34	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	650/750	Transportation Expense	0.66%	99.34%	100.00%	ERC	\$165	\$24,720	\$24,885	165	-
36	667/767	Reg. Commission Exp. - Other	0.66%	99.34%	100.00%	ERC	\$26	\$3,848	\$3,873	26	-
37	675/775	Miscellaneous Expenses	0.67%	99.33%	100.00%	ERC	\$64	\$9,500	\$9,564	64	-
38							<u>\$ 1,043</u>	<u>\$ 151,128</u>	<u>\$152,170</u>	<u>1,043</u>	<u>-</u>
39	<u>Water Service Corp. Allocated UI Expenses:</u>										
40	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
41							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pinellas County
Docket No.: 160101-W5
Schedule Year Ended: December 31, 2015
Interim [] Final [x]
Historical [x] Projected []

Preparer: John Hoy

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

Utilities, Inc. of Florida - Pinellas County
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending November 30, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		Amounts Allocated			100.00%	0.00%
							Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$524	331,833	\$332,357	524	-
3	408	Taxes Other than Income	0.15%	99.85%	100.00%	ERC	\$47	30,216	\$30,263	47	-
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.15%	99.85%	100.00%	ERC	(\$5)	(2,921)	(\$2,925)	(5)	-
7	427	Interest Expense	0.15%	99.85%	100.00%	ERC	(\$1)	(478)	(\$479)	(1)	-
8	601/701/603/703	Salaries	0.15%	99.85%	100.00%	ERC	\$712	458,934	\$459,646	712	-
9	604/704	Employee Benefits	0.15%	99.85%	100.00%	ERC	\$832	536,259	\$537,091	832	-
10	620/720	Materials and Supplies	0.15%	99.85%	100.00%	ERC	\$99	63,650	\$63,749	99	-
11	632/732	Contractual Services - Accounting	0.15%	99.85%	100.00%	ERC	\$118	75,763	\$75,880	118	-
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.15%	99.85%	100.00%	ERC	\$188	120,948	\$121,135	188	-
14	641	Rent Expense	0.15%	99.85%	100.00%	ERC	\$3	1,871	\$1,874	3	-
15	650/750	Transportation Expenses	0.15%	99.85%	100.00%	ERC	\$1	562	\$563	1	-
16	657	Insurance - General Liability	0.15%	99.85%	100.00%	ERC	\$299	192,698	\$192,997	299	-
17	659/759	Other Insurance	0.15%	99.85%	100.00%	ERC	\$254	163,487	\$163,741	254	-
18	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$2	1,288	\$1,290	2	-
19	675/775	Miscellaneous Expenses	0.15%	99.85%	100.00%	ERC	\$220	141,645	\$141,865	220	-
20							<u>\$3,290</u>	<u>\$2,115,756</u>	<u>\$2,119,046</u>	<u>3,290</u>	<u>-</u>
21											
22	<u>Water Service Corp. Allocated State Expenses:</u>										
23											
24	403	Depreciation Expenses	0.77%	99.23%	100.00%	ERC	\$199	\$25,733	\$25,932	199	-
25	408	Taxes Other than Income	0.66%	99.34%	100.00%	ERC	\$134	\$20,152	\$20,286	134	-
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.61%	99.39%	100.00%	ERC	\$0	\$5	\$5	0	-
29	601/701/603/703	Salaries	0.67%	99.33%	100.00%	ERC	\$431	\$63,788	\$64,218	431	-
30	604/704	Employee Benefits	0.66%	99.34%	100.00%	ERC	(\$1)	(\$144)	(\$145)	(1)	-
31	620/720	Materials and Supplies	0.72%	99.28%	100.00%	ERC	\$5	\$678	\$683	5	-
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.66%	99.34%	100.00%	ERC	\$1	\$94	\$95	1	-
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.66%	99.34%	100.00%	ERC	\$146	\$21,962	\$22,108	146	-
38	667/767	Reg. Commission Exp. - Other	0.66%	99.34%	100.00%	ERC	\$1	\$107	\$108	1	-
39	675/775	Miscellaneous Expenses	0.66%	99.34%	100.00%	ERC	\$80	\$12,111	\$12,191	80	-
40							<u>\$ 996</u>	<u>\$ 144,485</u>	<u>\$145,481</u>	<u>996</u>	<u>-</u>
41											
42	<u>Water Service Corp. Allocated UI Expenses:</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: John Hoy

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

Utilities, Inc. of Florida - Pinellas County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending December 31, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		Amounts Allocated			100.00%	0.00%
							Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		
1	Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$504	318,517	\$319,022	504	-
3	408	Taxes Other than Income	0.14%	99.86%	100.00%	ERC	(\$0)	(42)	(\$42)	(0)	-
4	409	Gains/Losses from Disposition of Utility	0.16%	99.84%	100.00%	ERC	\$0	100	\$100	0	-
5	410	Miscellaneous Non-Utility Expenses	0.16%	99.84%	100.00%	ERC	\$32	20,408	\$20,439	32	-
6	420	Interest During Construction	0.16%	99.84%	100.00%	ERC	(\$5)	(3,302)	(\$3,307)	(5)	-
7	427	Interest Expense	-716.37%	816.37%	100.00%	ERC	\$151	(173)	(\$21)	151	-
8	601/701/603/703	Salaries	0.16%	99.84%	100.00%	ERC	\$498	319,939	\$320,437	498	-
9	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$1,076	691,702	\$692,778	1,076	-
10	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$122	78,224	\$78,345	122	-
11	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$118	76,022	\$76,140	118	-
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$183	117,865	\$118,049	183	-
14	641	Rent Expense	0.16%	99.84%	100.00%	ERC	\$6	3,742	\$3,748	6	-
15	650/750	Transportation Expenses	0.15%	99.85%	100.00%	ERC	\$0	297	\$297	0	-
16	657	Insurance - General Liability	0.16%	99.84%	100.00%	ERC	\$300	192,888	\$193,188	300	-
17	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	(\$41)	(26,569)	(\$26,610)	(41)	-
18	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$2	1,132	\$1,134	2	-
19	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$210	135,037	\$135,247	210	-
20							<u>\$3,156</u>	<u>\$1,925,788</u>	<u>\$1,928,944</u>	<u>3,156</u>	<u>-</u>
21	Water Service Corp. Allocated State Expenses										
22	403	Depreciation Expenses	0.76%	99.24%	100.00%	ERC	\$222	\$29,100	\$29,322	222	-
23	408	Taxes Other than Income	0.66%	99.34%	100.00%	ERC	\$148	\$22,042	\$22,189	148	-
24	410	Miscellaneous Non-Utility Expenses	0.67%	99.33%	100.00%	ERC	\$22	\$3,269	\$3,291	22	-
25	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26	427	Interest Expense	0.64%	99.36%	100.00%	ERC	\$0	\$17	\$17	0	-
27	601/701/603/703	Salaries	0.67%	99.33%	100.00%	ERC	\$516	\$76,163	\$76,679	516	-
28	604/704	Employee Benefits	0.66%	99.34%	100.00%	ERC	(\$1)	(\$81)	(\$82)	(1)	-
29	620/720	Materials and Supplies	0.66%	99.34%	100.00%	ERC	\$4	\$582	\$586	4	-
30	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	633/733	Contractual Services - Legal	0.66%	99.34%	100.00%	ERC	\$12	\$1,859	\$1,871	12	-
32	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	636/736	Contractual Services - Other	0.66%	99.34%	100.00%	ERC	\$56	\$8,405	\$8,461	56	-
34	642/742	Rental of Equipment	0.66%	99.34%	100.00%	ERC	\$2	\$277	\$279	2	-
35	650/750	Transportation Expense	0.66%	99.34%	100.00%	ERC	\$137	\$20,520	\$20,657	137	-
36	667/767	Reg. Commission Exp. - Other	0.66%	99.34%	100.00%	ERC	\$23	\$3,373	\$3,395	23	-
37	675/775	Miscellaneous Expenses	0.66%	99.34%	100.00%	ERC	\$133	\$19,951	\$20,085	133	-
38							<u>\$ 1,275</u>	<u>\$ 185,476</u>	<u>\$186,751</u>	<u>1,275</u>	<u>-</u>
39	Water Service Corp. Allocated UI Expenses										
40	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$3,179,219	\$3,179,219	-	-
41							<u>\$ -</u>	<u>\$ 3,179,219</u>	<u>\$3,179,219</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pinellas County
Docket No.: 160101-WS
Schedule Year Ended: December 31, 2015
Interim [] Final [x]
Historical [x] Projected []

