CLASS A and B WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE AND ENGINEERING MINIMUM FILING REQUIREMENTS

OF

Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

VOLUME I



FOR THE

Test Year Ended: 12/31/2015

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 - Lake Placid

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Interim [] Final [X] Historic [X] Projected [] Schedule: A-1 Page 1 of 1

Preparer: Frank Seidman

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.

| | (1) | Ave | (2) rage Amount | (3) A-3 | | | (4) Adjusted | (5) |
|------|-----------------------------------|-----|--------------------|----------------|--------|----|-----------------|-------------|
| Line | | | Per | Utility | | | Utility | Supporting |
| No. | Description | | Books | Adjustments | | | Balance | Schedule(s) |
| 1 | Utility Plant in Service | \$ | 531,442 | \$ (19,978) | (A) | \$ | 511,465 | A-3, A-5 |
| 2 | | | | | | | | |
| 3 | Utility Land & Land Rights | | 2,799 | - | (A) | | 2,799 | A-3, A-5 |
| 4 | | | | | | | | |
| 5 | Less: Non-Used & Useful Plant | | | | (B) | | * | A-7 |
| 6 | | | | | | | | |
| 7 | Construction Work in Progress | | 2 | (2) | (C) | | 5 | A-3 |
| 8 | | | | | 32.03 | | 12000000 | 8 2 8 2 |
| 9 | Less: Accumulated Depreciation | | (252,869) | 20,761 | (D) | | (232,108) | A-3, A-9 |
| 10 | | | | | 179229 | | | |
| 11 | Less: CIAC | | (235,199) | 7-2 | (E) | | (235,199) | A-3, A-12 |
| 12 | 20 LL000 \$004 200 Jan Land | | 72723727222 | | | | *** | |
| 13 | Accumulated Amortization of CIAC | | 92,146 | | (E) | | 92,146 | A-3, A-14 |
| 14 | | | | | | | | |
| 15 | Acquisition Adjustments | | | | (F) | | | - |
| 16 | | | | | /=\ | | | |
| 17 | Accum. Amort. of Acq. Adjustments | | | | (F) | | | - |
| 18 | THE REAL PROPERTY. | | | 6 24 4 | 101 | | 6 24 4 | 4 2 4 46 |
| 19 | Working Capital Allowance | | | 6,314 | (G) | _ | 6,314 | A-3, A-16 |
| 20 | | | 400 555 | 7.005 | | _ | 145 447 | A 2 A 47 |
| 21 | Total Rate Base | \$ | 138,321 | \$ 7,095 | | \$ | 145,417 | A-3, A-17 |

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Interim [] Final [X] Historic [X] Projected [] Schedule: A-2 Page 1 of 1

Preparer: Frank Seidman

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.

| | (1) | Ave | (2) rage Amount | | (3) A-3 | | | (4) Adjusted | (5) |
|-------------|--|-----|------------------------------|----|------------------------|-----|----|----------------------------|---------------------------|
| Line No. | Description | | Per Books | | Utility Adjustments | | | Utility Balance | Supporting Schedule(s) |
| 1 | Utility Plant in Service | \$ | 782,927 | \$ | 23,619 | (A) | Ś | 806,546 | A-3, A-6 |
| 2 | 5 till (| • | | π. | 20/022 | V-7 | * | 000,0.0 | , |
| 3 | Utility Land & Land Rights | | 21,665 | | - | (A) | | 21,665 | A-3, A-6 |
| 4 | entation from a first to protect on the contract of the contra | | 450 = 50 2 0 CO CO CO | | | | | ED-5781 5 0000 6000 | nonear e n en com |
| 5 | Less: Non-Used & Useful Plant | | = | | ¥. | (B) | | - | A-7 |
| 6 | | | | | | | | | |
| 7 | Construction Work in Progress | | * | | 100 | (C) | |)#O | A-3 |
| 8 | | | | | | | | | |
| 9 | Less: Accumulated Depreciation | | (526,988) | | (16,019) | (D) | | (543,007) | A-3, A-10 |
| 10 | | | | | | | | | |
| 11 | Less: CIAC | | (335,881) | | 3.00 | (E) | | (335,881) | A-3, A-12 |
| 12 | | | | | | | | | W W 1817 |
| 13 | Accumulated Amortization of CIAC | | 180,809 | | | (E) | | 180,809 | A-3, A-14 |
| 14 | | | | | | | | | |
| 15 | Acquisition Adjustments | | | | | (F) | | | 950 |
| 16 | A A A A -!: | | | | | (r) | | | |
| 17 | Accum. Amort. of Acq. Adjustments | | | | | (F) | | | - |
| 18 19 | Working Capital Allowance | | | | 7 246 | (C) | | 7 246 | A 2 A 17 |
| 20 | Working Capital Allowance | · | | _ | 7,346 | (G) | _ | 7,346 | A-3, A-17 |
| 21 | Total Rate Base | \$ | 122,532 | Ś | 14,947 | | \$ | 137,478 | |

Schedule of Adjustments to Rate Base

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Interim [] Final [X] Historic [X] Projected []

47

48

49

50 51 52

53

(1) Reclass CIAC from Miscellaneous Revenues

(F) Adjustment for Acquisition Adj. Amortization

Balance sheet Method, Schedule A-17

(G) Working Capital per Schedule A-17

Connection Meter Fee

Florida Public Service Commission

6,314 \$

7,346

Schedule: A-3 Page 1 of 1

Preparer: Frank Seidman

| ine No. | Description | Water | Wastewater |
|----------------|--|-------------|---|
| 1 | (A) Utility Plant in Service | TT UTC. | |
| 2 | (2) Allocations of Common Plant between Systems | | |
| 3 | 340.5 / 390.7 Office Furn & Eqpt | (15,656) | 15,65 |
| 4 | 341.5 / 391.7 Transportation Eqpt Wtr | (6,192) | 6,19 |
| 5 | 348.5 / 398.5 Other Plant | 63 | (6 |
| 6 | Total Allocations of common Plant between systems | (21,785) | 21,78 |
| 7 | | | |
| 8 | (2) Pro Forma Plant Additions | | |
| 9 | 341.5/391.7 Major Truck Upgrade - allocated portion | 88 | 9 |
| 10 | 341.5/391.7 Vehicle Replacement Program - allocated portion | 1,342 | 1,36 |
| 11 | 340.5/390.7 GIS Mapping Service - allocated portion | 1,384 | 1,40 |
| 12 | Total Pro Forma Plant Additions | | |
| 13 | Total To Tollia Talle Ta | 7 -/ | |
| 14 | (3) Plant retired related to Pro Forma | | |
| 15 | 341.5/391.7 Vehicle Replacement Program - allocated portion | (1,007) | (1,02 |
| 16 | 341.3/331.7 Vehicle Replacement Frogram - anocated portion | (1,007) | (2)02 |
| 17 | Total Adjustments to Utility Plant in Service | \$ (19,978) | \$ 23,61 |
| 18 | Total Adjustification of the Plant in Service | \$ (15,570) | Ų 25,03 |
| 19 | (B) Adjustments for Used and Useful | \$ - | \$ |
| | (b) Adjustinents for Osed and Oseidi | * | * |
| 20 | (C) Construction Work in Progress | | |
| 21 | (C) Construction Work in Progress | \$ (2) | ¢ |
| 22 | To remove from rate base average construction work in progress Total Construction Work in Progress | | |
| 23 | Total Construction Work in Progress | ÿ (2) | 7 |
| 24 | | | |
| 25 | (D) Accumulated Depreciation | | |
| 26 | (1) Adjustment to Allocate Common Plant between Systems. | (40.404) | 42.40 |
| 27 | 340.5 / 390.7 Office Furn & Eqpt | (13,494) | 13,49 |
| 28 | 341.5 / 391.7 Transportation Eqpt Wtr | (4,913) | 4,91 |
| 29 | Total Adjustment to Rate Base allocations between systems | (18,407) | 18,40 |
| 30 | SAMPANE VENE RESIDENCE SAMPANE | | /4 60 |
| 31 | (2) Correct depreciation of Project Phoenix (10 yr) | (1,606) | (1,62 |
| 32 | | | |
| 33 | Adjustments to Test Year Accumulated Depreciation | \$ (20,013) | \$ 16,77 |
| 34 | | | |
| 35 | (3) Additions related to Pro Forma | 500 | |
| 36 | 341.5/391.7 Major Truck Upgrade / new purchase- allocated portion | 9 | e de la companya de |
| 37 | 341.5/391.7 Vehicle Replacement Program - allocated portion | 134 | 13 |
| 38 | 340.5/390.7 GIS Mapping Service - allocated portion | 115 | 1 |
| | Total Adjustments Accumulated Depreciation- Pro Forma Additions | \$ 258 | \$ 26 |
| 39 | | | |
| 39 40 | | | |
| | (6) Plant retired related to Pro Forma | May . | |
| 40 | (6) Plant retired related to Pro Forma 341.5/391.7 Vehicle Replacement Program - allocated portion | \$ (1,007) | \$ (1,0) |
| 40 41 | | | |
| 40 41 42 | | | |

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

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 - Lake Placid

Docket No.: 160101-WS

Schedule: A-4

Page 1 of 1

Preparer: Frank Seidman

Test Year Ended: 12/31/2015

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 | dditions etirements djustments - Rounding alance 12/31/13 dditions etirements djustments - Rounding | | Year-End E | Balance |
|------|---|-------|-------------|------------|
| No. | Descrip | otion | Water | Wastewater |
| 1 | Balance 12/31/12 | | 497,891 | 819,800 |
| 2 | Additions | | 10,358 | (4,076) |
| 3 | Retirements | | (256) | |
| 4 | Adjustments - Rounding | | 60 57 62 | (1) |
| 5 | Balance 12/31/13 | | 507,993 | 815,723 |
| 6 | Additions | | 4,411 | 2,784 |
| 7 | Retirements | | (288) | (1,100) |
| 8 | Adjustments - Rounding | | (1) | |
| 9 | Balance 12/31/14 | | 512,115 | 817,407 |
| 10 | Additions | | (1,171) | 35,652 |
| 11 | Retirements | | 1,587 | |
| 12 | Adjustments | | 1,664 | (17,505) |
| 13 | Balance 12/31/15 | | 514,195 | 835,554 |

Supporting Schedules: A-5, A-6

Recap Schedules: A-18

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

Company: Utilities, Inc. of Florida - Lake Placid Docket No.: 160101-WS Schedule Year Ended: 12/31/2015 Historic [X] Projected []

Florida Public Service Commission

Schedule: A-5 Page 1 of 2 Preparer: Frank Seidman

Recap Schedules: A-1, A-4

| Line | (1) | (2) Prior Year | (3) Test Year | (4) 13 Month | (5) | (6) Adjusted | (7) Non-Used & | (8) Non-Used 8 |
|----------|--|-------------------|------------------|-----------------|--|-----------------|-------------------|-------------------|
| No. | Account No. and Name | 12/31/14 | 12/31/15 | Average Balance | Adjustments* | Average | Useful % | Amount |
| 1 | INTANGIBLE PLANT | 19 | 10 | 200 | | | | |
| 2 | 301.1 Organization | \$ 12,374 | \$ 12,374 | \$ 12,374 | \$ | 12,374 | | |
| 3 | 302.1 Franchises | 1,258 | 1,258 | 1,258 | | 1,258 | | |
| 4 | 339.1 Other Plant & Misc. Equipment | 9 | 5 | 17. | | (T) | | |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | | | |
| 6 | 303.2 Land & Land Rights | 2,707 | 2,707 | 2,707 | | 2,707 | | |
| 7 | 304.2 Structures & Improvements | 28,117 | 28,117 | 28,117 | | 28,117 | | |
| 8 | 305.2 Collect. & Impound. Reservoirs | 2 | 2 | | | /=/ | | |
| 9 | 306.2 Lake, River & Other Intakes | | | 100 | | 371 | | |
| 10 | 307.2 Wells & Springs | 23,552 | 23,552 | 23,552 | | 23,552 | | |
| 11 | 308.2 Infiltration Galleries & Tunnels | | | | | | | |
| 12 | 309.2 Supply Mains | 2 | - | - | | - | | |
| 13 | 310.2 Power Generation Equipment | | - | - | | 221 | | |
| 14 | 311.2 Pumping Equipment | 8 | | 5.73 | | 95% | | |
| 15 | 339.2 Other Plant & Misc. Equipment | * | | (7) | | (2) | | |
| 16 | WATER TREATMENT PLANT | | | | | | | |
| 17 | 303.3 Land & Land Rights | | | - | | 740 | | |
| 18 | 304.3 Structures & Improvements | 12,959 | 13,261 | 13,191 | | 13,191 | | |
| 19 | 311.3 Pumping Equipment | 80,215 | 80,215 | 80,215 | | 80,215 | | |
| 20 | 320.3 Water Treatment Equipment | 32,475 | 32,979 | 32,594 | | 32,594 | | |
| 21 | 339.3 Other Plant & Misc. Equipment | * | | | | | | |
| 22 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | |
| 23 | 303.4 Land & Land Rights | Encountry . | 140000000 | 121 nanasad | | nanovah | | |
| 24 | 304.4 Structures & Improvements | 5,371 | 5,371 | 5,371 | | 5,371 | | |
| 25 | 311.4 Pumping Equipment | 50000 | 22023 | | | 120.22 | | |
| 26 | 330.4 Distr. Reservoirs & Standpipes | 28,922 | 28,922 | 28,922 | | 28,922 | | |
| 27 | 331.4 Transm. & Distribution Mains | 180,410 | 180,410 | 180,410 | | 180,410 | | |
| 28 | 333.4 Services | 31,263 | 31,263 | 31,263 | | 31,263 | | |
| 29 | 334.4 Meters & Meter Installations | 27,049 | 27,049 | 27,049 | | 27,049 | | |
| 30 | 335.4 Hydrants | 1,839 | 1,839 | 1,839 | | 1,839 | | |
| 31 | 336.4 Backflow Prevention Devices | | - | - | | | | |
| 32 | CENTERAL PLANT | - | - | - | | | | |
| 33 | GENERAL PLANT | 0.4 | | 02 | | 02 | | |
| 34 | 303.5 Land & Land Rights | 94 | 90 | 92 | | 92 | | |
| 35 | 304.5 Structures & Improvements | 6,503 | 6,398 | 6,411 | (14.272) | 6,411 | | |
| 36 37 | 340.5 Office Furniture & Equipment | 33,918 | 33,330 | 33,487 | (14,272) | 19,215 | | |
| 38 | 341.5 Transportation Equipment 342.5 Stores Equipment | 12,095 | 12,300 | 12,338 | (5,769) | 6,570 | | |
| 39 | 343.5 Tools, Shop & Garage Equipment | 2,646 | 2,621 | 2,630 | | 2,630 | | |
| 40 | 344.5 Laboratory Equipment | 361 | 361 | 361 | | 361 | | |
| 41 | 345.5 Power Operated Equipment | 2,160 | 4,605 | 3,128 | | 3,128 | | |
| 42 | 346.5 Communication Equipment | 904 | 891 | 896 | | 896 | | |
| 43 | 347.5 Miscellaneous Equipment | 504 | 031 | 0,0 | | - | | |
| 44 | 348.5 Other Plant - Allocations | 6,036 | 6,036 | 6,036 | 63 | 6,099 | | |
| 45 | Total | \$ 533,226 | | | WITTER TO THE TOTAL PROPERTY OF THE TOTAL PR | | | |
| | | 3 333,220 | y 333,546 | 2 334,241 | 4 (15,570) \$ | 314,204 | | |
| 46 | Reconciliation to Annual Report | | | | | | | |
| 47 | Annual Allocation between Systems | | | | | | | |
| 48 | 304.5 Structures & Improvements | /1E 000 | /1E F011 | (1E CEC) | | | | |
| 49 | 340.5 Office Furniture & Equipment | (15,860) | (15,581) | | | | | |
| 50 | 341.5 Transportation Equipment | (6,070) | (6,173) | (6,192) | | | | |
| 51 52 | 343.5 Tools, Shop & Garage Equipment | | 5 | | | | | |
| | 344.5 Laboratory Equipment | | 87 | 133 | | | | |
| 53 | 345.5 Power Operated Equipment | | h e | (- | | | | |
| 54 55 | 346.5 Communication Equipment 347.5 Miscellaneous Equipment | · · | - | | | | | |
| 56 | 347.5 Miscellaneous Equipment 348.5 Other Plant - Allocations | 818 | 5 | 63 | | | | |
| 57 | Rounding | 910 | 100 | 63 | | | | |
| 31 | nounting | | | | | | | |

Florida Public Service Commission

Schedule: A-5 Page 2 of 2

Preparer: Frank Seldman

Recap Schedules: A-1, A-4

Company: Utilities, Inc. of Florida - Lake Placid Docket No.: 160101-WS Schedule Year Ended: 12/31/2015 Historic [X] Projected []

