

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

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

OF

Utilities, Inc. of Florida - UIF - Orange County

Docket No.: 120209-WS

VOLUME I



Test Year Ended: December 31, 2015

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

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

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Rate Base

Schedule of Water Rate Base

Florida Public Service Commission

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

Docket No.:160101-WS

Test Year Ended: December 31, 2015

Interim [] Final [X]

Historic [X] Projected []

Schedule: A-1

Page 1 of 1

Preparer: Deborah D. Swain

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

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	602,973	160,240	(A)	763,213	A-5, A-3
2						
3	Utility Land & Land Rights	73	-	(A)	73	A-5
4						
5	Less: Non-Used & Useful Plant	-	-	(B)	-	A-7
6						
7	Construction Work in Progress	14,118	(14,118)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	(192,322)	1,359,101	(D)	1,166,779	A-9, A-3
10						
11	Less: CIAC	(9,937)		(E)	(9,937)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	12,404		(E)	12,404	A-14, A-3
14						
15	Acquisition Adjustments	67	(67)	(F)	0	-
16						
17	Accum. Amort. of Acq. Adjustments	(142)	142	(F)	0	-
18						
19	Advances For Construction	-	-		-	A-16
20						
21	Working Capital Allowance		8,927	(G)	8,927	A-17, A-3
22						
23	Total Rate Base	427,234	1,514,226		1,941,460	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

Line No.	Description	Water	Wastewater
1	(A) Utility Plant, Land		
2	1. Test Year Adjustments		
3	To remove T&D Main booked incorrectly to Orange County	(296,301)	
4			
5	2. <u>Pro Forma Adjustments</u>		
6	(a) Plant Additions		
7	Crescent Heights Water Main Replacement		
8	331.4 - Water Mains	1,811,360	
9	333.4 - Water Service Laterals		
10	General Plant:		
11	340.5 - Allocation for GIS Mapping System	3,045	
12	341.5 - Allocation for C4500 Kodiak Truck Upgrade	1,844	
13	341.5 - Allocation for Vehicle Replacement	195	
14	Total Pro Forma Additions Adjustments	1,816,444	
15			
16	(b) Plant Retirements		
17	Crescent Heights Water Main Replacement		
18	331.4 - Retirement of Main	(1,358,520)	
19	341.5 - Allocation for Vehicle Replacement	(1,383)	
20	Total Pro Forma Retirements Adjustments	(1,359,903)	
21			
22	Total Adjustments to Utility Plant in Service	160,240	
23			
24	(B) Non-Used & Useful Plant		
25			
26	(C) Construction Work in Progress		
27	1. To remove from rate base average adjusted construction work in process balance	(14,118)	
28			
29	Total Construction Work in Progress Adjustments	(14,118)	
30			
31	(D) Accumulated Depreciation		
32	1. Test Year Adjustments		
33	(a) To restate Project Phoenix accumulated depreciation	(4,576)	
34			
35	(b) Remove Avg T&D Main Accum Depr booked incorrectly to Orange County	(16,030)	
36	Total Test Year Adjustments to Accumulated Depreciation	(20,606)	
37			
38	<u>Pro-Forma Adjustments</u>		
39	2. To adjust accumulated depreciation for pro forma additions and retirements		
40	Plant Additions		
41	(a) Crescent Heights Water Main Replacement		
42	331.4 - Water Mains	21,102	
43	General Plant:		
44	340.5 - Allocation for GIS Mapping System	102	
45	341.5 - Allocation for C4500 Kodiak Truck Upgrade	20	
46	341.5 - Allocation for Vehicle Replacement	184	
47	Total Pro Forma Additions Adjustments	21,408	
48			
49	(b) Plant Retirements		
50	Crescent Heights Water Main Replacement		
51	331.4 - Retirement of Main	(1,358,520)	
52	341.5 - Retirement Allocation for Vehicle Replacement	(1,383)	
53	Total Pro Forma Retirements Adjustments	(1,359,903)	
54			
55	Total Accumulated Depreciation Adjustments	(1,359,101)	
56			
57	(E) Contributions in Aid of Construction / Amortization		
58			
59	(F) Acquisition Adjustments / Accumulated Amortization		
60	1. To remove Acquisition Adjustment from rate base average	(67)	
61	2. To remove Accumulated Amortization of Acquisition Adjustment from rate base average	142	
62	Total Adjustment Acquisition Adjustments	76	
63			
64	(G) Working Capital Adjustment Per Schedule A-17	8,927	

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 - Orange County
Docket No.:160101-WS
Schedule Year Ended: December 31, 2015

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

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

Line No.	Description	Year-End Balance Water	Year-End Balance Wastewater
1	Balance 12/31/11	389,625	
2	Additions	526	
3	Retirements	(188)	
4	Adjustments - Rounding		
5			
6	Balance 12/31/12	389,963	
7	Additions		
8	Retirements		
9	Adjustments - UIF Allocation	312,242	
10	Adjustments - Rounding		
11			
12	Balance 12/31/13	702,205	
13	Additions		
14	Retirements		
15	Adjustments - UIF Allocation	(430,159)	
16	Adjustments - Rounding		
17			
18	Balance 12/31/14	272,046	
19	Additions		
20	Retirements	(378)	
21	Adjustments - UIF Allocation	369,610	
22	Adjustments - Rounding	(1)	
23	Balance 12/31/15	641,277	
24			
25	<u>Note:</u>		
26	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations		

Supporting Schedules: A-5, A-6

Recap Schedules: A-18

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

Florida Public Service Commission

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

Schedule: 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	7,900		7,900		
3	302.1 Franchises	409		409		
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	-		-		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	334		334		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	-		-		
13	310.2 Power Generation Equipment	-		-		
14	311.2 Pumping Equipment	-		-		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	-		-		
18	304.3 Structures & Improvements	57		57		
19	310.3 Power Generation Equipment	-		-		
20	311.3 Pumping Equipment - WTP	4,464		4,464		
21	320.3 Water Treatment Equipment	37		37		
22	339.3 Other Plant & Misc. Equipment	-		-		
23	TRANSMISSION & DISTRIBUTION PLANT					
24	303.4 Land & Land Rights	-		-		
25	304.4 Structures & Improvements	-		-		
26	311.4 Electric Pumping Equipment - T&D	-		-		
27	330.4 Distr. Reservoirs & Standpipes	3,761		3,761		
28	331.4 Transm. & Distribution Mains	495,068	156,539	651,607		
29	333.4 Services	25,106		25,106		
30	334.4 Meters & Meter Installations	42,888		42,888		
31	335.4 Hydrants	28		28		
32	336.4 Backflow Prevention Devices	732		732		
33	339.4 Other Plant & Misc. Equipment	-		-		
34	GENERAL PLANT					
35	303.5 Land & Land Rights	73		73		
36	304.5 Structures & Improvements	11,118		11,118		
37	340.5 Office Furniture & Equipment	39,768	3,045	42,813		
38	341.5 Transportation Equipment	14,255	656	14,911		
39	342.5 Stores Equipment	-		-		
40	343.5 Tools, Shop & Garage Equipment	32,851		32,851		
41	344.5 Laboratory Equipment	129		129		
42	345.5 Power Operated Equipment	-		-		
43	346.5 Communication Equipment	558		558		
44	347.5 Miscellaneous Equipment	-		-		
45	348.5 Other Tangible Plant (See Note 1)	(76,490)		(76,490)		
46						
47	TOTAL	603,046	160,240	763,286	N/A	N/A

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

Florida Public Service Commission

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

Schedule: A-5
 Page 2 of 2

Docket No.:160101-W5
 Test Year Ended: December 31, 2015
 Historic [X] Projected []

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

Preparer: Deborah D. Swain
 Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Prior Year Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	13-Month Average Bal.
1	INTANGIBLE PLANT														
2	301.1 Organization	7,900	7,900	7,900	7,900	7,900	7,900	7,900	7,900	7,900	7,900	7,900	7,900	7,900	7,900
3	302.1 Franchises	409	409	409	409	409	409	409	408	408	408	408	408	408	409
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	334	334	334	334	334	334	334	334	334	334	334	334	334	334
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	310.2 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	311.2 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	57	57	57	57	57	57	57	57	57	57	57	57	57	57
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	4,451	4,453	4,453	4,453	4,453	4,453	4,453	4,453	4,453	4,453	4,453	4,453	4,593	4,464
21	320.3 Water Treatment Equipment	36	36	36	36	36	36	36	36	36	36	36	36	50	37
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TRANSMISSION & DISTRIBUTION PLANT														
24	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	311.4 Electric Pumping Equipment - T&D	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	330.4 Distr. Reservoirs & Standpipes	3,761	3,761	3,761	3,761	3,761	3,761	3,761	3,761	3,761	3,761	3,761	3,761	3,761	3,761
28	331.4 Transm. & Distribution Mains	494,743	494,743	494,743	494,784	494,784	494,945	495,187	495,187	495,267	495,267	495,267	495,469	495,494	495,068
29	333.4 Services	25,097	25,097	25,097	25,097	25,097	25,097	25,097	25,097	25,097	25,097	25,137	25,137	25,137	25,106
30	334.4 Meters & Meter Installations	41,199	41,517	41,880	42,244	42,244	42,284	42,284	42,324	42,324	44,702	44,822	44,863	44,863	42,888
31	335.4 Hydrants	28	28	28	28	28	28	28	28	28	28	28	28	28	28
32	336.4 Backflow Prevention Devices	297	297	297	297	297	297	297	297	297	1,711	1,711	1,711	1,711	732
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	GENERAL PLANT														
35	303.5 Land & Land Rights	75	75	73	73	73	73	73	73	73	72	72	72	71	73
36	304.5 Structures & Improvements	11,148	11,148	11,086	11,074	11,086	11,086	11,115	11,145	11,137	11,108	11,103	11,140	11,152	11,118
37	340.5 Office Furniture & Equipment	39,885	39,839	39,496	39,487	39,627	39,672	39,893	39,929	40,032	39,791	39,783	39,763	39,781	39,768
38	341.5 Transportation Equipment	13,839	13,825	13,797	14,678	14,539	14,537	14,581	14,174	14,132	14,318	14,311	14,301	14,283	14,255
39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	343.5 Tools, Shop & Garage Equipment	32,860	32,860	32,857	32,851	32,851	32,850	32,851	32,850	32,848	32,848	32,847	32,846	32,844	32,851
41	344.5 Laboratory Equipment	129	129	129	129	129	129	129	129	129	129	129	129	129	129
42	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	346.5 Communication Equipment	564	564	558	557	559	559	560	559	558	554	553	553	552	558
44	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	348.5 Other Tangible Plant	(76,459)	(76,493)	(76,493)	(76,493)	(76,493)	(76,493)	(76,493)	(76,493)	(76,493)	(76,493)	(76,493)	(76,493)	(76,493)	(76,490)
46															
47	TOTAL	600,353	600,579	600,498	601,756	601,771	602,014	602,552	602,248	602,378	606,081	606,219	606,468	606,655	603,046

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

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

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
1	WATER	N/A	N/A	N/A
2				
3	Plant in Service			
4				
5	Land			
6				
7	Accumulated Depreciation			
8				
9	CIAC			
10				
11	Accumulated Amortization of CIAC			
12				
13	Advances for Construction			
14				
15	Other (Explain)			
16				
17	Total	N/A	N/A	N/A
18				
19	Note: Water Plant is 100% Used & Useful as per Schedules F5 and F7.			
20				
21				
22	WASTEWATER - 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 - Orange County
Docket No.:160101-WS
Schedule Year Ended: December 31, 2015

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/11	166,497	
2	Additions	18,313	
3	Retirements	(188)	
4	Adjustments - Rounding		
5			
6	Balance 12/31/12	184,622	
7	Additions	23,354	
8	Retirements		
9	Adjustments - UIF Allocation	32,758	
10			
11	Balance 12/31/13	240,734	
12	Additions	6,717	
13	Retirements		
14	Adjustments - UIF Allocation	(106,295)	
15			
16	Balance 12/31/14	141,156	
17	Additions	6,904	
18	Retirements	(378)	
19	Adjustments - UIF Allocation	27,111	
20			
21	Balance 12/31/15	174,793	
22			
23	<u>Note:</u>		
24	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations		

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

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

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	28,340		28,340		
3	302.1 Franchises	71		71		
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	5,351		5,351		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	12,103		12,103		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	-		-		
13	310.2 Power Generation Equipment	-		-		
14	311.2 Pumping Equipment	13,952		13,952		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	-		-		
18	304.3 Structures & Improvements	196		196		
19	310.3 Power Generation Equipment	-		-		
20	311.3 Pumping Equipment - WTP	7,409		7,409		
21	320.3 Water Treatment Equipment	3,502		3,502		
22	339.3 Other Plant & Misc. Equipment	-		-		
23	TRANSMISSION & DISTRIBUTION PLANT					
24	303.4 Land & Land Rights	-		-		
25	304.4 Structures & Improvements	-		-		
26	311.4 Electric Pumping Equipment - T&D	-		-		
27	330.4 Distr. Reservoirs & Standpipes	1,347		1,347		
28	331.4 Transm. & Distribution Mains	100,665	(1,353,448)	(1,252,783)		
29	333.4 Services	13,782		13,782		
30	334.4 Meters & Meter Installations	25,894		25,894		
31	335.4 Hydrants	22		22		
32	336.4 Backflow Prevention Devices	(83)		(83)		
33	339.4 Other Plant & Misc. Equipment	-		-		
34	GENERAL PLANT					
35	303.5 Land & Land Rights	-		-		
36	304.5 Structures & Improvements	4,787		4,787		
37	340.5 Office Furniture & Equipment	34,330	(4,474)	29,856		
38	341.5 Transportation Equipment	11,311	(1,179)	10,132		
39	342.5 Stores Equipment	-		-		
40	343.5 Tools, Shop & Garage Equipment	3,231		3,231		
41	344.5 Laboratory Equipment	141		141		
42	345.5 Power Operated Equipment	-		-		
43	346.5 Communication Equipment	(8,046)		(8,046)		
44	347.5 Miscellaneous Equipment	-		-		
45	348.5 Other Tangible Plant	(65,983)		(65,983)		
46						
47	TOTAL	<u>192,322</u>	<u>(1,359,101)</u>	<u>(1,166,779)</u>	N/A	<u>N/A</u>

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

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) Prior Year Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13-Month Average Bal.
1	INTANGIBLE PLANT														
2	301.1 Organization	28,282	28,282	28,283	28,283	28,300	28,316	28,333	28,349	28,365	28,382	28,398	28,415	28,431	28,340
3	302.1 Franchises	66	67	68	69	70	71	71	72	73	74	75	76	77	71
4	339.1 Other Plant & Misc. Equipment														
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights														
7	304.2 Structures & Improvements	5,351	5,351	5,351	5,351	5,351	5,351	5,351	5,351	5,351	5,351	5,351	5,351	5,351	5,351
8	305.2 Collect. & Impound. Reservoirs														
9	306.2 Lake, River & Other Intakes														
10	307.2 Wells & Springs	12,097	12,098	12,099	12,100	12,101	12,102	12,103	12,104	12,104	12,105	12,106	12,107	12,108	12,103
11	308.2 Infiltration Galleries & Tunnels														
12	309.2 Supply Mains														
13	310.2 Power Generation Equipment														
14	311.2 Pumping Equipment	13,952	13,952	13,952	13,952	13,952	13,952	13,952	13,952	13,952	13,952	13,952	13,952	13,952	13,952
15	339.2 Other Plant & Misc. Equipment														
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights														
18	304.3 Structures & Improvements	195	195	195	195	195	196	196	196	196	196	196	197	197	196
19	310.3 Power Generation Equipment														
20	311.3 Pumping Equipment - WTP	7,297	7,317	7,335	7,354	7,372	7,391	7,409	7,428	7,446	7,465	7,484	7,502	7,521	7,409
21	320.3 Water Treatment Equipment	3,501	3,501	3,502	3,502	3,502	3,502	3,502	3,502	3,502	3,502	3,503	3,503	3,503	3,502
22	339.3 Other Plant & Misc. Equipment														
23	TRANSMISSION & DISTRIBUTION PLANT														
24	303.4 Land & Land Rights														
25	304.4 Structures & Improvements														
26	311.4 Electric Pumping Equipment - T&D														
27	330.4 Distr. Reservoirs & Standpipes	1,296	1,305	1,313	1,322	1,330	1,339	1,347	1,355	1,364	1,372	1,381	1,389	1,398	1,347
28	331.4 Transm. & Distribution Mains	94,898	95,859	96,820	97,781	98,741	99,702	100,664	101,625	102,587	103,549	104,511	105,473	106,435	100,665
29	333.4 Services	13,469	13,521	13,573	13,626	13,678	13,730	13,782	13,835	13,887	13,939	13,992	14,044	14,096	13,782
30	334.4 Meters & Meter Installations	25,146	25,196	25,247	25,300	25,476	25,653	25,829	26,005	26,182	26,367	26,554	26,741	26,928	25,894
31	335.4 Hydrants	22	22	22	22	22	22	22	22	22	22	22	22	22	22
32	336.4 Backflow Prevention Devices	(99)	(97)	(96)	(94)	(92)	(91)	(89)	(87)	(86)	(76)	(67)	(57)	(48)	(83)
33	339.4 Other Plant & Misc. Equipment														
34	GENERAL PLANT														
35	303.5 Land & Land Rights														
36	304.5 Structures & Improvements	4,712	4,731	4,721	4,728	4,753	4,772	4,795	4,809	4,823	4,822	4,839	4,855	4,866	4,787
37	340.5 Office Furniture & Equipment	32,530	32,861	32,899	33,196	33,684	34,046	34,426	34,741	35,081	35,191	35,550	35,897	36,190	34,330
38	341.5 Transportation Equipment	11,129	11,269	11,324	11,809	11,766	11,860	11,960	10,745	10,830	10,937	11,043	11,136	11,239	11,311
39	342.5 Stores Equipment														
40	343.5 Tools, Shop & Garage Equipment	2,213	2,383	2,555	2,720	2,891	3,061	3,233	3,403	3,572	3,743	3,909	4,078	4,247	3,231
41	344.5 Laboratory Equipment	137	138	138	139	140	141	141	142	143	143	144	145	146	141
42	345.5 Power Operated Equipment														
43	346.5 Communication Equipment	(8,070)	(8,066)	(8,064)	(8,060)	(8,054)	(8,049)	(8,044)	(8,040)	(8,036)	(8,034)	(8,029)	(8,025)	(8,021)	(8,046)
44	347.5 Miscellaneous Equipment														
45	348.5 Other Tangible Plant	(65,043)	(65,177)	(65,338)	(65,498)	(65,659)	(65,820)	(65,980)	(66,141)	(66,302)	(66,463)	(66,623)	(66,784)	(66,945)	(65,983)
46															
47	TOTAL	183,081	184,708	185,899	187,797	189,519	191,247	193,003	193,368	195,056	196,539	198,291	200,017	201,693	192,322