Preparer: John Hoy

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

Utilities, Inc. of Florida - Pinellas County
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Year Ending December 31, 2015	
			Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Pinellas County	Other Companies/ Systems	Total	100.00%	0.00%
Water Service Corp. Allocated Expenses:											
2	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$6,188	3,879,208	\$3,885,396	6,188	-
3	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$625	398,305	\$398,931	625	-
4	409	Gains/Losses from Disposition of Utility	0.16%	99.84%	100.00%	ERC	\$0	100	\$100	0	-
5	410	Miscellaneous Non-Utility Expenses	0.16%	99.84%	100.00%	ERC	\$32	20,408	\$20,439	32	-
6	420	Interest During Construction	0.16%	99.84%	100.00%	ERC	(\$29)	(18,484)	(\$18,513)	(29)	-
7	427	Interest Expense	-25.47%	125.47%	100.00%	ERC	\$546	(2,689)	(\$2,144)	546	-
8	601/701/603/703	Salaries	0.16%	99.84%	100.00%	ERC	\$6,951	4,434,554	\$4,441,505	6,951	-
9	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$9,680	6,171,831	\$6,181,510	9,680	-
10	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$1,365	870,520	\$871,885	1,365	-
11	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$1,152	735,109	\$736,260	1,152	-
12	633/733	Contractual Services - Legal	0.16%	99.84%	100.00%	ERC	(\$36)	(23,129)	(\$23,165)	(36)	-
13	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$2,085	1,330,902	\$1,332,987	2,085	-
14	641	Rent Expense	0.16%	99.84%	100.00%	ERC	\$37	23,633	\$23,670	37	-
15	650/750	Transportation Expenses	0.16%	99.84%	100.00%	ERC	\$9	5,624	\$5,633	9	-
16	657	Insurance - General Liability	0.16%	99.84%	100.00%	ERC	\$3,494	2,228,854	\$2,232,348	3,494	-
17	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$764	489,438	\$490,202	764	-
18	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$22	14,142	\$14,164	22	-
19	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$2,639	1,683,873	\$1,686,512	2,639	-
							<u>\$35,523</u>	<u>\$22,242,197</u>	<u>\$22,277,720</u>	<u>35,523</u>	<u>-</u>
Water Service Corp. Allocated State Expenses:											
24	403	Depreciation Expenses	0.75%	99.25%	100.00%	ERC	\$3,038	\$403,592	\$406,630	3,038	-
25	408	Taxes Other than Income	0.67%	99.33%	100.00%	ERC	\$1,818	\$270,447	\$272,264	1,818	-
26	410	Miscellaneous Non-Utility Expenses	0.67%	99.33%	100.00%	ERC	\$22	\$3,269	\$3,291	22	-
27	414	Taxes Other than Income	0.67%	99.33%	100.00%	ERC	(\$30)	(\$4,470)	(\$4,500)	(30)	-
28	427	Interest Expense	0.65%	99.35%	100.00%	ERC	\$2	\$319	\$321	2	-
29	601/701/603/703	Salaries	0.67%	99.33%	100.00%	ERC	\$4,785	\$704,744	\$709,529	4,785	-
30	604/704	Employee Benefits	0.67%	99.33%	100.00%	ERC	\$32	\$4,719	\$4,751	32	-
31	620/720	Materials and Supplies	0.70%	99.30%	100.00%	ERC	\$54	\$7,698	\$7,752	54	-
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	0	-
33	633/733	Contractual Services - Legal	0.66%	99.34%	100.00%	ERC	\$13	\$1,998	\$2,011	13	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.67%	99.33%	100.00%	ERC	\$160	\$23,927	\$24,087	160	-
36	642/742	Rental of Equipment	0.66%	99.34%	100.00%	ERC	\$6	\$830	\$835	6	-
37	650/750	Transportation Expense	0.67%	99.33%	100.00%	ERC	\$1,826	\$272,459	\$274,285	1,826	-
38	667/767	Reg. Commission Exp. - Other	0.65%	99.35%	100.00%	ERC	\$31	\$4,720	\$4,752	31	-
39	675/775	Miscellaneous Expenses	0.67%	99.33%	100.00%	ERC	\$918	\$136,732	\$137,650	918	-
							<u>\$ 12,675</u>	<u>\$ 1,830,983</u>	<u>\$1,843,658</u>	<u>12,675</u>	<u>-</u>
Water Service Corp. Allocated UI Expenses:											
44	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$12,109,878	\$12,109,878	-	-
							<u>\$ -</u>	<u>\$ 12,109,878</u>	<u>\$12,109,878</u>	<u>-</u>	<u>-</u>

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

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Schedule: B-13

Docket No.: 160101-WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic [X] or Projected []

Recap Schedules: B-1

Used and useful depreciation expense by primary account

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	(4)		(4)		
3	302.1 Franchises	1		1		
4	339.1 Other Plant & Misc. Equipment			-		
5	SOURCE OF SUPPLY AND PUMPING PLANT			-		
6	303.2 Land & Land Rights			-		
7	304.2 Structures & Improvements	296		296		
8	305.2 Collect. & Impound. Reservoirs			-		
9	306.2 Lake, River & Other Intakes			-		
10	307.2 Wells & Springs	1,514		1,514		
11	308.2 Infiltration Galleries & Tunnels			-		
12	309.2 Supply Mains	161		161		
13	310.2 Power Generation Equipment			-		
14	311.2 Pumping Equipment	-		-		
15	339.2 Other Plant & Misc. Equipment			-		
16	WATER TREATMENT PLANT			-		
17	303.3 Land & Land Rights			-		
18	304.3 Structures & Improvements	947		947		
19	310.3 Power Generation Equipment			-		
20	311.3 Pumping Equipment - WTP	691		691		
21	320.3 Water Treatment Equipment	951		951		
22	339.3 Other Plant & Misc. Equipment			-		
23	TRANSMISSION & DISTRIBUTION PLANT			-		
24	303.4 Land & Land Rights			-		
25	304.4 Structures & Improvements	44		44		
26	311.4 Electric Pumping Equipment - T&D	3		3		
27	330.4 Distr. Reservoirs & Standpipes	865		865		
28	331.4 Transm. & Distribution Mains	12,699	5,825	18,524		
29	333.4 Services	3,074		3,074		
30	334.4 Meters & Meter Installations	3,958		3,958		
31	335.4 Hydrants	58		58		
32	336.4 Backflow Prevention Devices	-		-		
33	339.4 Other Plant & Misc. Equipment			-		
34	GENERAL PLANT			-		
35	303.5 Land & Land Rights			-		
36	304.5 Structures & Improvements	423		423		
37	340.5 Office Furniture & Equipment	6,179	(585)	5,594		
38	341.5 Transportation Equipment	2,354	258	2,612		
39	342.5 Stores Equipment			-		
40	343.5 Tools, Shop & Garage Equipment	289		289		
41	344.5 Laboratory Equipment	(27)		(27)		
42	345.5 Power Operated Equipment			-		
43	346.5 Communication Equipment	91		91		
44	347.5 Miscellaneous Equipment			-		
45	348.5 Other Tangible Plant	(1,224)		(1,224)		
46						
47		SUB-TOTAL			N/A	N/A
48						
49	LESS: AMORTIZATION OF CIAC	(3,844)		(3,844)		
50						
51	NET DEPRECIATION EXPENSE - WATER	29,500	5,498	34,998	N/A	N/A

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Historic [X] or Projected []
 Interim [] Final [X]

Schedule: B-15
 Page 1 of 1
 Preparer: Deborah D. Swain
 Recap Schedules: B-1

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year Per Books	-	2,308	456	13	2,778
3						
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	1. Personal Property Tax					
6	Adjustments to personal property taxes per B-3			365		365
7						
8	2. Regulatory Assessment Fees					
9	Calculation of RAFs based on Adjusted and Annualized Test Year Revenues per B-3	7,115				7,115
10						
11						
12	3. Personal Property Tax					
13	Increase due to proforma plant additions			16,894		16,894
14	4. Payroll Taxes					
15	Adjust Payroll Taxes for associated salary increases		145			145
16						
17	Adjusted Test Year TOTI - Water	<u>7,115</u>	<u>2,453</u>	<u>17,716</u>	<u>13</u>	<u>27,298</u>
18						
19	PRO FORMA ADJUSTMENTS					
20	5. Regulatory Assessment Fees					
21	Adjust for additional revenues requested	7,654				7,654
22	Total Taxes Other than Income - Water	<u>14,769</u>	<u>2,453</u>	<u>17,716</u>	<u>13</u>	<u>34,952</u>

Income Tax

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

Schedule: C-1
 Page 1 of 1
 Preparer: Deborah D. Swain

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ 15,220	\$ 35,310	\$ 50,530	\$ 50,530	\$ -
2							
3	Deferred Income Tax Expense	C-5	6,783	(6,783)	-	-	-
4							
5	ITC Realized This Year	C-7	-	-	-	-	-
6							
7	ITC Amortization	C-7	-	-	-	-	-
8	(3% ITC and IRC 46(f)(2))						
9							
10	Parent Debt Adjustment	C-8	-	-	-	-	-
11							
12	Total Income Tax Expense		\$ 22,003	\$ 28,527	\$ 50,530	\$ 50,530	\$ -

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

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Schedule: C-2 - Water

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Interim [] Final [X]

Historic [X] Projected []

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

Line No.	Total Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma Adjusted
			Water		
1	\$ 58,907	\$ (34,602)	\$ 24,305	\$ 111,897	\$ 136,203
2	54	(54)	-	50,529	50,529
3					
4	58,961	(34,656)	24,305	162,426	186,732
5	519	51,933	52,452	-	52,452
6					
7	58,442	(86,589)	(28,147)	162,426	134,280
8					
9	Schedule M Adjustments:				
10	(28)	28	-	-	-
11	18,024	(18,024)	-	-	-
12					
13	17,996	(17,996)	-	-	-
14					
15	40,446	(68,593)	(28,147)	162,426	134,280
16					
17					
18	40,446	(68,593)	(28,147)	162,426	134,280
19	2,225	(3,773)	(1,548)	8,933	7,385
20	Limited by NOL				
21	Credits				
22					
23	2,225	(3,773)	(1,548)	8,933	7,385
24					
25	38,221	(64,820)	(26,599)	153,493	126,895
26	0.34	0.34	0.34	0.34	0.34
27	12,995	(22,038)	(9,044)	52,188	43,145
28	Less: Investment Tax Credit Realized				
29	-	-	-	-	-
30					
31	12,995	(22,038)	(9,044)	52,189	43,145
32					
33	Summary:				
34	2,225	(3,773)	(1,547)	8,932	7,385
35	12,995	(22,038)	(9,044)	52,189	43,145
36					
37	\$ 15,220	\$ (25,811)	\$ (10,591)	\$ 61,121	\$ 50,530

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

Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Page 1 of 1

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Docket No.: 160101-WS

Preparer: Deborah D. Swain

Test Year Ended: December 31, 2015

Interim [] Final [X]

Supporting Schedules: D-1, C-8

Historic [X] Projected []

Recap Schedule: C-2

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments*	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt					
2						
3	Amortization of Debt Premium,					
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt/Deposits	(1)	1,718	1,717	1,717	
7						
8	Other Interest Expense - Intercompany	549	50,186	50,735	50,735	
9						
10	AFUDC	(29)	29	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)					
14						
15	Total Used For Tax Calculation	\$ 519	\$ 51,933	\$ 52,452	\$ 52,452	\$ -

* Adjustment to calculate interest per capital structure in Schedule D1.