| The c | (1) | | (2) | | (3) | | (4) | 1 | (5) | (6) | (7) | | (8) | (9) | | (10) | | (11) | | (12) | (13) | (14) | Ž | (15) 13- Month |
|-------------|--|-----|------------|----|------------|----|----------------|-----|------------|---|---------------|----|---------|---------------|----|----------------|---|---|------|---------|------------------|-------|------------|--|
| Line No. | Account No. and Name | | Dec-14 | j | an-15 | F | eb-15 | м | ar-15 | Apr-15 | May-15 | j | un-15 | Jul-15 | 1 | Aug-15 | S | ep-15 | | Oct-15 | Nov-15 | Dec-1 | 5 | Average |
| 1 | INTANGIBLE PLANT | 6.3 | 90 800 500 | | 2012/19/20 | SW | description of | 150 | 9404000000 | 200000000000000000000000000000000000000 | | | | | | | | | 0.8% | | 20/10/2007 | | e water to | <0.00000000000000000000000000000000000 |
| 2 | 301.1 Organization | \$ | 12,374 | \$ | 12,374 | \$ | 12,374 | \$ | 12,374 | \$ | \$ 12,374 | \$ | 12,374 | \$ 12,374 | \$ | 12,374 \$ | | 12,374 | \$ | 12,374 | 12,374 \$ | | ,374 | 12,374 |
| 3 | 302.1 Franchises | | 1,258 | | 1,258 | | 1,258 | | 1,258 | 1,258 | 1,258 | | 1,258 | 1,258 | | 1,258 | | 1,258 | | 1,258 | 1,258 | 1 | ,258 | 1,258 |
| 4 | 339.1 Other Plant & Misc. Equipment | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | | 2,707 | | 2,707 | | 2,707 | | 2,707 | 2,707 | 2,707 | | 2,707 | 2,707 | | 2,707 | | 2,707 | | 2,707 | 2,707 | | ,707 | 2,707 |
| 7 | 304.2 Structures & Improvements | | 28,117 | | 28,117 | | 28,117 | | 28,117 | 28,117 | 28,117 | | 28,117 | 28,117 | | 28,117 | | 28,117 | | 28,117 | 28,117 | 28 | ,117 | 28,117 |
| 8 | 305.2 Collect. & Impound. Reservoirs | | | | | | | | | | | | | | | | | | | | | | | - |
| 9 | 306.2 Lake, River & Other Intakes | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | 307.2 Wells & Springs | | 23,552 | | 23,552 | | 23,552 | | 23,552 | 23,552 | 23,552 | | 23,552 | 23,552 | | 23,552 | | 23,552 | | 23,552 | 23,552 | 23 | ,552 | 23,552 |
| 11 | 308.2 Infiltration Galleries & Tunnels | | | | | | | | 18 | 98 | 0.5 | | | 3.00 | | 370 | | | | 7. | 2 | | - | |
| 12 | 309.2 Supply Mains | | | | | | * | | 75 | | 0.5 | | | 3.50 | | 353 | | 3.00 | | 7. | | | - | - |
| 13 | 310.2 Power Generation Equipment | | | | 9 | | | | | | 58 | | | | | 525 | | | | 7.0 | 2 | | • | - |
| 14 | 311.2 Pumping Equipment | | - | | | | | | 18 | 15 | 1.5 | | | 320 | | 0.70 | | 1.0 | | 5 | - | | | |
| 15 | | | | | | | | | | | | | | | | | | | | | | | | - |
| 16 | WATER TREATMENT PLANT | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | | | - | | | | | | 14 | 18 | - 34 | | | 1360 | | 19#0 | | | | | | | 8 | - |
| 18 | 304.3 Structures & Improvements | | 12,959 | | 12,959 | | 12,959 | | 13,261 | 13,261 | 13,261 | | 13,261 | 13,261 | | 13,261 | | 13,261 | | 13,261 | 13,261 | 13 | ,261 | 13,191 |
| 19 | | | 80,215 | | 80,215 | | 80,215 | | 80,215 | 80,215 | 80,215 | | 80,215 | 80,215 | | 80,215 | | 80,215 | | 80,215 | 80,215 | 80 | ,215 | 80,215 |
| 20 | | | 32,475 | | 32,475 | | 32,475 | | 32,475 | 32,475 | 32,475 | | 32,475 | 32,475 | | 32,475 | | 32,515 | | 32,979 | 32,979 | 32 | ,979 | 32,594 |
| 21 | | | 22, | | | | | | | | | | | | | 8.7 | | • | | * | - | | | - |
| 22 | 그는 그 그 그들은 이 아이들을 살고 있는 것이 없는 것 같아 없다면 되었다면 그 없었다. | | | | | | | | | | | | | | | | | | | | | | | |
| 23 | | | | | | | | | | | | | | | | | | | | | | | | - |
| 24 | | | 5,371 | | 5,371 | | 5,371 | | 5,371 | 5,371 | 5,371 | | 5,371 | 5,371 | | 5,371 | | 5,371 | | 5,371 | 5,371 | 5 | ,371 | 5,371 |
| | 311.4 Pumping Equipment | | 3,371 | | 3,371 | | 3,371 | | 5,57.2 | 5,57.1 | 5,5,1 | | | | | - | | | | - | | | enom R | - |
| | | | 28,922 | | 28,922 | | 28,922 | | 28,922 | 28,922 | 28,922 | | 28,922 | 28,922 | | 28,922 | | 28,922 | | 28,922 | 28,922 | 28 | 3,922 | 28,922 |
| 26 | | | 180,410 | | 180,410 | | 180,410 | | 180,410 | 180,410 | 180,410 | | 180,410 | 180,410 | | 180,410 | | 180,410 | | 180,410 | 180,410 | | ,410 | 180,410 |
| 27 | | | 31,263 | | 31,263 | | 31,263 | | 31,263 | 31,263 | 31,263 | | 31,263 | 31,263 | | 31,263 | | 31,263 | | 31,263 | 31,263 | | ,263 | 31,263 |
| 28 | | | | | 27,049 | | 27,049 | | 27,049 | 27,049 | 27,049 | | 27,049 | 27,049 | | 27,049 | | 27,049 | | 27,049 | 27,049 | | ,049 | 27,049 |
| 29 | | | 27,049 | | | | 1,839 | | 1,839 | 1,839 | 1,839 | | 1,839 | 1,839 | | 1,839 | | 1,839 | | 1,839 | 1,839 | | .839 | 1,839 |
| 30 | | | 1,839 | | 1,839 | | 1,839 | | 1,039 | | | | | | | | | 1,033 | | 1,033 | 1,000 | 3.0 | .,000 | 1,000 |
| 31 | | | - | | | | | | | | 32.3 | | 300 | | | 2.52 | | 50 | | | - 6 | | 3 | |
| 32 | 339.4 Other Plant & Misc. Equipment | | | | * | | | | 3 | | | | - 50 | | | 7.5 | | 7.5 | | 8 | 8 | | | |
| 33 | and a 1872 5004 | | 372 | | 12.00 | | | | | | | | 91 | 91 | | 92 | | 91 | | 91 | 91 | | 90 | 92 |
| 34 | | | 94 | | 93 | | 93 | | 93 | 92 | 92 | | 2000 | 6,386 | | 6,415 | | 6,389 | | 6,377 | 6,395 | 6 | 5,398 | 6,411 |
| 35 | | | 6,503 | | 6,446 | | 6,462 | | 6,453 | 6,381 | 6,397 | | 6,345 | | | | | 100 100 100 100 100 100 100 100 100 100 | | 33,379 | 33,340 | | 3,330 | 33,487 |
| 36 | | | 33,918 | | 33,630 | | 33,604 | | 33,589 | 33,319 | 33,432 | | 33,274 | 33,416 | | 33,672 | | 33,434 | | | | | | 12,338 |
| 37 | | | 12,095 | | 11,995 | | 12,067 | | 12,833 | 12,564 | 12,593 | | 12,502 | 12,193 | | 12,217 | | 12,365 | | 12,341 | 12,324 | 12 | 2,300 | 12,338 |
| 38 | 342.5 Stores Equipment | | | | | | | | | | | | | 7/2/22/21 | | 1127/2004 | | 27420 | | | | | | 2 520 |
| 39 | | | 2,646 | | 2,638 | | 2,643 | | 2,640 | 2,629 | 2,631 | | 2,622 | 2,624 | | 2,627 | | 2,626 | | 2,625 | 2,623 | | 2,621 | 2,630 |
| 40 | 344.5 Laboratory Equipment | | 361 | | 361 | | 361 | | 361 | 361 | 361 | | 361 | 361 | | 361 | | 361 | | 361 | 361 | | 361 | 361 |
| 41 | | | 2,160 | | 2,160 | | 2,160 | | 2,160 | 2,160 | 2,860 | | 2,860 | 2,860 | | 2,860 | | 4,605 | | 4,605 | 4,605 | 4 | ,605 | 3,128 |
| 42 | 346.5 Communication Equipment | | 904 | | 901 | | 900 | | 899 | 896 | 897 | | 894 | 895 | | 896 | | 893 | | 892 | 892 | | 891 | 896 |
| 43 | 347.5 Miscellaneous Equipment | | | | | | | | | | * | | | | | comment of the | | unusili | | 5 | 2000 | 592 | 5 | |
| 44 | 348.5 Other Plant - Allocations | | 6,036 | | 6,036 | | 6,036 | | 6,036 | 6,036 | 6,036 | | 6,036 | 6,036 | | 6,036 | _ | 6,036 | | 6,036 | 6,036 | | 5,036 | 6,036 |
| 45 | Total | \$ | 533,226 | \$ | 532,769 | \$ | 532,836 | \$ | 533,877 | \$ 533,250 | \$ 534,110 | \$ | 533,797 | \$ 533,673 | \$ | 533,988 | 5 | 535,653 | \$ | 536,022 | \$ 535,982 \$ | 535 | 5,948 \$ | 534,241 |

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

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS Schedule Year Ended: 12/31/2015 Historic [X] Projected [] Florida Public Service Commissio

Schedule: A-6 Page 1 of 2

Preparer: Frank Seidman

Recap Schedules: A-2, A-4

| | (1) | (2) Prior Year | | (3) Test Year | (4) 13 Month | (5) | | (6) Adjusted | (7) Non-Used & | (8) Non-Used |
|-------------|---|-------------------|------|------------------|---|--------------|-----|-----------------|---------------------|-----------------|
| Line No. | Account No. and Name | 12/31/14 | | 12/31/15 | Average Balance | Adjustments* | | Average | Useful % | Amount |
| _ | INTANGIBLE PLANT | | | | V 100 20 20 20 20 20 20 20 20 20 20 20 20 2 | | 200 | | | |
| 2 | 351.1 Organization | \$ 10,99 | | | | | \$ | 10,994 | | |
| 3 | 352.1 Franchises | 1,2 | 50 | 1,250 | 1,250 | | | 1,250 | | |
| 4 | 389.1 Other Plant & Misc. Equipment | | + | 13=3 | * | | | 70 | | |
| 5 | COLLECTION PLANT | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | | 7 | | 70 | | | 5 | | |
| 7 | 354.2 Structures & Improvements | | (e) | 0.00 | • | | | | | |
| 8 | 355.2 Power Gen Equipment | F2.0 | 2 | E2 022 | E3 033 | | | 52,933 | | |
| 9 | 360.2 Collection Sewers - Force | 52,9 | | 52,933 | 52,933 | | | 163,737 | | |
| 10 | 361.2 Collection Sewers - Gravity | 156,1 | 92 | 172,539 | 163,737 | | | 103,737 | | |
| 11 | 362.2 Special Collecting Structures | 20,5 | 11 | 20,511 | 20,511 | | | 20,511 | | |
| 12 | 363.2 Services to Customers 364.2 Flow Measuring Devices | 4,1 | | 4,137 | 4,137 | | | 4,137 | | |
| 13 14 | 365.2 Flow Measuring Installations | 7,- | | 4,137 | 4,137 | | | ,,13, | | |
| 15 | 389.2 Other Plant & Misc. Equipment | | | 253 | 20 | | | | | |
| 16 | SYSTEM PUMPING PLANT | | | | | | | | | |
| 17 | 353.3 Land & Land Rights | | | | | | | 2 | | |
| 18 | 354.3 Structures & Improvements | 215,6 | 11 | 215,611 | 215,611 | | | 215,611 | | |
| | 370.3 Receiving Wells | | | 7.4 | | | | | | |
| 20 | 371.3 Pumping Equipment | 4,3 | 18 | 4,318 | 4,318 | | | 4,318 | | |
| 21 | 389.3 Other Plant & Misc. Equipment | 4,2 | 66 | 4,266 | 4,266 | | | 4,266 | | |
| 22 | TREATMENT AND DISPOSAL PLANT | | | | | | | | | |
| 23 | 353.4 Land & Land Rights | 21,6 | 65 | 21,665 | 21,665 | | | 21,665 | | |
| 24 | 354.4 Structures & Improvements | 237,1 | 76 | 237,176 | 237,176 | | | 237,176 | | |
| 25 | 355.4 Power Gen Equip | | - | 14 | | | | | | |
| 26 | 380.4 Treatment & Disposal Equipment | 55,0 | 74 | 56,232 | 55,826 | | | 55,826 | | |
| 27 | 381.4 Plant Sewers | 3 | 82 | 382 | 382 | | | 382 | | |
| 28 | 382.4 Outfall Sewer Lines | 1,9 | 40 | 1,940 | 1,940 | | | 1,940 | | |
| 29 | 389.4 Other Plant & Misc. Equipment | | * | | * | | | -5 | | |
| 30 | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | |
| 31 | 353.5 Land & Land Rights | | 7.1 | 7. | 5 | | | 3 | | |
| 32 | | | (*) | (e. | 0.20 | | | | | |
| 33 | 371.5 Pumping Equipment WTP | 8 | 51 | 851 | 851 | | | 851 | | |
| 34 | 371.6 Punping Equipment Dist | | 170 | 5. | | | | | | |
| 35 | 374.5 Reuse Distribution Reservoirs | | • | * | - | | | 37 | | |
| 36 | 375.6 Reuse Transmission & Distribution | | - | - | - | | | | | |
| 37 | 389.5 Other Plant & Misc Equipment | | 153 | 53 | = | | | 57. | | |
| 38 | 366.6 Reuse Services | | 50 | 20 | - | | | - 2 | | |
| 39 | 367.6 Reuse Mtr Installations | | | - | | | | | | |
| 40 | GENERAL PLANT 353.7 Land & Land Rights | | 21 | 20 | 9 | | | - | | |
| 41 | 354.7 Structures & Improvements | 5 | 30 | 530 | 530 | | | 530 | | |
| 43 | 390.7 Office Furniture & Equipment | ,,, | - | 550 | - | 17,059 | | 17,059 | | |
| 44 | 391.7 Transportation Equipment | | 23 | 2 | - | 6,623 | | 6,623 | | |
| 45 | 392.7 Stores Equipment | | | 2 | 2 | 76202 | | | | |
| 46 | 393.7 Tools, Shop & Garage Equipment | | 2 | 2 | 2 | | | 2 | | |
| 47 | 394.7 Laboratory Equipment | | 2 | - | Ţ. | | | 54 | | |
| 48 | 395.7 Power Operated Equipment | | - | ~ | - | | | | | |
| 49 | 396.7 Communication Equipment | | - | * | - | | | | | |
| 50 | 397.7 Miscellaneous Equipment | 5 | 79 | 579 | 579 | | | 579 | | |
| 51 | 398.7 Other Tangible Plant | 7,8 | 84 | 7,884 | 7,884 | (63 |) | 7,821 | - 0 | |
| 52 | Total Per Annual Report | \$ 796,2 | 97 | \$ 813,802 | \$ 804,592 | \$ 23,619 | \$ | 828,211 | 500 - 000 | |
| 53 | Reconciliation to Annual Report | | | 20. | 130 | | | | | |
| 54 | Annual Allocation between Systems | | | | | | | | | |
| 55 | 304.5 Structures & Improvements | | | | | | | | | |
| 56 | 340.5 Office Furniture & Equipment | 15,8 | | 15,581 | 15,656 | | | | | |
| 57 | 341.5 Transportation Equipment | 6,0 | 70 | 6,173 | 6,192 | | | | | |
| 58 | 343.5 Tools, Shop & Garage Equipment | | | × | 24 | | | | | |
| 59 | 344.5 Laboratory Equipment | | | 9 | - | | | | | |
| 60 | 345.5 Power Operated Equipment | | | - | 19 | | | | | |
| 61 | 346.5 Communication Equipment | | | ¥ | | | | | | |
| 62 | 347.5 Miscellaneous Equipment | 065 | | - | 9 | i. | | | | |
| | 348.5 Other Plant - Allocations | (8 | 318) | - | (63) |) | | | | |
| 63 64 | Rounding | 10 | | | | | | | | |

Schedule of Wastewater Plant in Service By Primary Account

Test Year Average Balance
Company: Utilities, Inc. of Florida - Lake Placid
Docket No.: 160101-WS
Schedule Year Ended: 12/31/2015
Historic [X] Projected []

Florida Public Service Commission Schedule: A-6 Page 2 of 2 Preparer: Frank Seldman

Recap Schedules: A-2, A-4

| | (x) Projected () | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) 13- Month |
|----------|---|------------|-----------|--------------|------------|--------------|-----------------------|-------------|----------|-----------|--------------|------------|--------------|------------|-------------------|
| Line No. | | 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 | Average |
| 1 | INTANGIBLE PLANT | | | | | | | 10.001 | 6 10.004 | \$ 10.994 | \$ 10,994 \$ | 10,994 | \$ 10,994 \$ | 10,994 | 10,994 |
| 2 | 351.1 Organization | \$ 10,994 | | \$ 10,994 \$ | | \$ 10,994 \$ | | | | | *** | 1,250 | 1,250 | 1,250 | 1,250 |
| 3 | 352.1 Franchises | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,230 | 1,250 |
| 4 | 389.1 Other Plant & Misc. Equipment | | | | | | | | | | | | | | |
| 5 | COLLECTION PLANT | | | | | | | | | | | | 10 | 55 | 100 |
| 6 | 353.2 Land & Land Rights | | | | * | *0 | 2.5 | 1.0 | | 53 | 3.53 | | | - 5 | 329 |
| 7 | 354.2 Structures & Improvements | | | 9 | | 50 | 850 | 3.5 | | 8 | 7.5 | - 1 | | - 9 | 645 |
| 8 | 355.2 Power Gen Equipment | | | 100.000.000 | | 12222 | 22.25 | กของเลยีนี้ | | | | | | 52,933 | 52,933 |
| 9 | 360.2 Collection Sewers - Force | 52,933 | 52,933 | 52,933 | 52,933 | 52,933 | 52,933 | 52,933 | 52,933 | 52,933 | 52,933 | 52,933 | 52,933 | 172,539 | 163,737 |
| 10 | 361.2 Collection Sewers - Gravity | 156,192 | 156,192 | 156,192 | 156,192 | 156,192 | 156,192 | 156,192 | 172,539 | 172,539 | 172,539 | 172,539 | 172,539 | 172,539 | 163,737 |
| 11 | 362.2 Special Collecting Structures | | Access 57 | 0.000 | | | (1)특실 2012년 (1) 이번 | ana a di | | | | | | | 20,511 |
| 12 | 363.2 Services to Customers | 20,511 | 20,511 | 20,511 | 20,511 | 20,511 | 20,511 | 20,511 | 20,511 | 20,511 | 20,511 | 20,511 | 20,511 | 20,511 | |
| 13 | 364.2 Flow Measuring Devices | 4,137 | 4,137 | 4,137 | 4,137 | 4,137 | 4,137 | 4,137 | 4,137 | 4,137 | 4,137 | 4,137 | 4,137 | 4,137 | 4,137 |
| 14 | 365.2 Flow Measuring Installations | | | | | | | | | | | | | | 100 |
| 15 | 389.2 Other Plant & Misc. Equipment | ** | 383 | (8 | | 70 | | 199 | - 2 | | | | 2. | | |
| 16 | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| 17 | 353.3 Land & Land Rights | | | | | | | | | | | | | | VII 171 |
| 18 | 354.3 Structures & Improvements | 215,611 | 215,611 | 215,611 | 215,611 | 215,611 | 215,611 | 215,611 | 215,611 | 215,611 | 215,611 | 215,611 | 215,611 | 215,611 | 215,611 |
| 19 | 370.3 Receiving Wells | | | | | | | | | | | | | | |
| 20 | 371.3 Pumping Equipment | 4,318 | 4,318 | 4,318 | 4,318 | 4,318 | 4,318 | 4,318 | 4,318 | 4,318 | 4,318 | 4,318 | 4,318 | 4,318 | 4,318 |
| 21 | 389.3 Other Plant & Misc. Equipment | 4,266 | 4,266 | 4,266 | 4,266 | 4,266 | 4,266 | 4,266 | 4,266 | 4,266 | 4,266 | 4,266 | 4,266 | 4,266 | 4,266 |
| 22 | TREATMENT AND DISPOSAL PLANT | 10477070 | | | | | | | | | | | | | |
| 23 | 353.4 Land & Land Rights | 21,665 | 21,665 | 21,665 | 21,665 | 21,665 | 21,665 | 21,665 | 21,665 | 21,665 | 21,665 | 21,665 | 21,665 | 21,665 | 21,665 |
| 24 | 354.4 Structures & Improvements | 237,176 | 237,176 | 237,176 | 237,176 | 237,176 | 237,176 | 237,176 | 237,176 | 237,176 | 237,176 | 237,176 | 237,176 | 237,176 | 237,176 |
| 25 | 355.4 Power Gen Equip | 237,210 | , | | TANKE D | | | 134 | | ** | | N 500 | | | |
| | 380.4 Treatment & Disposal Equipment | 55,074 | 55,074 | 55,074 | 55,602 | 55,602 | 55,692 | 56,232 | 56,232 | 56,232 | 56,232 | 56,232 | 56,232 | 56,232 | 55,826 |
| 26 | 381.4 Plant Sewers | 382 | 382 | 382 | 382 | 382 | 382 | 382 | 382 | 382 | 382 | 382 | 382 | 382 | 382 |
| 27 | | 1,940 | 1,940 | 1,940 | 1,940 | 1,940 | 1,940 | 1,940 | 1,940 | 1,940 | 1,940 | 1,940 | 1,940 | 1,940 | 1,940 |
| 28 | 382.4 Outfall Sewer Lines | 1,540 | 1,540 | 1,540 | 2,540 | 2,540 | ., | -, | | | | 5.00 | 7.00 | | |
| 29 | 389.4 Other Plant & Misc. Equipment | - | | | | | | | | | | | | | |
| 30 | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | 20 | | | | | 2.00 | 200 | | - |
| 31 | 353.5 Land & Land Rights | | | - | | | | | | | | | 600 | 2. | 2 |
| 32 | 354.3 Structure & Improvements | | | | 851 | 851 | 851 | 851 | 851 | 851 | 851 | 851 | 851 | 851 | 851 |
| 33 | 371.5 Pumping Equipment WTP | 851 | 851 | 851 | 851 | 921 | 931 | 931 | 631 | 631 | 031 | 031 | | 200 | 370 |
| 34 | 371.6 Punping Equipment Dist | | | | ~ | | • | • | 1.5 | | 5 | | | - 9 | 2 |
| 35 | | | | * | 18 | 7 | 5) | | | | 25 | - E | 3 | - 0 | 2 |
| 36 | 375.6 Reuse Transmission & Distribution | | | | | - 30 | * | | 13 | | | - 0 | | 51 | 2 |
| 37 | 389.5 Other Plant & Misc Equipment | * | | | 8 | * | 53 | 2.50 | 8 | 5 | 5 | - 8 | 757 | | |
| 38 | 366.6 Reuse Services | | 7.5 | 390 | - 2 | | *: | 10.00 | 95 | - 3 | 3 | - 5 | 000 | | |
| 39 | 367.6 Reuse Mtr Installations | * | 57 | 15% | | - | 55 | 3.50 | (3) | 3 | - 5 | - | | - | |
| 40 | GENERAL PLANT | | | | | | | | | | | | | | |
| 41 | 353.7 Land & Land Rights | 8 | #5) | | | | | 150 | 1 | 5 | | | 7.0 | - | F20 |
| 42 | 354.7 Structures & Improvements | 530 | 530 | 530 | 530 | 530 | 530 | 530 | 530 | 530 | 530 | 530 | 530 | 530 | 530 |
| 43 | 390.7 Office Furniture & Equipment | | * | 100 | 1.5 | | * | | | 100 | - | 21 | 0.00 | - | |
| 44 | 391.7 Transportation Equipment | | *: | | 50 | 2 | * | | | | - | 2 | | - | - |
| 45 | 392.7 Stores Equipment | | | | | | | | | | | | | | |
| 46 | 393.7 Tools, Shop & Garage Equipment | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 47 | 394.7 Laboratory Equipment | × | 5.1 |)(*): | - 9 | | - | 92 | 4/ | - | 2 | | | | , |
| 48 | 395.7 Power Operated Equipment | | - | 1070 | - 1 | 2 | 2 | - | 232 | 2 | | 2 | 543 | * | |
| 49 | 396.7 Communication Equipment | | | | 7 | <u> </u> | €2 | | (4) | 9 | * | | | | |
| 50 | 397.7 Miscellaneous Equipment | 579 | 579 | 579 | 579 | 579 | 579 | 579 | 579 | 579 | 579 | 579 | 579 | 579 | 579 |
| | 398.7 Other Tangible Plant | 7,884 | 7,884 | 7,884 | 7,884 | 7,884 | 7,884 | 7,884 | 7,884 | 7,884 | 7,884 | 7,884 | 7,884 | 7,884 | 7,884 |
| 51 52 | Total | \$ 796,297 | | | \$ 796,825 | | | | | | | \$ 813,802 | \$ 813,802 | \$ 813,802 | \$ 804,592 |