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/11	(33,298)	
2	Additions		
3	Retirements		
4	Adjustments - UIF Allocation	395	
5			
6	Balance 12/31/12	(32,903)	
7	Additions		
8	Retirements		
9	Adjustments - UIF Allocation	42,751	
10	Adjustments - Rounding	1	
11			
12	Balance 12/31/13	9,849	
13	Additions		
14	Retirements		
15	Adjustments - UIF Allocation	141	
16			
17	Balance 12/31/14	9,990	
18	Additions		
19	Retirements		
20	Adjustments - UIF Allocation	63,164	
21			
22	Balance 12/31/15	73,154	
23			
24	<u>Note:</u>		
25	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations		

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

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

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)
Line No.	Description	Test Year Average Bal	Adjustments Adjustments	Adjusted Average
1	WATER			
2				
3	Plant Capacity Fees	-		-
4				
5	Line/Main Extension Fees			-
6				
7	Tapping & Meter Installation Fees	8,641		8,641
8				
9	Contributed Lines	13,692		13,692
10				
11	Other - Contributed Property/Connection Fees	(12,396)		(12,396)
12				
13				
14	Total	9,937	-	9,937
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	N/A	N/A	N/A

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

Company: Utilities, Inc. of Florida - UIF - Orange County
 Docket No.:160101-WS
 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.

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	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692
7	SUB-TOTAL MAINS	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692
8															
9	CIAC-WTR.STRUCT & IMPR SRC SUPPLY & PUMP PLT	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
10	CIAC-WTR.STRUCT & IMPRV (WTR T P)	84	84	84	84	84	84	84	84	84	84	84	84	84	84
11	CIAC-WTR.WELLS & SPRINGS	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188
12	CIAC-WTR.ELECTRIC PUMP EQUIP SRC PUMP														
13	CIAC-WTR.ELECTRIC PUMP EQUIP WTP	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021
14	CIAC-WTR.WATER TREATMENT EQPT	830	830	830	830	830	830	830	830	830	830	830	830	830	830
15	CIAC-WTR.DIS RESV & STNDPIPES	541	541	541	541	541	541	541	541	541	541	541	541	541	541
16	CIAC-WTR.HYDRANTS	5	5	5	5	5	5	5	5	5	5	5	5	5	5
17	CIAC- OTHER TANGIBLE PLT WATER	(23,071)	(23,065)	(23,065)	(23,065)	(23,065)	(23,065)	(23,065)	(23,065)	(23,065)	(23,065)	(23,065)	(23,065)	(23,065)	(23,065)
18	SUB-TOTAL CONTRIBUTED PROPERTY	(12,402)	(12,396)	(12,396)	(12,396)	(12,396)	(12,396)	(12,396)	(12,396)	(12,396)	(12,396)	(12,396)	(12,396)	(12,396)	(12,396)
19															
20	CIAC-WTR.SERVICE LINES	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328
21	CIAC-WTR.METERS	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255
22	CIAC-WTR.METER INSTALLATIONS	43	43	43	43	43	43	43	43	43	43	43	43	43	43
23	CIAC-WATER-TAP	750	750	750	750	750	750	750	750	750	750	750	750	750	750
24	CIAC-WTR PLT MTR FEE	265	265	265	265	265	265	265	265	265	265	265	265	265	265
25	SUB-TOTAL TAPS & METERS	8,641	8,641	8,641	8,641	8,641	8,641	8,641	8,641	8,641	8,641	8,641	8,641	8,641	8,641
26															
27	TOTAL WATER CIAC	9,931	9,937	9,937	9,937	9,937	9,937	9,937							
28															
29	WASTEWATER - NOT APPLICABLE														
30	CIAC-FORCE MAINS														
31	CIAC-GRAVITY MAINS														
32	CIAC-SWR MANHOLES														
33	SUB-TOTAL MAINS														
34															
35	CIAC-STRUCT/IMPRV PUMP PLT LS														
36	CIAC-STRUCT/IMPRV TREATMENT PLANT														
37	CIAC-STRCT/IMP GEN PLT														
38	CIAC-POWER GEN EQUIP PUMP PLT														
39	CIAC-POWER GEN EQUIP TREAT PLT														
40	CIAC- TREAT/DISP EQUIP LAGOON														
41	CIAC- TREAT/DISP EQUIP TRT PLT														
42	CIAC- OUTFALL LINES														
43	SUB-TOTAL CONTRIBUTED PROPERTY														
44															
45	CIAC-SERVICES TO CUSTOMERS														
46	CIAC-SEWER-TAP														
47	SUB-TOTAL TAPS														
48															
49															
50	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 - Orange County
Docket No.:160101-WS
Schedule Year Ended: December 31, 2015

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/11	26,074	
2	Additions	(2,208)	
3	Retirements		
4	Adjustments - UIF Allocation	158	
5	Adjustments - Rounding	(1)	
6			
7	Balance 12/31/12	24,023	
8	Additions	(807)	
9	Retirements		
10	Adjustments - UIF Allocation	2,418	
11	Adjustments - Rounding		
12			
13	Balance 12/31/13	25,634	
14	Additions	(24,617)	
15	Retirements		
16	Adjustments - UIF Allocation	(17,951)	
17	Adjustments - Rounding	1	
17			
18	Balance 12/31/14	(16,933)	
19	Additions	2,262	
20	Retirements		
21	Adjustments - UIF Allocation	17,456	
22			
23	Balance 12/31/15	2,785	
24			
25	<u>Note:</u>		
26	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations		

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

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

Florida Public Service Commission

Schedule: A-14

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

Page 1 of 2

Docket No.:160101-WS

Preparer: Deborah D. Swain

Test Year Ended: December 31, 2015

Historic [X] or Projected []

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

	(1)	(2)	(3)	(4)
Line No.	Description	Test Year Average Bal.	Adjustments	Adjusted Average
1	WATER			
2				
3	Plant Capacity Fees	-		-
4				
5	Line/Main Extension Fees			-
6				
7	Tapping & Meter Installation Fees	3,664		3,664
8				
9	Contributed Lines	3,827		3,827
10				
11	Other - Contributed Property	(19,895)		(19,895)
12				
13				
14	Total	(12,404)	-	(12,404)
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

Recap Schedules: A-1, A-2

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

Commission

Schedule: A-14
 Page 2 of 2

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

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) Prior Year												(15) 13-Month Average Bal	
		(3) Dec-14	(4) Jan-15	(5) Feb-15	(6) Mar-15	(7) Apr-15	(8) May-15	(9) Jun-15	(10) Jul-15	(11) Aug-15	(12) Sep-15	(13) Oct-15	(14) Nov-15		(15) Dec-15
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	3,667	3,694	3,720	3,747	3,774	3,800	3,827	3,853	3,880	3,907	3,933	3,960	3,986	3,827
7	SUB-TOTAL MAINS	3,667	3,694	3,720	3,747	3,774	3,800	3,827	3,853	3,880	3,907	3,933	3,960	3,986	3,827
8															
9	ACC AMORT-ORGANIZATION	462	462	462	462	462	462	462	462	462	462	462	462	462	462
10	ACC AMORT STRUCT & IMPRV SRC	349	352	354	357	360	362	365	367	370	373	375	378	381	365
11	ACC AMORT STRUCT & IMPRV - WTP	30	31	31	31	31	31	32	32	32	32	33	33	33	32
12	ACC AMORT WELLS & SPRINGS	1,186	1,195	1,203	1,212	1,221	1,230	1,239	1,248	1,257	1,265	1,274	1,283	1,292	1,239
13	ACC AMORT ELECTRIC PUMP EQUIP S of S	4,817	4,817	4,817	4,817	4,817	4,817	4,817	4,817	4,817	4,817	4,817	4,817	4,817	4,817
	ACC AMORT ELECTRIC PUMP EQUIP WTP	(498)	(487)	(476)	(466)	(455)	(444)	(433)	(423)	(412)	(401)	(391)	(380)	(369)	(433)
14	ACC AMORT ELEC PUMP EQP TRANS DIST														
15	ACC AMORT WATER TREATMENT EQPT	400	403	406	409	413	416	419	422	425	428	431	434	438	419
16	ACC AMORT DIS RESV & STNDPIPES	166	168	169	170	171	173	174	175	176	177	179	180	181	174
17	ACC AMORT HYDRANTS	1	1	1	1	1	1	1	1	1	1	1	1	1	1
18	ACC AMORT OTHER TANG PLT WATER	(25,361)	(25,627)	(25,895)	(26,164)	(26,433)	(26,702)	(26,971)	(27,239)	(27,508)	(27,777)	(28,046)	(28,315)	(28,584)	(26,971)
19	SUB-TOTAL CONTRIBUTED PROPERTY	(18,448)	(18,685)	(18,928)	(19,171)	(19,412)	(19,654)	(19,895)	(20,138)	(20,380)	(20,623)	(20,865)	(21,107)	(21,348)	(19,895)
20															
21	ACC AMORT SERVICE LINES	933	940	947	954	961	968	975	982	988	995	1,002	1,009	1,016	975
22	ACC AMORT METERS	2,363	2,381	2,399	2,417	2,434	2,452	2,470	2,488	2,505	2,523	2,541	2,559	2,576	2,470
23	ACC AMORT METER INSTALLATIONS	24	24	24	24	25	25	25	25	25	26	26	26	26	25
24	ACC AMORT WATER CIAC TAP	154	155	157	159	160	162	163	165	166	168	170	171	173	163
25	ACC AMORT WATER PLT METER FEE-NC	27	28	29	29	30	30	31	31	32	32	33	34	34	31
26	SUB-TOTAL TAPS & METERS	3,501	3,528	3,556	3,583	3,610	3,637	3,664	3,691	3,716	3,744	3,772	3,799	3,825	3,664
27															
28	TOTAL WATER CIAC AMORTIZATION	(11,280)	(11,463)	(11,652)	(11,841)	(12,028)	(12,217)	(12,404)	(12,594)	(12,784)	(12,972)	(13,160)	(13,348)	(13,537)	(12,404)
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 - Orange 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,
- 2 Docket #031006-WS.
- 3
- 4 The utility uses the AFUDC practices described and approved by the Commission in Order No. PSC-04-0262-PAA-WS, dated March 8, 2004.

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/08 Balance per Schedule A-13, TYE 12/31/08 MFRs	N/A	
2	Additions		
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/09		-
7	Additions		
8	Adjustments		
9			
10	Balance 12/31/10		-
11	Additions		
12	Adjustments		
13			
14	Adjusted 12/31/11 Balance	<u>N/A</u>	
15			
16			
17			
18	<u>TEST YEAR AVERAGE BALANCE</u>		
19			
20	Beginning Balance - December 31, 2010	N/A	
21	January		
22	February		
23	March		
24	April		
25	May		
26	June		
27	July		
28	August		
29	September		
30	October		
31	November		
32	Ending Balance December 31, 2011		
33			
34	Average Test Year Balance - 13 Months	<u>N/A</u>	

Recap Schedules: A-1, A-2

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Orange County
 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			71,595
8				
9	Less: Current and Accrued Liabilities and Credits			
10	Accounts Payable			(176,934)
11	Accrued Taxes			(79,890)
12	Accrued Interest			(9,652)
13	Miscellaneous Current and Accrued Liabilities and Credits			
14				
15	Equals working capital (Balance Sheet Approach)			\$ 277,911
16				
17	Allocation to Water & Sewer	\$ 8,927	\$ -	
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%	\$ 15,778
22	Marion County - Wastewater	76.4	0.790%	\$ 2,196
23	Orange County - Water	310.5	3.212%	\$ 8,927
24	Pasco County - Water	2,869.5	29.685%	\$ 82,498
25	Pasco County - Wastewater	1,245.2	12.882%	\$ 35,799
26	Pinellas County - Water	430.1	4.449%	\$ 12,365
27	Seminole County - Water	2,711.5	28.050%	\$ 77,955
28	Seminole County - Wastewater	1,474.5	15.254%	\$ 42,392
29	TOTAL UIF	9,666.5	100.0%	277,911
30				
31				
32	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			71,595
39				
40	Less: Current and Accrued Liabilities			
41	Accounts Payable			(176,934)
42	Accrued Taxes			(79,890)
43	Accrued Interest			(9,652)
44	Miscellaneous Current and Accrued Liabilities			
45				
46	Equals working capital (Balance Sheet Approach)			\$ 277,911
47				
48	Allocation to Water & Sewer	\$ 8,927	\$ -	
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%	\$ 15,778
52	Marion County - Wastewater	76.4	0.790%	\$ 2,196
53	Orange County - Water	310.5	3.212%	\$ 8,927
54	Pasco County - Water	2,869.5	29.685%	\$ 82,498
55	Pasco County - Wastewater	1,245.2	12.882%	\$ 35,799
56	Pinellas County - Water	430.1	4.449%	\$ 12,365
57	Seminole County - Water	2,711.5	28.050%	\$ 77,955
58	Seminole County - Wastewater	1,474.5	15.254%	\$ 42,392
59	TOTAL UIF	9,666.5	100.0%	277,911

Comparative Balance Sheet - Assets

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 Debts	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 (1)	(4) Adjusted Prior Year Ended 12/1/2014	(5) Test Year Ended 12/1/2015	(6) Adjustments (1)	(7) Adjusted Test Year Ended 12/1/2015	(8) 13-Month Average Bal.	(9) Adjustments (1)	(10) Adjusted Average
1	Common Stock Issued	200,000		200,000	200,000		200,000	200,000		200,000
2	Preferred Stock Issued									
3	Additional Paid In Capital	8,817,649		8,817,649	8,817,649		8,817,649	8,817,649		8,817,649
4	Retained Earnings	(339,412)	152,538	(186,874)	(148,364)	152,534	4,170	(164,718)	156,721	(7,997)
5	Other Equity Capital									
6										
7	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 Deferred Taxes due to NOLs

(152,538) (152,534) \$ (156,721)

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) Prior Year Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13-Month Average Bal.
1	Common Stock Issued	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
2	Preferred Stock Issued														
3	Additional Paid in Capital	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649
4	Retained Earnings	(339,412)	(278,971)	(282,799)	(307,617)	(246,735)	(141,753)	(131,953)	(94,820)	(31,080)	(96,146)	(43,635)	1,953	(148,364)	(164,718)
5	Other Equity Capital														
6															
7	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 - Orange County
 Docket No.:160101-WS
 Schedule Year Ended: December 31, 2015
 Interim [] Final [X]
 Historic [X] or Projected []