22 Calculation of ITC Interest Synchronization Adjustment

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

	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
26 Balances From Schedule D-1					
27					
28 Long-Term Debt	\$ -	This Schedule is not applicable			
29					
30 Short-Term Debt	-				
31					
32 Preferred Stock	-				---
33					
34 Common Equity	-				---
35					
36 Total	\$ -	\$ -	\$ -	\$ -	\$ -

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Schedule: C-4

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic [X] Projected []

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

Line No.		Water	Sewer
1	AFUDC ⁽¹⁾	\$ (29)	
2			
3	Meals & Entertainment per below allocation ⁽²⁾	1	
4			
5	Total	<u>\$ (28)</u>	<u>\$ -</u>
6			
7			
8			
9	Allocation Methodology to UIF water and wastewater systems is based upon number of ERCs at year end.		
10			
11	Total - Meals & Entertainment	<u>53</u>	
12	@50%	<u>27</u>	
13			
14			
15			
16	Allocation Methodology to counties based on UIF number of ERCs at the end of the test year:		
17		<u>12/31/15 ERCs</u>	<u>Water</u> <u>Sewer</u>
18	Marion County - Water	548.8	2
19	Marion County - Wastewater	76.4	0
20	Orange County - Water	310.5	1
21	Pasco County - Water	2,869.5	8
22	Pasco County - Wastewater	1,245.2	3
23	Pinellas County - Water	430.1	1
24	Seminole County - Water	2,711.5	8
25	Seminole County - Wastewater	1,474.5	4
26	TOTAL UIF	<u>9,666.5</u>	<u>20</u> <u>7</u>

Supporting Schedule: None

Recap Schedules: C-2

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Schedule: C-5

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic Projected

Interim Final

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

Line No.	Description	UIF			Per Books Allocation to County Systems				
		Total Per Books	Utility Adjustments	Utility Adjusted	Marion Water	Orange Water	Pasco Water	Pinellas Water	Seminole Water
1	Timing Differences:								
2									
3	Tax Depreciation and Amortization	\$ 981,469		\$ 981,469	\$ 124,129	\$ 47,198	\$ 222,785	\$ 64,811	\$ 333,275
4	Book Depreciation and Amortization	518,357	(36,546)	481,811	60,936	23,170	109,367	31,816	163,607
5									
6	Difference	463,112	36,546	499,658	63,193	24,028	113,418	32,995	169,668
7									
8	Other Timing Differences (Itemize):								
9									
10	Tap Fees	-		-					
11	Deferred Maintenance Additions	4,200		4,200					
12	Deferred Maintenance Amortization	(7,788)		(7,788)					
13	Deferred Rate Case Additions	12,735		12,735					
14	Deferred Rate Case Amortization	(106,640)		(106,640)					
15	PAA Expense Amortization	(433)		(433)					
16	Organization Expense Amortization	(415)		(415)					
17	Bad Debts	3,728		3,728					
18	Other	52		52					
19									
20	Total Timing Differences (To C-2)	368,550	36,546	405,096	22,999	13,012	120,253	18,024	113,632
21									
22	State Tax Rate	0.055	0.055	0.055					
23	State Deferred Taxes (Line 18 x Line 20)	20,270	2,010	22,280					
24	(Limited by NOL)								
25	State Deferred Tax	20,270	2,010	22,280					
26									
27	Timing Differences For Federal Taxes								
28	(Line 18 - 23)	348,280	34,536	382,816					
29	Federal Tax Rate	0.34	0.34	0.34					
30									
31	Federal Deferred Taxes (Line 26 x Line 27)	118,416	11,742	130,158					
32									
33	Add: State Deferred Taxes (Line 23)	20,270	2,010	22,280					
34									
35	Total Deferred Tax Expense (To C-1)	\$ 138,686	\$ 13,752	\$ 152,438	8,654	4,896	45,251	6,783	42,760

Supporting Schedules: None

Recap Schedules: C-2

Company: Utilities, Inc. of Florida - UIF - All Counties
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Historic [X] Projected []

Schedule: C-6
 Page 1 of 3
 Preparer: Deborah D. Swain

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

Line No.	Year	Account No. 4419 / 4369 (190.2011 / 1011)			Account No. 4421 / 4371 (190.2012 / 1012)			Net Deferred Income Taxes - TOTAL		
		State	Federal	Total	State	Federal	Total	190.2 State	190.1 Federal	Total
1	2011	978	10,505	11,483	4,094	23,917	28,011	(15,305)	(970,837)	(986,142)
2	2012	978	10,505	11,483	3,954	23,102	27,056	(31,609)	(1,066,735)	(1,098,344)
3	2013	978	10,505	11,483	3,954	23,102	27,056	(55,558)	(1,291,394)	(1,346,952)
4	2014	978	10,505	11,483	3,954	23,102	27,056	(55,554)	(1,144,221)	(1,199,775)
5	2015	978	10,505	11,483	3,955	23,101	27,056	(75,850)	(1,264,851)	(1,340,701)
6										
7		Account No. 4425 / 4375 (190.2020 / 1020)			Account No. 4427 / 4377 (190.2021 / 1021)					
8	Year	State	Federal	Total	State	Federal	Total			
9	2011	(20,183)	(117,903)	(138,086)	(301)	(1,750)	(2,051)			
10	2012	(23,952)	(139,907)	(163,859)	(526)	(3,062)	(3,588)			
11	2013	(36,123)	(211,009)	(247,132)	(814)	(4,743)	(5,557)			
12	2014	(36,123)	(211,009)	(247,132)	(814)	(4,743)	(5,557)			
13	2015	(30,535)	(180,098)	(210,633)	(601)	(3,563)	(4,164)			
14										
15		Account No. 4433 / 4383 (190.2024 / 1024)			Account No. 4437 / 4387 (190.2031 / 1031)					
16	Year	State	Federal	Total	State	Federal	Total			
17	2011	(5,228)	(23,318)	(28,546)	4,218	(868,818)	(864,600)			
18	2012	(5,394)	(24,855)	(30,249)	(7,121)	(935,154)	(942,275)			
19	2013	(4,902)	(22,011)	(26,913)	(17,946)	(1,244,056)	(1,262,002)			
20	2014	(4,902)	(22,011)	(26,913)	(17,942)	(1,096,883)	(1,114,825)			
21	2015	(4,877)	(21,875)	(26,752)	(35,390)	(1,263,164)	(1,298,554)			
22										
23		Account No. 4385 / 4435			Account No. 4417 / 4367					
24	Year	State	Federal	Total	State	Federal	Total			
25	2011	1,117	6,530	7,647	-	-	-			
26	2012	452	2,636	3,088	-	-	-			
27	2013	570	3,325	3,895	(321)	-	(321)			
28	2014	570	3,325	3,895	(321)	-	(321)			
29	2015	791	4,552	5,343	(417)	(784)	(1,201)			
30										
31		Account No. 4439 / 4389								
32	Year	State	Federal	Total						
33	2011	-	-	-						
34	2012	-	-	-						
35	2013	(954)	153,493	152,539						
36	2014	(954)	153,493	152,539						
37	2015	(9,754)	166,475	156,721						

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

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

Schedule: C-6
 Page 2 of 3
 Preparer: Deborah D. Swain

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

Account No. 4419 (190.2011) Deferred State Tax - Other Tap Fees							Account No. 4421 (190.2012) - Deferred State Tax - Tap Fees Post 2000					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2011					978	2011					4,094
2	2012	978	-			978	2012	4,094	(140)			3,954
3	2013	978	-			978	2013	3,954				3,954
4	2014	978	-			978	2014	3,954				3,954
5	2015	978	-			978	2015	3,954			1	3,955
6	Account No. 4425 (190.2020) Deferred State Tax - Rate Case						Account No. 4427 (190.2021) Deferred State Tax - Maint Fee					
7												
8		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
9	Year						Year					
10	2011					(20,183)	2011					(301)
11	2012	(20,183)	(3,769)			(23,952)	2012	(301)	(225)			(526)
12	2013	(23,952)	(12,171)			(36,123)	2013	(526)	(288)			(814)
13	2014	(36,123)	-			(36,123)	2014	(814)	-			(814)
14	2015	(36,123)	5,587		1	(30,535)	2015	(814)	213			(601)
15	Account No. 4433 (190.2024) Deferred State Tax - Org						Account No. 4437 (190.2031) Deferred State Tax - Depreciation					
16												
17		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
18	Year						Year					
19	2011					(5,228)	2011					4,218
20	2012	(5,228)	(166)			(5,394)	2012	4,218	(11,339)			(7,121)
21	2013	(5,394)	492			(4,902)	2013	(7,121)	(10,825)			(17,946)
22	2014	(4,902)	-			(4,902)	2014	(17,946)	4			(17,942)
23	2015	(4,902)	25			(4,877)	2015	(17,942)	(17,449)		1	(35,390)
24	Account No. 4435 - Deferred State Tax - Bad Debt						Account No. 4417 (190.2) - Deferred Income Tax - State					
25												
26		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
27	Year						Year					
28	2011					1,117	2011					-
29	2012	1,117	(665)			452	2012	-				-
30	2013	452	118			570	2013	-	(321)			(321)
31	2014	570	-			570	2014	(321)	-			(321)
32	2015	570	222		(1)	791	2015	(321)	(96)			(417)

Supporting Schedules: None
 Recap Schedules: C-6, Pg 1

Company: Utilities, Inc. of Florida - UIF - All Counties
 Docket No.: 160101-W5
 Test Year Ended: December 31, 2015