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Schedule: A-7 Page 1 of 1

Preparer: Frank Seidman

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

schedules, if necessary.

| | (1) | (2) | (3) | (4) | |
|------|--------------------------|----------------|-------------|-------------|-----|
| Line | | Average Amount | Utility | Balance | |
| No. | Description | Per Books | Adjustments | Per Utility | |
| 1 | WATER | | | | |
| 2 | | | | 5 | |
| 3 | Plant in Service | | | \$ | - |
| 4 | | | | | |
| 5 | Land | | | | 7. |
| 6 | | | | | |
| 7 | Accumulated Depreciation | | | | |
| 8 | | | | | |
| 9 | Other (Explain) | | | | |
| 10 | | | | | |
| 11 | | - | | 100.400 | |
| 12 | Total | \$ - | \$ - | N/A | |
| 13 | WASTEWATER | | | | |
| 14 | | | | | |
| 15 | Plant in Service | | | \$ | 10 |
| 16 | | | | | |
| 17 | Land | | | | 774 |
| 18 | | | | | |
| 19 | Accumulated Depreciation | | | | 10 |
| 20 | | | | | |
| 21 | Other (Explain) | | | | |
| 22 | | | | | |
| 23 | | | | | |
| 24 | Total | \$ - | \$ - | N/A | |

Supporting Schedules: A-5, A-6, A-9, A-10

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 - Lake Placid

Docket No.: 160101-WS Test Year Ended: 12/31/2015 Schedule: A-8 Page 1 of 1

Preparer: Frank Seidman

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 | | Year-End E | Balance |
|------|---|------------|------------|
| No. | Description | Water | Wastewater |
| 1 | Balance 12/31/12 | 184,889 | 575,669 |
| 2 | Additions | 24,122 | 21,122 |
| 3 | Retirements | (256) | |
| 4 | Adjustments - Rounding | (1) | |
| 5 | Balance 12/31/13 | 208,754 | 596,791 |
| 6 | Additions | 18,062 | 27,214 |
| 7 | Retirements | (455) | (1,100 |
| 8 | Adjustments - COA per Order No. 14-0335A-PAA-WS | | (91,496 |
| 9 | Adjustments - Rounding | V2 | (1 |
| 9 | Balance 12/31/14 | 226,361 | 531,408 |
| 10 | Additions | 18,568 | 27,308 |
| 11 | Retirements | (1,587) | |
| 12 | Adjustments | (1,384) | 1,034 |
| 13 | Balance 12/31/15 | 241,958 | 559,750 |

Supporting Schedules: A-9, A10

Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS Schedule Year Ended: 12/31/2015

Explanation: Provide month ending balances for each month of the test year and the ending balance Florida Public Service Commission

Schedule: A-9 Page 1 of 2

Preparer: Frank Seidman

| | ule Year Ended: 12/31/2015 ic [X] Projected [] | each month of the t for the prior year. | | 0 | | 10000 | | Re | cap Schedules | s: A-1, A-8 | |
|--------|---|--|----|----------------------|----------|--------------------------------|--------------|------|---------------|--|----------|
| 113101 | (1) | (2) | | (3) | | (4) | (5) | | (6) | (7) | (8) |
| Line | 3-7 | Prior Year | Т | est Year | 1 | 3 Month | 11676 | | Adjusted | Non-Used 8 | Non-Used |
| No. | Account No. and Name | 12/31/14 | | | | | Adjustments* | | Average | Useful % | Amount |
| 1 | INTANGIBLE PLANT | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | • | | | | | | | |
| 2 | 301.1 Organization | \$ 6,887 | \$ | 7,196 | \$ | 7,041 | | \$ | 7,041 | | |
| 3 | 302.1 Franchises | 807 | | 838 | | 823 | | | 823 | | |
| 4 | 339.1 Other Plant & Misc. Equipment | | | - 1 - | | - | | | - | | |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | | | | 9 | | |
| 6 | 303.2 Land & Land Rights | | | - | | | | | Ξ. | | |
| 7 | 304.2 Structures & Improvements | 20,463 | | 21,343 | | 20,903 | | | 20,903 | | |
| 8 | 305.2 Collect. & Impound. Reservoirs | 20 | | 1 2 | | 2 | | | 2 | | |
| 9 | 306.2 Lake, River & Other Intakes | (4) | | (*) | | 94 | | | ~ | | |
| 10 | 307.2 Wells & Springs | 18,370 | | 19,155 | | 18,763 | | | 18,763 | | |
| 11 | 308.2 Infiltration Galleries & Tunnels | 323 | | 4 | | 12 | | | * | | |
| 12 | 309.2 Supply Mains | * | | - | | 1.7 | | | 2 | | |
| 13 | 310.2 Power Generation Equipment | 11 | | 2 | | 6 | | | 6 | | |
| 14 | 311.2 Pumping Equipment | 1= | | | | | | | | | |
| 15 | 339.2 Other Plant & Misc. Equipment | - | | | | (7) | | | 4 | | |
| 16 | WATER TREATMENT PLANT | | | | | | | | * | | |
| 17 | 303.3 Land & Land Rights | 986 | | (**) | | 99.0 | | | | | |
| 18 | 304.3 Structures & Improvements | 15,645 | | 16,169 | | 15,945 | | | 15,945 | | |
| 19 | 311.3 Pumping Equipment | 68,116 | | 72,127 | | 70,121 | | | 70,121 | | |
| 20 | 320.3 Water Treatment Equipment | (27,617) | | (26,135) | | (26,878) | | | (26,878) |) | |
| 21 | 339.3 Other Plant & Misc. Equipment | | | | | 140 | | | - | | |
| 22 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | := | | |
| 23 | 303.4 Land & Land Rights | | | 9. | | 328 | | | 1/2 | | |
| 24 | 304.4 Structures & Improvements | 1,071 | | 1,239 | | 1,155 | | | 1,155 | | |
| 25 | 311.4 Pumping Equipment | 70(70)(71) | | /01 1 0000000 | | 010500044 12 5 0 | | | 9 | | |
| 26 | 330.4 Distr. Reservoirs & Standpipes | 11,169 | | 11,950 | | 11,560 | | | 11,560 | | |
| 27 | 331.4 Transm. & Distribution Mains | 41,778 | | 45,982 | | 43,880 | | | 43,880 | | |
| 28 | 333.4 Services | 15,913 | | 16,695 | | 16,304 | | | 16,304 | | |
| 29 | 334.4 Meters & Meter Installations | 20,858 | | 22,210 | | 21,534 | | | 21,534 | | |
| 30 | 335.4 Hydrants | 763 | | 804 | | 783 | | | 783 | | |
| 31 | 336.4 Backflow Prevention Devices | 12 | | 920 | | 125 | | | - | | |
| 32 | 339.4 Other Plant & Misc. Equipment | 100 | | | | | | | (m) | | |
| 33 | GENERAL PLANT | | | | | | | | (2) | | |
| 34 | | 19 | | - | | 340 | | | := | | |
| 35 | 304.5 Structures & Improvements | 2,835 | | 2,870 | | 2,843 | | | 2,843 | | |
| 36 | 340.5 Office Furniture & Equipment | 27,617 | | 30,344 | | 28,893 | (14,985 |) | 13,908 | | |
| 37 | 341.5 Transportation Equipment | 9,726 | | 9,679 | | 9,790 | (5,777 |) | 4,014 | | |
| 38 | 342.5 Stores Equipment | 0.000000 11 / 700 | | 15 | | | 2,74756 | | 8 72 | | |
| 39 | 343.5 Tools, Shop & Garage Equipment | 2,395 | | 2,532 | | 2,460 | | | 2,460 | e de la companya del companya de la companya del companya de la co | |
| 40 | 344.5 Laboratory Equipment | 337 | | 355 | | 344 | | | 344 | | |
| 41 | 345.5 Power Operated Equipment | 199 | | (1,109) | Y | (173) | | | (173) |) | |
| 42 | 346.5 Communication Equipment | 723 | | 751 | | 736 | | | 736 | | |
| 43 | 347.5 Miscellaneous Equipment | 100000000 El | | | | - | | | 0.2 | | |
| 44 | 348.5 Other Plant - Allocations | 6,036 | | 6,036 | | 6,036 | | | 6,036 | | |
| 45 | Total | \$ 244,100 | \$ | 261,031 | \$ | 252,869 | \$ (20,761 |) \$ | 232,108 | | |
| 46 | Reconciliation to Annual Report | - 211,200 | 7 | | - | | 1-7 | | | - | |
| 47 | Annual Allocation between Systems | | | | | | | | | | |
| 48 | 304.5 Structures & Improvements | | | | | | | | | | |
| 49 | 340.5 Office Furniture & Equipment | (12,856) | | (14,214) |) | (13,494) | | | | | |
| 50 | 341.5 Transportation Equipment | (4,881) | | (4,857) | | (4,913) | | | | | |
| 51 | 343.5 Tools, Shop & Garage Equipment | (4,001) | | (.,00 /) | 500 | (,,525) | | | | | |
| 52 | 344.5 Laboratory Equipment | | | | | | | | | | |
| 53 | 345.5 Power Operated Equipment | | | | | | | | | | |
| 54 | 346.5 Communication Equipment | | | | | | | | | | |
| 55 | 347.5 Miscellaneous Equipment | | | | | | | | | | |
| 56 | 348.5 Other Plant - Allocations | | | | | | | | | | |
| 57 | Rounding | | | | | | | | | | |
| 37 | nounung | . 226.262 | _ | 241.000 | _ | 224 462 | | | | | |

241,960

234,462

226,363

Total per Annual Report

58

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Schedule: A-9 Page 2 of 2 Preparer: Frank Seldman

Florida Public Service Commission

| listo | ric [X] Projected [] | Explanation: Provide | month ending | | | | | | | | Recap Schedules | | () | 44.43 | (AT) |
|-------|--|-----------------------------|--------------|------------|------------|------------|------------|------------|------------|---|-----------------|------------|------------|------------|-------------------|
| Line | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) 13- Month |
| No. | Account No. and Name | 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 | Average |
| 1 | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 6,887 | 6,913 | 6,938 | 6,964 | 6,990 | 7,016 | 7,041 | 7,067 | 7,093 | 7,119 | 7,145 | 7,170 | 7,196 | 7,041 |
| 3 | 302.1 Franchises | 807 | 810 | 812 | 815 | 817 | 820 | 823 | 825 | 828 | 831 | 833 | 836 | 838 | 823 |
| 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 | 20,463 | 20,536 | 20,609 | 20,683 | 20,756 | 20,830 | 20,903 | 20,976 | 21,050 | 21,123 | 21,197 | 21,270 | 21,343 | 20,903 |
| 8 | 305.2 Collect. & Impound. Reservoirs | | | | | | | | | | | | | | |
| 9 | 306.2 Lake, River & Other Intakes | | | | | | | | | | | | | | |
| 10 | 307.2 Wells & Springs | 18,370 | 18,436 | 18,501 | 18,566 | 18,632 | 18,697 | 18,763 | 18,828 | 18,894 | 18,959 | 19,024 | 19,090 | 19,155 | 18,763 |
| 11 | [14] [15] [16] [17] [18] [18] [18] [18] [18] [18] [18] [18 | 1 7 7 7 7 7 7 | 1224.00.0 | | 14 | | •); | * | 108/108 | | | ** · · · · | | - 10 | |
| 12 | 309.2 Supply Mains | | 3 | 020 | 12 | 2 | - 23 | | 19 | 100 | * | 18 | | 50 | |
| 13 | | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 19 | | × | * | 0.00 | * | 6 |
| 14 | 311.2 Pumping Equipment | | 77 | N | 177 | 88 | | | | | *6 | * | | 50 | |
| 15 | 339.2 Other Plant & Misc. Equipment | | | | | | | | | | | | | | |
| 16 | WATER TREATMENT PLANT | | | | | | - | | | | | | | | |
| 17 | 303.3 Land & Land Rights | | | | | | | | | | | | | | |
| | 304.3 Structures & Improvements | 15,645 | 15,715 | 15,786 | 15,858 | 15,892 | 15,927 | 15,962 | 15,996 | 16,031 | 16,065 | 16,100 | 16,135 | 16,169 | 15,945 |
| 18 | : [[[[[[[[[[[[[[[[[[[| 68,116 | 68,450 | 68,784 | 69,119 | 69,453 | 69,787 | 70,121 | 70,456 | 70,790 | 71,124 | 71,458 | 71,792 | 72,127 | 70,121 |
| 19 | 311.3 Pumping Equipment | (27,617) | (27,494) | (27,371) | (27,248) | (27,125) | (27,002) | (26,879) | (26,756) | (26,633) | (26,510) | (26,385) | (26,260) | (26,135) | (26,878 |
| 20 | 320.3 Water Treatment Equipment | (27,017) | (27,454) | (27,371) | (27,240) | (27,123) | (27,002) | (20,075) | (20,750) | (20,000) | (,) | | | | e consecue |
| 21 | 339.3 Other Plant & Misc. Equipment | | - | - | - | | 77 | | | | | | | | |
| 22 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 23 | 303.4 Land & Land Rights | | 0.000 | 4 000 | | 1.127 | 1,141 | 1,155 | 1,169 | 1,183 | 1,197 | 1,211 | 1,225 | 1,239 | 1,155 |
| 24 | 304.4 Structures & Improvements | 1,071 | 1,085 | 1,099 | 1,113 | 1,127 | 1,141 | 1,155 | 1,109 | 1,103 | 1,157 | ., | -,225 | 2,200 | |
| 25 | 311.4 Pumping Equipment | 11.12 | | | | ** *** | | 11,560 | 11,625 | 11,690 | 11,755 | 11,820 | 11,885 | 11,950 | 11,560 |
| 26 | 330.4 Distr. Reservoirs & Standpipes | 11,169 | 11,234 | 11,299 | 11,364 | 11,429 | 11,494 | | | 44,580 | 44,931 | 45,281 | 45,631 | 45,982 | 43,880 |
| 27 | 331.4 Transm. & Distribution Mains | 41,778 | 42,128 | 42,479 | 42,829 | 43,179 | 43,530 | 43,880 | 44,230 | 16,434 | 16,499 | 16,565 | 16,630 | 16,695 | 16,304 |
| 28 | 333.4 Services | 15,913 | 15,978 | 16,044 | 16,109 | 16,174 | 16,239 | 16,304 | 16,369 | | 50.00 TO 10.00 | 21,985 | 22,098 | 22,210 | 21,534 |
| 29 | | 20,858 | 20,971 | 21,083 | 21,196 | 21,309 | 21,421 | 21,534 | 21,647 | 21,760 | 21,872 794 | 797 | 800 | 804 | 783 |
| 30 | 335.4 Hydrants | 763 | 766 | 770 | 773 | 777 | 780 | 783 | 787 | 790 | 794 | 797 | 800 | 804 | 763 |
| 31 | 336.4 Backflow Prevention Devices | 387 | * | - 5 | 273 | | 55 | 5 | | | | | | - | |
| 32 | 339.4 Other Plant & Misc. Equipment | 3(*) | · | ** | 2.53 | 3 | 5 | * | | | - | - | | • | |
| 33 | GENERAL PLANT | | | | | | | | | | | | | | |
| 34 | 303.5 Land & Land Rights | | | | | | | | | 20.000000000000000000000000000000000000 | | | | | 2 242 |
| 35 | | 2,835 | 2,821 | 2,837 | 2,839 | 2,820 | 2,838 | 2,820 | 2,837 | 2,859 | 2,855 | 2,860 | 2,866 | 2,870 | 2,843 |
| 36 | 340.5 Office Furniture & Equipment | 27,617 | 27,700 | 27,958 | 28,211 | 28,299 | 28,678 | 28,706 | 29,070 | 29,506 | 29,573 | 29,837 | 30,113 | 30,344 | 28,893 |
| 37 | 341.5 Transportation Equipment | 9,726 | 9,777 | 9,904 | 10,326 | 10,168 | 10,273 | 10,254 | 9,243 | 9,362 | 9,445 | 9,523 | 9,596 | 9,679 | 9,790 |
| 38 | 342.5 Stores Equipment | | | | | | | | | | | | | | |
| 39 | 343.5 Tools, Shop & Garage Equipment | 2,395 | 2,400 | 2,419 | 2,429 | 2,431 | 2,447 | 2,450 | 2,466 | 2,484 | 2,496 | 2,508 | 2,520 | 2,532 | 2,460 |
| 40 | 344.5 Laboratory Equipment | 337 | 337 | 337 | 337 | 339 | 341 | 343 | 345 | 347 | 349 | 351 | 353 | 355 | 344 |
| 41 | 345.5 Power Operated Equipment | 199 | 214 | 229 | 244 | 259 | 279 | 299 | 319 | 339 | (1,205) | (1,173) | (1,141) | (1,109) | (173 |
| 42 | 그 이 없었다면 하는 이 사람이 많은 이 집에 가게 되었다면 하면 없는데 이 때 하다고 있었다면 요. | 723 | 724 | 727 | 729 | 731 | 734 | 735 | 739 | 742 | 743 | 746 | 748 | 751 | 736 |
| 43 | | 7 | | | 1.4 | | | | | | | 4 | A | 1000000000 | 10000 |
| 44 | ** | 6,036 | 6,036 | 6,036 | 6,036 | 6,036 | 6,036 | 6,036 | 6,036 | 6,036 | 6,036 | 6,036 | 6,036 | 6,036 | 6,036 |
| 45 | | \$ 244,100 \$ | 245,548 \$ | 247,291 \$ | 249,303 \$ | 250,504 \$ | 252,317 \$ | 253,604 \$ | 254,275 \$ | 256,164 \$ | 256,051 \$ | 257,717 \$ | 259,394 \$ | 261,031 | \$ 252,869 |

Schedule of Wastewater Accumulated Depreciation By Primary Account

Beginning and End of Year Average

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Page 1 of 2 Preparer: Frank Seidman