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	116,225	868	117,092	258,990	(A) 376,082	B-4, B-3
2							
3	Operation & Maintenance	80,611	6,306	86,917		(B) 86,917	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	19,465	3,360	22,825		(C) 22,825	B-13, B-3
6							
7	Amortization/Other Expense	-		-	-	(D) -	B-3
8							
9	Taxes Other Than Income	8,016	31,167	39,184	11,655	(E) 50,839	B-15, B-3
10							
11	Provision for Income Taxes	39	(39)	-	58,317	(F) 58,317	C-1, C-2, B-3
12							
13	OPERATING EXPENSES	108,131	40,794	148,925	69,972	218,897	
14							
15	NET OPERATING INCOME	8,093	(39,926)	(31,833)	189,018	157,185	
16							
17							
18	RATE BASE	427,234	1,514,226	1,941,460		1,941,460	
19							
20							
21	RATE OF RETURN	1.89 %		--	%	8.10 %	

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

Florida Public Service Commission
 Schedule: B-3
 Page 1 of 2
 Docket No.:160101-WS
 Preparer: Deborah D. Swain

Line No.	Description	Water	Wastewater
1	(A) Operating Revenues		
2	<u>Test Year Revenues</u>		
3	(1) Test Year Revenues net of Unbilled Revenues & Other Adjustments		
4	Total Revenues per B4 prior to adjustments	116,225	
5	Adjustment to remove Accrued Revenues per B4	(803)	
6			
7	Test Year Adjusted Revenues prior to Annualizing Revenues	<u>115,422</u>	
8			
9	(2) Annualized Revenue		
10	To calculate test year revenues based on current rates		
11	Annualized water revenues per Schedule E-2	117,092	
12	Test Year Adjusted Revenues per above	<u>115,422</u>	
13	Adjustment required to annualize revenues	<u>1,671</u>	
14			
15	<u>Pro-Forma Adjustments</u>		
16	(3) <u>Revenue Increase</u>		
17	Increase in revenue required by the Utility to realize the rate of return per Schedule D-1.	<u>258,990</u>	
18			
19	Total Adjustments to Revenues	<u><u>259,857</u></u>	
20			
21	(B) Operations & Maintenance (O&M) Expenses		
22	<u>Pro-Forma Adjustments</u>		
23	(1) To adjust for pay increases		
24	(a) To adjust Salary & Benefits for addition of 5 FTE		
25	601 Salary & Wages	609	
26	604 Employee Pensions & Benefits	204	
27	(b) To annualize 2015 Salary & Benefits		
28	601/701 Salary & Wages	564	
29	603/703 Salaries & Wages - Officers, Etc.	37	
30	604/704 Employee Pensions & Benefits	<u>264</u>	
31	Adjustments for Pay Increase - Pro Forma Adjustment	<u>1,678</u>	
32			
33	(2) 650 Increase in exp to reflect increase of truck fleet by 3 units	<u>40</u>	
34			
35	(3) 610 Increase in Purchased Water expense by Orange County	<u>1,151</u>	
36			
37			
38	(4) Amortization of Deferred Costs		
39	(a) Amortization of rate case expense per Schedule B-10		
40	666 Adjustments for Deferred Costs - Pro Forma Adjustment	<u>3,437</u>	
41			
42	Total Pro Forma Adjustments to O&M	<u><u>6,306</u></u>	
43			
44	Total Adjustments to O&M Expenses	<u><u>6,306</u></u>	

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

Florida Public Service Commission
 Schedule: B-3
 Page 2 of 2
 Docket No.:160101-WS
 Preparer: Deborah D. Swain

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

Line No.	Description	Water	Wastewater
1	(C) Depreciation, net of CIAC Amort.		
2	(1) (a) To restate Project Phoenix depreciation expense	(625)	
3			
4	(b) To remove depreciation expense from T&D Main booked to Orange County incorrectly	(6,900)	
5			
6	(2) Pro-Forma Plant Additions & Retirements		
7	Crescent Heights Water Main Replacement	42,205	
8	Crescent Heights Water Main Retirement	(31,654)	
9	Allocation for GIS Mapping System	203	
10	Allocation for C4500 Kodiak Truck Upgrade	39	
11	Allocation for Vehicle Replacement	369	
12	Retirement Allocation for Vehicle Replacement	(277)	
13			
14	Total Adjustments to Depreciation Expenses	3,360	
15			
16	(E) Taxes Other Than Income (TOTI)		
17	Test Year Adjustments		
18	(1) Personal Property Tax		
19	(a) To remove from PP Tax a Real Estate Tax Bill associated with land not included in Rate Base	(189)	
20			
21			
22	(2) Regulatory Assessment Fees (RAF)		
23	(a) Calculate RAFs based on Adjusted Test Year Revenues		
24	Test Year Adjusted Revenues	115,422	
25	(b) Calculate RAFs for Annualized Revenues		
26	Annualized Revenues Adjustment	1,671	
27	Total Test Year Adjusted Revenues	117,092	
28	RAF Rate	4.5%	
29	Adjusted Test Year RAF	5,269	
30	Deduct: Test Year RAF per books	(5,199)	
31	Total Regulatory Assessment Fee Adjustment	70	
32			
33	Total Test Year Adjustments to TOTI	(119)	
34			
35	<u>Pro Forma Adjustments</u>		
36	(4) Regulatory Assessment Fees (RAF)		
37	(a) Calculate RAFs on Additional Revenues Requested		
38	Additional Revenues Requested	258,990	
39	RAF Rate	4.5%	
40	Pro Forma Adjustment to RAF	11,655	
41			
42	(5) Payroll Taxes		
43	(a) Adjust Payroll Taxes for associated salary increases	93	
44			
45	(6) Total Net Plant Additions	1,795,036	
46	Millage rate	17.3778	
47	Increase in ad valorem taxes for Pro Forma Plant Additions	31,194	
48			
49	Total Pro Forma Adjustments to TOTI	42,941	
50			
51	Total Adjustments to TOTI	42,822	
52			
53	(F) Provision for Income Taxes		
54	(1) Adjusted taxes prior to revenue increase	(39)	
55			
56	(2) To calculate additional taxes due to requested revenue adjustments	58,317	
57			
58	Total Adjustments to Provision for Income Taxes	58,278	

Test Year Operating Revenues

Florida Public Service Commission

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

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

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

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	
2	461.1 Metered - Residential	112,204	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	442	521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other	
7	462.1 Public Fire Protection		522.1 Measured - Residential	
8	462.2 Private Fire Protection		522.2 Measured - Commercial	
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers		522.4 Measured - Public Authority	
11	466 Sales for Resale		522.5 Measured - Multi-Family	
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13	Accrued Water Revenues	803	524 Revenues from Other Systems	
14			525 Interdepartmental Sales	
15			Accrued Sewer Revenues	
16	TOTAL WATER SALES	113,450	TOTAL SEWER SALES	N/A
17				
20	471 Misc. Service Revenues	2,775	531 Sale of Sludge	
21	472 Rents From Water Property		532 Forfeited Discounts	
22	473 Interdepartmental Rents		534 Rents From Sewer Property	
23	474 Other Water Revenues		535 Interdepartmental Rents	
24			536 Other Sewer Revenues	
25			541 Measured Re-Use Revenues	
26				
27	TOTAL OTHER WATER REVENUES	2,775	TOTAL OTHER SEWER REVENUES	N/A
28				
29	TOTAL WATER OPERATING REVENUES	116,225	TOTAL SEWER OPERATING REVENUES	N/A

Detail of Operation & Maintenance Expenses Water

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) Test Year Total	(3) Adjustments	(4) Adjusted Total
1	601 Salaries & Wages - Employees	15,038	1,173	16,211
2	603 Salaries & Wages - Officers, Etc.	984	37	1,021
3	604 Employee Pensions & Benefits	7,036	468	7,504
4	610 Purchased Water	38,886	1,151	40,038
5	615 Purchased Power	-		-
6	616 Fuel for Power Purchased	-		-
7	618 Chemicals	-		-
8	620 Materials & Supplies	1,284		1,284
9	631 Contractual Services - Engr.	0		0
10	632 Contractual Services - Acct.	835		835
11	633 Contractual Services - Legal	(17)		(17)
12	634 Contractual Services - Mgmt. Fees	-		-
13	635 Contractual Services - Testing	1,277		1,277
14	636 Contractual Services - Other	1,729		1,729
15	641 Rental of Building/Real Prop.	27		27
16	642 Rental of Equipment	4		4
17	650 Transportation Expenses	1,331	40	1,371
18	656 Insurance - Vehicle	-		-
19	657 Insurance - General Liability	2,534		2,534
20	658 Insurance - Workman's Comp.	-		-
21	659 Insurance - Other	555		555
22	660 Advertising Expense	-		-
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	3,437	3,437
24	667 Reg. Comm. Exp. - Other	23		23
25	670 Bad Debt Expense	2,923		2,923
26	675 Miscellaneous Expenses	6,161		6,161
27				
28	TOTAL	80,611	6,306	86,917

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) Jan-15	(3) Feb-15	(4) Mar-15	(5) Apr-15	(6) May-15	(7) Jun-15	(8) Jul-15	(9) Aug-15	(10) Sep-15	(11) Oct-15	(12) Nov-15	(13) Dec-15	(14) Total Test Year
1	601 Salaries & Wages - Employees	1,097	1,009	1,108	1,238	1,212	1,290	1,370	1,304	1,225	1,256	1,418	1,511	15,038
2	603 Salaries & Wages - Officers, Etc.	77	79	76	80	78	79	101	61	78	78	190	7	984
3	604 Employee Pensions & Benefits	804	579	487	446	503	704	535	610	414	583	600	771	7,036
4	610 Purchased Water	3,166	2,755	2,747	3,453	3,727	3,522	3,482	2,875	3,380	2,871	3,647	3,263	38,886
5	615 Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-	-
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-
8	620 Materials & Supplies	103	72	336	87	77	100	77	102	79	85	75	90	1,284
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	14	(14)	-	-	-	0
10	632 Contractual Services - Acct.	62	62	65	62	62	62	73	74	73	72	85	85	835
11	633 Contractual Services - Legal	-	1	-	-	-	-	-	(29)	-	2	-	9	(17)
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	-	80	7	40	40	80	80	300	230	300	40	80	1,277
14	636 Contractual Services - Other	97	95	152	141	125	125	256	136	130	165	136	172	1,729
15	641 Rental of Building/Real Prop.	2	2	2	2	2	2	2	2	2	2	2	4	27
16	642 Rental of Equipment	-	-	3	-	-	-	-	-	-	-	-	1	4
17	650 Transportation Expenses	89	97	97	129	141	120	119	112	102	120	106	99	1,331
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	212	186	208	215	211	212	212	213	211	222	216	215	2,534
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-
21	659 Insurance - Other	7	13	7	26	31	61	73	17	60	108	183	(30)	555
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-
24	667 Reg. Comm. Exp. - Other	(27)	(1)	2	-	5	5	2	2	-	19	1	16	23
25	670 Bad Debt Expense	1	81	28	493	563	55	572	79	491	148	412	1	2,923
26	675 Miscellaneous Expenses	295	309	388	462	280	308	336	2,424	302	329	367	361	6,161
27														
28	TOTAL	5,986	5,417	5,712	6,873	7,056	6,725	7,291	8,296	6,761	6,360	7,477	6,656	80,611

Operation & Maintenance Expense Comparison - Water

Company: Utilities, Inc. of Florida - UIF - Orange County
 Docket No.:160101-W5
 Schedule Year Ended: December 31, 2015

Schedule: B-7
 Page 1 of 1
 Preparer: Patrick Flynn

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	Account No. and Name	Prior TY 12/31/11	Current TY 12/31/15	TY Adj.'s per B-5	Adjusted TY	\$ Difference	% Difference		
1	601 Salaries & Wages - Employees	14,600	15,038	1,173	16,211	1,611	11.03 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.	
2	603 Salaries & Wages - Officers, Etc.	2,661	984	37	1,021	(1,640)	n/a %		
3	604 Employee Pensions & Benefits	4,224	7,036	468	7,504	3,280	77.65 %	Reflects large increases in health care costs since the last TY.	
4	610 Purchased Water	45,094	38,886	1,151	40,038	(5,056)	(11.21) %	Under benchmark	
5	615 Purchased Power	3	-	-	-	(3)	(100.00) %	Under benchmark	
6	616 Fuel for Power Purchased	-	-	-	-	-	%		
7	618 Chemicals	-	-	-	-	-	%		
8	620 Materials & Supplies	1,000	1,284	-	1,284	284	28.37 %	Reflects the variance from year to year in repair activities and costs associated with them.	
9	631 Contractual Services - Engr.	4	0	-	0	(4)	(99.75) %	Under benchmark	
10	632 Contractual Services - Acct.	406	835	-	835	429	105.69 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.	
11	633 Contractual Services - Legal	18	(17)	-	(17)	(35)	(195.44) %	Under benchmark	
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	%		
13	635 Contractual Services - Testing	1,463	1,277	-	1,277	(186)	(12.68) %	Under benchmark	
14	636 Contractual Services - Other	1,846	1,729	-	1,729	(117)	(6.34) %	Under benchmark	
15	641 Rental of Building/Real Prop.	32	27	-	27	(5)	(16.22) %	Under benchmark	
16	642 Rental of Equipment	-	4	-	4	4	100.00 %		
17	650 Transportation Expenses	1,548	1,331	40	1,371	(177)	(11.41) %	Under benchmark	
18	656 Insurance - Vehicle	-	-	-	-	-	%		
19	657 Insurance - General Liability	-	2,534	-	2,534	2,534	100.00 %	General liability insurance expense wasn't allocated in this line item in the previous TY. See line 21.	
20	658 Insurance - Workman's Comp.	-	-	-	-	-	%		
21	659 Insurance - Other	2,432	555	-	555	(1,877)	(77.17) %	Under benchmark	
22	660 Advertising Expense	6	-	-	-	(6)	(100.00) %	Under benchmark	
23	666 Reg. Comm. Exp. - Rate Case Amort.	6,117	-	3,437	3,437	n/a	- %		
24	667 Reg. Comm. Exp. - Other	18	23	-	23	5	26.00 %		
25	670 Bad Debt Expense	4,433	2,923	-	2,923	(1,510)	(34.05) %	Under benchmark	
26	675 Miscellaneous Expenses	2,739	6,161	-	6,161	3,422	124.95 %	Increases in training expense, bank service charges, licensing fees, or other misc. expenses.	
27	TOTAL	88,644	80,611	6,306	86,917	953	1.15 %		
28	Less:								
29	666 Reg. Comm. Exp. - Rate Case Amort.	(6,117)	-	(3,437)	(3,437)	n/a	n/a	Not subject to Index Benchmarking	
30									
31	TOTAL	82,527	80,611	2,869	83,480	953	1.15 %		
32	Total Customers (ERC's)	298.5			310.5	12.00	4.02 %		
33									
34	Consumer Price Index - U*	224.939			237.017	12.08	5.37 %		
35									
36	Benchmark Index: Increase in Customer ERC's					1.0402			
37	Increase in CPI					1.0537			
38									
39						1.0961			
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
 Test Year Ended: December 31, 2015

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

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

	(1)	(2)	(3)	(4)
Line No.	Type of Service	Consultants	Amount	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 - Orange County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015

Schedule: B-10
 Page 1 of 1
 Preparer: Deborah D. Swain

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Hours	(5) Total Estimate of Charges by Firm	(6) 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		304,195	123,801	427,996	
28	Annual Amortization - All UIF Systems		\$ 76,049	\$ 30,950	\$ 106,999	
29						
30	Annual Amortization - Orange County		<u>\$ 3,437</u>	<u>\$ -</u>	<u>\$ 3,437</u>	
31						
32	Method of allocation between UIF systems (based on ERC count 12/31/15):					
33	Total Customers - UIF		6,870.40	2,796.10	9,666.50	
34	Total Customers - County		310.5	-	310.5	
35	Percentage of Customers		4.52%	0.00%	3.21%	
36						
37	Method of allocation for the County between water and wastewater (based on ERC count 12/31/15):					
38	Total Customer - County		310.5	-	310.5	
39	Percentage of Customers		100.00%	0.00%	100.00%	
40						

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

County	Water	Wastewater	Total ERCs
Marion	548.8	76.4	625.2
Orange	310.5	-	310.5
Pasco	2,869.5	1,245.2	4,114.7
Pinellas	430.1	-	430.1
Seminole	2,711.5	1,474.5	4,186.0
TOTAL	6,870.4	2,796.1	9,666.5

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

Florida Public Service Commission

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

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

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

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 - Orange County
 Docket No.:160101-WS
 Schedule Year Ended: December 31, 2015
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: John Hoy