Schedule: C-6
 Page 3 of 3
 Preparer: Deborah D. Swain

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

Account No. 4369 (190.1011) Deferred Federal Tax - Other Tap Fees						Account No. 4371 (190.1012) Deferred Federal Tax - Tap Fees Post 2000						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2011					10,505	2011					23,917
2	2012	10,505				10,505	2012	23,917	(815)			23,102
3	2013	10,505				10,505	2013	23,102				23,102
4	2014	10,505				10,505	2014	23,102				23,102
5	2015	10,505				10,505	2015	23,102			(1)	23,101
Account No. 4375 (190.1020) Deferred Federal Tax - Rate Case						Account No. 4377 (190.1021) Deferred Federal Tax - Maint Fee						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
10	2011					(117,903)	2011					(1,750)
11	2012	(117,903)	(22,004)			(139,907)	2012	(1,750)	(1,312)			(3,062)
12	2013	(139,907)	(71,102)			(211,009)	2013	(3,062)	(1,681)			(4,743)
13	2014	(211,009)	0			(211,009)	2014	(4,743)	0			(4,743)
14	2015	(211,009)	30,911			(180,098)	2015	(4,743)	1,181		(1)	(3,563)
Account No. 4383 (190.1024) Deferred Federal Tax - Org. Exp.						Account No. 4387 (190.1031) Deferred Federal Tax - Depreciation						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
19	2011					(23,318)	2011					(868,818)
20	2012	(23,318)	(1,537)			(24,855)	2012	(868,818)	(66,336)			(935,154)
21	2013	(24,855)	2,844			(22,011)	2013	(935,154)	(308,902)			(1,244,056)
22	2014	(22,011)	0			(22,011)	2014	(1,244,056)	147,173			(1,096,883)
23	2015	(22,011)	137		-1	(21,875)	2015	(1,096,883)	(166,281)			(1,263,164)
Account No. 4485 - Deferred Federal Tax - Bad Debt						Account No. 4389 (190.2) Accum Def Income Tax - Fed NOL						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
28	2011					6,530	2011					-
29	2012	6,530	(3,894)			2,636	2012	-				-
30	2013	2,636	689			3,325	2013	-	153,493			153,493
31	2014	3,325	-			3,325	2014	153,493	0			153,493
32	2015	3,325	1,227			4,552	2015	153,493	12,984		(2)	166,475
Account No. 4439 - Accum Def Income Tax - State NOL						Account No. 4437 (190.1) - Deferred Income Tax - Fed						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
37	2011					-	2011					-
38	2012	-				-	2012	-				-
39	2013	-	(954)			(954)	2013	-				-
40	2014	(954)	-			(954)	2014	-				-
41	2015	(954)	(8,800)			(9,754)	2015	-	(784)			(784)

Supporting Schedules: None
 Recap Schedules: C-6, Pg 1

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

Schedule: C-7
 Page 1 of 1
 Preparer: Deborah D. Swain

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

1.5 % ITC											
Line No.	Year	Gross ITC	Acc. Amort. 12/31/2008	Net ITC 12/31/2008	2009	2010	2011	2012	2013	2014	2015
1	2008	(102,883)	-	(102,883)	785	2,356	10,995	2,356	2356	2356	2356
2											
3					785	2,356	10,995	2,356	2,356	2,356	2,356
4			-	(102,883)	(102,098)	(99,742)	(88,747)	(86,391)	(84,035)	(81,679)	(79,323)
5											
6			Per Books	(102,883)	(102,098)	(99,742)	(88,747)	(86,391)	(84,035)	(81,679)	(79,323)
7											
8			Difference	-	-	-	-	-	-	-	-

Line No.	Year	Amount Realized		Amortization		Ending Balance	Allocation to Counties		
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year		Prior Year Adjust.	12/31/15	Allocation
17	2008					(102,883)	Marion County - Water	548.8	(4,503)
18	2009	(102,883)			785	(102,098)	Marion County - Wastewater	76.4	(627)
19	2010	(102,098)			2,356	(99,742)	Orange County - Water	310.5	(2,548)
20	2011	(99,742)			10,995	(88,747)	Pasco County - Water	2,869.5	(23,547)
21	2012	(88,747)			2,356	(86,391)	Pasco County - Wastewater	1,245.2	(10,218)
22	2013	(86,391)			2,356	(84,035)	Pinellas County - Water	430.1	(3,529)
23	2014	(84,035)			2,356	(81,679)	Seminole County - Water	2,711.5	(22,250)
24	2015	(81,679)			2,356	(79,323)	Seminole County - Wastewater	1,474.5	(12,100)
							TOTAL	9,666.5	(79,323)

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

Parent(s) Debt Information

Florida Public Service Commission

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

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

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

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

Supporting Schedules: None
Recap Schedules: C-3

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

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

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

Line
No.

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

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Schedule: C-10

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

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

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

Cost of Capital

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County
Docket No.: 160101-W5
Test Year Ended: December 31, 2015
Interim Final
Historical Projected

Schedule D-1
Page 1 of 1

Preparer: John Hoy

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

	(1)	(2)	(3)	(4)	(5)
Line No.	Class of Capital	Reconciled to Requested Rate Base AYE 12/31/15	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	757,239	44.52%	6.70%	2.98%
2	Short Term Debt	71,916	4.23%	2.32%	0.10%
3	Preferred Stock	-			
4	Common Equity	805,292	47.35%	10.40%	4.92%
5	Customer Deposits	2,346	0.14%	2.00%	0.00%
6	Tax Credits - Zero Cost	3,582	0.21%		
7	Tax Credits - Weighted Cost	-			
8	Accumulated Deferred Income Tax	60,430	3.55%		
9	Other (Explain)	-			
10					
11	Total	<u>1,700,806</u>	<u>100.00%</u>		<u>8.01%</u>
12					
13					

Notes:

1. The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-16-0254-PAA-W5
2. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

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

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

Florida Public Service Commission

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

Schedule D-2
Page 1 of 1

Preparer: John Hoy

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

Line No.	(1) Class of Capital	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Balance 12/31/2014	Balance 12/31/2015	Thirteen Month Average	Pro Forma Adjustments ⁽¹⁾	Adjusted Thirteen Month Average	Reconciliation Pro Rata Amount	Adjustments Pro Rata Percentage	Reconciled to Requested Rate Base
1	Long Term Debt	180,000,000	180,000,000	180,000,000		180,000,000	(179,242,761)	46.33%	757,239
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(17,028,084)	4.40%	71,916
3	Preferred Stock	-	-	-		-	-	-	-
4	Common Equity	187,444,000	201,935,000	191,432,923		191,432,923	(190,627,631)	49.27%	805,292
5	Customer Deposits	2,405	2,402	2,346		2,346	-	n/a	2,346
6	Tax Credits - Zero Cost	3,858	3,530	3,582		3,582	-	n/a	3,582
7	Tax Credits - Weighted Cost	-	-	-		-	-	-	-
8	Accumulated Deferred Income Taxes	56,675	59,661	53,865	6,565	60,430	-	n/a	60,430
9	Other (Explain)								
11	Total	<u>369,806,939</u>	<u>399,000,593</u>	<u>388,592,717</u>	<u>6,565</u>	<u>388,599,282</u>	<u>(386,898,476)</u>	<u>100.00%</u>	<u>1,700,806</u>

Notes:

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

⁽¹⁾ Accumulated Deferred Income Taxes associated with proforma plant additions.

**Allocation of ADIT to the Counties

County	County Total ERCs 2014	County Total ERCs 2015	Pro Rata Percentage	12/31/2014	12/31/2015	Average ADIT
Marion	445.9	625.2	6.47%	58,757	86,743	78,317
Orange	309.5	310.5	3.21%	40,784	43,036	38,856
Pasco	4,100.9	4,114.7	42.57%	540,387	570,736	515,292
Pinellas	430.1	430.1	4.45%	56,675	59,661	53,865
Seminole	3,818.5	4,186.0	43.30%	503,174	580,523	524,129
Total	<u>9,104.9</u>	<u>9,666.5</u>	<u>100.0%</u>	<u>1,199,777</u>	<u>1,340,701</u>	<u>1,210,459</u>

**Allocation of Tax Credits to the Counties

County	County Total ERCs 2014	County Total ERCs 2015	Pro Rata Percentage	12/31/2014	12/31/2015	Average ADIT
Marion	445.9	625.2	6.47%	4,000	5,132	5,208
Orange	309.5	310.5	3.21%	2,776	2,546	2,584
Pasco	4,100.9	4,114.7	42.57%	36,789	33,768	34,269
Pinellas	430.1	430.1	4.45%	3,858	3,530	3,582
Seminole	3,818.5	4,186.0	43.30%	34,255	34,347	34,857
Total	<u>9,104.9</u>	<u>9,666.5</u>	<u>100.0%</u>	<u>81,679</u>	<u>79,323</u>	<u>80,501</u>

Supporting Schedules: A19, C-7, C-8, D-3, D-4, D-5, D-7

Recap Schedules: D-1

Preferred Stock Outstanding
Thirteen Month Average

Florida Public Service Commission

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

Schedule D-3
Page 1 of 1

Preparer: John Hoy

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line	Description, Coupon	Issue	Call Provision, Special Restriction	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Discount or Premium on Principal Amount Sold	Discount or Premium Associated with Column (5)	Issuing Expense Associated with Column (4)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend on Face Value (11)x(5)	Effective Cost Rate (12)/(10)
1	Not applicable.											
2												
3												
4	Note: Preferred stock is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.											