Florida Public Service Commission

Schedule: A-10

Explanation: Provide month ending balances for each month of the

| | c [X] Projected [] | test year and the e | nding balance for | the prior year. | Rec | ap Schedules: | A-2, A-8 | |
|----------|---|---------------------|-------------------|-----------------|--------------|-------------------|------------|------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Line | | Prior Year | Test Year | 13 Month | | Adjusted | Non-Used & | Non-Used & |
| No. | Account No. and Name | 12/31/14 | 12/31/15 | Avg Balance | Adjustments* | Average | Useful % | Amount |
| 1 | INTANGIBLE PLANT | ** | | | | C 043 | | |
| 2 | 351.1 Organization | \$ 6,848 | | | \$ | 6,912 | | |
| 3 | 352.1 Franchises | 1,298 | 1,329 | 1,314 | | 1,314 | | |
| 4 | 389.1 Other Plant & Misc. Equipment | - | - | - | | | | |
| 5 6 | 353.2 Land & Land Rights | | | | | | | |
| 7 | 354.2 Structures & Improvements | 9 | Ü | 2 | | 1/21 | | |
| 8 | 355.2 Power Gen Equipment | | | | | 100 | | |
| 9 | 360.2 Collection Sewers - Force | 46,327 | 47,743 | 46,914 | | 46,914 | | |
| 10 | 361.2 Collection Sewers - Gravity | 54,086 | 57,701 | 55,853 | | 55,853 | | |
| 11 | 362.2 Special Collecting Structures | × | | - | | 3(%) | | |
| 12 | 363.2 Services to Customers | 15,019 | 15,559 | 15,289 | | 15,289 | | |
| 13 | 364.2 Flow Measuring Devices | 1,926 | 2,472 | 2,199 | | 2,199 | | |
| 14 | 365.2 Flow Measuring Installations | - | - | 320 | | 2.43 | | |
| 15 | 389.2 Other Plant & Misc. Equipment | ন | 17 | 17.5 | | | | |
| 16 | SYSTEM PUMPING PLANT | | | | | | | |
| 17 | 353.3 Land & Land Rights | 400.000 | 405 525 | 404 222 | | 101 222 | | |
| 18 | 354.3 Structures & Improvements | 186,910 | 195,535 | 191,223 | | 191,223 | | |
| 19 20 | 370.3 Receiving Wells 371.3 Pumping Equipment | 305 | 545 | 425 | | 425 | | |
| 21 | 389.3 Other Plant & Misc. Equipment | 1,503 | 1,740 | 1,621 | | 1,621 | | |
| 22 | TREATMENT AND DISPOSAL PLANT | 1,505 | 1,740 | 1,021 | | 2,022 | | |
| 23 | 353.4 Land & Land Rights | - | ., | | | 71 | | |
| 24 | 354.4 Structures & Improvements | 155,120 | 162,575 | 158,856 | | 158,856 | | |
| 25 | 355.4 Gen Equipment | | | | | 20 | | |
| 26 | 380.4 Treatment & Disposal Equipment | 26,875 | 29,980 | 28,422 | | 28,422 | | |
| 27 | 381.4 Plant Sewers | (144) | (138) | (141) | | (141) | | |
| 28 | 382.4 Outfall Sewer Lines | 2,063 | 2,111 | 2,081 | | 2,081 | | |
| 29 | 389.4 Other Plant & Misc. Equipment | × | - | | | 57 | | |
| 30 | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | |
| 31 | 354.3 Structure & Improvements | | | | | 22.4 | | |
| 32 | 371.5 Pumping Equipment WTP | 311 | 358 | 334 | | 334 | | |
| 33 | 371.6 Pumping Equipment Dist | 17 | (7) | | | 7 | | |
| 34 | 275 C Barres Transmission & Dist | 1.5 | | | | 50 | | |
| 35 36 | 375.6 Reuse Transmission & Dist 389.5 Other Plant & Misc Equipment | - | - | | | _ | | |
| 37 | 366.6 Reuse Services | | _ | 2 22 | | H H | | |
| 38 | 367.6 Reuse Mtr Installations | | - | | | 2 | | |
| 39 | GENERAL PLANT | | | | | | | |
| 40 | 353.7 Land & Land Rights | 12 | - | 9 92 | | 2: | | |
| 41 | 354.7 Structures & Improvements | 4,727 | 4,744 | 4,736 | | 4,736 | | |
| 42 | 390.7 Office Furniture & Equipment | := | 79 | | 11,982 | 11,982 | | |
| 43 | 391.7 Transportation Equipment | - | - | 121 | 4,037 | 4,037 | | |
| 44 | 393.7 Tools, Shop & Garage Equipment | 1 | 1 | 1 | | 1 | | |
| 45 | 394.7 Laboratory Equipment | - | | 3 023 | | | | |
| 46 | 395.7 Power Operated Equipment | 17 | 5 15 | 0.50 | | | | |
| 47 | 396.7 Communication Equipment | 242 | | | | 224 | | |
| 48 | 397.7 Miscellaneous Equipment | 312 | | | | 331 | | |
| 49 | 398.7 Other Tangible Plant | \$ 513,670 | | | \$ 16,019 \$ | 10,618 543,007 | | |
| 50 | Total | \$ 515,670 | \$ 540,677 | \$ 520,566 | 3 10,013 3 | 343,007 | | |
| 51 | Reconciliation to Annual Report | | | | | | | |
| 52 53 | Annual Allocation between Systems 304.5 Structures & Improvements | | | | | | | |
| 54 | 340.5 Office Furniture & Equipment | 12,856 | 14,214 | 13,494 | | | | |
| 55 | 341.5 Transportation Equipment | 4,881 | | | | | | |
| 56 | 343.5 Tools, Shop & Garage Equipment | 4,001 | 4,037 | 4,513 | | | | |
| 57 | 344.5 Laboratory Equipment | | | | | | | |
| 58 | 345.5 Power Operated Equipment | 3 | | | | | | |
| 59 | 346.5 Communication Equipment | | | | | | | |
| 60 | 347.5 Miscellaneous Equipment | | | | | | | |
| 61 | 348.5 Other Plant - Allocations | | | | | | | |
| | Rounding | - Ti | | | =) | | | |
| | Total per Annual Repor | 531,407 | 559,749 | 545,395 | _ | | | |
| | | 1.1 | | | 199 | | | |

Schedule of Wastewater Accumulated Depreciation By Primary Account

Beginning and End of Year Average

Company: Utilities, Inc. of Florida - Lake Placid Docket No.: 160101-WS

Florida Public Service Commission Schedule: A-10

Page 2 of 2

Preparer: Frank Seidman

| | ule Year Ended: 12/31/2015 ic [X] Projected [] | | ide month ending b | | | | | | | | Recap Schedules | | (42) | (4.4) | (15) |
|------|---|------------|--------------------|-----------|----------------|-----------|----------------|---------------|----------|------------|-----------------|------------|---------------|-------------------|-------------------|
| Line | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) 13- Month |
| No. | Account No. and Name | 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 | Average |
| 1 | INTANGIBLE PLANT | 22 | CRI NOOZOAZ RE | 1000000 4 | | | | | | 6040 | 5050 6 | 6.077 | \$ 6,995 \$ | 7,013 | \$ 6,912 |
| 2 | 351.1 Organization | | \$ 6,848 \$ | 6,848 \$ | | | | | 6,922 \$ | | | | 1,327 | 1,329 | 1,314 |
| 3 | 352.1 Franchises | 1,298 | 1,301 | 1,303 | 1,306 | 1,309 | 1,311 | 1,314 | 1,316 | 1,319 | 1,322 | 1,324 | 1,327 | 1,329 | 2,524 |
| 4 | 389.1 Other Plant & Misc. Equipment | | | | | | | | | | | | | | |
| 5 | COLLECTION PLANT | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | | | | | | | | | | | | | | |
| 7 | 354.2 Structures & Improvements | 150 | | - 8 | | - | | | | - | - | V. 10 | | - | |
| 8 | 355.2 Power Gen Equipment | | 7.000000000 | | | | | ***** | 47.000 | 47.155 | 47,302 | 47,449 | 47,596 | 47,743 | 46,914 |
| 9 | 360.2 Collection Sewers - Force | 46,327 | 46,358 | 46,388 | 46,419 | 46,566 | 46,713 | 46,861 | 47,008 | 47,155 | | | 57,383 | 57,701 | 55,853 |
| 10 | 361.2 Collection Sewers - Gravity | 54,086 | 54,375 | 54,663 | 54,952 | 55,241 | 55,529 | 55,818 | 56,107 | 56,426 | 56,745 | 57,064 | 37,363 | 37,701 | 33,033 |
| 11 | 362.2 Special Collecting Structures | | | | | | | 45.000 | | 15 270 | 15 424 | 15,469 | 15,514 | 15,559 | 15,289 |
| 12 | 363.2 Services to Customers | 15,019 | 15,064 | 15,109 | 15,154 | 15,199 | 15,244 | 15,289 | 15,334 | 15,379 | 15,424 2,335 | 2,381 | 2,426 | 2,472 | 2,199 |
| 13 | 364.2 Flow Measuring Devices | 1,926 | 1,971 | 2,017 | 2,062 | 2,108 | 2,153 | 2,199 | 2,244 | 2,290 | 2,335 | 2,361 | 2,420 | 2,412 | 2,133 |
| 14 | 365.2 Flow Measuring Installations | | | | | | | | | | | | | | 9.7 |
| 15 | 389.2 Other Plant & Misc. Equipment | (4) | | - | | | | (*) | 3.5 | | ** | 3.53 | | 8 | |
| 16 | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| 17 | 353.3 Land & Land Rights | | | | | | 720 223 | 200000 | 127.207 | | 100 070 | 104 000 | 194,816 | 195,535 | 191,223 |
| 18 | 354.3 Structures & Improvements | 186,910 | 187,629 | 188,348 | 189,067 | 189,785 | 190,504 | 191,223 | 191,941 | 192,660 | 193,379 | 194,098 | 194,010 | 193,333 | 131,223 |
| 19 | 370.3 Receiving Wells | | | | 2022 | 1222 | 00825 | 1227 | 212 | | 105 | FOF | 525 | 545 | 425 |
| 20 | 371.3 Pumping Equipment | 305 | 325 | 345 | 365 | 385 | 405 | 425 | 445 | 465 | 485 | 505 | 1,720 | 1,740 | 1,621 |
| 21 | 389.3 Other Plant & Misc. Equipment | 1,503 | 1,522 | 1,542 | 1,562 | 1,582 | 1,601 | 1,621 | 1,641 | 1,661 | 1,680 | 1,700 | 1,720 | 1,740 | 1,021 |
| 22 | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | | | | | |
| 23 | 353.4 Land & Land Rights | | | | | 0.000000 | 1725275340 | 10000001 | | 450 000 | 150 717 | 161 227 | 161 056 | 162,575 | 158,856 |
| 24 | 354.4 Structures & Improvements | 155,119.86 | 155,747 | 156,375 | 157,002 | 157,621 | 158,240 | 158,860 | 159,479 | 160,098 | 160,717 | 161,337 | 161,956 | 102,575 | 130,030 |
| 25 | 355.4 Power Gen Equipment | | *** | 300 | 175 | 55 | 5.00 | 15 | 25 | 100 | 8 | - | | | |
| 26 | 371.4 Pumping Equipment | | | | | | 0200000 | 10001000 | 227.002 | | 20.100 | 20.450 | 29,719 | 29,980 | 28,422 |
| 27 | 380.4 Treatment & Disposal Equipment | 26,875 | 27,130 | 27,385 | 27,642 | 27,900 | 28,157 | 28,418 | 28,678 | 28,938 | 29,199 | 29,459 | | (138) | (141 |
| 28 | 381.4 Plant Sewers | (144) | (143) | (143) | (142) | (142) | (141) | (141) | (140) | (140) | (139) | (139) | (138) | 2,111 | 2,081 |
| 29 | 382.4 Outfall Sewer Lines | 2,063 | 2,063 | 2,063 | 2,063 | 2,068 | 2,073 | 2,079 | 2,084 | 2,090 | 2,095 | 2,100 | 2,106 | 2,111 | 2,001 |
| 30 | 389.4 Other Plant & Misc. Equipment | | 18 | | 75 | 3.7 | 8 | * | | - | | | | | |
| 31 | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 32 | 354.3 Structure & Improvements | - | | | 20) 2-12000 | | | | | | 246 | 250 | 354 | 358 | 334 |
| 33 | 371.5 Pumping Equipment WTP | 311 | 314 | 318 | 322 | 326 | 330 | 334 | 338 | 342 | 346 | 350 | 334 | 336 | 334 |
| 34 | 371.6 Pumping Equipment Dist | 59 | 17 | | - 1 | | - | ¥* | - | * | | | | | |
| 35 | | 7.5 | • | | 2 | - | | - | 3903 | | * | | | | |
| 36 | 375.6 Reuse Transmission & Distribution | 57 | | | | 1921 | | * | 10*0 | | | | 1.5 | | |
| 37 | 389.5 Other Plant & Misc Equipment | 50 | | | 20 | - | - | | | | | | | | |
| 38 | 366.6 Reuse Services | 50 | | 9 | - | (#E | | * | 586 | | * | | | | |
| 39 | 367.6 Reuse Mtr Installations | 5 | • | 9 | 2. | 740 | 14 | * | | | * | | | | |
| 40 | GENERAL PLANT | | | | | | | | | | | | | | |
| 41 | 353.7 Land & Land Rights | | | | | | | 10070 | 2/2000 | 700000 | | | 4.742 | 4.744 | 4,736 |
| 42 | 354.7 Structures & Improvements | 4,727 | 4,729 | 4,730 | 4,732 | 4,733 | 4,734 | 4,736 | 4,737 | 4,738 | 4,740 | 4,741 | 4,743 | 4,744 | 4,730 |
| 43 | 390.7 Office Furniture & Equipment | 2 | | - | 2 | | | | * | | | 10 | 35 | | |
| 44 | 391.7 Transportation Equipment | 40 | | 9 | 2 | | ä | | 7 | - 5 | 2 | | | 1 | |
| 45 | 393.7 Tools, Shop & Garage Equipment | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 46 | 394.7 Laboratory Equipment | 2 | | | 9.5 | 0.00 | S * | | 55 | 2.5 | | 70 | 37 | - 9 | |
| 47 | 395.7 Power Operated Equipment | 23 | | 14 | * | | 3.5 | 2 | 200 | | | 20 | | 5 | |
| 48 | 396.7 Communication Equipment | 25 | | 200 | | | resoluti | 8242S | 235 | | | | 247 | 251 | 333 |
| 49 | 397.7 Miscellaneous Equipment | 312 | 315 | 318 | 322 | 325 | 328 | 331 | 335 | 338 | 341 | 344 | 347 | 351 | 10,618 |
| 50 | 398.7 Other Tangible Plant | 10,184 | 10,249 | 10,315 | 10,381 | 10,446 | 10,512 | 10,578 | 10,731 | 10,797 | 10,862 | 10,928 | 10,994 | 11,059 540,678 | |
| 51 | Total | \$ 513,670 | \$ 515,798 \$ | 517,926 | \$ 520,057 | 5 522,319 | \$ 524,582 | \$ 526,847 \$ | 529,200 | \$ 531,495 | \$ 533,791 | \$ 536,086 | \$ 538,382 \$ | 340,678 | 2 320,988 |

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 - Lake Placid

Docket No.: 160101-WS Test Year Ended: 12/31/2015 Schedule: A-11 Page 1 of 1

Preparer: Frank Seidman

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 | | | Year-En | d Balance |
|------|------------------|-------------|---------|------------|
| No. | | Description | Water | Wastewater |
| 1 | Balance 12/31/12 | | 235,199 | 335,881 |
| 2 | Additions | | | |
| 3 | Retirements | | | |
| 4 | Adjustments | | 0 | |
| 5 | Balance 12/31/13 | | 235,199 | 335,881 |
| 6 | Additions | | | |
| 7 | Retirements | | | |
| 8 | Adjustments | | : | |
| 9 | Balance 12/31/14 | | 235,199 | 335,881 |
| 10 | Additions | | | |
| 11 | Retirements | | | |
| 12 | Adjustments | | | |
| 13 | Balance 12/31/15 | | 235,199 | 335,881 |

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

Schedule: A-12 Page 1 of 2

Preparer: Frank Seidman

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015 Historic [X] Projected []

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

| Line | (1) | | (2) rior Year | | (3) Test year | | (4) 13 Month | (5) | | (6) Adjusted | (7) Non-Used | (8) Non-Used |
|------|----------------------------------|----|------------------|----|------------------|-----|-----------------|-------------|------|-----------------|-----------------|-----------------|
| No. | Description | 1 | 2/31/14 | _ | 12/31/15 | Ave | erage Balance | Adjustments | | Test Year | Useful % | Amount |
| 1 | WATER | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | Plant Capacity Fees | \$ | | \$ | 3 | \$ | 8 | | \$ | - | | |
| 4 | | | | | | | | | | | | |
| 5 | Line/Main Extension Fees | | 144,104 | | 144,104 | | 144,104 | | | 144,104 | | - |
| 6 | | | | | | | | | | | | |
| 7 | Meters & Meter Installation Fees | | 4,783 | | 4,783 | | 4,783 | | + | 4,783 | | . * |
| 8 | | | | | | | | | | 42 | | |
| 9 | Contributed Property | | 45,060 | | 45,060 | | 45,060 | | | 45,060 | | - |
| 10 | | | | | | | | | | 25.0 | | |
| 11 | Other - Tap Fees | | 41,252 | | 41,252 | | 41,252 | | | 41,252 | | |
| 12 | | | | | | | | | | | | |
| 13 | Total | \$ | 235,199 | \$ | 235,199 | \$ | 235,199 | \$ | - \$ | 235,199 | | |
| 14 | | - | | | | | | | | | | |
| 15 | | | | | | | | | | | | |
| 16 | WASTEWATER | | | | | | | | | | | |
| 17 | | | | | | | | | | | | |
| 18 | Plant Capacity Fees | \$ | 50 | | 15 | \$ | | | \$ | (35) | | - |
| 19 | | | | | | | | | | | | |
| 20 | Line/Main Extension Fees | | 130,503 | | 130,503 | | 130,503 | | | 130,503 | | - |
| 21 | | | | | | | | | | | | |
| 22 | Contributed Property | | 126,573 | | 126,573 | | 126,573 | | - | 126,573 | | * |
| 23 | | | | | | | | | | | | |
| 24 | Other - Tap Fees | | 78,805 | | 78,805 | | 78,805 | | | 78,805 | | 95 |
| 25 | | 0 | | | | | | | | | | |
| 26 | | 2 | Salar Ser | | | | | | | | | |
| 27 | | \$ | 335,881 | \$ | 335,881 | \$ | 335,881 | \$ | - \$ | 335,881 | | |

Recap Schedules: A-1,A-2,A-11

Schedule: A-12 Page 2 of 2 Preparer: Frank Seidman

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS Schedule Year Ended: 12/31/2015 Historic [X] Projected []

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) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|----------------------|----------------------------------|----|------------|------------|---------|---------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|----------------------|
| ine Io. | Description | | 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 |
| 1 | WATER | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | |
| 3 | Plant Capacity Fees | | * | ** | | * | ð | 8. | 0. | 7 | 3 | * | | | - | |
| 5 | Line/Main Extension Fees | | 144,104 | 144,104 | 144,104 | 144,104 | 144,104 | 144,104 | 144,104 | 144,104 | 144,104 | 144,104 | 144,104 | 144,104 | 144,104 | 144,10 |
| 7 | Meters & Meter Installation Fees | | 4,783 | 4,783 | 4,783 | 4,783 | 4,783 | 4,783 | 4,783 | 4,783 | 4,783 | 4,783 | 4,783 | 4,783 | 4,783 | 4,78 |
| 9 | Contributed Property | | 45,060 | 45,060 | 45,060 | 45,060 | 45,060 | 45,060 | 45,060 | 45,060 | 45,060 | 45,060 | 45,060 | 45,060 | 45,060 | 45,06 |
| 1 | Other - Tap Fees | _ | 41,252 | 41,252 | 41,252 | 41,252 | 41,252 | 41,252 | 41,252 | 41,252 | 41,252 | 41,252 | 41,252 | 41,252 | 41,252 | 41,25 |
| 13 | Total | \$ | 235,199 \$ | 235,199 \$ | 235,199 | \$ 235,199 \$ | 235,199 \$ | 235,199 \$ | 235,199 \$ | 235,199 \$ | 235,199 \$ | 235,199 \$ | 235,199 \$ | 235,199 \$ | 235,199 \$ | 235,19 |
| 14 15 16 17 | WASTEWATER | | | | | | | | | | | | ru . | | | |
| 8 | Plant Capacity Fees | \$ | - \$ | - \$ | | \$ - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | | |
| 9 | Line/Main Extension Fees | | 130,503 | 130,503 | 130,503 | 130,503 | 130,503 | 130,503 | 130,503 | 130,503 | 130,503 | 130,503 | 130,503 | 130,503 | 130,503 | 130,50 |
| 2 | Contributed Property | | 126,573 | 126,573 | 126,573 | 126,573 | 126,573 | 126,573 | 126,573 | 126,573 | 126,573 | 126,573 | 126,573 | 126,573 | 126,573 | 126,57 |
| 4 | Other - Tap Fees | | 78,805 | 78,805 | 78,805 | 78,805 | 78,805 | 78,805 | 78,805 | 78,805 | 78,805 | 78,805 | 78,805 | 78,805 | 78,805 | 78,80 |
| 26 27 | Total | s | 335,881 \$ | 335,881 | 335,881 | \$ 335,881 \$ | 335,881 \$ | 335,881 \$ | 335,881 \$ | 335,881 \$ | 335,881 \$ | 335,881 \$ | 335,881 \$ | 335,881 \$ | 335,881 \$ | 335,88 |