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

Utilities, Inc. of Florida - Orange County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending January 31, 2015			Allocation Percentage		
			Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total		Amounts Allocated			100.00% Water	0.00% Sewer	
							Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total			
<u>Water Service Corp. Allocated Expenses:</u>												
1	403	Depreciation Expense	0.12%	99.88%	100.00%	ERC	\$361	310,174	\$310,535	361	-	
2	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$56	49,394	\$49,450	56	-	
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
6	427	Interest Expense	0.11%	99.89%	100.00%	ERC	(\$5)	(4,150)	(\$4,155)	(5)	-	
7	601/701/603/703	Salaries	0.11%	99.89%	100.00%	ERC	\$403	352,940	\$353,343	403	-	
8	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$804	703,143	\$703,946	804	-	
9	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$102	88,937	\$89,038	102	-	
10	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$62	53,855	\$53,917	62	-	
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
12	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$97	84,488	\$84,584	97	-	
13	641	Rent Expense	0.11%	99.89%	100.00%	ERC	\$2	1,702	\$1,704	2	-	
14	650/750	Transportation Expenses	0.11%	99.89%	100.00%	ERC	\$1	1,058	\$1,060	1	-	
15	657	Insurance - General Liability	0.11%	99.89%	100.00%	ERC	\$212	185,748	\$185,960	212	-	
16	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$7	6,094	\$6,101	7	-	
17	670/770	Bad Debt Expense	0.12%	99.88%	100.00%	ERC	\$1	1,016	\$1,017	1	-	
18	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$132	115,445	\$115,577	132	-	
19							\$2,235	\$1,949,842	\$1,952,077	2,235	-	
20												
21												
22	<u>Water Service Corp. Allocated State Expenses:</u>											
23	403	Depreciation Expenses	0.54%	99.46%	100.00%	ERC	\$195	\$36,079	\$36,275	195	-	
24	408	Taxes Other than Income	0.48%	99.52%	100.00%	ERC	\$170	\$35,003	\$35,173	170	-	
25	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
26	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	427	Interest Expense	0.39%	99.61%	100.00%	ERC	\$0	\$5	\$5	0	-	
28	601/701/603/703	Salaries	0.49%	99.51%	100.00%	ERC	\$224	\$45,655	\$45,880	224	-	
29	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
30	620/720	Materials and Supplies	0.48%	99.52%	100.00%	ERC	\$1	\$241	\$242	1	-	
31	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
32	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	635	Testing Expense	0.00%	100.00%	100.00%	ERC	\$0	\$3,000	\$3,000	-	-	
34	636/736	Contractual Services - Other	0.01%	99.99%	100.00%	ERC	\$1	\$4,115	\$4,115	1	-	
35	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
36	650/750	Transportation Expense	0.48%	99.52%	100.00%	ERC	\$88	\$18,134	\$18,222	88	-	
37	667/767	Reg. Commission Exp. - Other	0.48%	99.52%	100.00%	ERC	(\$27)	(\$5,468)	(\$5,495)	(27)	-	
38	675/775	Miscellaneous Expenses	0.48%	99.52%	100.00%	ERC	\$42	\$8,735	\$8,777	42	-	
39							\$ 695	\$ 145,498	\$146,193	695	-	
40												
41												
42	<u>Water Service Corp. Allocated UI Expenses:</u>											
43	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
44							\$ -	\$ -	\$0	-	-	
45												
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.											

Allocation of Expenses

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

Preparer: John Hoy

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

Utilities, Inc. of Florida - Orange County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending February 28, 2015			Amounts Allocated	
			Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	0.12%	99.88%	100.00%	ERC	\$361	313,509	\$313,870	361	-
2	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$55	48,508	\$48,563	55	-
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.11%	99.89%	100.00%	ERC	\$3	2,297	\$2,300	3	-
8	601/701/603/703	Salaries	0.11%	99.89%	100.00%	ERC	\$385	340,525	\$340,910	385	-
9	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$579	511,715	\$512,294	579	-
10	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$68	59,652	\$59,719	68	-
11	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$62	54,965	\$55,028	62	-
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$94	82,629	\$82,722	94	-
14	641	Rent Expense	0.11%	99.89%	100.00%	ERC	\$2	1,702	\$1,704	2	-
15	650/750	Transportation Expenses	0.11%	99.89%	100.00%	ERC	\$0	257	\$257	0	-
16	657	Insurance - General Liability	0.11%	99.89%	100.00%	ERC	\$186	164,081	\$164,266	186	-
17	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$13	11,139	\$11,152	13	-
18	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	(\$1)	(851)	(\$852)	(1)	-
19	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$153	135,155	\$135,308	153	-
20							<u>\$1,959</u>	<u>\$1,725,281</u>	<u>\$1,727,240</u>	<u>1,959</u>	<u>-</u>
Water Service Corp. Allocated State Expenses											
24	403	Depreciation Expenses	0.58%	99.42%	100.00%	ERC	\$120	\$20,565	\$20,685	120	-
25	408	Taxes Other than Income	0.48%	99.52%	100.00%	ERC	\$121	\$24,881	\$25,001	121	-
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.43%	99.57%	100.00%	ERC	\$0	\$5	\$5	0	-
29	601/701/603/703	Salaries	0.49%	99.51%	100.00%	ERC	\$232	\$47,279	\$47,511	232	-
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	0.48%	99.52%	100.00%	ERC	\$4	\$820	\$824	4	-
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.49%	99.51%	100.00%	ERC	\$1	\$139	\$140	1	-
34	635	Testing Expense	0.00%	100.00%	100.00%	ERC	\$0	(\$3,000)	(\$3,000)	-	-
35	636/736	Contractual Services - Other	-0.03%	100.03%	100.00%	ERC	\$1	(\$3,771)	(\$3,770)	1	-
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.48%	99.52%	100.00%	ERC	\$96	\$19,858	\$19,954	96	-
38	667/767	Reg. Commission Exp. - Other	0.48%	99.52%	100.00%	ERC	(\$1)	(\$105)	(\$105)	(1)	-
39	675/775	Miscellaneous Expenses	0.49%	99.51%	100.00%	ERC	\$41	\$8,363	\$8,405	41	-
40							<u>\$ 616</u>	<u>\$ 115,035</u>	<u>\$115,651</u>	<u>616</u>	<u>-</u>
Water Service Corp. Allocated UI Expenses											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Orange County
 Docket No.:160101-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 - Orange County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending March 31, 2015				100.00% Water	0.00% Sewer	
			Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total		Amounts Allocated		Total				
							Utilities, Inc. of Florida - Orange County	Other Companies/ Systems		Water			Sewer
<u>Water Service Corp. Allocated Expenses:</u>													
1	403	Depreciation Expense	0.11%	99.89%	100.00%	ERC	\$361	315,381	\$315,743	361	-		
2	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$47	41,308	\$41,354	47	-		
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
5	420	Interest During Construction	0.00%	100.00%	100.00%	ERC	\$0	(2)	(\$2)	-	-		
6	427	Interest Expense	-326.13%	426.13%	100.00%	ERC	\$98	(128)	(\$30)	98	-		
7	601/701/603/703	Salaries	0.11%	99.89%	100.00%	ERC	\$410	364,217	\$364,627	410	-		
8	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$486	431,527	\$432,013	486	-		
9	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$82	72,452	\$72,533	82	-		
10	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$65	57,814	\$57,879	65	-		
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
12	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$137	121,702	\$121,839	137	-		
13	641	Rent Expense	0.11%	99.89%	100.00%	ERC	\$2	1,753	\$1,755	2	-		
14	650/750	Transportation Expenses	0.11%	99.89%	100.00%	ERC	\$0	208	\$208	0	-		
15	657	Insurance - General Liability	0.11%	99.89%	100.00%	ERC	\$208	184,851	\$185,059	208	-		
16	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$7	6,102	\$6,109	7	-		
17	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$3	2,281	\$2,284	3	-		
18	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$236	209,486	\$209,722	236	-		
19							\$2,141	\$1,808,952	\$1,811,093	2,141	-		
20													
21													
22	<u>Water Service Corp. Allocated State Expenses:</u>												
23	403	Depreciation Expenses	0.50%	99.50%	100.00%	ERC	\$571	\$114,528	\$115,099	571	-		
24	408	Taxes Other than Income	0.48%	99.52%	100.00%	ERC	\$109	\$22,518	\$22,626	109	-		
25	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
26	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
27	427	Interest Expense	0.39%	99.61%	100.00%	ERC	\$0	\$5	\$5	0	-		
28	601/701/603/703	Salaries	0.48%	99.52%	100.00%	ERC	\$252	\$51,655	\$51,907	252	-		
29	604/704	Employee Benefits	0.48%	99.52%	100.00%	ERC	\$1	\$164	\$165	1	-		
30	620/720	Materials and Supplies	0.48%	99.52%	100.00%	ERC	\$2	\$416	\$418	2	-		
31	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
32	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
33	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
34	636/736	Contractual Services - Other	0.48%	99.52%	100.00%	ERC	\$15	\$3,125	\$3,140	15	-		
35	642/742	Rental of Equipment	0.48%	99.52%	100.00%	ERC	\$3	\$553	\$556	3	-		
36	650/750	Transportation Expense	0.48%	99.52%	100.00%	ERC	\$97	\$20,144	\$20,241	97	-		
37	667/767	Reg. Commission Exp. - Other	0.48%	99.52%	100.00%	ERC	\$2	\$329	\$331	2	-		
38	675/775	Miscellaneous Expenses	0.48%	99.52%	100.00%	ERC	\$45	\$9,286	\$9,331	45	-		
39							\$ 1,095	\$ 222,723	\$223,818	1,095	-		
40													
41													
42	<u>Water Service Corp. Allocated UI Expenses:</u>												
43	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$2,939,877	\$2,939,877	-	-		
44							\$ -	\$ 2,939,877	\$2,939,877	-	-		
45													

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

Allocation of Expenses

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

Preparer: John Hoy

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

Utilities, Inc. of Florida - Orange County

Allocation Percentage

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
		Allocation Percentages					Amounts Allocated					
Line	G/L Acct.	Description	Utilities, Inc. of Florida - Orange County			Description of Allocation	Utilities, Inc. of Florida - Orange County			100.00%	0.00%	
			County	Systems	Total		County	Systems	Total			Water
No.	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer	
<u>Water Service Corp. Allocated Expenses:</u>												
1	403	Depreciation Expense	0.12%	99.88%	100.00%	ERC	\$406	349,613	\$350,020	406	-	
2	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$42	36,458	\$36,500	42	-	
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	420	Interest During Construction	0.11%	99.89%	100.00%	ERC	(\$1)	(790)	(\$791)	(1)	-	
6	427	Interest Expense	0.11%	99.89%	100.00%	ERC	\$2	1,372	\$1,374	2	-	
7	601/701/603/703	Salaries	0.11%	99.89%	100.00%	ERC	\$453	396,111	\$396,564	453	-	
8	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$445	388,737	\$389,182	445	-	
9	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$85	74,338	\$74,423	85	-	
10	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$62	53,855	\$53,917	62	-	
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
12	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$129	112,643	\$112,772	129	-	
13	641	Rent Expense	0.11%	99.89%	100.00%	ERC	\$2	1,753	\$1,755	2	-	
14	650/750	Transportation Expenses	0.12%	99.88%	100.00%	ERC	\$0	320	\$320	0	-	
15	657	Insurance - General Liability	0.11%	99.89%	100.00%	ERC	\$215	187,811	\$188,025	215	-	
16	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$26	23,005	\$23,032	26	-	
17	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$2	2,004	\$2,006	2	-	
18	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$187	163,551	\$163,738	187	-	
19							\$2,055	\$1,790,782	\$1,792,837	2,055	-	
20												
21												
<u>Water Service Corp. Allocated State Expenses</u>												
22	403	Depreciation Expenses	0.57%	99.43%	100.00%	ERC	\$139	\$24,332	\$24,470	139	-	
23	408	Taxes Other than Income	0.49%	99.51%	100.00%	ERC	\$114	\$23,272	\$23,386	114	-	
24	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
25	414	Taxes Other than Income	0.48%	99.52%	100.00%	ERC	(\$22)	(\$4,478)	(\$4,500)	(22)	-	
26	427	Interest Expense	0.43%	99.57%	100.00%	ERC	\$0	\$5	\$5	0	-	
27	601/701/603/703	Salaries	0.49%	99.51%	100.00%	ERC	\$236	\$47,922	\$48,158	236	-	
28	604/704	Employee Benefits	0.48%	99.52%	100.00%	ERC	\$1	\$304	\$305	1	-	
29	620/720	Materials and Supplies	0.56%	99.44%	100.00%	ERC	\$3	\$483	\$486	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	0.48%	99.52%	100.00%	ERC	\$12	\$2,455	\$2,467	12	-	
34	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
35	650/750	Transportation Expense	0.48%	99.52%	100.00%	ERC	\$129	\$26,419	\$26,547	129	-	
36	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
37	675/775	Miscellaneous Expenses	0.49%	99.51%	100.00%	ERC	\$140	\$28,566	\$28,706	140	-	
38							\$ 751	\$ 149,278	\$150,029	751	-	
39												
40												
41												
<u>Water Service Corp. Allocated UI Expenses</u>												
42	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
43							\$ -	\$ -	\$0	-	-	
44												
45												
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.											

Allocation of Expenses

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

Preparer: John Hoy

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

Utilities, Inc. of Florida - Orange County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending May 31, 2015	
			Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	0.12%	99.88%	100.00%	ERC	\$370	318,412	\$318,782	370	-
2	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$37	32,469	\$32,506	37	-
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	420	Interest During Construction	0.11%	99.89%	100.00%	ERC	(\$1)	(801)	(\$802)	(1)	-
6	427	Interest Expense	0.11%	99.89%	100.00%	ERC	(\$0)	(124)	(\$124)	(0)	-
7	601/701/603/703	Salaries	0.11%	99.89%	100.00%	ERC	\$407	356,336	\$356,743	407	-
8	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$500	437,771	\$438,272	500	-
9	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$75	65,337	\$65,412	75	-
10	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$62	53,855	\$53,917	62	-
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$124	108,582	\$108,706	124	-
13	641	Rent Expense	0.11%	99.89%	100.00%	ERC	\$2	1,815	\$1,817	2	-
14	650/750	Transportation Expenses	0.11%	99.89%	100.00%	ERC	\$1	736	\$736	1	-
15	657	Insurance - General Liability	0.11%	99.89%	100.00%	ERC	\$211	184,748	\$184,959	211	-
16	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$31	26,995	\$27,026	31	-
17	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$2	1,394	\$1,396	2	-
18	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$127	110,936	\$111,063	127	-
19							\$1,947	\$1,698,463	\$1,700,410	1,947	-
20											
21											
22	Water Service Corp. Allocated State Expenses										
23	403	Depreciation Expenses	0.57%	99.43%	100.00%	ERC	\$139	\$24,452	\$24,591	139	-
24	408	Taxes Other than Income	0.48%	99.52%	100.00%	ERC	\$99	\$20,400	\$20,499	99	-
25	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	427	Interest Expense	0.39%	99.61%	100.00%	ERC	\$0	\$5	\$5	0	-
28	601/701/603/703	Salaries	0.49%	99.51%	100.00%	ERC	\$254	\$51,541	\$51,795	254	-
29	604/704	Employee Benefits	0.48%	99.52%	100.00%	ERC	\$3	\$527	\$530	3	-
30	620/720	Materials and Supplies	0.57%	99.43%	100.00%	ERC	\$3	\$445	\$447	3	-
31	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
32	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	636/736	Contractual Services - Other	0.48%	99.52%	100.00%	ERC	\$1	\$229	\$230	1	-
35	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
36	650/750	Transportation Expense	0.48%	99.52%	100.00%	ERC	\$140	\$28,834	\$28,974	140	-
37	667/767	Reg. Commission Exp. - Other	0.48%	99.52%	100.00%	ERC	\$5	\$967	\$972	5	-
38	675/775	Miscellaneous Expenses	0.48%	99.52%	100.00%	ERC	\$38	\$7,746	\$7,784	38	-
39							\$ 681	\$ 135,147	\$135,828	681	-
40											
41											
42	Water Service Corp. Allocated UI Expenses										
43	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
44							\$ -	\$ -	\$0	-	-
45											
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