Recap Schedules: A-19, D-2

13-Month Average Cost of Short Term Debt

Florida Public Service Commission

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

Schedule D-4
 Page 1 of 1

Preparer: John Hoy

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

(1)	(2)	(3)	(4)	(5)	
Line No.	Lender	Total Interest Expense	Maturity Date	Thirteen Month Average Amount Outstanding at 12/31/15	Effective Cost Rate
1	Chase	397,063	Revolving Line of Credit	17,100,000	2.32%
2					
3	Total	397,063		17,100,000	2.32%
4					
5					
6	Note: Short term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.				
7					
8	*Maturity Date not applicable				

Recap Schedules: A-19, D-2

Cost of Long Term Debt
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County
Docket No.: 160101-W5
Test Year Ended: December 31, 2015
Interim Final
Historical Projected

Schedule D-5
Page 1 of 1

Preparer: John Hoy

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			Principal	Thirteen Month Average	Amount	Unamortized Discount	Unamortized Issuing	Annual Amortization of	Annual Amortization of	Interest Cost	Total	Effective
Line	Description, Coupon	Issue Date -	Amount	Principal Amount	Outstanding	or Premium	Expense Associated	Discount or Premium	Issuing Expense on	(Coupon Rate	Interest Cost	Cost Rate
No.	Rate, Years of Life	Maturity Date	Sold (Face Value)	Outstanding 12/31/15	within One Year	Associated	with Column (4)	on Principal	Principal Outstanding	x Column (4))	(8)+(9)+(10)	((11)/((4)-(6)-(7)))
1	6.58% note, \$9,000,000 due i	06/01/2007-	180,000,000	180,000,000	-		974,514	-	143,425	11,844,000	11,987,425	6.70%
2	installments beginning in	05/31/35										
3	2017 through 2035											
4												
5	Total		180,000,000	180,000,000	-		974,514	-	143,425	11,844,000	11,987,425	6.70%
6												
7												
8	Note: Long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.											

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

Cost of Variable Rate Long Term Debt
13-Month Average Balance

Florida Public Service Commission

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

Schedule D-6
Page 1 of 1

Preparer: John Hoy

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Thirteen Month Average	Amount	Unamortized Discount	Unamortized Issuing	Annual Amortization of	Annual Amortization of	Basis of	Interest Cost	Total	Effective
Line	Description, Coupon	Issue Date -	Principal Amount	Principal Amount	Outstanding	or Premium Associated	Expense Associated	Discount or Premium on Principal Outstanding	Issuing Expense on	Variable Rate	(Coupon Rate	Interest Cost	Cost Rate
No.	Rate, Years of Life	Maturity Date	Sold (Face Value)	Outstanding 12/31/15	within One Year	with Column (4)	with Column (4)	Principal Outstanding	Principal Outstanding	(i.e. Prime + 2%)	x Column (4)	(8)+(9)+(11)	(12)/((4)-(6)-(7))
1	Not applicable.												
2													
3													
4	Note: Variable rate long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.												

Supporting Schedules: None
Recap Schedules: A-19, D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Schedule: D-7

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: John Hoy

Utility or Parent

Historic or Projected

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

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec-14				2,405
2	Jan-15	2,405		52	2,353
3	Feb-15	2,353	20		2,373
4	Mar-15	2,373		14	2,359
5	Apr-15	2,359		47	2,312
6	May-15	2,312		1	2,311
7	Jun-15	2,311		8	2,303
8	Jul-15	2,303	8		2,311
9	Aug-15	2,311		27	2,285
10	Sep-15	2,285	65		2,350
11	Oct-15	2,350		2	2,348
12	Nov-15	2,348	26		2,374
13	Dec-15	2,374	28		2,402
14					
15				Thirteen Month Average	\$ 2,345

Recap Schedules: A-19, D-2

Rate Schedules

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Schedule E-1

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Jared Deason

Interim [] Final [x]

Water [x] or Sewer []

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

Line No.	(1) Class/Meter Size	(2)	(3)	(4)	(5)
		Test Year Rates Effective 11.17.2014	Test Year Rates Effective 10.27.2015	Current Rates Effective 6.24.2016	Proposed Rates
1	Residential				
2	5/8" Residential	\$11.23	\$11.30	\$11.37	\$23.70
3	1" Residential	\$28.07	\$28.25	\$28.41	\$59.21
4	1.5" Residential	\$56.13	\$56.48	\$56.81	\$118.41
5	2" Residential	\$89.81	\$90.38	\$90.90	\$189.46
6	3" Residential	\$179.62	\$180.75	\$181.90	\$379.12
7	4" Residential	\$280.66	\$282.43	\$284.07	\$592.07
8	6" Residential	\$561.31	\$564.85	\$568.13	\$1,184.11
9					
10	Gallonage				
11	Charge (per 1,000 Gallons)	\$6.35	\$6.39	\$6.43	\$13.40
12					
13					
14	General Service				
15	5/8" General Service	\$11.23	\$11.30	\$11.37	\$23.70
16	1" General Service	\$28.07	\$28.25	\$28.41	\$59.21
17	1.5" General Service	\$56.13	\$56.48	\$56.81	\$118.41
18	2" General Service	\$89.81	\$90.38	\$90.90	\$189.46
19	3" General Service	\$179.62	\$180.75	\$181.90	\$379.12
20	4" General Service	\$280.66	\$282.43	\$284.07	\$592.07
21	6" General Service	\$561.31	\$564.85	\$568.13	\$1,184.11
22					
23	Gallonage				
24	Charge (per 1,000 Gallons)	\$6.34	\$6.38	\$6.42	\$13.38

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim [] Final [x]
 Water [x] Sewer []

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

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

Line No.	(1) Class/Meter Size	(2) Total Bills for Rates Effective 11.17.2014	(3) Total Billable Gallons (in 000's) for Rates 11.17.2014	(4) Test Year Rates Effective 11.17.2014	(5) Test Year Revenues for Rates 11.17.2014	(6) Total Bills for Rates Effective 10.27.2015	(7) Total Billable Gallons (in 000's) for Rates 10.27.2015	(8) Test Year Rates Effective 10.27.2015	(9) Test Year Revenues for Rates 10.27.2015	(10) Total Bills for Jan-Dec 2015	(11) Total Billable Gallons (in 000's) for Jan-Dec 2015	(12) Test Year Revenue for Rates 10.27.2015	(13) Current Rates Effective 6.24.2016	(14) Annualized Revenues	(15) Proposed Rates	(16) Revenues at Proposed Rates
1	Residential - Base Charge															
2	5/8" Residential	4,947		\$11.23	\$55,555	989		\$11.30	\$11,176	5,936		\$66,730.51	\$11.37	\$67,492	\$23.70	\$140,683
3	1" Residential	81		\$28.07	\$2,274	16		\$28.25	\$452	97		\$2,725.67	\$28.41	\$2,756	\$59.21	\$5,743
4	1.5" Residential			\$56.13	\$0			\$56.48	\$0	0		\$0.00	\$56.81	\$0	\$118.41	\$0
5	2" Residential			\$89.81	\$0			\$90.38	\$0	0		\$0.00	\$90.90	\$0	\$189.46	\$0
6	3" Residential			\$179.62	\$0			\$180.75	\$0	0		\$0.00	\$181.90	\$0	\$379.12	\$0
7	4" Residential			\$280.66	\$0			\$282.43	\$0	0		\$0.00	\$284.07	\$0	\$592.07	\$0
8	6" Residential			\$561.31	\$0			\$564.85	\$0	0		\$0.00	\$568.13	\$0	\$1,184.11	\$0
9		<u>5,028</u>			<u>\$57,828</u>	<u>1,005</u>			<u>\$11,628</u>	<u>6,033</u>		<u>\$69,456</u>		<u>\$70,248</u>		<u>\$146,427</u>
10	Gallorage															
11	Charge (per 1,000 Gallons)		9,473	\$6.35	\$60,154		1,894	\$6.39	\$12,103		11,367	\$72,256	\$6.43	\$73,090	\$13.40	\$152,318
12	Residential Total Gallons		<u>9,473</u>		<u>\$60,154</u>		<u>1,894</u>		<u>\$12,103</u>		<u>11,367</u>	<u>\$72,256</u>		<u>\$73,090</u>		<u>\$152,318</u>
13																
14	Total Residential Service	<u>5,028</u>	<u>9,473</u>		<u>\$117,982</u>	<u>1,005</u>	<u>1,894</u>		<u>\$23,730</u>	<u>6,033</u>	<u>11,367</u>	<u>\$141,712</u>		<u>\$143,338</u>		<u>\$298,744</u>
15	Average Residential Bill				<u>\$23.47</u>				<u>\$23.61</u>			<u>\$23.49</u>		<u>\$23.76</u>		<u>\$23.52</u>
16	General Service - Base Charge															
17	5/8" General Service	20		\$11.23	\$225	4		\$11.30	\$45	24		\$269.80	\$11.37	\$273	\$23.70	\$569
18	1" General Service	10		\$28.07	\$281	2		\$28.25	\$57	12		\$337.20	\$28.41	\$341	\$59.21	\$711
19	1.5" General Service			\$56.13	\$0			\$56.48	\$0	0		\$0.00	\$56.81	\$0	\$118.41	\$0
20	2" General Service	30		\$89.81	\$2,694	6		\$90.38	\$542	36		\$3,236.58	\$90.90	\$3,272	\$189.46	\$6,821
21	3" General Service			\$179.62	\$0			\$180.75	\$0	0		\$0.00	\$181.90	\$0	\$379.12	\$0
22	4" General Service			\$280.66	\$0			\$282.43	\$0	0		\$0.00	\$284.07	\$0	\$592.07	\$0
23	6" General Service			\$561.31	\$0			\$564.85	\$0	0		\$0.00	\$568.13	\$0	\$1,184.11	\$0
24		<u>60</u>			<u>\$3,200</u>	<u>12</u>			<u>\$644</u>	<u>72</u>		<u>\$3,844</u>		<u>\$3,886</u>		<u>\$8,100</u>
25	Gallorage															
26	Charge (per 1,000 Gallons)		1,252	\$6.34	\$7,938		250	\$6.38	\$1,595		1,502	\$9,533	\$6.42	\$9,643	\$13.38	\$20,097
27	Total		<u>1,252</u>		<u>\$7,938</u>		<u>250</u>		<u>\$1,595</u>		<u>1,502</u>	<u>\$9,533</u>		<u>\$9,643</u>		<u>\$20,097</u>
28																
29	Total General Service	<u>60</u>	<u>1,252</u>		<u>\$11,137</u>	<u>12</u>	<u>250</u>		<u>\$2,239</u>	<u>72</u>	<u>1,502</u>	<u>\$13,376</u>		<u>\$13,529</u>		<u>\$28,197</u>
30	Average General Service Bill				<u>\$185.62</u>				<u>\$186.58</u>			<u>\$185.78</u>		<u>\$187.90</u>		<u>\$189.62</u>
31																
32	Total Miscellaneous Service Charge Revenues				<u>\$1,032</u>				<u>\$216</u>			<u>\$1,248</u>		<u>\$1,248</u>		<u>\$1,248</u>
33																
34	Total Above Calculations				<u>\$130,151</u>				<u>\$26,185</u>			<u>\$156,337</u>		<u>\$158,115</u>		<u>\$328,189</u>
35																
36	Total Per Books				<u>\$129,494</u>				<u>\$25,899</u>			<u>\$155,393</u>				
37	Adjustment to Remove Accrual Included in Per Books Balance											<u>376</u>				
38																
39	Total Adjusted Books				<u>\$129,494</u>				<u>\$25,899</u>			<u>\$155,769</u>			Total Required Revenues	<u>\$328,195</u>
40																
41	Difference				<u>\$657</u>				<u>\$286</u>			<u>\$568</u>			Difference	<u>(\$6)</u>
42																
43	Percentage Difference				<u>0.51%</u>				<u>1.11%</u>			<u>0.36%</u>			Percentage Difference	<u>0.00%</u>