Recap Schedules: A-1,A-2,A-11

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

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Test Year Ended: 12/31/2015

Florida Public Service Commission

Schedule: A-13 Page 1 of 1

Preparer: Frank Seidman

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 | | Year-End I | Balance |
|------|------------------------|------------|------------|
| No. | Description | Water | Wastewater |
| 1 | Balance 12/31/12 | 78,650 | 155,911 |
| 2 | Additions | 3,845 | 9,960 |
| 3 | Retirements | | |
| 4 | Adjustments - Rounding | <u> </u> | (1 |
| 5 | Balance 12/31/13 | 82,495 | 165,870 |
| 6 | Additions | 6,433 | 9,960 |
| 7 | Retirements | | |
| 8 | Adjustments | | |
| 9 | Balance 12/31/14 | 88,928 | 175,830 |
| 10 | Additions | 6,433 | 9,960 |
| 11 | Retirements | | |
| 12 | Adjustments | | |
| 13 | Balance 12/31/15 | 95,361 | 185,790 |

Supporting Schedule: A-14 Recap Schedules: A-19 Schedule of Accumulated Amortization of CIAC Test Year Average Balance - Water and Wastewater Florida Public Service Commission

Schedule: A-14 Page 1 of 2

Preparer: Frank Seidman

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected []

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

| (1) | (2) Prior Year | | (3) Test year | (4) 13 Month | (5) | (6) Adjusted | (7) Non-Used Useful % | (8) Non-Used Amount |
|----------------------------------|-------------------|--|---|--|---|---|---|--|
| Description | 12/31/14 | | 12/31/15 | Average balance | Aujustments | rest real | Oseidi 76 | Amount |
| WATER | | | | | | | | |
| | | | | | | | | |
| Plant Capacity Fees | | - | 1.0 | - | | ** | | |
| | | | | | | 100000000000000000000000000000000000000 | | |
| Line/Main Extension Fees | 23,4 | 42 | 26,812 | 25,127 | | 25,127 | | |
| | | | | | | 101000 | | |
| Meters & Meter Installation Fees | 2,7 | 70 | 3,000 | 2,885 | | 2,885 | | |
| | 939/00 | 16500 | 38.4.10.4.1255 | 12347701207 | | - | | |
| Contributed Property | 21,2 | 59 | 23,060 | 22,160 | | 22,160 | | |
| | 10970 | 2020 | | | | 44.074 | | |
| Other - Tap Fees | 41,4 | 58 | 42,490 | 41,974 | | 41,974 | | |
| | | | | | | | | |
| | 4 00.0 | 20 4 | 05.252 | 6 02.446 | | ć 02.146 | | |
| Total | \$ 88,9 | 28 \$ | 95,362 | \$ 92,146 | \$ | \$ 92,146 | | |
| | | | | | | | | |
| | | | | | | | | |
| WASTEWATER | | | | | | | | |
| 000 01/000 3+00 C010 150 | 80200 | | | | | | | |
| Plant Capacity Fees | \$ | 50 | - | 1075 | | | | |
| | 24.0 | • | 20.000 | 26 400 | | 26 400 | | |
| Line/Main Extension Fees | 24,9 | 34 | 28,065 | 26,499 | | 26,499 | | |
| | 47.0 | 10 | F2 C7C | E0 247 | | E0 247 | | |
| Contributed Property | 47,8 | 18 | 52,676 | 50,247 | | 30,247 | | |
| 01 | 102.0 | 70 | 105.040 | 104.062 | | 104 063 | | |
| Other - Tap Fees | 103,0 | /6 | 105,049 | 104,063 | | 104,003 | | |
| | 0 | | | | | | | |
| | ¢ 175.0 | 30 ¢ | 185 700 | \$ 180 909 | ¢ - | \$ 180,809 | | |
| - | | Description 12/31/14 WATER Plant Capacity Fees Line/Main Extension Fees 23,4 Meters & Meter Installation Fees 2,7 Contributed Property 21,2 Other - Tap Fees 41,4 Total \$ 88,9 WASTEWATER Plant Capacity Fees \$ Line/Main Extension Fees 24,9 Contributed Property 47,8 Other - Tap Fees 103,0 | Description 12/31/14 WATER Plant Capacity Fees - Line/Main Extension Fees 23,442 Meters & Meter Installation Fees 2,770 Contributed Property 21,259 Other - Tap Fees 41,458 Total \$ 88,928 \$ WASTEWATER Plant Capacity Fees \$ - Line/Main Extension Fees 24,934 Contributed Property 47,818 Other - Tap Fees 103,078 | Description 12/31/14 12/31/15 WATER Plant Capacity Fees - - Line/Main Extension Fees 23,442 26,812 Meters & Meter Installation Fees 2,770 3,000 Contributed Property 21,259 23,060 Other - Tap Fees 41,458 42,490 Total \$ 88,928 \$ 95,362 WASTEWATER Plant Capacity Fees \$ - - Line/Main Extension Fees 24,934 28,065 Contributed Property 47,818 52,676 Other - Tap Fees 103,078 105,049 | Description 12/31/14 12/31/15 Average Balance WATER Plant Capacity Fees - - - - Line/Main Extension Fees 23,442 26,812 25,127 Meters & Meter Installation Fees 2,770 3,000 2,885 Contributed Property 21,259 23,060 22,160 Other - Tap Fees 41,458 42,490 41,974 Total \$ 88,928 \$ 95,362 \$ 92,146 WASTEWATER Plant Capacity Fees \$ - - Line/Main Extension Fees 24,934 28,065 26,499 Contributed Property 47,818 52,676 50,247 Other - Tap Fees 103,078 105,049 104,063 | Description 12/31/14 12/31/15 Average Balance Adjustments WATER Flant Capacity Fees | Description 12/31/14 12/31/15 Average Balance Adjustments Test Year WATER Plant Capacity Fees - - - - - Line/Main Extension Fees 23,442 26,812 25,127 25,127 Meters & Meter Installation Fees 2,770 3,000 2,885 2,885 Contributed Property 21,259 23,060 22,160 22,160 Other - Tap Fees 41,458 42,490 41,974 41,974 Total \$ 88,928 \$ 95,362 \$ 92,146 \$ \$ 92,146 WASTEWATER Plant Capacity Fees \$ \$ 24,934 28,065 26,499 26,499 Contributed Property 47,818 52,676 50,247 50,247 Other - Tap Fees 103,078 105,049 104,063 104,063 | Description 12/31/14 12/31/15 Average Balance Adjustments Test Year Useful % WATER Plant Capacity Fees - |

Recap Schedules: A-1,A-2,A-13

Schedule: A-14 Page 2 of 2

Preparer: Frank Seldman

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS Schedule Year Ended: 12/31/2015 Historic [X] Projected []

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

| Line | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) 13- Month |
|------|--|----|------------|---------------|--------------------------|------------|---|------------|------------|------------|------------|------------|-------------|-------------|------------|-------------------|
| No. | Description | | 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 | Average |
| 1 | WATER | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | 10 | | |
| 3 | Plant Capacity Fees | \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | 790 |
| 4 | 57 27 | | | | | | | | | | | | | | | |
| 5 | Line/Main Extension Fees | | 23,442 | 23,722 | 24,003 | 24,284 | 24,565 | 24,846 | 25,127 | 25,407 | 25,688 | 25,969 | 26,250 | 26,531 | 26,812 | 25,127 |
| 6 | | | | | | | | | | | | | | 10.110.000 | 100 2023 | |
| 7 | Meters & Meter Installation Fees | | 2,770 | 2,789 | 2,808 | 2,827 | 2,847 | 2,866 | 2,885 | 2,904 | 2,923 | 2,943 | 2,962 | 2,981 | 3,000 | 2,885 |
| 8 | | | | | | | | | | | | 9370800 | 17075702005 | 1221200 | | 22.150 |
| 9 | Contributed Property | | 21,259 | 21,409 | 21,559 | 21,709 | 21,859 | 22,009 | 22,160 | 22,310 | 22,460 | 22,610 | 22,760 | 22,910 | 23,060 | 22,160 |
| 10 | | | | | | | | | | | 100 1002 | 12022 | | 40.404 | 42.400 | 41,974 |
| 11 | Other - Tap Fees | | 41,458 | 41,544 | 41,630 | 41,716 | 41,802 | 41,888 | 41,974 | 42,060 | 42,146 | 42,232 | 42,318 | 42,404 | 42,490 | 41,974 |
| 12 | | _ | | | | | | | | | | | | | | |
| 13 | | | | 0.000.000.000 | 80478 975 103 2 5 | CONTROL NA | 100000000000000000000000000000000000000 | | | | 00.047 6 | 93,753 \$ | 94,289 \$ | 94,826 \$ | 95,362 \$ | 92,146 |
| 14 | Total | \$ | 88,928 \$ | 89,465 \$ | 90,001 \$ | 90,537 \$ | 91,073 \$ | 91,609 \$ | 92,145 \$ | 92,681 \$ | 93,217 \$ | 93,/55 \$ | 94,289 \$ | 94,020 \$ | 93,302 \$ | 32,140 |
| 15 | | | | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | | | | |
| 17 | WASTEWATER | | | | | | | | | | | | | | | |
| 18 | | | 140 | | | | | | | | - \$ | - \$ | - \$ | - \$ | | |
| 19 | Plant Capacity Fees | \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - 3 | - 3 | - 3 | | | |
| 20 | AND MOVE THE PROPERTY. | | 707320 | | | 25.747 | 25.070 | 26,238 | 26,499 | 26,760 | 27,021 | 27,282 | 27,543 | 27,804 | 28,065 | 26,499 |
| 21 | Line/Main Extension Fees | | 24,934 | 25,195 | 25,456 | 25,717 | 25,978 | 20,238 | 20,499 | 20,760 | 27,021 | 27,202 | 27,545 | 27,004 | 20,000 | |
| 22 | 2 22 | | | 40 222 | 40.630 | 49,032 | 49,437 | 49,842 | 50,247 | 50,652 | 51,057 | 51,462 | 51,867 | 52,272 | 52,676 | 50,247 |
| 23 | Contributed Property | | 47,818 | 48,223 | 48,628 | 49,032 | 43,43/ | 43,042 | 30,247 | 30,032 | 31,037 | 52,402 | 52,007 | , | 77.77 | -55 |
| 24 | A MAN AND A SAN THE PROPERTY OF THE PROPERTY O | | 400.070 | 102.242 | 103,407 | 103,571 | 103,735 | 103,899 | 104,063 | 104,228 | 104,392 | 104,556 | 104,720 | 104,884 | 105,049 | 104,063 |
| 25 | Other - Tap Fees | | 103,078 | 103,243 | 103,407 | 105,571 | 103,733 | 103,033 | 104,003 | 204,220 | 20-1,002 | 20.,000 | | | 0340650030 | 100000000 |
| 26 | | - | | | | | | | | | | | | | | |
| 27 | ±.1.1 | ė | 175,830 \$ | 176,660 \$ | 177,490 \$ | 178,320 \$ | 179,150 \$ | 179,980 \$ | 180,810 \$ | 181,640 \$ | 182,470 \$ | 183,300 \$ | 184,130 \$ | 184,960 \$ | 185,790 | 180,809 |
| 28 | Total | > | 1/2,020 \$ | 1/0,000 \$ | 1//,430 \$ | 170,320 3 | 210,200 9 | 1,0,000 \$ | 200,020 9 | 202/010 | 202, | | | manyered Ne | | |

Recap Schedules: A-1,A-2,A-13

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Test Year Ended: 12/31/2015

Schedule: A-15 Page 1 of 1

Preparer: Frank Seidman

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.

| (1) | (2) |
|--|---|
| | |
| Description | Approved Rate |
| | |
| The AFUDC rate since the last rate case is: | 9.03% |
| The utility uses the AFUDC practices described and approved in | |
| Order No. PSC-04-0262-PAA-WS. | |
| | Description The AFUDC rate since the last rate case is: The utility uses the AFUDC practices described and approved in |

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

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS Test Year Ended: 12/31/2015 Florida Public Service Commission

Schedule: A-16 Page 1 of 1

Preparer: Frank Seidman

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 | | Average Test | Year Balance |
|------|-------------|--------------|--------------|
| No. | Description | Water | Wastewater |
| 1 | NONE | | |

Recap Schedules: A-1, A-2, A-19

Schedule of Working Capital Allowance Calculation

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS Test Year Ended: 12/31/2015

Florida Public Service Commission

Schedule: A-17 Page 1 of 1

Preparer: Frank Seidman 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 | | | | 77 | |
|------|---|---|---------------|----|--------|
| No | | | Water | | Sewer |
| 1 | Final Rates | | | | |
| 2 | Current & Accrued Assets (13 Month Average) | | | | |
| 3 | Cash | Α | \$ 220 | \$ | - |
| 4 | Accounts Rec less Accum. Provision for Uncoll Accts | Α | 5,336 | | 5,634 |
| 5 | Materials & Supplies | В | 84 | | 127 |
| 6 | Misc. Current & Accrued Assets | C | - | | 9 |
| 7 | Accumulated Deferred Tax Debits | В | 4,952 | | 5,229 |
| 8 | | | | | |
| 9 | Current & Accrued Liabilities (13 Month Average) | | | | |
| 10 | Accounts Payable | C | \$ (3,015) | \$ | (2,707 |
| 11 | Customer Deposits | C | (367) | | (329 |
| 12 | Accrued Taxes | C | (625) | | (562 |
| 13 | Accrued Interest | C | (50) | | (45 |
| 14 | Misc. Current & Accrued Liabilities | C | 0 | | C |
| 15 | | | | | |
| 16 | Working Capital (Balance Sheet Method) | | \$ 6,314 | \$ | 7,346 |
| 17 | | | | | |

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS Test Year Ended: 12/31/2015 Schedule: A-18 Page 1 of 2

Preparer: Frank Seidman

| Line No. | (1) ASSETS | (2) Prior Year Ended 12/31/14 | | (3) Adjustments | , | (4) Adjusted Prior Year Ended 12/31/14 | | (5) Test Year Ended 12/31/15 | (6) 13 Month Average | (7) Adjustments | (8) Adjusted Average |
|-------------|--|-------------------------------------|-------|--------------------|-----|--|----|------------------------------------|----------------------------|--------------------|----------------------------|
| 1 | Utility Plant in Service | \$ 1,329,5 | 23 \$ | 3 | - | \$ 1,329,523 | \$ | 1,349,750 | \$ 1,338,835 | | \$ 1,338,835 |
| 2 | Construction Work in Progress | | 3 | 8 | - | 3 | | 1 | 2 | | 2 |
| 3 | Other Utility Plant Adjustments | (11,5 | 14) | 5 | - | (11,514) | | (11,273) | (11,393) | | (11,393) |
| 4 5 | GROSS UTILITY PLANT | 1,318,0 | 12 | | - | 1,318,012 | | 1,338,478 | 1,327,444 | | 1,327,444 |
| 6 | Less: Accumulated Depreciation | (757,7 | 69) | 2 | • | (757,769) | | (801,708) | (779,856) | | (779,856) |
| 7 | | 35 70 | - 1 | | | | | | | | |
| 8 | NET UTILITY PLANT | 560,2 | 43 | | • | 560,243 | | 536,770 | 547,588 | 9 | 547,588 |
| 9 | | | | | | | | | | | |
| 10 | Cash | | 17 | | Ŧ. | - | | | - | | 12 |
| 11 | Accounts Rec'b - trade | 8,6 | 38 | | | 8,638 | | 13,043 | 11,000 | | 11,000 |
| 12 | Notes Receivable | | | | 7 | - | | | | | - |
| 13 | Accts. Rec'b - Assoc. Cos. | (10,0 | 89) | | • | (10,089) | | (1,107) | (654) | | (654) |
| 14 | Notes Rec'b - Assoc. Cos. | | 15 | | 7.0 | | | Š | 5 | | |
| 15 | Accts. Rec'b - Other | | 12 | | ÷ | (- | | - | - | | 77 |
| 16 | Accrued Interest Rec'b | | 17. | | • | | | 2 | - | | - |
| 17 | Allowance for Bad Debts | (| 22) | | - | (22) | | (112) | (30) | | (30) |
| 18 | Materials & Supplies | 2 | 20 | | • | 220 | | 100 | 211 | | 211 |
| 19 20 | Miscellaneous Current & Accrued Assets | | 64 | 8 | ¥3 | × | | - | | | 7 |
| 21 | TOTAL CURRENT ASSETS | (1,2 | 52) | The second second | - | (1,252) | | 11,924 | 10,527 | | 10,527 |
| 22 | | | | | | | | | | | |
| 23 | Net Nonutility Property | | • | | | | | ~ | | | - |
| 24 | Unamortized Debt Discount & Exp. | | 27 | | | | | â. | 3 | | - |
| 25 | Prelim. Survey & Investigation Charges | | - | | | * | | * | * | | |
| 26 | Clearing Accounts | | | | | With the second | | | 2017/00/00 | | - |
| 27 | Deferred Rate Case Expense | 12,2 | | | | 12,233 | | 7,042 | 9,279 | | 9,279 |
| 28 | Other Miscellaneous Deferred Debits | 3 | 75 | | | 375 | | | 58 | | 58 |
| 29 | Accum. Deferred Income Taxes | <u></u> | 0 | | | 0 | _ | (24) | (2) | | (2) |
| 30 | | 12,6 | 09 | | - | 12,609 | _ | 7,018 | 9,335 | | 9,335 |
| 31 32 | TOTAL ASSETS | \$ 571,5 | 99 \$ | 2 | 50 | \$ 571,599 | \$ | 555,712 | \$ 567,450 | \$ - | \$ 567,450 |