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

Preparer: John Hoy

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

Utilities, Inc. of Florida - Orange County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			100.00% Water	0.00% Sewer
			Utilities, Inc. of Florida - Orange County	Other Companies/			Utilities, Inc. of Florida - Orange County	Other Companies/			
				Systems	Total			Systems	Total		
Historical Month Ending June 30, 2015											
1	Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	0.12%	99.88%	100.00%	ERC	\$349	299,056	\$299,405	349	-
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$38	33,276	\$33,314	38	-
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.11%	99.89%	100.00%	ERC	(\$2)	(1,429)	(\$1,430)	(2)	-
7	427	Interest Expense	-69.46%	169.46%	100.00%	ERC	\$99	(242)	(\$143)	99	-
8	601/701/603/703	Salaries	0.11%	99.89%	100.00%	ERC	\$420	366,432	\$366,852	420	-
9	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$704	614,444	\$615,148	704	-
10	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$91	79,618	\$79,709	91	-
11	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$62	53,855	\$53,917	62	-
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$123	107,133	\$107,256	123	-
14	641	Rent Expense	0.11%	99.89%	100.00%	ERC	\$2	1,815	\$1,817	2	-
15	650/750	Transportation Expenses	0.11%	99.89%	100.00%	ERC	\$1	922	\$923	1	-
16	657	Insurance - General Liability	0.11%	99.89%	100.00%	ERC	\$212	185,172	\$185,384	212	-
17	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$61	53,054	\$53,115	61	-
18	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$1	1,269	\$1,270	1	-
19	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$163	141,849	\$142,011	163	-
20							\$2,325	\$1,936,223	\$1,938,548	2,325	-
21											
22	Water Service Corp. Allocated State Expenses										
23											
24	403	Depreciation Expenses	0.57%	99.43%	100.00%	ERC	\$139	\$24,385	\$24,524	139	-
25	408	Taxes Other than Income	0.49%	99.51%	100.00%	ERC	\$110	\$22,513	\$22,623	110	-
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.40%	99.60%	100.00%	ERC	\$0	\$5	\$5	0	-
29	601/701/603/703	Salaries	0.49%	99.51%	100.00%	ERC	\$309	\$62,626	\$62,936	309	-
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	0.49%	99.51%	100.00%	ERC	\$9	\$1,746	\$1,755	9	-
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.49%	99.51%	100.00%	ERC	\$1	\$299	\$300	1	-
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.49%	99.51%	100.00%	ERC	\$119	\$24,412	\$24,531	119	-
38	667/767	Reg. Commission Exp. - Other	0.49%	99.51%	100.00%	ERC	\$5	\$1,003	\$1,008	5	-
39	675/775	Miscellaneous Expenses	0.49%	99.51%	100.00%	ERC	\$31	\$6,280	\$6,311	31	-
40							\$ 723	\$ 143,270	\$143,993	723	-
41											
42	Water Service Corp. Allocated UI Expenses										
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	-	-
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Orange County
 Docket No.:160101-WS
 Schedule Year Ended: December 31, 2015
 Interim [] Final [x]
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Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Orange County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			100.00%	0.00%
			Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total		
Historical Month Ending July 31, 2015											
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.12%	99.88%	100.00%	ERC	\$381	326,010	\$326,391	381	-
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$38	33,515	\$33,553	38	-
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.11%	99.89%	100.00%	ERC	(\$2)	(1,791)	(\$1,793)	(2)	-
7	427	Interest Expense	0.11%	99.89%	100.00%	ERC	(\$0)	(307)	(\$308)	(0)	-
8	601/701/603/703	Salaries	0.11%	99.89%	100.00%	ERC	\$446	388,133	\$388,579	446	-
9	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$520	452,649	\$453,169	520	-
10	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$73	63,764	\$63,837	73	-
11	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$73	63,843	\$63,917	73	-
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$116	100,940	\$101,056	116	-
14	641	Rent Expense	0.11%	99.89%	100.00%	ERC	\$2	1,872	\$1,874	2	-
15	650/750	Transportation Expenses	0.12%	99.88%	100.00%	ERC	\$0	303	\$303	0	-
16	657	Insurance - General Liability	0.11%	99.89%	100.00%	ERC	\$212	184,748	\$184,960	212	-
17	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$73	63,832	\$63,905	73	-
18	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$1	1,110	\$1,111	1	-
19	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$154	133,656	\$133,809	154	-
20							\$2,088	\$1,812,275	\$1,814,362	2,088	-
21	<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	0.56%	99.44%	100.00%	ERC	\$148	\$26,114	\$26,261	148	-
25	408	Taxes Other than Income	0.49%	99.51%	100.00%	ERC	\$81	\$16,532	\$16,613	81	-
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.48%	99.52%	100.00%	ERC	\$0	\$4	\$4	0	-
29	601/701/603/703	Salaries	0.49%	99.51%	100.00%	ERC	\$332	\$67,089	\$67,421	332	-
30	604/704	Employee Benefits	0.49%	99.51%	100.00%	ERC	\$15	\$3,088	\$3,103	15	-
31	620/720	Materials and Supplies	0.48%	99.52%	100.00%	ERC	\$4	\$778	\$782	4	-
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.49%	99.51%	100.00%	ERC	\$40	\$8,190	\$8,230	40	-
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.49%	99.51%	100.00%	ERC	\$119	\$24,360	\$24,479	119	-
38	667/767	Reg. Commission Exp. - Other	0.49%	99.51%	100.00%	ERC	\$2	\$339	\$340	2	-
39	675/775	Miscellaneous Expenses	0.49%	99.51%	100.00%	ERC	\$68	\$13,857	\$13,925	68	-
40							\$ 809	\$ 160,350	\$161,158	809	-
41	<u>Water Service Corp. Allocated UI Expenses:</u>										
42	<u>Water Service Corp. Allocated UI Expenses:</u>										
43	<u>Water Service Corp. Allocated UI Expenses:</u>										
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
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 - Orange County
Docket No.:160101-WS
Schedule Year Ended: December 31, 2015
Interim [] Final [x]
Historical [x] Projected []

Preparer: John Hoy

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

Utilities, Inc. of Florida - Orange County
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending August 31, 2015	
			Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total	Water	Sewer
1		Water Service Corp. Allocated Expenses:									
2	403	Depreciation Expense	0.12%	99.88%	100.00%	ERC	\$393	334,709	\$335,102	393	-
3	408	Taxes Other than Income	0.12%	99.88%	100.00%	ERC	\$36	31,598	\$31,634	36	-
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.12%	99.88%	100.00%	ERC	(\$2)	(2,030)	(\$2,032)	(2)	-
7	427	Interest Expense	0.12%	99.88%	100.00%	ERC	(\$0)	(168)	(\$168)	(0)	-
8	601/701/603/703	Salaries	0.12%	99.88%	100.00%	ERC	\$399	345,374	\$345,772	399	-
9	604/704	Employee Benefits	0.12%	99.88%	100.00%	ERC	\$609	527,608	\$528,217	609	-
10	620/720	Materials and Supplies	0.12%	99.88%	100.00%	ERC	\$99	85,418	\$85,516	99	-
11	632/732	Contractual Services - Accounting	0.12%	99.88%	100.00%	ERC	\$74	63,843	\$63,917	74	-
12	633/733	Contractual Services - Legal	0.12%	99.88%	100.00%	ERC	(\$29)	(25,336)	(\$25,365)	(29)	-
13	636/736	Contractual Services - Other	0.12%	99.88%	100.00%	ERC	\$135	116,676	\$116,810	135	-
14	641	Rent Expense	0.12%	99.88%	100.00%	ERC	\$2	1,872	\$1,874	2	-
15	650/750	Transportation Expenses	0.12%	99.88%	100.00%	ERC	\$0	315	\$315	0	-
16	657	Insurance - General Liability	0.12%	99.88%	100.00%	ERC	\$213	184,848	\$185,061	213	-
17	659/759	Other Insurance	0.12%	99.88%	100.00%	ERC	\$17	14,524	\$14,541	17	-
18	670/770	Bad Debt Expense	0.12%	99.88%	100.00%	ERC	\$1	1,195	\$1,197	1	-
19	675/775	Miscellaneous Expenses	0.12%	99.88%	100.00%	ERC	\$144	125,155	\$125,300	144	-
20							<u>\$2,090</u>	<u>\$1,805,602</u>	<u>\$1,807,692</u>	<u>2,090</u>	<u>-</u>
21											
22		Water Service Corp. Allocated State Expenses									
23											
24	403	Depreciation Expenses	0.57%	99.43%	100.00%	ERC	\$141	\$24,654	\$24,795	141	-
25	408	Taxes Other than Income	0.49%	99.51%	100.00%	ERC	\$103	\$20,904	\$21,007	103	-
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.39%	99.61%	100.00%	ERC	\$0	\$5	\$5	0	-
29	601/701/603/703	Salaries	0.50%	99.50%	100.00%	ERC	\$331	\$66,447	\$66,778	331	-
30	604/704	Employee Benefits	0.49%	99.51%	100.00%	ERC	\$2	\$323	\$325	2	-
31	620/720	Materials and Supplies	0.55%	99.45%	100.00%	ERC	\$3	\$604	\$607	3	-
32	631/731	Contractual Services - Engineering	0.49%	99.51%	100.00%	ERC	\$14	\$2,902	\$2,916	14	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.49%	99.51%	100.00%	ERC	\$1	\$204	\$205	1	-
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.49%	99.51%	100.00%	ERC	\$112	\$22,813	\$22,925	112	-
38	667/767	Reg. Commission Exp. - Other	0.49%	99.51%	100.00%	ERC	\$2	\$322	\$324	2	-
39	675/775	Miscellaneous Expenses	0.48%	99.52%	100.00%	ERC	\$14	\$2,979	\$2,993	14	-
40							<u>\$ 723</u>	<u>\$ 142,158</u>	<u>\$142,881</u>	<u>723</u>	<u>-</u>
41											
42		Water Service Corp. Allocated UI Expenses									
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 - UIF - Orange County
 Docket No.:160101-WS
 Schedule Year Ended: December 31, 2015
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: John Hoy

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

Utilities, Inc. of Florida - Orange County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending September 30, 2015		
			Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer	
Water Service Corp. Allocated Expenses:												
1	403	Depreciation Expense	0.12%	99.88%	100.00%	ERC	\$386	331,598	\$331,984	386	-	
2	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$36	31,077	\$31,113	36	-	
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	420	Interest During Construction	0.11%	99.89%	100.00%	ERC	(\$3)	(2,549)	(\$2,552)	(3)	-	
6	427	Interest Expense	-60.84%	160.84%	100.00%	ERC	\$92	(243)	(\$151)	92	-	
7	601/701/603/703	Salaries	0.11%	99.89%	100.00%	ERC	\$430	375,948	\$376,378	430	-	
8	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$411	359,911	\$360,323	411	-	
9	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$77	67,762	\$67,839	77	-	
10	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$73	63,844	\$63,917	73	-	
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
12	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$130	113,414	\$113,544	130	-	
13	641	Rent Expense	0.11%	99.89%	100.00%	ERC	\$2	1,872	\$1,874	2	-	
14	650/750	Transportation Expenses	0.11%	99.89%	100.00%	ERC	\$0	272	\$272	0	-	
15	657	Insurance - General Liability	0.11%	99.89%	100.00%	ERC	\$211	184,748	\$184,960	211	-	
16	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$60	52,273	\$52,333	60	-	
17	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$1	922	\$923	1	-	
18	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$140	122,600	\$122,741	140	-	
19							\$2,046	\$1,703,450	\$1,705,496	2,046	-	
20												
21												
22	Water Service Corp. Allocated State Expenses											
23	403	Depreciation Expenses	0.56%	99.44%	100.00%	ERC	\$150	\$26,491	\$26,642	150	-	
24	408	Taxes Other than Income	0.49%	99.51%	100.00%	ERC	\$104	\$21,178	\$21,282	104	-	
25	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
26	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	427	Interest Expense	0.40%	99.60%	100.00%	ERC	\$0	\$5	\$5	0	-	
28	601/701/603/703	Salaries	0.49%	99.51%	100.00%	ERC	\$314	\$63,259	\$63,574	314	-	
29	604/704	Employee Benefits	0.49%	99.51%	100.00%	ERC	\$3	\$547	\$550	3	-	
30	620/720	Materials and Supplies	0.49%	99.51%	100.00%	ERC	\$1	\$191	\$192	1	-	
31	631/731	Contractual Services - Engineering	0.49%	99.51%	100.00%	ERC	(\$14)	(\$2,902)	(\$2,916)	(14)	-	
32	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	636/736	Contractual Services - Other	0.51%	99.49%	100.00%	ERC	\$0	\$37	\$37	0	-	
35	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
36	650/750	Transportation Expense	0.49%	99.51%	100.00%	ERC	\$101	\$20,660	\$20,761	101	-	
37	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
38	675/775	Miscellaneous Expenses	0.49%	99.51%	100.00%	ERC	\$47	\$9,532	\$9,579	47	-	
39							\$ 707	\$ 138,998	\$139,705	707	-	
40												
41												
42	Water Service Corp. Allocated UI Expenses											
43	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$3,004,727	\$3,004,727	-	-	
44							\$ -	\$ 3,004,727	\$3,004,727	-	-	
45												
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.											

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Orange County
 Docket No.:160101-WS
 Schedule Year Ended: December 31, 2015
 Interim [] Final [x]
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Preparer: John Hoy

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

Utilities, Inc. of Florida - Orange County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total	Water	Sewer
1	Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	0.11%	99.89%	100.00%	ERC	\$380	331,806	\$332,186	380	-
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$35	30,689	\$30,723	35	-
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.11%	99.89%	100.00%	ERC	(\$3)	(2,875)	(\$2,878)	(3)	-
7	427	Interest Expense	0.11%	99.89%	100.00%	ERC	(\$0)	(238)	(\$238)	(0)	-
8	601/701/603/703	Salaries	0.11%	99.89%	100.00%	ERC	\$418	371,236	\$371,654	418	-
9	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$583	518,496	\$519,079	583	-
10	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$81	71,683	\$71,764	81	-
11	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$72	63,845	\$63,917	72	-
12	633/733	Contractual Services - Legal	0.11%	99.89%	100.00%	ERC	\$2	2,198	\$2,200	2	-
13	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$162	144,351	\$144,513	162	-
14	641	Rent Expense	0.11%	99.89%	100.00%	ERC	\$2	1,872	\$1,874	2	-
15	650/750	Transportation Expenses	0.11%	99.89%	100.00%	ERC	\$0	377	\$378	0	-
16	657	Insurance - General Liability	0.11%	99.89%	100.00%	ERC	\$222	197,305	\$197,527	222	-
17	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$108	95,651	\$95,758	108	-
18	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$2	1,386	\$1,388	2	-
19	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$169	149,964	\$150,132	169	-
20							\$2,231	\$1,977,746	\$1,979,977	2,231	-
21											
22	Water Service Corp. Allocated State Expenses										
23											
24	403	Depreciation Expenses	0.55%	99.45%	100.00%	ERC	\$155	\$27,880	\$28,035	155	-
25	408	Taxes Other than Income	0.48%	99.52%	100.00%	ERC	\$104	\$21,475	\$21,579	104	-
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.48%	99.52%	100.00%	ERC	\$1	\$254	\$255	1	-
29	601/701/603/703	Salaries	0.49%	99.51%	100.00%	ERC	\$305	\$62,368	\$62,673	305	-
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	0.53%	99.47%	100.00%	ERC	\$4	\$727	\$731	4	-
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.48%	99.52%	100.00%	ERC	\$3	\$572	\$575	3	-
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.48%	99.52%	100.00%	ERC	\$120	\$24,766	\$24,885	120	-
38	667/767	Reg. Commission Exp. - Other	0.48%	99.52%	100.00%	ERC	\$19	\$3,855	\$3,873	19	-
39	675/775	Miscellaneous Expenses	0.48%	99.52%	100.00%	ERC	\$46	\$9,518	\$9,564	46	-
40							\$ 756	\$ 151,415	\$152,170	756	-
41											
42	Water Service Corp. Allocated UI Expenses										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Orange County
 Docket No.:160101-WS
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Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida - Orange County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending November 30, 2015	
			Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	0.11%	99.89%	100.00%	ERC	\$378	331,979	\$332,357	378	-
2	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$34	30,229	\$30,263	34	-
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	420	Interest During Construction	0.11%	99.89%	100.00%	ERC	(\$3)	(2,922)	(\$2,925)	(3)	-
6	427	Interest Expense	0.11%	99.89%	100.00%	ERC	(\$1)	(478)	(\$479)	(1)	-
7	601/701/603/703	Salaries	0.11%	99.89%	100.00%	ERC	\$514	459,132	\$459,646	514	-
8	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$601	536,490	\$537,091	601	-
9	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$71	63,677	\$63,749	71	-
10	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$85	75,795	\$75,880	85	-
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$136	121,000	\$121,135	136	-
13	641	Rent Expense	0.11%	99.89%	100.00%	ERC	\$2	1,872	\$1,874	2	-
14	650/750	Transportation Expenses	0.11%	99.89%	100.00%	ERC	\$1	563	\$563	1	-
15	657	Insurance - General Liability	0.11%	99.89%	100.00%	ERC	\$216	192,781	\$192,997	216	-
16	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$183	163,557	\$163,741	183	-
17	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$1	1,289	\$1,290	1	-
18	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$159	141,706	\$141,865	159	-
19							\$2,376	\$2,116,670	\$2,119,046	2,376	-
20											
21											
22	Water Service Corp. Allocated State Expenses										
23	403	Depreciation Expenses	0.55%	99.45%	100.00%	ERC	\$144	\$25,788	\$25,932	144	-
24	408	Taxes Other than Income	0.48%	99.52%	100.00%	ERC	\$97	\$20,189	\$20,286	97	-
25	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	427	Interest Expense	0.40%	99.60%	100.00%	ERC	\$0	\$5	\$5	0	-
28	601/701/603/703	Salaries	0.48%	99.52%	100.00%	ERC	\$311	\$63,907	\$64,218	311	-
29	604/704	Employee Benefits	0.48%	99.52%	100.00%	ERC	(\$1)	(\$144)	(\$145)	(1)	-
30	620/720	Materials and Supplies	0.52%	99.48%	100.00%	ERC	\$4	\$679	\$683	4	-
31	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
32	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	636/736	Contractual Services - Other	0.47%	99.53%	100.00%	ERC	\$0	\$95	\$95	0	-
35	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
36	650/750	Transportation Expense	0.48%	99.52%	100.00%	ERC	\$106	\$22,002	\$22,108	106	-
37	667/767	Reg. Commission Exp. - Other	0.47%	99.53%	100.00%	ERC	\$1	\$107	\$108	1	-
38	675/775	Miscellaneous Expenses	0.47%	99.53%	100.00%	ERC	\$58	\$12,133	\$12,191	58	-
39							\$ 719	\$ 144,762	\$145,481	719	-
40											
41											
42	Water Service Corp. Allocated UI Expenses										
43	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
44							\$ -	\$ -	\$0	-	-
45											
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Schedule B-12