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Schedule E-3

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Jared Deason

Water [x] or Sewer []

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
1	Jan-15	502		6	-	-	508
2	Feb-15	500		6	-	-	506
3	Mar-15	503		6	-	-	509
4	Apr-15	507		6	-	-	513
5	May-15	503		6	-	-	509
6	Jun-15	499		6	-	-	505
7	Jul-15	503		6	-	-	509
8	Aug-15	502		6	-	-	508
9	Sep-15	503		6	-	-	509
10	Oct-15	506		6	-	-	512
11	Nov-15	505		6	-	-	511
12	Dec-15	500		6	-	-	506
13							
14	Total	6,033	-	72	-	-	6,105

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
WASTEWATER - NOT APPLICABLE							
1							-
2							-
3							-
4							-
5							-
6							-
7							-
8							-
9							-
10							-
11							-
12							-
13							-
14	Total	-	-	-	-	-	-

Schedule of Miscellaneous Service Charges
 Company: Utilities, Inc. of Florida - UIF - Pinellas County

Florida Public Service Commission

Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] or Sewer []

Schedule E-4
 Page 1 of 1

Preparer: Jared Deason

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present		(3) Proposed*	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	<u>Water</u>				
2	Initial Connection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
3					
4	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
5					
6	Violation Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
7					
8	Premises Visit Fee (in lieu of disconnection)	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
9					
8	Premises Visit Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
9					
10	Late Payment Charge	\$ 5.25	N/A	\$ 8.84	N/A
11					
12	NSF	*	N/A	*	N/A
13					
14	*Pursuant to Florida Statute 68.065				

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] or Sewer []

Schedule E-5
 Page 1 of 2

Preparer: Jared Deason

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

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Other Charges	(5) Total
1	\$ 1,071.00	\$ 147.00	\$ -	\$ 30.00	\$ 1,248.00
2					
3					
4			Total Miscellaneous Service Charge Revenues		<u>\$ 1,248.00</u>
5	Other Charges as follows:				
6	NSF Check Charge			30.00	
7	Meter Test Fees				
8	Tampering Charge				
9	Total			<u>\$ 30.00</u>	

Public Fire Hydrants Schedule

Florida Public Service Commission

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

Schedule E-6
 Page 1 of 1

Preparer: Jared Deason

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

	(1)	(2)	(3)	(4)	(5)
Line No.	Size	Make	Model	Location	Quantity
1	5.25	Mueller	Super Centurion 250	152 Independence Boulevard	1
2	4.50	Kennedy	K10	271 Independence Boulevard	1
3	4.50	Mueller	Improved	61 Harbor Way @ Colonial	1
4	4.50	Mueller	Improved	151 Philadelphia Way	1
5	5.25	Waterous	Pacer	Liberty @ Colonial Boulevard	1
6				Total	5

Private Fire Protection Service Schedule

Florida Public Service Commission

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

Schedule E-7
Page 1 of 1

Preparer: Jared Deason

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

Line No.	(1) Size	(2) Type	(3) Quantity
1	Utilities, Inc. of Florida, Pinellas County, does not have any private fire protection in this area; therefore this schedule is not applicable.		
2			

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

Schedule E-8
 Page 1 of 1

Preparer: Jared Deason

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

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

Tax or Franchise Fee Schedule

Florida Public Service Commission

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

Schedule E-9
 Page 1 of 1

Preparer: Jared Deason

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

Line No.	(1) Type of Tax or Fee	(2) To Whom Payment is Made	(3) Amount	(4) How Collected from Customers	(5) Agreement Type
1 2	This utility does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not applicable.				

Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim Final
 Historical Projected
 Water or Sewer

Schedule E-10
 Page 1 of 1

Preparer: Jared Deason

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

Line No.	(1) Type of Charge	(2) Present Charges	(3) Proposed Charges
1	This utility is not proposing a change to its present service availability charges; therefore this schedule is not applicable.		
2			
3			
4	System Capacity Charge		
5	Residential-per ERC (___ GPD)		
6	All others-per Gallon/Day		
7			
8	Plant Capacity Charge		
9	Residential-per ERC (GPD)		
10	All others-per Gallon/Day		
11			
12	Main Extension Charge		
13	Residential-per ERC (GPD)		
14	or-per Lot (_____ Front Footage)		
15	Multi-family - Per unit		
16	All others-per Gallon/Day		
17	or-per Front Foot		
18			
19	Meter Installation Charge		
20	5/8" x 3/4"		
21	1"		
22	1-1/2"		
23	2"		
24	All Others		
25			
26	Service (Lateral) Installation Charge		
27	5/8" x 3/4"		
28	1"		
29	1-1/2"		
30	2"		
31	All Others		
32			
33	Back Flow Prevention Installation Charge		
34	5/8" x 3/4"		
35	1"		
36	1-1/2"		
37	2"		
38	All Others		
39			
40	Plan Review Charge		
41			
42	Inspection Charge		
43			
44	Guaranteed Revenue Charge		
45	With prepayment of Serv. Avail. Charges		
46	Residential-per ERC (_____ GPD)/Month		
47	All others-per Gallon/Month		
48	Without prepayment of Serv. Avail. Charges		
49	Residential-per ERC (_____ GPD)/Month		
50	All others-per Gallon/Month		
51			
52	Allowance for Funds Prudently Invested (AFPI)		
53	(if lines constructed by utility)		

Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim Final
 Historical Projected
 Water or Sewer

Schedule E-11
 Page 1 of 1

Preparer: Jared Deason

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

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
1	This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.				
2					

Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim Final
 Historical Projected
 Water or Sewer

Schedule E-12
 Page 1 of 1

Preparer: Jared Deason

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity) , and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and sewer service.

Line No.	(1) Customer	(2) Base	(3) Extra Capacity	(4) Present Charges	(5) Proposed Charges
1	This utility does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD; therefore this schedule is not applicable.				

Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim Final
 Historical Projected
 Water or Sewer

Schedule E-13
 Page 1 of 1

Preparer: Jared Deason

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

Line No.	(1) Class. Meter Size	(2) Historical Year Bills	(3) Projection Factor	(4) Projected Test Year Bills	(5) Projection Factor	(6) Projected Test Year Consumption (000)	(7) Present Rates	(8) Projected Test Year Revenue	(9) Proposed Rates	(10) Projected Revenue Requirement
1	This utility is not utilizing a projected test year; therefore this schedule is not applicable.									

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County

Schedule: E-14

Account No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Jared Deason

Water [X] or Sewer [X]

Customer Class: All

Meter Size: All

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

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
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1 The billing analysis is contained in Volume II

Engineering
Schedules

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida -UIF - Pinellas -Lake Tarpon (252-451)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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.