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS Test Year Ended: 12/31/2015 Schedule: A-18 Page 2 of 2 Preparer: Frank Seldman

| Line | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) 13- Month |
|--------------|--|-----------------|--------------|--------------|--------------|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|-------------------|
| No. | ASSETS | 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 | Average |
| | Utility Plant in Service | \$ 1,329,523 \$ | 1,329,066 \$ | 1,329,133 \$ | 1,330,702 \$ | 1,330,075 \$ | 1,331,025 \$ | 1,331,252 \$ | 1,347,475 \$ | 1,347,789 \$ | 1,349,455 \$ | 1,349,823 \$ | 1,349,784 \$ | 1,349,750 | 1,338,835 |
| - 120 h - 30 | Construction Work in Progress | 3 | 3 | 3 | 5 | 5 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 |
| 577.0 | Other Utility Plant Adjustments | (11,514) | (11,494) | (11,474) | (11,454) | (11,434) | (11,414) | (11,393) | (11,373) | (11,353) | (11,333) | (11,313) | (11,293) | (11,273) | (11,393) |
| 4 | | | | | 000000000000 | 70100000000000 | X815, 50 | 04 70 90 | 5= 117 17.5 | | | | | | |
| 5 | GROSS UTILITY PLANT | 1,318,012 | 1,317,575 | 1,317,662 | 1,319,253 | 1,318,647 | 1,319,613 | 1,319,860 | 1,336,103 | 1,336,437 | 1,338,123 | 1,338,512 | 1,338,492 | 1,338,478 | 1,327,444 |
| 6 | Less: Accumulated Depreciation | (757,769) | (761,346) | (765,217) | (769,359) | (772,823) | (776,898) | (780,452) | (783,475) | (787,660) | (789,841) | (793,803) | (797,776) | (801,708) | (779,856) |
| 7 | | | 301 670 707 | AK 25 AS | | | | | | | | | | e e e 1770 | F 47 F00 |
| 8 1 | NET UTILITY PLANT | 560,243 | 556,230 | 552,445 | 549,894 | 545,824 | 542,715 | 539,408 | 552,628 | 548,778 | 548,282 | 544,708 | 540,716 | 536,770 | 547,588 |
| 9 | | 7 | | | | | | | | | | | | | |
| 10 0 | Cash | | | | | | | | | | | | 10.120 | 13,043 | 11,000 |
| 11 | Accounts Rec'b - trade | 8,638 | 12,091 | 12,382 | 16,319 | 15,541 | 8,381 | 9,161 | 9,417 | 7,540 | 9,607 | 10,463 | 10,420 | 13,043 | 11,000 |
| 12 | Notes Receivable | | | | | | | W/12920 | 33320 | | (0.000) | (| (4.500) | (1,107) | (654) |
| 13 | Accts. Rec'b - Assoc. Cos. | (10,089) | (11,592) | (2,677) | (2,119) | 2,066 | 7,801 | 11,400 | 12,272 | (1,324) | (3,886) | (4,571) | (4,680) | (1,107) | (034) |
| 14 | Notes Rec'b - Assoc. Cos. | | | | | | | | | | | | | | |
| 15 | Accts. Rec'b - Other | | | | | | | | | | | | | | 100 |
| 16 | Accrued Interest Rec'b | | | | 0.000 | 100 | | 1922 | | 141 | (10) | (25) | (44) | (112) | (30) |
| 17 | Allowance for Bad Debts | (22) | (60) | (93) | (4) | (5) | | (1) | 220 | (1) 220 | (18) 220 | 220 | 220 | 100 | 211 |
| 18 | Materials & Supplies | 220 | 220 | 220 | 220 | 220 | 220 | 220 | 220 | | 220 | 220 | 220 | 100 | |
| 19 | Miscellaneous Current & Accrued Assets | 7 | 50 | | | 7.5 | 8 | | 100 | | | | | - | |
| 20 | | | | | 200.000 | 712/222 | | 24.704 | 21,909 | 6,435 | 5,923 | 6,086 | 5,916 | 11,924 | 10,527 |
| 2222 | TOTAL CURRENT ASSETS | (1,252) | 659 | 9,832 | 14,416 | 17,822 | 16,403 | 20,781 | 21,909 | 6,435 | 5,923 | 0,000 | 3,910 | 11,024 | 10,527 |
| 22 | | | | | | | | | | | | | | | |
| | Net Nonutility Property | | | | | | | | | | | | | | |
| 157.00 | Unamortized Debt Discount & Exp. | | | | | | | | | | | | | 2 | 1/2 |
| | Prelim. Survey & Investigation Charges | 020 | | - | | 60 | | 3.5 | 3.53 | | | | | | |
| 977573.1 (1) | Clearing Accounts | | | | 10 200 | 9,937 | 9,575 | 9,213 | 8,852 | 8,490 | 8,128 | 7,766 | 7,404 | 7,042 | 9,279 |
| | Deferred Rate Case Expense | 12,233 | 11,023 | 10,661 | 10,299 | 9,937 | 9,575 | 9,213 | 0,032 | 0,430 | 0,120 | ,,,,,,, | 2500 | | 58 |
| | Other Miscellaneous Deferred Debits | 375 | 250 | 125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (24) | (2) |
| | Accum. Deferred Income Taxes | 0 | 0 | | 10,300 | 9,938 | 9,576 | 9,214 | 8.852 | 8,490 | 8,128 | 7,766 | 7,404 | 7,018 | 9,335 |
| | TOTAL OTHER ASSETS | 12,609 | 11,274 | 10,787 | 10,300 | 9,938 | 9,570 | 3,214 | 3,632 | 3,430 | 5,220 | 7,700 | | | |
| 31 | TOTAL ASSETS | \$ 571,599 \$ | 568,162 \$ | 573,063 \$ | 574,609 \$ | 573,584 \$ | 568,693 \$ | 569,403 \$ | 583,389 \$ | 563,703 \$ | 562,333 \$ | 558,560 \$ | 554,036 \$ | 555,712 | \$ 567,450 |

Schedule: A-19 Page 1 of 2

Preparer: Frank Seidman

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS Test Year Ended: 12/31/2015

| Line | (1) | | (2) lor Year | (3) | (4) Adjusted Prior Yr | (5) Test Year | (6) Adjustments | (7) Adjusted Test Yr | (8) 13 Month | (9) Adjustments | (10) Adjusted |
|------|--|------|-----------------|-----------------|--------------------------|-------------------|--------------------|---|----------------------------|--------------------|------------------|
| No. | EQUITY CAPITAL & LIABILITIES | Ende | d 12/31/14 | Adjustments | Ended 12/31/14 | Ended 12/31/15 | Adjustments | Ended 12/31/15 | Average | Aujustinents | Average |
| 1 | Common Stock Issued | \$ | 1,000 | \$ - | \$ 1,000 | \$ 1,000 | | \$ 1,000 \$ | 1,000 | 5 | \$ 1,000 |
| 2 | Preferred Stock Issued | | | | | 150 | | | 1 | | |
| 3 | Additional Paid in Capital | | 480,737 | | 480,737 | 480,737 | | 480,737 | 480,737 | | 480,737 |
| 4 | Retained Earnings | | (108, 154) | (4,980 | (113,134) | (109,473) | (6,200) | (115,673) | (104,747) | (5,249) | (109,996 |
| 5 | Other Equity Capital | | 2 | | | (- 2) | 40202 380 | | | | |
| 6 | NAME OF THE PROPERTY OF THE PR | 2 | | | | | | | | | |
| 7 | TOTAL EQUITY CAPITAL | | 373,583 | (4,980 | 368,603 | 372,264 | (6,200) | 366,064 | 376,990 | (5,249) | 371,741 |
| 8 | | | | | | | | | | | |
| 9 | Bonds | | 2 | 7- | 2 | (· | | (6) | | | 87 |
| 10 | Reacquired Bonds | | - | | S 2 | 5 - 6 | | 9.20 | 19 | | a : 🕸 |
| 11 | Advances From Associated Companies | | (96,493) | (7 | (96,493) | (96,493) | | (96,493) | (96,493) | | (96,493 |
| 12 | Other Long-Term Debt | | * | | 2 | 37.00 | | | | | |
| 13 | | - | | | | | | | | | \$000,000,000 |
| 14 | TOTAL LONG-TERM DEBT | 39 | (96,493) | · · · · · · · · | (96,493) | (96,493) | | (96,493) | (96,493) | | (96,493 |
| 15 | | | | | | | | - | | | 29 |
| 16 | Accounts Payable | | 5,371 | 22 | 5,371 | 2,812 | | 2,812 | 5,722 | | 5,722 |
| 17 | Notes Payable | | €. | | | | | 200000000000000000000000000000000000000 | | | |
| 18 | Notes & Accounts Payable - Assoc. Cos. | | (3,444) | E 9 | (3,444) | (5) | | (3,444) | (3,444) | | (3,444 |
| 19 | Customer Deposits | | 626 | ् | 626 | 842 | | 842 | 696 | | 696 |
| 20 | Accrued Taxes | | 1,081 | 67 | 1,081 | 3,820 | | 3,820 | 1,187 | | 1,187 |
| 21 | Current Portion Long Term Debt | | | £ | | | | # | • | | 102 |
| 22 | Accrued Interest | | 81 | | 81 | 110 | | 110 | 95 | | 95 |
| 23 | Accrued Dividends | | | 32 | * | S-0 | | * | (*) | | |
| 24 | Misc. Current and Accrued Liabilities | | | | ¥ | ((2) | | | | | |
| 25 | | 10 | | | | | | | | | 77.07.00.00 |
| 26 | TOTAL CURRENT & ACCRUED LIABILITIES | | 3,716 | | 3,716 | 4,140 | | 4,140 | 4,256 | | 4,256 |
| 27 | | | | | | | | | | | |
| 28 | Advances for Construction | | 2 | 14 | 8 2 | - | | | | | , |
| 29 | Prepaid Capacity Charges | | 2 | | | 7.0 | | | | | |
| 30 | | | | (c) | 6 5 | | | | • | | |
| 31 | Operating Reserves | | | (3) | () je | 190 | | | 780 | | |
| 32 | | | | | | | | | | | |
| 33 | TOTAL DEFERRED CREDITS & OPER. RESERVES | 25 | | ,Y | | | | | 5.00 | * | |
| 34 | | | | | | | | 2594140 0.000000.00 | CONTRACTOR OF THE STATE OF | | |
| 35 | Contributions in Aid of Construction | | 571,080 | | 3,1,000 | | | 571,080 | 571,080 | | 571,080 |
| 36 | Less: Accum. Amortization of CIAC | | (264,759) | | (264,759) | (281,151) | | (281,151) | (272,955) | | (272,955 |
| 37 | | | | | | | | | 0.00 | 2000 | Q11070261 |
| 38 | Accumulated Deferred Income Taxes | - | (15,529) | 4,980 | (10,549) | (14,128) | 6,200 | (7,928) | (15,429) | 5,249 | (10,180 |
| 39 | | | | | | | 8 | staturemen n | rr razasana carr | a 20 | |
| 40 | Total Equity Capital and Liabilities | \$ | 571,599 | \$. | \$ 571,599 | \$ 555,712 | \$ - | 555,712 | 567,449 | \$ - | 567,449 |
| 41 | | - | | | | | | | | | |
| 42 | | | | | | | | | | | |
| 43 | Note: | | | | | | | | | | |
| 44 | To remove certain deferred taxes | | | | | | | | | DESTINA | |
| 45 | ADIT - NOLs | | | 4,980 |) | | 6,200 | | | 5,074 | |
| 46 | ADIT - Proforma Plant Adjustment | | | | | 3 | | _ | | \$ 175 | |
| 47 | | | | 4,980 |) | | 6,200 | | | 5,249 | |

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS Test Year Ended: 12/31/2015 Schedule: A-19 Page 2 of 2 Preparer: Frank Seldman

| Line | (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) 13- Month |
|------|---|-----|--|-------------|------------|---------------|---------------|------------|------------|---|------------|------------|-----------|------------|------------|-------------------|
| No. | EQUITY CAPITAL & LIABILITIES | | 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 | Average |
| | Common Stock Issued | \$ | 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 |
| 2 | Preferred Stock Issued | | | | | | | | | | | | | | 10.5 | 0.00000 |
| 3 | Additional Paid in Capital | | 480,737 | 480,737 | 480,737 | 480,737 | 480,737 | 480,737 | 480,737 | 480,737 | 480,737 | 480,737 | 480,737 | 480,737 | 480,737 | 480,737 |
| 4 | Retained Earnings | | (108,154) | (102,679) | (97,664) | (97,880) | (98,725) | (100,935) | (103,291) | (105,507) | (107,574) | (112,057) | (109,613) | (108,161) | (109,473) | (104,747) |
| 5 | Other Equity Capital | | | 4-710000000 | | 7.10.000.00 | | | | 112403.04110241 | | | | | | |
| 6 | | | | | | | 20002-00 | | | | | | | | | 20000000000 |
| 7 | TOTAL EQUITY CAPITAL | - | 373,583 | 379,059 | 384,073 | 383,858 | 383,012 | 380,802 | 378,446 | 376,230 | 374,163 | 369,680 | 372,124 | 373,576 | 372,264 | 376,990 |
| 8 | | | | | | | | | | | | | | | | |
| 9 | Bonds | | | | | | | | | | | | | | | |
| 10 | Reacquired Bonds | | | | | | | | | | | | | | | |
| 11 | Advances From Associated Companies | | (96,493) | (96,493) | (96,493) | (96,493) | (96,493) | (96,493) | (96,493) | (96,493) | (96,493) | (96,493) | (96,493) | (96,493) | (96,493) | (96,493) |
| 12 | Other Long-Term Debt | | | | | | | | | | | | | | | - 4 |
| 13 | | | | | | | | | | | | | | | 98233555 | 75-75-76 |
| 14 | TOTAL LONG-TERM DEBT | | (96,493) | (96,493) | (96,493) | (96,493) | (96,493) | (96,493) | (96,493) | (96,493) | (96,493) | (96,493) | (96,493) | (96,493) | (96,493) | (96,493) |
| 15 | | | | | | | | | | | | | | | | |
| 16 | Accounts Payable | | 5,371 | 2,603 | 2,871 | 4,969 | 5,019 | 2,641 | 6,020 | 22,600 | 5,290 | 8,693 | 2,642 | 2,859 | 2,812 | 5,722 |
| 17 | Notes Payable | | | | | | | | | | | | | | | 3.5 |
| 18 | Notes & Accounts Payable - Assoc. Cos. | | (3,444) | (3,444) | (3,444) | (3,444) | (3,444) | (3,444) | (3,444) | (3,444) | (3,444) | (3,444) | (3,444) | (3,444) | (3,444) | (3,444) |
| 19 | Customer Deposits | | 626 | 677 | 626 | 578 | 639 | 770 | 746 | 686 | 662 | 662 | 782 | 757 | 842 | 696 |
| 20 | Accrued Taxes | | 1,081 | (3,750) | (2,710) | (1,634) | (557) | 370 | 1,447 | 2,492 | 3,570 | 4,647 | 5,724 | 926 | 3,820 | 1,187 |
| 21 | Current Portion Long Term Debt | | | | | | | | | | | | | | | 100 |
| 22 | Accrued Interest | | 81 | 84 | 84 | 86 | 89 | 92 | 96 | 99 | 101 | 104 | 107 | 106 | 110 | 95 |
| 23 | Accrued Dividends | | | | | | | | | | | | | | | 104 |
| 24 | Misc. Current and Accrued Liabilities | | | | | | 120 | 20 | | | | - 2 | 79 | | * | |
| 25 | | | | | | | | | | | 575.00 | | | | | |
| 26 | TOTAL CURRENT & ACCRUED LIABILITIES | | 3,716 | (3,830) | (2,573) | 556 | 1,746 | 430 | 4,866 | 22,433 | 6,179 | 10,662 | 5,812 | 1,203 | 4,140 | 4,256 |
| 27 | | | | | | | | | 770-11 | | | | | | | |
| 28 | Advances for Construction | | | | | | | | | | | | | | | 35 |
| 29 | Prepaid Capacity Charges | | | | | | | | | | | | | | | |
| 30 | N 4 1 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | | | | | | | | | | | | | | |
| 31 | | | | | | | | | | | | | | | | |
| 32 | | - | | | | | | | | | | | | | | |
| 33 | TOTAL DEFERRED CREDITS & OPER, RESERVES | | | | | | | | | | 20 | | | 22 | 12 | |
| 34 | A - 0 | -7. | | | | | | | | | | | | | | |
| 35 | Contributions in Aid of Construction | | 571,080 | 571,080 | 571,080 | 571,080 | 571,080 | 571,080 | 571,080 | 571,080 | 571,080 | 571,080 | 571,080 | 571,080 | 571,080 | 571,080 |
| 36 | Less: Accum. Amortization of CIAC | | (264,759) | (266,125) | (267,491) | (268,857) | (270,223) | (271,589) | (272,955) | (274,321) | (275,687) | (277,053) | (278,419) | (279,785) | (281,151) | (272,955) |
| 37 | | | 1.000000000000000000000000000000000000 | | | 1165904577750 | \$2000 (TIME) | | | 500000000000000000000000000000000000000 | | | | | | |
| 38 | Accumulated Deferred Income Taxes | | (15,529) | (15,529) | (15,533) | (15,534) | (15,538) | (15,537) | (15,541) | (15,540) | (15,538) | (15,543) | (15,543) | (15,544) | (14,128) | (15,429) |
| 39 | | - | 1-271 | 155-f5-55-f | Andread | | 100 1 | | **** | | | | | | | |
| 20 | TOTAL EQUITY CAPITAL & LIABILITIES | - 1 | 571,599 \$ | 568,162 \$ | 573,063 \$ | 574,609 S | 573,584 \$ | 568,693 \$ | 569,403 \$ | 583,389 \$ | 563,703 \$ | 562,333 \$ | 558,560 S | 554,036 \$ | 555,712 \$ | 567,449 |

Net Operating Income

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Schedule: B-1 Page 1 of 1

Docket No.: 160101-WS Test Year Ended: 12/31/2015

Preparer: Frank Seidman

Interim [] Final [X] Historic [X] Projected []

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

| Line | (1) | | (2) Balance Per | (3) Utility Test Year | | | (4) Utility Adjusted | | (5) Requested Revenue | | (6) Requeste Annual | | (7) Supporting |
|----------|----------------------------------|-------|-----------------------|-----------------------------|----------|--------------|---------------------------------|----|-----------------------------|------|---------------------------|-----------|-------------------|
| No. | Description | | Books | Adjustments | | | Test Year | | Adjustment | | Revenues | 5 | Schedule(s) |
| 1 | OPERATING REVENUES | \$ | 71,165 | \$ (1,795 | (A) | \$ | 69,370 | \$ | 13,745 | (A) | 83 | 3,115 | B-4, B-3 |
| 2 | | | | | - | | | | | | | | |
| 3 | Operation & Maintenance | | 45,039 | 1,955 | (B) | | 46,994 | | | (B) | 46 | 5,994 | B-5, B-3 |
| 4 | | | | | | | | | | | | | |
| 5 | Depreciation, net of CIAC Amort. | | 14,697 | (2,519 | (C) | | 12,178 | | | (C) | 12 | 2,178 | B-13, B-3 |
| 6 | Amortization | | (217) | 217 | (D) | | - | | | (D) | | 3 | |
| 8 | Amortization | | (217) | 217 | (0) | | - | | | (0) | | | |
| 9 | Taxes Other Than Income | | 8,196 | (1,326 | (E) | | 6,870 | | 619 | (E) | - 1 | 7,489 | B-15, B-3 |
| 10 | 9 | | 50 | 264 0 | KS 8 | | | | | 2017 | | | |
| 11 | Provision for Income Taxes | | (595) | 595 | _(F) | | · · · · · · · · · · · · · · · · | | 4,371 | (F) | | 1,371 | C-1, B-3 |
| 12 | | | | | | | | | | | | | |
| 13 | OPERATING EXPENSES | | 67,120 | (1,079 | <u> </u> | | 66,042 | | 4,990 | _ | 7: | 1,032 | |
| 14 | | 0.400 | | | | | 2 220 | | 0.755 | | | 004 | |
| 15 | NET OPERATING INCOME | \$ | 4,044 | \$ (716 | <u> </u> | <u>\$</u> | 3,329 | \$ | 8,755 | = | \$ 1. | 2,084 | |
| 16 | | | | | | | | | | | | | |
| 17 18 | RATE BASE | ć | 138,321 | \$ 7,095 | | \$ | 145,417 | | | | \$ 145 | 5,417 | |
| | NATE DAJE | 3 | 130,321 | 7,033 | = 1 | _ | 143,417 | | | | <u> </u> | ,,,,,,,,, | |
| 19 20 | | | | | | | | | | | | | |
| 21 | RATE OF RETURN | | 2.92 | v/ | | | 2.29 | 0/ | | | | 8.31% | |

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Schedule: B-2 Page 1 of 1

Docket No.: 160101-WS Test Year Ended: 12/31/2015

Preparer: Frank Seidman

Interim [] Final [X] Historic [X] Projected []