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

Page 12 of 13

Docket No.:160101-WS

Schedule Year Ended: December 31, 2015

Preparer: John Hoy

Interim Final

Historical Projected

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

Utilities, Inc. of Florida - Orange County
Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending December 31, 2015			100.00%	0.00%
			Utilities, Inc. of Florida - Orange County	Other Companies/	Total		Utilities, Inc. of Florida - Orange County	Other Companies/	Total		
No.	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.11%	99.89%	100.00%	ERC	\$362	318,660	\$319,022	362	-
3	408	Taxes Other than Income	0.09%	99.91%	100.00%	ERC	(\$0)	(42)	(\$42)	(0)	-
4	409	Gains/Losses from Disposition of Utility	0.12%	99.88%	100.00%	ERC	\$0	100	\$100	0	-
5	410	Miscellaneous Non-Utility Expenses	0.11%	99.89%	100.00%	ERC	\$23	20,417	\$20,439	23	-
6	420	Interest During Construction	0.11%	99.89%	100.00%	ERC	(\$4)	(3,303)	(\$3,307)	(4)	-
7	427	Interest Expense	-513.81%	613.81%	100.00%	ERC	\$109	(130)	(\$21)	109	-
8	601/701/603/703	Salaries	0.11%	99.89%	100.00%	ERC	\$357	320,080	\$320,437	357	-
9	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$772	692,006	\$692,778	772	-
10	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$87	78,258	\$78,345	87	-
11	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$85	76,056	\$76,140	85	-
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$131	117,917	\$118,049	131	-
14	641	Rent Expense	0.11%	99.89%	100.00%	ERC	\$4	3,744	\$3,748	4	-
15	650/750	Transportation Expenses	0.11%	99.89%	100.00%	ERC	\$0	297	\$297	0	-
16	657	Insurance - General Liability	0.11%	99.89%	100.00%	ERC	\$215	192,972	\$193,188	215	-
17	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	(\$30)	(26,581)	(\$26,610)	(30)	-
18	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$1	1,133	\$1,134	1	-
19	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$151	135,097	\$135,247	151	-
20							\$2,264	\$1,926,680	\$1,928,944	2,264	-
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	0.54%	99.46%	100.00%	ERC	\$159	\$29,162	\$29,322	159	-
25	408	Taxes Other than Income	0.48%	99.52%	100.00%	ERC	\$106	\$22,084	\$22,189	106	-
26	410	Miscellaneous Non-Utility Expenses	0.48%	99.52%	100.00%	ERC	\$16	\$3,275	\$3,291	16	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.47%	99.53%	100.00%	ERC	\$0	\$17	\$17	0	-
29	601/701/603/703	Salaries	0.48%	99.52%	100.00%	ERC	\$370	\$76,308	\$76,679	370	-
30	604/704	Employee Benefits	0.49%	99.51%	100.00%	ERC	(\$0)	(\$81)	(\$82)	(0)	-
31	620/720	Materials and Supplies	0.48%	99.52%	100.00%	ERC	\$3	\$583	\$586	3	-
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.48%	99.52%	100.00%	ERC	\$9	\$1,862	\$1,871	9	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.48%	99.52%	100.00%	ERC	\$40	\$8,421	\$8,461	40	-
36	642/742	Rental of Equipment	0.48%	99.52%	100.00%	ERC	\$1	\$278	\$279	1	-
37	650/750	Transportation Expense	0.48%	99.52%	100.00%	ERC	\$98	\$20,558	\$20,657	98	-
38	667/767	Reg. Commission Exp. - Other	0.48%	99.52%	100.00%	ERC	\$16	\$3,379	\$3,395	16	-
39	675/775	Miscellaneous Expenses	0.48%	99.52%	100.00%	ERC	\$96	\$19,989	\$20,085	96	-
40							\$ 915	\$ 185,836	\$186,751	915	-
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$3,179,219	\$3,179,219	-	-
45							\$ -	\$ 3,179,219	\$3,179,219	-	-
46		Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.									

Allocation of Expenses

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

Preparer: John Hoy

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

Utilities, Inc. of Florida - Orange County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			100.00% Water	0.00% Sewer
			Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Orange County	Other Companies/ Systems	Total		
Historical Year Ending December 31, 2015											
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	0.12%	99.88%	100.00%	ERC	\$4,488	3,880,908	\$3,885,396	4,488	-
2	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$454	398,477	\$398,931	454	-
3	409	Gains/Losses from Disposition of Utility	0.12%	99.88%	100.00%	ERC	\$0	100	\$100	0	-
4	410	Miscellaneous Non-Utility Expenses	0.11%	99.89%	100.00%	ERC	\$23	20,417	\$20,439	23	-
5	420	Interest During Construction	0.11%	99.89%	100.00%	ERC	(\$21)	(18,492)	(\$18,513)	(21)	-
6	427	Interest Expense	-18.46%	118.46%	100.00%	ERC	\$396	(2,539)	(\$2,144)	396	-
7	601/701/603/703	Salaries	0.11%	99.89%	100.00%	ERC	\$5,041	4,436,464	\$4,441,505	5,041	-
8	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$7,013	6,174,497	\$6,181,510	7,013	-
9	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$990	870,895	\$871,885	990	-
10	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$835	735,425	\$736,260	835	-
11	633/733	Contractual Services - Legal	0.12%	99.88%	100.00%	ERC	(\$27)	(23,139)	(\$23,165)	(27)	-
12	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$1,512	1,331,475	\$1,332,987	1,512	-
13	641	Rent Expense	0.11%	99.89%	100.00%	ERC	\$27	23,643	\$23,670	27	-
14	650/750	Transportation Expenses	0.11%	99.89%	100.00%	ERC	\$6	5,626	\$5,633	6	-
15	657	Insurance - General Liability	0.11%	99.89%	100.00%	ERC	\$2,534	2,229,814	\$2,232,348	2,534	-
16	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$555	489,647	\$490,202	555	-
17	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$16	14,148	\$14,164	16	-
18	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$1,913	1,684,599	\$1,686,512	1,913	-
19							\$25,756	\$22,251,964	\$22,277,720	25,756	-
20											
21											
22	Water Service Corp. Allocated State Expenses										
23											
24	403	Depreciation Expenses	0.54%	99.46%	100.00%	ERC	\$2,200	\$404,430	\$406,630	2,200	-
25	408	Taxes Other than Income	0.48%	99.52%	100.00%	ERC	\$1,317	\$270,947	\$272,264	1,317	-
26	410	Miscellaneous Non-Utility Expenses	0.48%	99.52%	100.00%	ERC	\$16	\$3,275	\$3,291	16	-
27	414	Taxes Other than Income	0.48%	99.52%	100.00%	ERC	(\$22)	(\$4,478)	(\$4,500)	(22)	-
28	427	Interest Expense	0.47%	99.53%	100.00%	ERC	\$2	\$319	\$321	2	-
29	601/701/603/703	Salaries	0.49%	99.51%	100.00%	ERC	\$3,471	\$706,058	\$709,529	3,471	-
30	604/704	Employee Benefits	0.49%	99.51%	100.00%	ERC	\$23	\$4,728	\$4,751	23	-
31	620/720	Materials and Supplies	0.51%	99.49%	100.00%	ERC	\$39	\$7,713	\$7,752	39	-
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	0	-
33	633/733	Contractual Services - Legal	0.48%	99.52%	100.00%	ERC	\$10	\$2,001	\$2,011	10	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.48%	99.52%	100.00%	ERC	\$116	\$23,971	\$24,087	116	-
36	642/742	Rental of Equipment	0.48%	99.52%	100.00%	ERC	\$4	\$831	\$835	4	-
37	650/750	Transportation Expense	0.48%	99.52%	100.00%	ERC	\$1,325	\$272,960	\$274,285	1,325	-
38	667/767	Reg. Commission Exp. - Other	0.48%	99.52%	100.00%	ERC	\$23	\$4,729	\$4,752	23	-
39	675/775	Miscellaneous Expenses	0.48%	99.52%	100.00%	ERC	\$665	\$136,985	\$137,650	665	-
40							\$ 9,188	\$ 1,834,469	\$1,843,658	9,188	-
41											
42	Water Service Corp. Allocated UI Expenses										
43											
44	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$12,109,878	\$12,109,878	-	-
45							\$ -	\$ 12,109,878	\$12,109,878	-	-

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

Net Depreciation Expense - Water

Florida Public Service Commission

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

Schedule: B-13

Docket No.:160101-WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic 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	145		145		
3	302.1 Franchises	-		-		
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	-		-		
8	305.2 Collect. & Impound. Reservoirs			-		
9	306.2 Lake, River & Other Intakes			-		
10	307.2 Wells & Springs	11		11		
11	308.2 Infiltration Galleries & Tunnels			-		
12	309.2 Supply Mains	-		-		
13	310.2 Power Generation Equipment			-		
14	311.2 Pumping Equipment	-		-		
15	339.2 Other Plant & Misc. Equipment			-		
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights			-		
18	304.3 Structures & Improvements	2		2		
19	310.3 Power Generation Equipment			-		
20	311.3 Pumping Equipment - WTP	-		-		
21	320.3 Water Treatment Equipment	2		2		
22	339.3 Other Plant & Misc. Equipment			-		
23	TRANSMISSION & DISTRIBUTION PLANT					
24	303.4 Land & Land Rights			-		
25	304.4 Structures & Improvements			-		
26	311.4 Electric Pumping Equipment - T&D			-		
27	330.4 Distr. Reservoirs & Standpipes	102		102		
28	331.4 Transm. & Distribution Mains	11,524	3,651	15,175		
29	333.4 Services	628		628		
30	334.4 Meters & Meter Installations	1,783		1,783		
31	335.4 Hydrants	1		1		
32	336.4 Backflow Prevention Devices	51		51		
33	339.4 Other Plant & Misc. Equipment			-		
34	GENERAL PLANT					
35	303.5 Land & Land Rights			-		
36	304.5 Structures & Improvements	307		307		
37	340.5 Office Furniture & Equipment	4,482	(422)	4,060		
38	341.5 Transportation Equipment	1,704	131	1,835		
39	342.5 Stores Equipment			-		
40	343.5 Tools, Shop & Garage Equipment	2,089		2,089		
41	344.5 Laboratory Equipment			-		
42	345.5 Power Operated Equipment			-		
43	346.5 Communication Equipment	66		66		
44	347.5 Miscellaneous Equipment			-		
45	348.5 Other Tangible Plant	(750)		(750)		
46				-		
47	SUB-TOTAL	<u>22,146</u>	<u>3,360</u>	<u>25,506</u>		<u>N/A</u>
48						
49	LESS: AMORTIZATION OF CIAC	(2,681)		(2,681)		
50						
51	NET DEPRECIATION EXPENSE - WATER	<u>19,465</u>	<u>3,360</u>	<u>22,825</u>		<u>N/A</u>

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

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 *	5,199	1,673	1,134	10	8,016
3						
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	1. Regulatory Assessment Fees					
6	Adjustment to RAFs based on Adjusted and Annualized Test Year	70				70
7	Revenues per B-3					
8						
9	2. Real Estate & Personal Property					
10	Adjustment to Personal Property Tax per B-3			(189)		(189)
11						
12	3. Payroll Taxes					
13	Adjustments to P/R taxes		93			93
14	4. Real Estate & Personal Property					
15	Increase in ad valorem taxes for Pro Forma Plant Additions			31,194		31,194
16						
17	Adjusted Test Year TOTI - Water	5,269	1,765	32,139	10	39,184
18						
19	PRO FORMA ADJUSTMENTS					
20	5. Regulatory Assessment Fees					
21	a. Adjust for additional revenues requested	11,655				11,655
22						
23	Total Taxes Other than Income - Water	16,924	1,765	32,139	10	50,839

Income Tax

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

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

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

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ (1,970)	\$ 60,286	\$ 58,316	\$ 58,317	\$ -
2							
3	Deferred Income Tax Expense	C-5	4,896	(4,896)	-	-	-
4							
5	ITC Realized This Year	C-7	-	-	-	-	-
6							
7	ITC Amortization	C-7	-	-	-	-	-
8	(3% ITC and IRC 46(f)(2))						
9							
10	Parent Debt Adjustment	C-8	-	-	-	-	-
11							
12	Total Income Tax Expense		\$ 2,926	\$ 55,390	\$ 58,316	\$ 58,317	\$ -

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

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

Schedule: C-2 - Water
 Page 1 of 1
 Preparer: Deborah D. Swain

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

Line No.	Total Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma Adjusted
			Water		
1	\$ 8,093	\$ (39,926)	\$ (31,833)	\$ 189,018	\$ 157,185
2	39	(39)	-	58,317	58,317
3					
4	8,132	(39,965)	(31,833)	247,335	215,502
5	376	60,152	60,528	-	60,528
6					
7	7,756	(100,117)	(92,361)	247,335	154,974
8					
9	Schedule M Adjustments:				
10	(20)	20	-	-	-
11	13,012	(13,012)	-	-	-
12					
13	12,992	(12,992)	-	-	-
14					
15	(5,236)	(87,125)	(92,361)	247,335	154,974
16					
17					
18	(5,236)	(87,125)	(92,361)	247,335	154,974
19	(288)	(4,792)	(5,080)	13,603	8,524
20	Limited by NOL				
21	Credits				
22					
23	(288)	(4,792)	(5,080)	13,603	8,524
24					
25	(4,948)	(82,333)	(87,281)	233,731	146,450
26	0.34	0.34	0.34	0.34	0.34
27	(1,682)	(27,993)	(29,674)	79,468	49,793
28	Less: Investment Tax Credit Realized				
29	-	-	-	-	-
30					
31	(1,682)	(27,993)	(29,674)	79,467	49,793
32					
33	Summary:				
34	(288)	(4,792)	(5,080)	13,604	8,524
35	(1,682)	(27,993)	(29,674)	79,467	49,793
36					
37	\$ (1,970)	\$ (32,785)	\$ (34,754)	\$ 93,071	\$ 58,317

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

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

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

Page 1 of 1

Docket No.:160101-WS

Preparer: Deborah D. Swain

Test Year Ended: December 31, 2015

Interim [] Final [X]

Supporting Schedules: D-1, C-8

Historic [X] Projected []

Recap Schedule: C-2

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

Line No.	Description	Total Per Books	Utility Adjustments*	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt					
2						
3	Amortization of Debt Premium,					
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt/Deposits	397	1,565	1,962	1,962	
7						
8	Other Interest Expense - Intercompany	(21)	58,587	58,566	58,566	
9						
10	AFUDC		-	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)		-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 376	\$ 60,152	\$ 60,528	\$ 60,528	\$ -

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

22 Calculation of ITC Interest Synchronization Adjustment

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

	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
24					
25					
26	<u>Balances From Schedule D-1</u>				
27					
28	Long-Term Debt	\$ -	This Schedule is not applicable		
29					
30	Short-Term Debt	-			
31					
32	Preferred Stock	-			---
33					
34	Common Equity	-	-	-	---
35					
36	Total	\$ -	\$ -	\$ -	\$ -

Book/Tax Differences - Permanent

Florida Public Service Commission

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

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

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

Line No.		Water	Sewer
1	AFUDC ⁽¹⁾	\$ (21)	
2			
3	Meals & Entertainment per below allocation ⁽²⁾	1	
4			
5	Total	<u>\$ (20)</u>	<u>\$ -</u>
6			
7	⁽¹⁾ Allocated to water & wastewater based upon rate base		
8			
9	⁽²⁾ Allocation Methodology to UIF water and wastewater systems is based upon number of ERCs at year end.		
10			
11	Total - Meals & Entertainment	<u>38</u>	
12	@50%	<u>19</u>	
13			
14			
15			
16	Allocation Methodology to counties based on UIF number of ERCs at the end of the test year:		
17		<u>12/31/15 ERCs</u>	<u>Water</u> <u>Sewer</u>
18	Marion County - Water	548.8	1
19	Marion County - Wastewater	76.4	-
20	Orange County - Water	310.5	1
21	Pasco County - Water	2,869.5	6
22	Pasco County - Wastewater	1,245.2	2
23	Pinellas County - Water	430.1	1
24	Seminole County - Water	2,711.5	5
25	Seminole County - Wastewater	1,474.5	3
26	TOTAL UIF	<u>9,666.5</u>	<u>14</u> <u>5</u>