Month/ Year	(1)		(2)	(3)	(4)	(5)	(6)
	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	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

Company: Utilities, Inc. of Florida -UIF - Pinellas -Lake Tarpon (252-451)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(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 - Pinellas -Lake Tarpon (252-451)
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015

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

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

	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. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day. Max Day, no incidents	2/23/2015	161,500
	Main break & weekend reading	10/5/2015
		113,500
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) 2/21/2015	106,000
	(2) 2/19/2015	109,000
	(3) 2/20/2015	128,000
	(4) 2/22/2015 *	161,500
	(5) 2/23/2015 *	161,500
	AVERAGE	133,200
4 Average Daily Flow	Max Month	65,024
	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)
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

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: Scidman, 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)	(3) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	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)									<u>0.57%</u>

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

	X	Y
Constant:	546.419825	1 556
X Coefficient:	6.81229718	2 545
R^2:	0.377499068	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)	(3)		(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	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)									=====

Interim Rate
Schedules

Schedule of Water Rate Base

Florida Public Service Commission

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

Schedule: A-1 (Interim)
 Page 1 of 1
 Preparer: Deborah D. Swain

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

Line No.	(1) Description	(2) Average Balance Per Books	(3) Utility Adjustments	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	901,630		(A)	901,630	A-5, A-3 Int.
2						
3	Utility Land & Land Rights	6,207	-	(A)	6,207	A-5
4						
5	Less: Non-Used & Useful Plant	-	-	(B)	-	A-7 Int.
6						
7	Construction Work in Progress	19,561	(19,561)	(C)	-	A-3 Int.
8						
9	Less: Accumulated Depreciation	(175,392)	6,338	(D)	(169,054)	A-9, A-3 Int.
10						
11	Less: CIAC	(157,394)	-	(E)	(157,394)	A-12, A-3 Int.
12						
13	Accumulated Amortization of CIAC	106,775	-	(E)	106,775	A-14, A-3 Int.
14						
15	Acquisition Adjustments	95,378	(95,378)	(F)	-	-
16						
17	Accum. Amort. of Acq. Adjustments	(25,082)	25,082	(F)	-	-
18						
19	Advances For Construction	-	-		-	A-16
20						
21	Working Capital Allowance	-	16,289	(G)	16,289	A-17, A-3 Int.
22						
23	Total Rate Base	<u>771,683</u>	<u>(67,230)</u>		<u>704,453</u>	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Test Year Ended: December 31, 2015
 Interim Final
 Historic Projected

Schedule: A-3 (Interim)
 Page 1 of 1
 Docket No.: 160101-WS
 Preparer: Deborah D. Swain

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

Line No.	Description	Water	Wastewater
1 (A)	Utility Plant, Land		
2			
3 (B)	Non-Used & Useful Plant		
4			
5 (C)	Construction Work in Progress		
6	To remove CWIP from rate base	<u>(19,561)</u>	
7			
8 (D)	Accumulated Depreciation		
9	1. To restate Project Phoenix accumulated depreciation	<u>(6,338)</u>	
10			
11 (E)	Contributions in Aid of Construction / Amortization		
12			
13 (F)	Acquisition Adjustments / Accumulated Amortization		
14	To remove Acquisition Adjustment from rate base average	<u>(95,378)</u>	
15			
16	To remove Accumulated Amortization of Acquisition Adjustment from rate base average	<u>25,082</u>	
17			
18 (G)	Working Capital Adjustment Per Schedule A-17	<u>16,289</u>	

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015
 Interim Final
 Historic or Projected

Schedule: B-1 (Interim)
 Page 1 of 1
 Preparer: Deborah D. Swain

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	155,393	1,754	157,147	15,017	172,164	B-4, B-3 Int.
2							
3	Operation & Maintenance	64,154		64,154		64,154	B-5, B-3 Int.
4							
5	Depreciation, net of CIAC Amort.	29,500	(866)	28,634		28,634	B-13, B-3 Int.
6							
7	Amortization	-	-	-		-	(D)
8							
9	Taxes Other Than Income	2,778	7,437	10,215	676	10,891	B-15, B-3 Int.
10							
11	Provision for Income Taxes	54	(54)		17,975	17,975	C-1, B-3 Int.
12							
13	OPERATING EXPENSES	96,486	6,517	103,003	18,651	121,654	
14							
15	NET OPERATING INCOME	58,907	(4,763)	54,144	(3,634)	50,510	
16							
17							
18	RATE BASE	771,683	(67,230)	704,453		704,453	
19							
20							
21	RATE OF RETURN	7.63 %		7.69 %		7.17 %	

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Test Year Ended: December 31, 2015
 Interim Final
 Historic or Projected
 Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Florida Public Service Commission
 Schedule: B-3 (Interim)
 Page 1 of 1

Preparer: Deborah D. Swain

Line No.	Description	Water	Wastewater
1	(A) Operating Revenues		
2	<u>Test Year Revenues</u>		
3	(1) Test Year Revenues net of Unbilled Revenues		
4	To reflect twelve-months billing net of accruals		
5	Total Revenues per B4 prior to adjustments	155,393	
6	Adjustment to remove Accrued Revenues per B4	376	
7			
8	Test Year Adjusted Revenues prior to Annualizing Revenues	<u>155,769</u>	
9			
10	(2) Annualized Revenue		
11	Annualized water revenues per Schedule E-2	157,147	
12	Test Year Adjusted Revenues per above	<u>155,769</u>	
13	Adjustment required to annualize revenues	<u>1,378</u>	
14			
15	(3) <u>Revenue Increase</u>		
16	Increase in revenue required by the Utility to realize the rate of return per Schedule D-1 Interim	<u>15,017</u>	
17			
18	Total Adjustments to Revenues	<u>15,393</u>	
19			
20	(B) Operations & Maintenance (O&M) Expenses		
21			
22			
23	(C) Depreciation, net of CIAC Amort.		
24	(1) To restate Current Year Project Phoenix depreciation expense	(866)	
25			
26	Total Adjustments to Depreciation Expenses	<u>(866)</u>	
27			
28	(E) Taxes Other Than Income (TOTI)		
29	Test Year Adjustments		
30			
31	(1) Personal Property Tax		
32	(a) To adjust for taxes charged to Pinellas County in error	<u>365</u>	
33	Total Personal Property Tax Adjustment	<u>365</u>	
34			
35	(2) Regulatory Assessment Fees (RAF)		
36	(a) Calculate RAFs based on Adjusted Test Year Revenues		
37	Test Year Adjusted Revenues	155,769	
38	(b) Calculate RAFs for Annualized Revenues		
39	Annualized Revenues Adjustment	<u>\$1,378</u>	
40	Total Test Year Adjusted Revenues	<u>157,147</u>	
41	RAF Rate	<u>0.045</u>	
42	Adjusted Test Year RAF	<u>7,072</u>	
43			
44	Total Test Year Adjustments to TOTI	<u>7,437</u>	
45			
46			
47	<u>Pro Forma Adjustments</u>		
48	(3) Regulatory Assessment Fees (RAF)		
49	(a) Calculate RAFs on Additional Revenues Requested		
50	Additional Revenues Requested	15,017	
51	RAF Rate	<u>4.5%</u>	
52	Adjustment to RAF	<u>676</u>	
53			
54	Total Adjustments to TOTI	<u>8,113</u>	
55			
56	(F) Provision for Income Taxes		
57	(1) To adjusted taxes prior to revenue increase	(54)	
58			
59	(2) To calculate additional taxes due to requested revenue adjustments	17,975	
60			
61	Total Adjustments to Provision for Income Taxes	<u>17,921</u>	

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

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

Schedule D-1 (Interim)
Page 1 of 1

Preparer: John Hoy

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

	(1)	(2)	(3)	(4)	(5)
Line No.	Class of Capital	Reconciled to Requested Rate Base AVE 12/31/15	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	298,671	42.40%	6.70%	2.84%
2	Short Term Debt	28,365	4.03%	2.32%	0.09%
3	Preferred Stock	-			
4	Common Equity	317,624	45.09%	9.38%	4.23%
5	Customer Deposits	2,346	0.33%	2.00%	0.01%
6	Tax Credits - Zero Cost	3,582	0.51%		
7	Tax Credits - Weighted Cost	-			
8	Accumulated Deferred Income Tax	53,865	7.65%		
9	Other (Explain)	-			
10					
11	Total	<u>704,454</u>	<u>100.00%</u>		<u>7.17%</u>
12					
13					

Notes:

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

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

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

Florida Public Service Commission

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

Schedule D-2 (Interim)
Page 1 of 1

Preparer: John Hoy

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

Line No.	(1) Class of Capital	(2) Balance 12/31/14	(3) Balance 12/31/15	(4) Thirteen Month Average	(5) Reconciliation Adjustments		(6) Pro Rata Percentage	(7) Reconciled to Requested Rate Base
					Pro Rata	Pro Rata Percentage		
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(179,701,329)	46.33%	298,671	
2	Short Term Debt	2,300,000	17,000,000	17,100,000	(17,071,635)	4.40%	28,365	
3	Preferred Stock	-	-	-	-	-	-	
4	Common Equity	187,444,000	201,935,000	191,432,923	(191,115,299)	49.27%	317,624	
5	Customer Deposits	2,405	2,402	2,346	-	n/a	2,346	
6	Tax Credits - Zero Cost	3,858	3,530	3,582	-	n/a	3,582	
7	Tax Credits - Weighted Cost	-	-	-	-	-	-	
8	Accumulated Deferred Income Taxes (see note 1)	56,675	59,661	53,865	-	n/a	53,865	
9	Other (Explain)	-	-	-	-	-	-	
11	Total	<u>369,806,939</u>	<u>399,000,593</u>	<u>388,592,717</u>	<u>(387,888,263)</u>	<u>100.00%</u>	<u>704,453</u>	

Notes:

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

Supporting Schedules: C-7, C-8, D-3, D-4, D-5, D-7
Recap Schedules: D-1 Interim

Schedule of Water Rate Base

Florida Public Service Commission

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

Schedule: A-1 (Interim)
 Page 1 of 1
 Preparer: Deborah D. Swain

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

Line No.	(1) Description	(2) Average Balance Per Books	(3) Utility Adjustments	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	901,630		(A)	901,630	A-5, A-3 Int.
2						
3	Utility Land & Land Rights	6,207	-	(A)	6,207	A-5
4						
5	Less: Non-Used & Useful Plant	-	-	(B)	-	A-7 Int.
6						
7	Construction Work in Progress	19,561	(19,561)	(C)	-	A-3 Int.
8						
9	Less: Accumulated Depreciation	(175,392)	6,338	(D)	(169,054)	A-9, A-3 Int.
10						
11	Less: CIAC	(157,394)	-	(E)	(157,394)	A-12, A-3 Int.
12						
13	Accumulated Amortization of CIAC	106,775	-	(E)	106,775	A-14, A-3 Int.
14						
15	Acquisition Adjustments	95,378	(95,378)	(F)	-	-
16						
17	Accum. Amort. of Acq. Adjustments	(25,082)	25,082	(F)	-	-
18						
19	Advances For Construction	-	-		-	A-16
20						
21	Working Capital Allowance	-	16,289	(G)	16,289	A-17, A-3 Int.
22						
23	Total Rate Base	<u>771,683</u>	<u>(67,230)</u>		<u>704,453</u>	