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

| | (1) | | (2) Balance | | (3) Utility | | (4) Utility | | (5) Requested | | | (6) quested | (7) |
|----------|----------------------------------|----|----------------|----|--------------------|----|----------------|----|------------------|-----|-----|----------------|--------------------|
| Line | | | Per | | Test Year | | Adjusted | | Revenue | | | Annual | Supporting |
| No. | Description | | Books | | Adjustments | | Test Year | | Adjustment | | Re | evenues | Schedule(s) |
| 1 | OPERATING REVENUES | \$ | 75,147 | \$ | (2,456) (A) | \$ | 72,690 | \$ | 18,926 | (A) | \$ | 91,617 | B-4, B-3 |
| 2 | | 2 | | | | | | | | | | | |
| 3 | Operation & Maintenance | | 47,400 | | 3,089 (B) | | 50,489 | | | (B) | | 50,489 | B-6, B-3 |
| 5 | Depreciation, net of CIAC Amort. | | 14,786 | | 2,608 (C) | | 17,393 | | | (C) | | 17,393 | B-14, B-3 |
| 6 7 | Amortization | | | | (D) | | × | | | | | | |
| 8 | | | | | | | | | | | | | |
| 9 | Taxes Other Than Income | | 7,984 | | (659) (E) | | 7,324 | | 852 | (D) | | 8,176 | B-15, B-3 |
| 10 | | | | | | | | | | | | | 1004 NO 450 NO.* 1 |
| 11 | Provision for Income Taxes | 9 | 2,037 | | (2,037) (F) | | | | 4,134 | (E) | | 4,134 | C-1, B-3 |
| 12 | | | 72.205 | | 2 000 | | 75 207 | | 4.000 | | | 90 103 | |
| 13 | OPERATING EXPENSES | _ | 72,206 | | 3,000 | - | 75,207 | | 4,986 | • | | 80,193 | |
| 14 15 | NET OPERATING INCOME | \$ | 2,941 | \$ | (5,457) | \$ | (2,516) | \$ | 13,941 | | \$ | 11,424 | |
| 16 | | | | | | | | | | 14 | | | |
| 17 | | | | | | | | | | | 755 | APERIO INVES | |
| 18 | RATE BASE | \$ | 122,532 | \$ | 14,947 | \$ | 137,478 | | | | \$ | 137,478 | |
| 19 | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | |
| 21 | RATE OF RETURN | | 2.40 | % | | | <u> </u> | % | | | | 8.31% | |

Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Lake Placid

Test Year Ended: 12/31/2015

Interim [] Final [X] Historic [X] Projected [] Florida Public Service Commission

Schedule: B-3 Page 1 of 2

Docket No.: 160101-WS Preparer: Frank Seidman

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 | | Description | | Water | Wastowater |
|------|-----|---|----------|------------|------------|
| No. | /A) | Description Adjustments to Revenues - TY | | Water | Wastewater |
| 1 | (A) | | | | |
| 2 | | (1) Test Year Adjustments Total Revenues per B4 prior to adjustments | \$ | 71,165 \$ | 75,147 |
| 4 | | Less: Accrued Revenues / Adjustment to TY Revenues | Ş | (1,847) | (1,900 |
| | | 사용을 보면하면도 20m 대한 경우 전에 대한 경우 보다 보다 이 보고 있다면 보고 있습니다. 경우 보다 보고 있는데 보고 있습니다. 그리고 있다면 보고 있습니다. | | 69,318 | 73,247 |
| 5 | | Test Year Adjusted Revenues prior to Annualizing Revenues | | 69,318 | 73,247 |
| 7 | | (2) Annualized Revenue | | | |
| 8 | | Annualized water/sewer revenues per Schedule E-2 | | 69,370 | 72,690 |
| 9 | | Test Year water/sewer revenues per above | | 69,318 | 73,247 |
| 10 | | | \$ | 52 \$ | (556 |
| 11 | | Aujustinent required | ~ | 32 Y | (550 |
| 12 | | Total adjustment to TY revenues | \$ | (1,795) \$ | (2,456 |
| | | Total adjustificate to 11 revenues | <u> </u> | (1,755) \$ | (2,430 |
| 13 | | 7 | | | |
| 14 | (A) | Adjustments to Revenue Increase - FINAL | | | |
| 15 | | (1) Increase in revenue required by the Utility to realize a | ^ | 42.745 6 | 10.026 |
| 16 | | 8.31% % rate of return | \$ | 13,745 \$ | 18,926 |
| 17 | | | | | |
| 18 | (B) | Adjustments to Operations & Maintenance Expenses - TY | | NEC-2701 | 0.2% |
| 19 | | (1) 618/718 Adj. chemical exp. based on Ty usage | | (611) | 491 |
| 20 | | (2) 601/701 Adjustment to annualize salaries | | 293 | 295 |
| 21 | | (3) 603/703 Adjustment to annualize salaries | | 16 | 16 |
| 22 | | (4) 604/704 Adjustment to annualize salaries | | 112 | 113 |
| 23 | | 9 | | | |
| 24 | | Total Adjustment required to TY O&M Expenses | | (190) | 914 |
| 25 | | | | | |
| 26 | (B) | Adjustments to Operations & Maintenance Expenses - FINAL | | | |
| 27 | | (2) 601/701 Proforma Adjustments for annualized salaries | | 277 | 281 |
| 28 | | (3) 604/704 Proforma Adjustments for annualized benefits | | 93 | 94 |
| 29 | | (4) 650/750 Proforma Adjustments reflecting increase in trucks | | 17 | 17 |
| 30 | | (5) Amortization of rate case expense per Schedule B-10 | | 1,758 | 1,783 |
| 31 | | | | | |
| 32 | | Total Adjustment required to Final O&M Expenses | \$ | 2,145 \$ | 2,175 |
| 33 | | 100 100 100 100 100 100 100 100 100 100 | | | |
| 34 | (C) | Adjustments to Depreciation Expense - TY | | | |
| 35 | | (1) Correct depreciation of Project Phoenix (10 yr) | | (272) | (275 |
| 36 | | 300 300 300 300 300 300 300 300 300 300 | | | |
| 37 | | (2) Depreciation expense reallocated between Water & Wastewater | | | |
| 38 | | 340.5 / 390.7 Office Furn & Eqpt | | (1,832) | 1,832 |
| 39 | | 341.5 / 391.7 Transportation Eqpt Wtr | | (731) | 731 |
| 40 | | Total Adjustment to Depreciation Exp, Net of Amortization - TY | | (2,835) | 2,288 |
| 41 | | Total Adjustifient to Depreciation Exp, Net of Amortization - 11 | | (2,033) | 2,200 |
| 42 | (C) | Adjustments to Depreciation Expense - FINAL | | | |
| 43 | (0) | (1) Depreciation expense related to Pro Forma plant additions | | | |
| 44 | | 341.5/391.7 Major Truck Upgrade / vehicle replacement - allocated portion | | 286 | 290 |
| | | 340.5/390.7 GIS Mapping Service - allocated portion | | 231 | 234 |
| 45 | | 540.5/590.7 dis Mapping Service - anocated portion | | 231 | 25 |
| 46 | | | | | |
| 47 | | Total Dans Sunance Dee Forma Plant additions | | 517 | 524 |
| 48 | | Total Depr Expense - Pro Forma Plant additions | - | 317 | 325 |
| 49 | | (2) Adjust depreciation expense for the Forms retirements | | | |
| 50 | | (2) Adjust depreciation expense for Pro Forma retirements | | (201) | /20/ |
| 51 | | 341.5/391.7Vehicle replacement Program - allocated portion | (| (201) | (204 |
| 52 | | Total Adjustment to Depreciation Exp, Net of Amortization - FINAL | | (2,519) \$ | 2,608 |
| 53 | | | | | |

Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Lake Placid

Test Year Ended: 12/31/2015

Interim [] Final [X]
Historic [X] Projected []

Florida Public Service Commission

Schedule: B-3 Page 2 of 2

Docket No.: 160101-WS Preparer: Frank Seidman

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 | (D) | Adjustments to Acquisition Adj. Amortization | \$ | 217 | \$ | - |
| 2 | | - 1900 - | | 110300 | | |
| 3 | (E) | Adjustments to Taxes Other Than Income - TY | | | | |
| 4 | | (2) Adjust RAF to reflect AR allocation | \$ | (75) | \$ | 70 |
| 5 | | (3) Adjust Payroll Taxes to reflect AR allocation | | (12) | | 12 |
| 6 | | (4) Adjust RR&PP taxes to reflect AR allocation | | (50) | | 50 |
| 7 | | (5) Adjust Other Taxes to reflect AR allocation | | (1) | | 1 |
| 8 | | (6) Adjust RAF to reflect TY W & WW Revenues | | (1,241) | | (821) |
| 9 | | Martine Mile Service Mark Mark Mark Mark Mark Mark Mark Mark | | 2002 | 1020 | postes |
| 10 | | (7) To adjust test year RAF's for annualized revenues | \$ | 52 | \$ | (556) |
| 11 | | RAF rate | | 0.045 | | 0.045 |
| 12 | | RAF Adjustment Required for Annualized Revenues | \$ | 2 | \$ | (25) |
| 13 | | | | 52,650 | 020 | 20 |
| 14 | | (8) To adjust payroll tax for annualized salaries | \$ | 24 | \$ | 24 |
| 15 | | | ō. | | | |
| 16 | | (9) Adjust Ad Valorem Taxes allocation based on Net Plant | \$ | (1) | \$ | 1 |
| 17 | | | _ | 44.05.41 | | (500) |
| 18 | | Total Adjustment Taxes Other Than Income, TY | \$ | (1,354) | \$ | (689) |
| 19 | | | | | | |
| 20 | (E) | Adjustments to Taxes Other Than Income - FINAL | .2 | 62:21 | | 22 |
| 21 | | (1) Adjust Payroll Taxes for Proforma salaries | \$ | 28 | \$ | 29 |
| 22 | | | | | | |
| 23 | | (2) Ad Valorem Taxes | | | | |
| 24 | | Adjust Intangible Tax for Additions to Net Plant | 22 | 20040-00000 | 242 | 1010112000 |
| 25 | | Total Net Plant Additions | \$ | (40,739) | \$ | 39,637 |
| 26 | | Millage rate | | 0.0160 | | 0.0160 |
| 27 | | Total increase in ad valorem taxes | \$ | (1) | \$ | 1 |
| 28 | | | | | | |
| 29 | | (3) To adjust RAF's for requested revenues | | | | rener ara-ren |
| 30 | | Total Revenue Increase Requested | \$ | 13,745 | \$ | 18,926 |
| 31 | | RAF rate | | 0.045 | | 0.045 |
| 32 | | Total RAF Adjustments due to Requested Increase | \$ | 619 | \$ | 852 |
| 33 | | | | The Audien | | |
| 34 | | Total Adjustment Taxes Other Than Income - Proforma | \$ | 647 | \$ | 881 |
| 35 | | | | | | |
| 36 | (F) | Adjustments to Provision for Income Taxes - TY | | | | |
| 37 | | (1) Remove book income tax expense | \$ | 595 | \$ | (2,037) |
| 38 | | | _ | | | |
| 39 | | Total Adjustment to Income Taxes - TY | \$ | 595 | \$ | (2,037) |
| 40 | | | | | | |
| 41 | (F) | Adjustments to Provision for Income Taxes - Final | 76" | | 10.40 | |
| 42 | | (1) Adj. to Income taxes for increase per C-2 | \$ | 4,371 | \$ | 4,134 |
| 43 | | | 12 | | | E 1969 |
| 44 | | Total Adjustment to Provision for income Taxes - FINAL | \$ | 4,371 | \$ | 4,134 |

Test Year Operating Revenues

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS Test Year Ended: 12/31/2015 Historic [X] Projected []

Florida Public Service Commission

Schedule: B-4 Page 1 of 1

Preparer: Frank Seidman 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.

| | WATER SALES | (1) | SEWER SALES | (2) |
|------|--------------------------------------|-----------|--------------------------------------|------------|
| Line | | Total | | Total |
| No. | Account No. and Description | Water | Account No. and Description | Wastewater |
| 1 | 460 Unmetered Water Revenue | | 521.1 Flat Rate - Residential | \$ 793 |
| 2 | 461.1 Metered - Residential | 34,230 | 521.2 Flat Rate - Commercial | (|
| 3 | 461.2 Metered - Commercial | 21,178 | 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 | 13,680 | 521.6 Flat Rate - Other | |
| 7 | 461.6 Other Revenues | | 522.1 Measured - Residential | 26,890 |
| 8 | 462.2 Private Fire Protection | | 522.2 Measured - Commercial | 33,476 |
| 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 | 11,878 |
| 12 | 467 Interdepartmental Sales | | 523 Other Sales - Public Authorities | |
| 13 | 461 Water Revenues Accruals | 1,847 | 524 Revenues from Other Systems | |
| 14 | TOTAL WATER SALES | 70,934 | 525 Interdepartmental Sales | |
| 15 | | | 521 Sewer Revenue Accruals | 1,900 |
| 16 | OTHER WATER REVENUES | | TOTAL SEWER SALES | 74,937 |
| 17 | 470 Forfeited Discounts | | | |
| 18 | 471 Misc. Service Revenues | 0 | OTHER SEWER REVENUES | |
| 19 | 472 Rents From Water Property | | 530 Guaranteed Revenues | |
| 20 | 473 Interdepartmental Rents | | 531 Sale of Sludge | |
| 21 | 474 Other Water Revenues | 231 | 532 Forfeited Discounts | |
| 22 | | v | 534 Rents From Sewer Property | |
| 23 | | | 535 Interdepartmental Rents | |
| 24 | | | 571 Misc. Service Revenues | |
| 25 | | | 536 Other Sewer Revenues | 210 |
| 26 | | | 540.1 Flat Rate Re-Use Residential | |
| 27 | TOTAL OTHER WATER REVENUES | 231 | 541 Measured Re-Use Revenues | |
| 28 | | | | |
| 29 | | | TOTAL OTHER | |
| 30 | TOTAL WATER OPERATING REVENUES | \$ 71,165 | SEWER REVENUES | 210 |
| 31 | | (S) | | |
| 32 | | | | |
| 33 | | | TOTAL SEWER | |
| 34 | | | OPERATING REVENUES | \$ 75,14 |

Docket No.: 160101-W5 Test Year Ended: 12/31/2015 Historic [X] 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 1 of 1
Preparer: Frank Seidman
Recap Schedules: B-1

| Line | (1) | (| 2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) Total | (15) | (16) Adj. Total |
|------|---------------------------------------|-----|----------|----------|----------|----------|----------|----------|--|----------|----------|----------|----------|--------|---------------|-----------|--------------------|
| No. | Account No. and Name | 1 | an | Feb | Mar | Apr | May | Jun | Jul | Aug | Sept | Oct | Nov | Dec | Annual | Adj. | Annual |
| | 601 Salaries & Wages - Employees | Ś | 747 S | 664 \$ | 648 \$ | 638 \$ | 615 \$ | 650 \$ | 688 \$ | 625 \$ | 597 \$ | 624 \$ | 603 \$ | 715 \$ | 7,815 | 570 | 8,385 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 100 | 33 | 34 | 33 | 34 | 33 | 33 | 42 | 26 | 32 | 33 | 81 | 3 | 417 | 16 | 432 |
| 3 | 604 Employee Pensions & Benefits | | 344 | 249 | 210 | 188 | 213 | 295 | 224 | 255 | 173 | 247 | 255 | 329 | 2,982 | 205 | 3,186 |
| 4 | 610 Purchased Water | | 17.00 | 777.00 E | | | -0.00 | | ************************************** | | | | | | 0 | | |
| 5 | 615 Purchased Power | | 262 | 337 | 357 | 317 | 196 | 217 | 268 | 216 | 227 | 238 | 230 | 251 | 3,117 | | 3,117 |
| 6 | 616 Fuel for Power Purchased | | | | | | | | | | | | | | 0 | | 8 |
| 7 | 618 Chemicals | | 133 | 74 | 65 | 107 | 78 | 65 | 178 | 74 | | 27 | 130 | 79 | 1,010 | (611) | 399 |
| 8 | 620 Materials & Supplies | | 106 | 94 | 525 | 94 | 61 | 42 | 90 | 43 | 229 | 37 | 32 | 39 | 1,390 | | 1,390 |
| 9 | 631 Contractual Services - Engr. | | | | 1,484 | | | | 436 | 6 | (6) | | | | 1,920 | | 1,920 |
| 10 | 632 Contractual Services - Acct. | | 26 | 27 | 28 | 26 | 26 | 26 | 31 | 31 | 30 | 30 | 36 | 36 | 354 | | 354 |
| 11 | 633 Contractual Services - Legal | | 17.5 | 0 | | | | * | * | (12) | | 1 | | (37) | (48) | 95 | (48) |
| 12 | 634 Contractual Services - Mgmt. Fees | | | | | | | | | | | | | | 0 | | |
| 13 | 635 Contractual Services - Testing | | | | | | | | | | | | | | 0 | | |
| 14 | 636 Contractual Services - Other | | 733 | 731 | 1,085 | 3,207 | 842 | 2,085 | 2,462 | 1,889 | 3,156 | 1,150 | 792 | 1,390 | 19,523 | | 19,523 |
| 15 | 641 Rental of Building/Real Prop. | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 11 | | 11 |
| | 642 Rental of Equipment | | - 2 | | *0 | + | | (* | | 3.50 | | | .5 | 75 | 0 | | |
| | 650 Transportation Expenses | | 38 | 42 | 42 | 54 | 60 | 50 | 50 | 47 | 42 | 51 | 45 | 42 | 564 | 17 | 580 |
| | 656 Insurance - Vehicle | | | | | | | | | | | | | | 0 | | |
| 19 | 657 Insurance - General Liability | | 91 | 80 | 90 | 91 | 89 | 89 | 89 | 89 | 88 | 94 | 92 | 92 | 1,073 | | 1,073 |
| 20 | 658 Insurance - Workman's Comp. | | | | | | | | | | | | | | 0 | | 12 |
| 21 | 659 Insurance - Other | | 3 | 5 | 3 | 11 | 13 | 25 | 31 | 7 | 25 | 46 | 78 | (13) | 234 | | 234 |
| 22 | 660 Advertising Expense | | | | | | | | | | | | | | 0 | | 12 |
| | 666 Reg. Comm. Exp Rate Case Amort. | | 603 | 180 | 180 | 180 | 180 | 180 | 180 | 180 | 180 | 180 | 180 | 180 | 2,586 | 1,758 | 4,344 |
| 24 | 667 Reg. Comm. Exp Other | | (11) | (0) | 1 | 7.00 | 2 | 2 | 1 | 1 | - | 8 | 0 | 7 | 10 | | 10 |
| 25 | 670 Bad Debt Expense | | 19 | 16 | 10 | 1 | (2) | 1 | 0 | 1 | 9 | (258) | 10 | 34 | (157) | | (157) |
| 26 | 675 Miscellaneous Expenses | | 100 | 142 | 273 | 192 | 139 | 206 | 142 | 207 | 369 | 171 | 150 | 148 | 2,240 | | 2,240 |
| 27 | | | | | | | | | | | | | | | 8 200000 8 | -533427.0 | an massa |
| 28 | TOTAL | \$ | 3,229 \$ | 2,677 \$ | 5,035 \$ | 5,141 \$ | 2,546 \$ | 3,966 \$ | 4,912 \$ | 3,686 \$ | 5,155 \$ | 2,680 \$ | 2,714 \$ | 3,297 | 45,039 \$ | 1,955 | \$ 46,994 |