Supporting Schedule: None
 Recap Schedules: C-2

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

Schedule: C-5

Docket No.: 160101-WS

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Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic Projected

Interim Final

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

Line No.	Description	UIF		Per Books Allocation to County Systems					
		Total Per Books	Utility Adjustments	Utility Adjusted	Marion Water	Orange Water	Pasco Water	Pinellas Water	Seminole Water
1	Timing Differences:								
2									
3	Tax Depreciation and Amortization	\$ 981,469		\$ 981,469	\$ 124,129	\$ 47,198	\$ 222,785	\$ 64,811	\$ 333,275
4	Book Depreciation and Amortization	518,357	(36,546)	481,811	60,936	23,170	109,367	31,816	163,607
5									
6	Difference	463,112	36,546	499,658	63,193	24,028	113,418	32,995	169,668
7									
8	Other Timing Differences (Itemize):								
9									
10	Tap Fees	-		-					
11	Deferred Maintenance Additions	4,200		4,200					
12	Deferred Maintenance Amortization	(7,788)		(7,788)					
13	Deferred Rate Case Additions	12,735		12,735					
14	Deferred Rate Case Amortization	(106,640)		(106,640)					
15	PAA Expense Amortization	(433)		(433)					
16	Organization Expense Amortization	(415)		(415)					
17	Bad Debts	3,728		3,728					
18	Other*	52		52					
19									
20	Total Timing Differences (To C-2)	368,551	36,546	405,097	22,999	13,012	120,253	18,024	113,632
21									
22	State Tax Rate	0.055	0.055	0.055					
23	State Deferred Taxes (Line 24 x Line 26)	20,270	2,010	22,280					
24									
25	State Deferred Tax	20,270	2,010	22,280					
26									
27	Timing Differences For Federal Taxes								
28	(Line 24- 29)	348,281	34,536	382,817					
29	Federal Tax Rate	0.34	0.34	0.34					
30									
31	Federal Deferred Taxes (Line 32 x Line 33)	118,416	11,742	130,158					
32									
33	Add: State Deferred Taxes (Line 29)	20,270	2,010	22,280					
34									
35	Total Deferred Tax Expense (To C-1)	\$ 138,686	\$ 13,752	\$ 152,438	8,654	4,896	45,251	6,783	42,760
36									

*The "Other" timing difference is due to the fact that the Company's tax schedules were done prior to the Company's books being closed. This is the difference between the net book depreciation on the Company's tax schedule and the Company's books.

Supporting Schedules: None

Recap Schedules: C-2

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

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

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

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

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

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

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

Line No.	Account No. 4419 (190.2011) Deferred State Tax - Other Tap Fees						Account No. 4421 (190.2012) - Deferred State Tax - Tap Fees Post 2000					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2011					978	2011					4,094
2	2012	978	-			978	2012	4,094	(140)			3,954
3	2013	978	-			978	2013	3,954				3,954
4	2014	978	-			978	2014	3,954				3,954
5	2015	978	-			978	2015	3,954			1	3,955
6	Account No. 4425 (190.2020) Deferred State Tax - Rate Case						Account No. 4427 (190.2021) Deferred State Tax - Maint Fee					
7												
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

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

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

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

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

Line No.	Account No. 4369 (190.1011) Deferred Federal Tax - Other Tap Fees						Account No. 4371 (190.1012) Deferred Federal Tax - Tap Fees Post 2000					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2011					10,505	2011					23,917
2	2012	10,505				10,505	2012	23,917	(815)			23,102
3	2013	10,505				10,505	2013	23,102				23,102
4	2014	10,505				10,505	2014	23,102				23,102
5	2015	10,505				10,505	2015	23,102			(1)	23,101
6	Account No. 4375 (190.1020) Deferred Federal Tax - Rate Case						Account No. 4377 (190.1021) Deferred Federal Tax - Maint Fee					
7												
8	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
10	2011					(117,903)	2011					(1,750)
11	2012	(117,903)	(22,004)			(139,907)	2012	(1,750)	(1,312)			(3,062)
12	2013	(139,907)	(71,102)			(211,009)	2013	(3,062)	(1,681)			(4,743)
13	2014	(211,009)	0			(211,009)	2014	(4,743)	0			(4,743)
14	2015	(211,009)	30,911			(180,098)	2015	(4,743)	1,181		(1)	(3,563)
15	Account No. 4383 (190.1024) Deferred Federal Tax - Org. Exp.						Account No. 4387 (190.1031) Deferred Federal Tax - Depreciation					
16												
17	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
19	2011					(23,318)	2011					(868,818)
20	2012	(23,318)	(1,537)			(24,855)	2012	(868,818)	(66,336)			(935,154)
21	2013	(24,855)	2,844			(22,011)	2013	(935,154)	(308,902)			(1,244,056)
22	2014	(22,011)	0			(22,011)	2014	(1,244,056)	147,173			(1,096,883)
23	2015	(22,011)	137		-1	(21,875)	2015	(1,096,883)	(166,281)			(1,263,164)
24	Account No. 4485 - Deferred Federal Tax - Bad Debt						Account No. 4389 (190.2) Accum Def Income Tax - Fed NOL					
25												
26	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
28	2011					6,530	2011					-
29	2012	6,530	(3,894)			2,636	2012	-				-
30	2013	2,636	689			3,325	2013	-	153,493			153,493
31	2014	3,325	-			3,325	2014	153,493	0			153,493
32	2015	3,325	1,227			4,552	2015	153,493	12,984		(2)	166,475
33	Account No. 4439 - Accum Def Income Tax - State NOL						Account No. 4437 (190.1) - Deferred Income Tax - Fed					
34												
35	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
37	2011					-	2011					-
38	2012	-				-	2012	-				-
39	2013	-	(954)			(954)	2013	-				-
40	2014	(954)	-			(954)	2014	-				-
41	2015	(954)	(8,800)			(9,754)	2015	-	(784)			(784)

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

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

1.5 % ITC											
Line No.	Year	Gross ITC	Acc. Amort. 12/31/2008	Net ITC 12/31/2008	2009	2010	2011	2012	2013	2014	2015
1	2008	(102,883)	-	(102,883)	785	2,356	10,995	2,356	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 ER		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 - Orange County
 Docket No.:160101-WS
 Test Year Ended: December 31, 2015

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

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

Line No.	Description	Parent's Name:		Utilities, Inc.	
		Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt			%	%
2					
3	Short-Term Debt				
4					
5	Preferred Stock				
6					
7	Common Equity - Common Stock				
8	Retained Earnings - Parent Only				
9					
10	Deferred Income Tax				
11					
12	Other Paid in Capital				-
13					
14	Total	<u>N/A</u>	<u>0.00%</u>		<u>- %</u>

15
 16
 17 Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate)
 18 X Equity of Subsidiary (To C-1)

19
 20
 21 NOTE: A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary
 22 company, including Utilities, Inc. of Florida, based on the capital structure of the consolidated group. This intercompany interest is
 23 shown on Schedules C-3, line 8.

Supporting Schedules: None
 Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

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

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

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

**Line
No.**

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

Miscellaneous Tax Information

Florida Public Service Commission

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

Schedule: C-10
Page 1 of 1
Preparer: Deborah D. Swain

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

1	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 if 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 - Orange County
Docket No.:160101-WS
Test Year Ended: December 31, 2015
Interim [] Final [x]
Historical [x] Projected []

Schedule D-1
Page 1 of 1

Preparer: John Hoy

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

Line No.	(1) Class of Capital	(2) Reconciled to Requested Rate Base AYE 12/31/15	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	874,119	45.02%	6.70%	3.02%
2	Short Term Debt	83,016	4.28%	2.32%	0.10%
3	Preferred Stock	-			
4	Common Equity	929,588	47.88%	10.40%	4.98%
5	Customer Deposits	1,693	0.09%	2.00%	
6	Tax Credits - Zero Cost	2,584	0.13%		
7	Tax Credits - Weighted Cost	-			
8	Accumulated Deferred Income Tax	50,460	2.60%		
9	Other (Explain)	-			
10					
11	Total	<u>1,941,460</u>	<u>100.00%</u>		<u>8.10%</u>

Notes:

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

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

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

Florida Public Service Commission

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

Schedule D-2
Page 1 of 1

Preparer: John Hoy

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

Line No.	Class of Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Balance 12/31/2014	Balance 12/31/2015	Thirteen Month Average	Pro Forma Adjustments (2)	Adjusted Thirteen Month Average	Reconciliation Adjustments Pro Rata Amount	Pro Rata Percentage	Reconciled to Requested Rate Base	
1	Long Term Debt	180,000,000	180,000,000	180,000,000			180,000,000	(179,125,881)	46.33%	874,119
2	Short Term Debt	2,300,000	17,000,000	17,100,000			17,100,000	(17,016,984)	4.40%	83,016
3	Preferred Stock	-	-	-			-	-		-
4	Common Equity	187,444,000	201,935,000	191,432,923			191,432,923	(190,503,335)	49.27%	929,588
5	Customer Deposits	1,731	1,734	1,693			1,693	-	n/a	1,693
6	Tax Credits - Zero Cost (4)	2,776	2,546	2,584			2,584	-	n/a	2,584
7	Tax Credits - Weighted Cost	-	-	-			-	-		-
8	Accumulated Deferred Income Taxes (3)	40,784	43,036	38,856	11,604		50,460	-	n/a	50,460
9	Other (Explain)	-	-	-			-	-		-
10										
11	Total	<u>369,789,291</u>	<u>398,982,317</u>	<u>388,576,056</u>	<u>11,604</u>		<u>388,587,660</u>	<u>(386,646,200)</u>	<u>100.00%</u>	<u>1,941,460</u>

Notes:

1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.
2. Deferred Taxes on Proforma Plant
3. Allocation of ADIT to the Counties:

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

Average Tax Credits					
Marion	445.9	625.2	6.47%	4,000	5,132
Orange	309.5	310.5	3.21%	2,776	2,546
Pasco	4,100.9	4,114.7	42.57%	36,789	33,768
Pinellas	430.1	430.1	4.45%	3,858	3,530
Seminole	3,818.5	4,186.0	43.30%	34,255	34,347
Total	<u>9,104.9</u>	<u>9,666.5</u>	<u>100.0%</u>	<u>81,679</u>	<u>79,323</u>

Supporting Schedules: A19, C-7, C-8, D-3, D-4, D-5, D-7
Recap Schedules: D-1

Preferred Stock Outstanding
Thirteen Month Average

Florida Public Service Commission

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

Schedule D-3
Page 1 of 1

Preparer: John Hoy

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

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

Recap Schedules: A-19, D-2

13-Month Average Cost of Short Term Debt

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

Preparer: John Hoy

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

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

Recap Schedules: A-19, D-2

Cost of Long Term Debt
13-Month Average Balance

Florida Public Service Commission

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

Schedule D-5
Page 1 of 1

Preparer: John Hoy

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Thirteen Month Average Principal Amount Outstanding 12/31/11	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	6.58% note, \$9,000,000 due in	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 - Orange County
Docket No.:160101-WS
Test Year Ended: December 31, 2015
Interim Final
Historical Projected

Schedule D-6
Page 1 of 1
Preparer: John Hoy

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

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

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

Schedule of Customer Deposits

Florida Public Service Commission

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

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

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

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec-14				1,731
2	Jan-15	1,731		32	1,699
3	Feb-15	1,699	14		1,713
4	Mar-15	1,713		10	1,703
5	Apr-15	1,703		34	1,670
6	May-15	1,670		1	1,669
7	Jun-15	1,669		6	1,663
8	Jul-15	1,663	6		1,669
9	Aug-15	1,669		20	1,649
10	Sep-15	1,649	47		1,696
11	Oct-15	1,696		2	1,694
12	Nov-15	1,694	19		1,713
13	Dec-15	1,713	20		1,734
14			Thirteen Month Average		<u>\$ 1,693</u>

Recap Schedules: A-19, D-2

Rate Schedules

Rate Schedule

Florida Public Service Commission

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

Schedule E-1

Docket No.:160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Jared Deason

Interim Final Water 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	<u>Residential</u>				
2	5/8" Residential	\$8.44	\$8.49	\$8.55	\$27.92
3	1" Residential	\$21.09	\$21.22	\$21.36	\$69.75
4	1.5" Residential	\$42.18	\$42.45	\$42.73	\$139.54
5	2" Residential	\$67.48	\$67.91	\$68.35	\$223.20
6	3" Residential	\$134.96	\$135.82	\$136.70	\$446.40
7	4" Residential	\$210.88	\$212.23	\$213.61	\$697.55
8	6" Residential	\$421.77	\$424.47	\$427.23	\$1,395.13
9					
10	Gallonge Charge (per 1,000 Gallons)				
11	0 - 6,000 gallons	\$3.42	\$3.44	\$3.46	\$11.30
12	6,001 - 8,000 gallons	\$3.54	\$3.56	\$3.58	\$11.69
13	8,001 - 16,000 gallons	\$5.32	\$5.35	\$5.38	\$17.57
14	Over 16,000 gallons	\$6.20	\$6.24	\$6.28	\$20.51
15					
16	<u>General Service</u>				
17	5/8" General Service	\$8.44	\$8.49	\$8.55	\$27.92
18	1" General Service	\$21.09	\$21.22	\$21.36	\$69.75
19	1.5" General Service	\$42.18	\$42.45	\$42.73	\$139.54
20	2" General Service	\$67.48	\$67.91	\$68.35	\$223.20
21	3" General Service	\$134.96	\$135.82	\$136.70	\$446.40
22	4" General Service	\$210.88	\$212.23	\$213.61	\$697.55
23	6" General Service	\$421.77	\$424.47	\$427.23	\$1,395.13
24					
25	Gallonge Charge (per 1,000 Gallons)	\$3.91	\$3.94	\$3.97	\$12.96

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

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

Schedule E-2

Docket No.:160101-WS

Page 1 of 2

Test Year Ended: December 31, 2015

Preparer: Jared Deason

Interim [] Final [x]

present and proposed rates using the billing analysis.