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pinellas County
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015
 Interim Final
 Historic or Projected

Schedule: B-1 (Interim)
 Page 1 of 1
 Preparer: Deborah D. Swain

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	155,393	1,754	157,147	15,017	172,164	B-4, B-3 Int.
2							
3	Operation & Maintenance	64,154		64,154		64,154	B-5, B-3 Int.
4							
5	Depreciation, net of CIAC Amort.	29,500	(866)	28,634		28,634	B-13, B-3 Int.
6							
7	Amortization	-	-	-		-	(D)
8							
9	Taxes Other Than Income	2,778	7,437	10,215	676	10,891	B-15, B-3 Int.
10							
11	Provision for Income Taxes	54	(54)		17,975	17,975	(F) C-1, B-3 Int.
12							
13	OPERATING EXPENSES	96,486	6,517	103,003	18,651	121,654	
14							
15	NET OPERATING INCOME	58,907	(4,763)	54,144	(3,634)	50,510	
16							
17							
18	RATE BASE	771,683	(67,230)	704,453		704,453	
19							
20							
21	RATE OF RETURN	7.63 %		7.69 %		7.17 %	

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

Florida Public Service Commission

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

Schedule D-2 (Interim)
Page 1 of 1

Preparer: John Hoy

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

Line No.	(1) Class of Capital	(2) Balance 12/31/14	(3) Balance 12/31/15	(4) Thirteen Month Average	(5) Reconciliation Adjustments		(6) Pro Rata Percentage	(7) Reconciled to Requested Rate Base
					(5) Pro Rata	(6) Pro Rata Percentage		
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(179,701,329)	46.33%	298,671	
2	Short Term Debt	2,300,000	17,000,000	17,100,000	(17,071,635)	4.40%	28,365	
3	Preferred Stock	-	-	-	-	-	-	
4	Common Equity	187,444,000	201,935,000	191,432,923	(191,115,299)	49.27%	317,624	
5	Customer Deposits	2,405	2,402	2,346	-	n/a	2,346	
6	Tax Credits - Zero Cost	3,858	3,530	3,582	-	n/a	3,582	
7	Tax Credits - Weighted Cost	-	-	-	-	-	-	
8	Accumulated Deferred Income Taxes (see note 1)	56,675	59,661	53,865	-	n/a	53,865	
9	Other (Explain)	-	-	-	-	-	-	
11	Total	<u>369,806,939</u>	<u>399,000,593</u>	<u>388,592,717</u>	<u>(387,888,263)</u>	<u>100.00%</u>	<u>704,453</u>	

Notes:

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

Supporting Schedules: C-7, C-8, D-3, D-4, D-5, D-7
Recap Schedules: D-1 Interim

Rate Schedule - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Pinellas County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim Final
 Water or Sewer

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

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

(1)	(2)	(3)	(4)	(5)
Line No.	Class/Meter Size	Test Year Rates Effective 11.17.2014	Current Rates Effective 10.27.2015	Proposed Rates
1	<u>Residential</u>			
2	5/8" Residential	\$11.23	\$11.30	\$12.39
3	1" Residential	\$28.07	\$28.25	\$30.97
4	1.5" Residential	\$56.13	\$56.48	\$61.92
5	2" Residential	\$89.81	\$90.38	\$99.09
6	3" Residential	\$179.62	\$180.75	\$198.16
7	4" Residential	\$280.66	\$282.43	\$309.64
8	6" Residential	\$561.31	\$564.85	\$619.26
9				
10	Gallorage			
11	Charge (per 1,000 Gallons)	\$6.35	\$6.39	\$7.01
12				
13				
14	<u>General Service</u>			
15	5/8" General Service	\$11.23	\$11.30	\$12.39
16	1" General Service	\$28.07	\$28.25	\$30.97
17	1.5" General Service	\$56.13	\$56.48	\$61.92
18	2" General Service	\$89.81	\$90.38	\$99.09
19	3" General Service	\$179.62	\$180.75	\$198.16
20	4" General Service	\$280.66	\$282.43	\$309.64
21	6" General Service	\$561.31	\$564.85	\$619.26
22				
23	Gallorage			
24	Charge (per 1,000 Gallons)	\$6.34	\$6.38	\$6.99

Company: Utilities, Inc. of Florida; Pinellas County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim [x] Final []
 Water [x] Sewer []

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

Line No.	(1) Class/Meter Size	(2) Total Bills for Rates Effective 11.17.2014	(3) Total Billable Gallons (In 000's) for Rates 11.17.2014	(4) Test Year Rates Effective 11.17.2014	(5) Test Year Revenues for Rates 11.17.2014	(6) Total Bills for Rates Effective 10.27.2015	(7) Total Billable Gallons (In 000's) for Rates 10.27.2015	(8) Test Year Rates Effective 10.27.2015	(9) Test Year Revenues for Rates 10.27.2015	(10) Total Bills for Jan-Dec 2015	(11) Total Billable Gallons (In 000's) for Test Year	(12) Test Year Revenue Jan-Dec 2015	(13) Current Rates Effective 10.27.2015	(14) Annualized Revenues	(15) Proposed Rates	(16) Revenues at Proposed Rates
1	Residential - Base Charge															
2	5/8" Residential	4,947		\$11.23	\$55,555	989		\$11.30	\$11,176	5,936		\$66,730.51	\$11.30	\$67,077	\$12.39	\$73,547.04
3	1" Residential	81		\$28.07	\$2,274	16		\$28.25	\$452	97		\$2,725.67	\$28.25	\$2,740	\$30.97	\$3,004.09
4	1.5" Residential			\$56.13	\$0			\$56.48	\$0	0		\$0.00	\$56.48	\$0	\$61.92	\$0.00
5	2" Residential			\$89.81	\$0			\$90.38	\$0	0		\$0.00	\$90.38	\$0	\$99.09	\$0.00
6	3" Residential			\$179.62	\$0			\$180.75	\$0	0		\$0.00	\$180.75	\$0	\$198.16	\$0.00
7	4" Residential			\$280.66	\$0			\$282.43	\$0	0		\$0.00	\$282.43	\$0	\$309.64	\$0.00
8	6" Residential			\$561.31	\$0			\$564.85	\$0	0		\$0.00	\$564.85	\$0	\$619.26	\$0.00
9		5,028			\$57,828	1,005			\$11,628	6,033		\$69,456		\$69,817		\$76,551
10	Gallonge															
11	Charge (per 1,000 Gallons)		9,473	\$6.35	\$60,154		1,894	\$6.39	\$12,103		11,367	\$72,256	\$6.39	\$72,635	\$7.01	\$79,682.67
12	Residential Total Gallons		9,473		\$60,154		1,894		\$12,103		11,367	\$72,256		\$72,635		\$79,683
13																
14	Total Residential Service	5,028	9,473		\$117,982	1,005	1,894		\$23,730	6,033	11,367	\$141,712		\$142,452		\$156,234
15	Average Residential Bill				\$23.47				\$23.61			\$23.49		\$23.61		\$25.90
16	General Service - Base Charge															
17	5/8" General Service	20		\$11.23	\$225	4		\$11.30	\$45	24		\$269.80	\$11.30	\$271	\$12.39	\$297.36
18	1" General Service	10		\$28.07	\$281	2		\$28.25	\$57	12		\$337.20	\$28.25	\$339	\$30.97	\$371.64
19	1.5" General Service			\$56.13	\$0			\$56.48	\$0	0		\$0.00	\$56.48	\$0	\$61.92	\$0.00
20	2" General Service	30		\$89.81	\$2,694	6		\$90.38	\$542	36		\$3,236.58	\$90.38	\$3,254	\$99.09	\$3,567.24
21	3" General Service			\$179.62	\$0			\$180.75	\$0	0		\$0.00	\$180.75	\$0	\$198.16	\$0.00
22	4" General Service			\$280.66	\$0			\$282.43	\$0	0		\$0.00	\$282.43	\$0	\$309.64	\$0.00
23	6" General Service			\$561.31	\$0			\$564.85	\$0	0		\$0.00	\$564.85	\$0	\$619.26	\$0.00
24		60			\$3,200	12			\$644	72		\$3,844		\$3,864		\$4,236
25	Gallonge															
26	Charge (per 1,000 Gallons)		1,252	\$6.34	\$7,938		250	\$6.38	\$1,595		1,502	\$9,533	\$6.38	\$9,583	\$6.99	\$10,498.98
27	Total		1,252		\$7,938		250		\$1,595		1,502	\$9,533		\$9,583		\$10,499
28																
29	Total General Service	60	1,252		\$11,137	12	250		\$2,239	72	1,502	\$13,376		\$13,447		\$14,735
30	Average General Service Bill				\$185.62				\$186.58			\$185.78		\$186.76		\$204.66
31																
32	Total Miscellaneous Service Charge Revenues				\$1,032				\$216			\$1,248		\$1,248		\$1,248
33																
34	Total Above Calculations				\$130,151				\$26,185			\$156,337		\$157,147		\$172,217
35																
36	Total Per Books				\$129,494				\$25,899			\$155,393		\$155,393		\$172,164
37	Adjustment to Remove Accrual Included In Per Books Balance											376				
38	Adjustment to Remove the Effect of Refund of 2010 Revenues, Booked in 1/2011															
39	Total Adjusted Books				\$129,494				\$25,899			\$155,769		\$155,769	Total Required Revenues	\$172,164
40																
41	Difference				\$657				\$286			\$568		\$568	Difference	\$53
42																
43	Percentage Difference				0.51%				1.11%			0.36%		0.36%	Percentage Difference	0.03%