Water [x] Sewer []

Explain any differences between these revenues and booked revenues. If a rate change occurred during the

Line No.	(1) Class/Meter Size	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Total Bills for Rates Effective 11.17.2014	Total Billable Gallons (in 000's) for Rates 11.17.2014	Test Year Rates Effective 11.17.2014	Test Year Revenues for Rates 11.17.2014	Total Bills for Rates Effective 10.27.2015	Total Billable Gallons (in 000's) for Rates 10.27.2015	Test Year Rates Effective 10.27.2015	Test Year Revenues for Rates 10.27.2015
1	Residential - Base Charge								
2	5/8" Residential	3,098		\$8.44	\$26,147	620		\$8.49	\$5,264
3	1" Residential	10		\$21.09	\$211	2		\$21.22	\$42
4	Total Residential	<u>3,108</u>			<u>\$26,358</u>	<u>622</u>			<u>\$5,306</u>
5									
6	Gallorage Charge (per 1,000 Gallons)								
7	0-6,000 Gallons		12,834	\$3.42	\$43,892	2,567	\$3.44		\$8,830
8	6,001-8,000 Gallons		1,547	\$3.54	\$5,476	310	\$3.56		\$1,104
9	8,001-16,000 Gallons		1,963	\$5.32	\$10,443	392	\$5.35		\$2,097
10	Over 16,000 Gallons		1,062	\$6.20	\$6,584	213	\$6.24		\$1,329
11	Residential Total Gallons		<u>17,406</u>		<u>\$66,396</u>	<u>3,482</u>			<u>\$13,360</u>
12									
13	Total Residential Service	<u>3,108</u>	<u>17,406</u>		<u>\$92,754</u>	<u>622</u>	<u>3,482</u>		<u>\$18,667</u>
14	Average Residential Bill				<u>\$29.84</u>				<u>\$30.01</u>
15									
16	General Service - Base Charge								
17	5/8" General Service	19		\$8.44	\$160	4		\$8.49	\$34
18	1" General Service	10		\$21.09	\$211	2		\$21.22	\$42
19	Total General Service	<u>29</u>			<u>\$371</u>	<u>6</u>			<u>\$76</u>
20									
21	Gallorage Charge (per 1,000 Gallons)								
22	per 1,000 Gallons		253	\$3.91	\$989	51	\$3.94		\$201
23									
24	Total		<u>253</u>		<u>\$989</u>	<u>51</u>			<u>\$201</u>
25									
26	Total General Service	<u>29</u>	<u>253</u>		<u>\$1,360</u>	<u>6</u>	<u>51</u>		<u>\$277</u>
27	Average General Service Bill				<u>\$46.91</u>				<u>\$46.22</u>
28									
29	Total Miscellaneous Service Charge Revenues (Adjusted)				<u>\$2,313</u>				<u>\$462</u>
30									
31	Total Above Calculations				<u>\$96,428</u>				<u>\$19,406</u>
32									
33	Total Per Books				<u>\$96,854</u>				<u>19,371</u>
34	Adjustment to Remove Accrual Included In Per Books								
35	Adjusted Total Per Books				<u>\$96,854</u>				<u>\$19,371</u>
36									
37	Difference				<u>(\$426)</u>				<u>\$35</u>
38									
39	Percentage Difference				<u>-0.44%</u>				<u>0.18%</u>

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

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

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

Line No.	(1) Class/Meter Size	(10) Total Bills for Test Year	(11) Total Billable Gallons (in 000's) for Test Year	(12) Total Test Year Revenue	(13) Current Year Rates Effective 6.24.2016	(14) Annualized Revenues	(15) Proposed Rates	(16) Revenues at Proposed Rates
1	Residential - Base Charge							
2	5/8" Residential	3,718		\$31,411	\$8.55	\$31,789	\$27.92	\$103,807
3	1" Residential	12		\$253	\$21.36	\$256	\$69.75	\$837
4	Total Residential	<u>3,730</u>		<u>\$31,664</u>		<u>\$32,045</u>		<u>\$104,644</u>
5								
6	Gallonge Charge (per 1,000 Gallons)							
7	0-6,000 Gallons		15,401	\$52,723	\$3.46	\$53,287	\$11.30	\$174,031
8	6,001-8,000 Gallons		1,857	\$6,580	\$3.58	\$6,648	\$11.69	\$21,708
9	8,001-16,000 Gallons		2,355	\$12,540	\$5.38	\$12,670	\$17.57	\$41,377
10	Over 16,000 Gallons		1,275	\$7,914	\$6.28	\$8,007	\$20.51	\$26,150
11	Residential Total Gallons		<u>20,888</u>	<u>\$79,757</u>		<u>\$80,612</u>		<u>\$263,267</u>
12								
13	Total Residential Service	<u>3,730</u>	<u>20,888</u>	<u>\$111,421</u>		<u>\$112,658</u>		<u>\$367,911</u>
14	Average Residential Rate			<u>\$29.87</u>		<u>\$30.20</u>		<u>\$98.64</u>
15								
16	General Service - Base Charge							
17	5/8" General Service	23		\$194	\$8.55	\$197	\$27.92	\$642
18	1" General Service	12		\$253	\$21.36	\$256	\$69.75	\$837
19	Total General Service	<u>35</u>		<u>\$448</u>		<u>\$453</u>		<u>\$1,479</u>
20								
21	Gallonge Charge (per 1,000 Gallons)							
22	per 1,000 Gallons		304	\$1,190	\$3.97	\$1,207	\$12.96	\$3,940
23								
24	Total		<u>304</u>	<u>\$1,190</u>		<u>\$1,207</u>		<u>\$3,940</u>
25								
26	Total General Service	<u>35</u>	<u>304</u>	<u>\$1,638</u>		<u>\$1,660</u>		<u>\$5,419</u>
27	Average General Rate			<u>\$46.80</u>		<u>\$47.42</u>		<u>\$154.83</u>
28								
29	Total Miscellaneous Service Charge Revenues (Adjusted)			<u>\$2,775</u>		<u>\$2,775</u>		<u>\$2,775</u>
30								
31	Total Above Calculations			<u>\$115,834</u>		<u>\$117,092</u>		<u>\$376,105</u>
32								
33	Total Per Books			<u>\$116,225</u>				
34	Adjustment to Remove Accrual Included in Per Books			<u>(803)</u>				
35	Adjusted Total Per Books			<u>\$115,422</u>			Total Required Revenues	<u>\$376,082</u>
36								
37	Difference			<u>\$412</u>			Difference	<u>\$23</u>
38								
39	Percentage Difference			<u>0.36%</u>			Percentage Difference	<u>0.01%</u>

Customer Monthly Billing Schedule

Florida Public Service Commission

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

Schedule E-3
 Page 1 of 1
 Preparer: Jared Deason

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

Line No.	(1) Month/ Year	(2) Residential	(3) Multi Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
WATER							
1	Jan-15	306		1	-	-	307
2	Feb-15	309		2	-	-	311
3	Mar-15	307		2	-	-	309
4	Apr-15	308		2	-	-	310
5	May-15	307		2	-	-	309
6	Jun-15	313		2	-	-	315
7	Jul-15	311		2	-	-	313
8	Aug-15	319		2	-	-	321
9	Sep-15	313		2	-	-	315
10	Oct-15	316		2	-	-	318
11	Nov-15	311		13	-	-	324
12	Dec-15	310		3	-	-	313
13							
14	Total	3,730	-	35	-	-	3,765

Line No.	(1) Month/ Year	(2) Residential	(3) Multi Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
WASTEWATER - NOT APPLICABLE							
1	Jan-15				-	-	-
2	Feb-15				-	-	-
3	Mar-15				-	-	-
4	Apr-15				-	-	-
5	May-15				-	-	-
6	Jun-15				-	-	-
7	Jul-15				-	-	-
8	Aug-15				-	-	-
9	Sep-15				-	-	-
10	Oct-15				-	-	-
11	Nov-15				-	-	-
12	Dec-15				-	-	-
13							
14	Total	-	-	-	-	-	-

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

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	<u>Water</u>				
2	Initial Connection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
3					
4	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
5					
6	Violation Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
7					
8	Premises Visit Fee (in lieu of disconnection)	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
9					
10	Premises Visit Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
11					
12	Late Payment Charge	\$ 5.25	N/A	\$ 8.84	N/A
13					
14	NSF	*	N/A	*	N/A
15					
16	*Pursuant to Florida Statute 68.065				

Miscellaneous Service Charge Revenues

Florida Public Service Commission

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

Schedule E-5
 Page 1 of 1

Preparer: Jared Deason

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

Line No.	(1) Initial Connection	(2) Normal Connect	(3) Violation Reconnect	(4) Other Charges	(5) Total
1	\$ 1,281.00	\$ 1,344.00	\$ -	\$ 150.00	\$ 2,775.00
2	Adjustment				
3	Total Miscellaneous Service Charge Revenues				<u>\$ 2,775.00</u>
4					
5					
6	Other Charges as follows:				
7	NSF Check Charge				150.00
8					
9	Total				<u>\$ 150.00</u>

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Orange County

Schedule E-6

Docket No.:160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim [] Final [x]

Preparer: Jared Deason

Historical [x] Projected []

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

	(1)	(2)	(3)	(4)	(5)
Line No.	Size	Make	Model	Location	Quantity
1	5.25	American Darling	B-62B	John Street & Amelia Street	1
2				Total	1

Private Fire Protection Service Schedule

Florida Public Service Commission

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

Schedule E-7
Page 1 of 1

Preparer: Jared Deason

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

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

Contracts and Agreements

Florida Public Service Commission

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

Schedule E-8

Docket No.:160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim Final

Preparer: Jared Deason

Historical Projected

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

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

Tax or Franchise Fee Schedule

Florida Public Service Commission

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

Schedule E-9
 Page 1 of 1

Preparer: Jared Deason

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

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

Service Availability Charges

Florida Public Service Commission

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

Schedule E-10

Docket No.:160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim Final

Preparer: Jared Deason

Historical Projected

Water or Sewer

Explanation: Provide 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)		

Guaranteed Revenues Received

Florida Public Service Commission

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

Schedule E-11

Docket No.:160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim Final

Preparer: Jared Deason

Historical Projected

Water or Sewer

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

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

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

Class A Utility Cost of Service Study

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

Docket No.:160101-WS

Test Year Ended: December 31, 2015

Interim [] Final [x]

Historical [x] Projected []

Water [x] or Sewer []

Preparer: Jared Deason

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

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

Projected Test Year Revenue Calculation

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

Preparer: Jared Deason

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

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

Billing Analysis Schedules

Florida Public Service Commission

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

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

Customer Class: All
 Meter Size: All

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

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

1 The billing analysis is contained in Volume II

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (252-084-Crescent Heights)
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) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased (3)	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-15	-	-	1.392	1.276	0.0001	0.116	8.4%
Feb-15	-	-	1.241	1.366	0.0001	-0.126	-10.1%
Mar-15	-	-	1.536	1.313	0.0001	0.223	14.5%
Apr-15	-	-	1.418	1.261	0.0001	0.157	11.0%
May-15	-	-	1.577	1.356	0.0001	0.221	14.0%
Jun-15	-	-	1.645	1.593	0.0001	0.052	3.2%
Jul-15	-	-	1.453	1.482	0.0002	-0.028	-2.0%
Aug-15	-	-	1.580	1.605	0.0002	-0.025	-1.6%
Sep-15	-	-	1.390	1.547	0.0002	-0.158	-11.4%
Oct-15	-	-	1.536	1.448	0.0002	0.088	5.7%
Nov-15	-	-	1.629	1.558	0.0001	0.071	4.3%
Dec-15	-	-	1.459	1.632	0.0001	-0.173	-11.9%
Total	-	-	17.855	17.436	0.002	0.418	2.3%

(Above data in millions of gallons)

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

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

(3) Treated water purchased from the Orlando Utilities Commission

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same. Sch. E-2 shows the total for Orange County, consisting of Crescent Heights and Davis Shores. The amount on Sch E-2 is the same as the totals of those shown on Sch. F-1 and F-9 for Crescent Heights and Davis Shores.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (252-084-Crescent Heights)
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)
	Individual Plant Flows				Total Plant Flows	Total Purch. Sewage Treatment
	(Name)	(Name)	(Name)	(Name)		
Jan-15					0.000	0.000
Feb-15					0.000	0.000
Mar-15	Not Applicable - water only system				0.000	0.000
Apr-15					0.000	0.000
May-15					0.000	0.000
Jun-15					0.000	0.000
Jul-15					0.000	0.000
Aug-15					0.000	0.000
Sep-15					0.000	0.000
Oct-15					0.000	0.000
Nov-15					0.000	0.000
Dec-15					0.000	0.000
Total	0.000				0.000	0.000

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (252-084-Crescent Heights)

Schedule F-3

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Seidman, F.

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

Date GPD

1 Plant Capacity

The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.

Water Purchased * Water Purchased *
This Schedule not applicable

2 Maximum Day

The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.

* All water is purchased from Orland Utilities Commission (OUC).

3 Five Day Max. Year

The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.

4 Average Daily Flow

5 Required Fire Flow

There is a single hydrant.

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

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (252-084-Crescent Heights)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

		MONTH	GPD
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 (252-084-Crescent Heights)

Schedule F-5

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Seidman, F.

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

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

Not Applicable - all water purchased

**Used and Useful Calculations
Wastewater Treatment Plant**

Florida Public Service Commission

**Company: Utilities, Inc. of Florida (252-084-Crescent Heights)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015**

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

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

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

Not Applicable - water only system.

**Used and Useful Calculations
Water Distribution and Wastewater Collection Systems**

Florida Public Service Commission

**Company: Utilities, Inc. of Florida (252-084-Crescent Heights)
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 (252-084-Crescent Heights)

Schedule F-8

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Seidman, F.

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

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

Not applicable. Used & useful was last set for this system in Docket Nos. 120209-WS.

All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (252-084-Crescent Heights)

Schedule F-9

Docket No.: 160101-W5

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)	(2)	(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
		Beginning	Ending						
1	2011	257	252	255	18,406,700	72,325	18,804,410	260	
2	2012	252	260	256	16,973,537	66,303	17,211,957	260	-0.16%
3	2012	260	266	263	17,335,388	65,914	17,699,698	269	3.44%
4	2014	266	266	266	16,858,887	63,379	17,126,967	270	0.63%
5	2015	266	266	266	17,131,538	64,404	17,436,268	271	0.19%
Average Growth Through 5-Year Period (Col. 8)									<u>1.03%</u>

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

	X	Y
Constant:	256.186932	1 260
X Coefficient:	3.209902319	2 260
R^2:	0.834146495	3 269
		4 270
		5 271
		10 288

Five year growth 18 Ercs
Annual average growth 3.51 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (252-084-Crescent Heights)

Schedule F-10

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Seidman, F.

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

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(3) Beginning	(3) Ending	(4) Average					
1	2011								
2	2012	Not Applicable - water only system.							
3	2013								
4	2014								
5	2015								
Average Growth Through 5-Year Period (Col. 8)								=====	

Engineering
Schedules

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (252-097-Davis Shores)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

Schedule F-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 (3)	Gallons Sold	Other Uses (2)	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted For Water
Jan-15	-	-	0.250	0.246	0.0001	0.004	1.6%
Feb-15	-	-	0.229	0.260	0.0001	-0.031	-13.7%
Mar-15	-	-	0.322	0.265	0.0001	0.057	17.6%
Apr-15	-	-	0.328	0.288	0.0001	0.040	12.0%
May-15	-	-	0.418	0.350	0.0001	0.068	16.3%
Jun-15	-	-	0.393	0.447	0.0021	-0.056	-14.3%
Jul-15	-	-	0.293	0.425	0.0002	-0.132	-45.1%
Aug-15	-	-	0.267	0.283	0.0002	-0.016	-5.9%
Sep-15	-	-	0.244	0.267	0.0002	-0.023	-9.4%
Oct-15	-	-	0.281	0.264	0.0003	0.016	5.6%
Nov-15	-	-	0.339	0.255	0.0001	0.084	24.8%
Dec-15	-	-	0.315	0.369	0.0088	-0.062	-19.8%
Total	-	-	3.678	3.718	0.012	-0.053	-1.4%

(Above data in millions of gallons)

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

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

(3) Treated water purchased from the Orange County

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same. Sch. E-2 shows the total for Orange County, consisting of Crescent Heights and Davis Shores. The amount on Sch E-2 is the same as the totals of those shown on Sch. F-1 and F-9 for Crescent Heights and Davis Shores.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (252-097-Davis Shores)
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)
	Individual Plant Flows				Total Plant Flows	Total Purch. Sewage Treatment
	(Name)	(Name)	(Name)	(Name)		
Jan-15					0.000	0.000
Feb-15					0.000	0.000
Mar-15	Not Applicable - water only system				0.000	0.000
Apr-15					0.000	0.000
May-15					0.000	0.000
Jun-15					0.000	0.000
Jul-15					0.000	0.000
Aug-15					0.000	0.000
Sep-15					0.000	0.000
Oct-15					0.000	0.000
Nov-15					0.000	0.000
Dec-15					0.000	0.000
Total	0.000				0.000	0.000

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (252-097-Davis Shores)

Schedule F-3

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Seidman, F.

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		Water Purchased * Water Purchased * This Schedule not applicable
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.		_____
* All water is purchased from Orland Utilities Commission (OUC).		
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.		_____ _____ _____ _____
4 Average Daily Flow		_____
5 Required Fire Flow	There is a single hydrant.	

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

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (252-097-Davis Shores)

Schedule F-4

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Seidman, F.

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

	MONTH	GPD
Not Applicable - water only system		
1. Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month (a)		
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

**Used and Useful Calculations
Water Treatment Plant**

Florida Public Service Commission

**Company: Utilities, Inc. of Florida (252-097-Davis Shores)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015**

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

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

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

Not Applicable - all water purchased

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (252-097-Davis Shores)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

Not Applicable - water only system.

**Used and Useful Calculations
Water Distribution and Wastewater Collection Systems**

Florida Public Service Commission

**Company: Utilities, Inc. of Florida (252-097-Davis Shores)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015**

**Schedule F-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 (252-097-Davis Shores)

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 (252-097-Davis Shores)

Schedule F-9

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Seidman, F.

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

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2011	43	45	44	4,231,290	96,166	4,231,290	44	
2	2012	45	45	45	4,026,590	89,480	4,026,590	45	2.27%
3	2012	45	45	45	3,168,970	70,422	3,168,970	45	0.00%
4	2014	45	44	45	3,509,550	78,866	3,509,550	45	-1.11%
5	2015	44	43	44	3,718,120	85,474	3,718,120	44	-2.25%
								Average Growth Through 5-Year Period (Col. 8)	
								<u>-0.27%</u>	

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

		X	Y
Constant:	44.85	1	44
X Coefficient:	-0.15	2	45
R^2:	0.132352941	3	45
		4	45
		5	44
		10	43

Five year growth (0) ErCs
Annual average growth -0.03 ErCs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (252-097-Davis Shores)

Schedule F-10

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Seidman, F.

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

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(3) Beginning	(4) Ending	(4) Average					
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