Docket No.: 160101-WS Test Year Ended: 12/31/2015 Historic [X] 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-6
Page 1 of 1
Preparer: Frank Seidman
Recap Schedules: B-2

| Line | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) Total | (15) | (16) Adj. Total |
|------|---------------------------------------|----------|-------------|---------------------------------------|----------|------------|----------|----------|----------|----------|----------|----------|----------|---------------|-------|--------------------|
| No. | Account No. and Name | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sept | Oct | Nov | Dec | Annual | Adj. | Annual |
| | 701 Salaries & Wages - Employees | \$ 753 | | 653 \$ | 643 \$ | 619 \$ | 655 \$ | 694 \$ | 629 \$ | 602 \$ | 629 \$ | 607 \$ | 721 \$ | 7,873 | 576 | \$ 8,449 |
| | 703 Salaries & Wages - Officers, Etc. | 33 | 34 | 33 | 34 | 33 | 33 | 43 | 26 | 33 | 33 | 81 | 3 | 420 | 16 | |
| | 704 Employee Pensions & Benefits | 346 | 251 | 212 | 190 | 214 | 297 | 225 | 257 | 174 | 249 | 257 | 331 | 3,004 | 207 | \$ 3,211 |
| 4 | 710 Purchased Sewage Treatment | | | | | | | | | | | | | | | |
| 5 | 711 Sludge Removal Expense | 17 | (17) | 1071 | | - | - 2 | | 14 | 2 | 2 | 20 | (2) | (0) | | (0) |
| | 715 Purchased Power | (22) | 784 | 657 | 486 | 513 | 106 | 193 | 240 | 220 | 274 | 128 | 400 | 3,980 | | 3,980 |
| 7 | 716 Fuel for Power Purchased | | | | | | | | | | | | | | | |
| 8 | 718 Chemicals | 134 | 75 | 65 | 108 | 78 | 65 | 179 | 75 | 9 | 27 | 130 | 80 | 1,017 | 491 | 1,508 |
| 9 | 720 Materials & Supplies | 319 | 94 | 99 | 141 | 601 | 85 | 33 | 43 | 75 | 37 | 32 | 39 | 1,597 | | 1,597 |
| 10 | 731 Contractual Services - Engr. | | 72 | 1,495 | - | - | - | 439 | 6 | (6) | | ** | | 1,934 | | 1,934 |
| 11 | 732 Contractual Services - Acct. | 27 | 27 | 28 | 26 | 26 | 26 | 31 | 31 | 31 | 31 | 36 | 36 | 356 | | 356 |
| 12 | 733 Contractual Services - Legal | 1020 | 0 | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 1000 | 막철 | | | (12) | - | 1 | - | (37) | (48) | | (48 |
| | 734 Contractual Services - Mgmt. Fees | | | | | | | | | | | | 100 | 100 | | 1000 |
| | 735 Contractual Services - Testing | 2 | 25 | 352 | 8 | (2) | 20 | | 340 | | | | 5.0 | | | |
| 15 | 736 Contractual Services - Other | 739 | 737 | 1,093 | 3,231 | 848 | 2,100 | 2,480 | 1,904 | 3,180 | 1,158 | 798 | 1,401 | 19,668 | | 19,668 |
| 16 | 741 Rental of Building/Real Prop. | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 11 | | 11 |
| | 742 Rental of Equipment | | 100 | | | - | | | 3.00 | | - | | | | | |
| 18 | 750 Transportation Expenses | 38 | 42 | 42 | 55 | 60 | 51 | 50 | 47 | 43 | 51 | 46 | 42 | 568 | 17 | 585 |
| 19 | 756 Insurance - Vehicle | | | | | | | | | | | | | | | |
| 20 | 757 Insurance - General Liability | 91 | 81 | 91 | 91 | 90 | 89 | 89 | 90 | 89 | 95 | 92 | 92 | 1,081 | | 1,081 |
| 21 | 758 Insurance - Workman's Comp. | | | | | | | | | | | | | | | |
| 22 | 759 Insurance - Other | 3 | 5 | 3 | 11 | 13 | 26 | 31 | 7 | 25 | 46 | 78 | (13) | 236 | | 236 |
| 23 | 760 Advertising Expense | | | | | | | | | | | | | -7 | | |
| 24 | 766 Reg. Comm. Exp Rate Case Amort. | 607 | 182 | 182 | 182 | 182 | 182 | 182 | 182 | 182 | 182 | 182 | 182 | 2,606 | 1,783 | 4,388 |
| 25 | 767 Reg. Comm. Exp Other | | ** | 100 | | | | 55 | | | | 53 | (15) | | | 9 |
| 26 | 770 Bad Debt Expense | 20 | 16 | 10 | 1 | (2) | 1 | 0 | 1 | 9 | (260) | 10 | 35 | (158) | | (158 |
| 27 | 775 Miscellaneous Expenses | 101 | 143 | 2,275 | 194 | 140 | 207 | (857) | 209 | 372 | 172 | 151 | 149 | 3,255 | | 3,255 |
| 28 | | A | | | | | | | | | | | | | | |
| 29 | TOTAL | \$ 3,207 | \$ 3,124 \$ | 6,940 \$ | 5,393 \$ | 3,418 \$ | 3,924 \$ | 3,813 \$ | 3,734 \$ | 5,028 \$ | 2,726 \$ | 2,631 \$ | 3,462 \$ | 47,400 \$ | 3,089 | \$ 50,489 |

Docket No.: 160101-WS Test Year Ended: 12/31/2015 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.

| ine | (1) | (2) Prior TY | (3) Current TY | (4) TY Adj.'s | (5) Adjusted TY | (6) \$ | (7) % | (10) |
|----------|--|-----------------------|-------------------|------------------|--------------------|------------------|------------|--|
| 0. | Account No. and Name | 12/31/2012 | 12/31/15 | per B-5 | 12/31/15 | Difference | Difference | Explanation |
| 1 | 601 Salaries & Wages - Employees | 7,331 | 7,815 | 570 | 8,385 | 1,054 | 14.38 % | Annual average increase of 3% adjusted for impact of vacancies, if any, during either TY |
| | 503 Salaries & Wages - Officers, Etc. | 761 | 417 | 16 | 432 | (329) | (43.19) % | Under benchmark |
| 3 | 504 Employee Pensions & Benefits | 1,947 | 2,982 | 205 | 3,186 | 1,239 | 63.65 % | Reflects large increases in health care costs since the last TY. |
| 4 | 610 Purchased Water | | /** | | * | | | |
| 5 | 515 Purchased Power | 2,368 | 3,117 | 5.0 | 3,117 | 749 | 31.64 % | Increase in consumption of power at the WWTP primarily. |
| 6 | 616 Fuel for Power Purchased | ** | 1000 | | | | | |
| 7 | 518 Chemicals | 327 | 1,010 | (611) | 399 | 72 | 22.05 % | Nominal variance from year to year in chemical usage volume and unit prices |
| 8 | 620 Materials & Supplies | 1,566 | 1,390 | 17 | 1,390 | (176) | (11.22) % | Under benchmark |
| 9 | 631 Contractual Services - Engr. | 253 | 1,920 | 95 | 1,920 | 1,667 | 658.87 % | Engineering services required to support the renewal of the WWTP operating permit in 2015. |
| 10 | 632 Contractual Services - Acct. | | 354 | | 354 | 354 | 100.00 % | De minimus amount |
| 11 | 633 Contractual Services - Legal | | (48) | | (48) | | % | De minimus amount |
| 12 | 634 Contractual Services - Mgmt. Fees | | | 9 | | | | |
| 13 | 635 Contractual Services - Testing | - | | (4 | | | % | |
| 14 | 636 Contractual Services - Other | 11,384 | 19,523 | | 19,523 | 8,139 | 71.49 % | Increase in contract operator activities in 2015 vs. 2012. |
| 15 | 641 Rental of Building/Real Prop. | 12 | 11 | - | 11 | (1) | (5.27) % | De minimus amount |
| 16 | 642 Rental of Equipment | - | - | | | | % | |
| 17 | 650 Transportation Expenses | 752 | 564 | 17 | 580 | (172) | (22.81) % | Nominal variance from TY to TY, partly reflects reduced cost/gallon of gasoline. |
| 18 | 656 Insurance - Vehicle | 2 | 100 | 18 | - | | | |
| 19 | 657 Insurance - General Liability | 20 | 1,073 | 62 | 1,073 | 1,073 | 100.00 | General liability insurance expense wasn't allocated in this line item in the previous TY. See line 33 |
| 20 | 658 Insurance - Workman's Comp. | 2) | 140 | 52 | - | | | |
| 21 | 659 Insurance - Other | 1,039 | 234 | 14 | 234 | (805) | (77.44) % | Under benchmark |
| 22 | 660 Advertising Expense | - | 0.00 | 2.0 | | | % | |
| 23 | 666 Reg. Comm. Exp Rate Case Amort. | 6,623 | 2,586 | 1,758 | 4,344 | n/a | n/a % | |
| 24 | 667 Reg. Comm. Exp Other | 3 | 10 | | 10 | 10 | | De minimus amount |
| 25 | 670 Bad Debt Expense | 341 | (157) | | (157) | (498) | | Under benchmark |
| 26 | 675 Miscellaneous Expenses | 2,286 | 2,240 | | 2,240 | (46) | | Under benchmark |
| 27 | TOTAL | 36,990 | 45,039 | 1,955 | 46,994 | 12,331 | 40.61 % | |
| 28 | | | | | | | | |
| 29 | LESS: 666 Reg. Comm Exp | (6,623) | (2,586) | (1,758) | (4,344) | n/a | n/a | Not subject to Index Benchmarking |
| 30 | | | | | | | | |
| 31 | | 30,367 | 42,453 | 197 | 42,650 | 12,331 | 40.61 % | |
| 32 | | | | | | | | |
| 33 | Total Customers (ERC's) | 124.1 | | | 141.1 | 17 | 13.70 % | |
| 34 | | | | | | | | |
| | Consumer Price Index - U | 229.594 | | | 237.017 | 7.423 | 3.23 % | |
| | | | | | , margarati | A TO COMMENT | | |
| 36 | 98-11-18-57-57-57-57-57-57-57-57-57-57-57-57-57- | | FDCI- | | | 1 1270 | | |
| 37 38 | Benchmark Inde | x: Increase in Custor | mer ERC's | | | 1.1370 1.0323 | | |
| | | Increase in CPI | | | <u> 22</u> | 1.1737 | | |

Docket No.: 160101-WS Test Year Ended: 12/31/2015 Schedule: B-8 Page 1 of 1

Preparer: Patrick Flynn

Test rear Entreut: 22/32/2013
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.

| _ | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|----------|---------------------------------------|-----------------|------------|-----------|-------------|------------|------------|--|
| ne | 226250 | Prior TY | Current TY | TY Adj.'s | Adjusted TY | \$ | % | |
| 0. | Account No. and Name | 12/31/12 | 12/31/15 | per B | -6 | Difference | Difference | Explanation |
| 1 | 701 Salaries & Wages - Employees | 7,390 | 7,873 | 576 | 8,449 | 1,059 | | Annual average increase of 3% adjusted for impact of vacancies, if any, during either TY |
| | 703 Salaries & Wages - Officers, Etc. | 767 | 420 | 16 | 436 | (331) | (43.22) % | Under benchmark |
| | 704 Employee Pensions & Benefits | 1,962 | 3,004 | 207 | 3,211 | 1,249 | 63.64 % | Reflects large increases in health care costs since the last TY. |
| 4 | 710 Purchased Sewage Treatment | - | 1.6 | 14 | - | | | |
| 5 | 711 Sludge Removal Expense | 1,848 | (0) | | (0) | (1,848) | | Under benchmark |
| 6 | 715 Purchased Power | 3,789 | 3,980 | | 3,980 | 191 | 5.05 % | Increase in power purchased for use at the WTP. |
| 7 | 716 Fuel for Power Purchased | 2 | | 54 | | | | PART CONTROL NO. CONTROL CONTR |
| 8 | 718 Chemicals | 1,338 | 1,017 | 491 | 1,508 | 170 | 12.71 % | |
| 9 | 720 Materials & Supplies | 1,507 | 1,597 | 5.0 | 1,597 | 90 | | Nominal variance from year to year. |
| 0 | 731 Contractual Services - Engr. | 255 | 1,934 | * | 1,934 | 1,679 | 658.54 % | Engineering support for Lake Placid WWTP operating permit. |
| 1 | 732 Contractual Services - Acct. | | 356 | | 356 | 356 | | Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY. |
| 2 | 733 Contractual Services - Legal | | (48) | | (48) | | % | De minimus |
| 3 | 734 Contractual Services - Mgmt. Fees | * | * 8 | 9.0 | | | | |
| 4 | 735 Contractual Services - Testing | | | | | | % | |
| 5 | 736 Contractual Services - Other | 17,472 | 19,668 | | 19,668 | 2,196 | | Increase in contract operator activities in 2015 vs. 2012. |
| 6 | 741 Rental of Building/Real Prop. | 12 | 11 | 940 | 11 | (1) | (4.56) % | Under benchmark |
| 7 | 742 Rental of Equipment | | | | - | | | |
| 8 | 750 Transportation Expenses | 758 | 568 | 17 | 585 | (173) | (22.85) % | Under benchmark |
| 9 | 756 Insurance - Vehicle | * | | 2*2 | | | | |
| 0 | 757 Insurance - General Liability | * | 1,081 | 180 | 1,081 | 1,081 | 100.00 | General liability insurance expense was identified on line 22 in 2012TY. |
| 1 | 758 Insurance - Workman's Comp. | 8 | 70 | 050 | | | | |
| 2 | 759 Insurance - Other | 1,048 | 236 | 850 | 236 | (812) | | Under benchmark |
| 3 | 760 Advertising Expense | | | 1.50 | | | % | |
| 4 | 766 Reg. Comm. Exp Rate Case Amort. | 6,675 | 2,606 | 1,783 | 4,388 | n/a | n/a % | |
| 25 | 767 Reg. Comm. Exp Other | | | | | | % | |
| 6 | 770 Bad Debt Expense | 344 | (158) | | (158) | (502) | (146.00) % | Under benchmark |
| 7 | 775 Miscellaneous Expenses | 1,904 | 3,255 | 0.0 | 3,255 | 1,351 | 70.93 % | increases in training expense, bank service charges, licensing fees, or other misc. expenses. |
| 28 | 85 | | | | | | | |
| 29 | TOTAL | \$ 47,069 | \$ 47,400 | \$ 3,089 | 5 50,489 | 5 5,755 | 14.25 % | |
| 30 | | | | | | | | |
| | Less: 766 Reg. Comm Exp | (6,675) | (2,606) | (1,783) | (4,388) | n/a r | n/a | Not subject to Index Benchmarking |
| 32 | J= | | | | | | | |
| 33 | TOTAL | 40,394 | 44,794 | 1,306 | 46,101 | 5,755 | 14.25 % | |
| 34 | | | | | | | | |
| 100 | Total Customers (ERC's) | 125.1 | | | 143.1 | 18 | 14.39 % | |
| | | | | - | - A-M-M | | | |
| 36 37 | Consumer Price Index - U | 229.594 | | | 237.017 | 7.423 | 3.23 % | |
| 300 | Consumer Frice index - O | 223.334 | | | 237.027 | 7,720 | | |
| 38 | 752 001 8000 6 | 7 020/2000 | 222 | | | 1 1422 | | |
| 39 | Benchmark Index: | | ner ERC's | | | 1.1439 | | |
| 40 | 9 | Increase in CPI | | | - | 1.0323 | | |
| 41 | | | | | | 1.1808 | | |

Contractual Services

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS Test Year Ended: 12/31/2015 Schedule: B-9 Page 1 of 1

Preparer: Frank Seidman

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) Line | (2) | (3) | (4) | (5) |
|-------------|------------------------|-------------------------------------|--------------|---------------------------------------|
| No. | Type of Service | Consultants | Amount | Description of Work Performed |
| 1 | Engineering | Excel Engineering Consultants, Inc. | \$ 3,854 | various engineering services |
| 2 | Other Outside Services | Sunshine State One Call of FL, Inc. | \$ 124 | digging project notification services |
| 3 | Other Outside Services | CSC Corporation Service Company | \$ 90 | corporation agent services |
| 4 | Other Outside Services | Pugh Utilities Service | \$ 50,747 | |
| 5 | Other Outside Services | Clay R Shrum | \$ 13,200 | Meter reading and on-call services |
| | | | \$ 68,015 | |

Analysis of Rate Case Expense

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS Test Year Ended: 12/31/2015 Schedule: B-10 Page 1 of 1 Preparer: Nicole Winans

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

| | (1) | (2) | (3) | (4) | (5) | (6) |
|------------------|--|--|--------------------|---------------------|----------------|---|
| | | | SERVER MANUEL BANK | | Total Estimate | — 2000 3-40 |
| ne | Firm or | Counsel, Consultant | Hourly Rate | | of Charges | Type of |
| lo | Vendor Name | or Witness | Per Person | Hours | by Firm | Service Rendered |
| 1 Fried | man & Friedman, P.A. | Martin Friedman | 360.00 | 4.86 | 1,750 | Legal Fees |
| 2 Fried | man & Friedman, P.A. | Bridget Friedman | 360.00 | 1.62 | | Legal Fees |
| 3 Milia | n, Swain & Associates | Deborah Swain | 200.00 | 4.05 | 810 | Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing |
| 4 Milia | n, Swain & Associates | Cynthia Yapp | 150.00 | 5.06 | 759 | Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing |
| 5 Milia | n, Swain & Associates | John Swain | 130.00 | 0.24 | 31 | Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing |
| 6 M&R | Consultants | Frank Seidman | 150.00 | 2.43 | 365 | U&UAnalysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing |
| 7 Guas | tella Associates | John Guastella | 245.00 | 1.62 | 397 | Consolidated Rates |
| 8 Guas | tella Associates | Gary White | 200.00 | 1.21 | 242 | Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing |
| 9 Publi | c Service Commission | and the second of the second o | | | 36 | Filing Fee |
| 10 Wate | r Service Corp. | Other staff | | | 81 | Assist w/MFRs, data requests, audit facilitation |
| | l & Other | | | | | Customer notices, postage |
| 12 Co | nsultants Travel | | | | 55 | Travel, Hotel/Accommodation, Rental Care, Airfare |
| 13 Wa | iter Service Corp. / UIF | | | | 61 | Travel, Hotel/Accommodation, Rental Care, Airfare |
| 14 Wa | ter Service Corp. / UIF | | | | 304 | Notices - postage, printing, publication |
| 15 | | | | | | _ |
| 16 Estim | ate Through | | | | \$ 5,474 | |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 [x] PA | | | | | | |
| | mmission Hearing | | | | | |
| 21 | | | | | | |
| | tization Period 4 Years | | | | | |
| | nation if different from Section | 367.0816, Florida | | | | |
| 24 | i V ai 5 Si | | | | | |
| | tization of Rate Case Expense: | | | | | |
| 26 | | | (4) | (0) | (6) | |
| 27 | | | (A) | (B) | (C) Total | |
| 28 | | 22 | Water 4,044 | Wastewater 4,101 | 8,144 | |
| | unamortized rate case expense nort. Generic Dkt rate case exp | | 270 | 274 | 544 | |
| | 하지 않는 경우 전투 | erise | 2,718 | 2,756 | 5,474 | |
| 30 Curre | ent rate case expense | | 7,032 | 7,131 | 14,162 | _ |
| | al Amortization | | \$ 1,758 | | | |
| 33 AIIII | ai Amortization | | <u> </u> | 2,.00 | 7 3,511 | |
| | od of allocation between syste | ems: | | | | |
| | omers (based on ERC Counts 12 | | 141.10 | 143.10 | 284.20 | |
| | entage of average customers | W10-340 | 49.65% | 50.35% | 100.00% | 6 |

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 - Lake Placid

Docket No.: 160101-WS

Test Year Ended: 12/31/2015

Schedule: B-11 Page 1 of 1

Preparer: Frank Seidman

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 | | | Budget | Term of | Test Year |
|------|-------------|--------|--------|---------|--------------|
| No. | Description | Period | Amount | Amort. | Amortization |

1 Lake Placid does not have any deferred maintenance projects that are greater that 2% of test year revenue. This schedule is not

2 applicable.

Company: Lake Placid Utilities, Inc. Docket No.: 110257-WS

Schedule Year Ended: December 31, 2015

Interim [] Final [x] Historical [x] 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.

Schedule B-12 Page 1 of 13

Preparer: John Hoy

| | | | (1) | (2) | (3) | (4) | (5) | | (7) Inding January 31, 2015 | (8) | |
|--|---|--|---|--|---|---|--|---|--|-------------------------------------|----------|
| | | | Allocatio | n Percentages | | | | Amounts Allocated | | | |
| | G/L | | | Other | | Description | | Other | | 38597000 | 02200200 |
| ine | Acct. | | | Companies/ | | of Allocation | | Companies/ | | 49.81% | 50.19% |
| No. | No. | Description | Lake Placid Utilities, Inc. | Systems | Total | Method | Lake Placid Utilities, Inc. | Systems | Total | Water | Sewer |
| 1 | Water Service Corp. Allo | cated Expenses: | | | | | | | | | |
| 2 | 403 | Depreciation Expense | 0.10% | 99.90% | 100.00% | ERC | \$303 | 310,232 | \$310,535 | 151 | 1 |
| 3 | 408 | Taxes Other than Income | 0.10% | 99.90% | 100.00% | ERC | \$48 | 49,402 | \$49,450 | 24 | |
| 4 | 409 | Gains/Losses from Disposition of Utility | 0.00% | 0.00% | 0.00% | ERC | \$0 | 00000 | \$0 | | |
| 5 | 410 | Miscellaneous Non-Utility Expenses | 0.00% | 0.00% | 0.00% | ERC | \$0 | 25 | \$0 | 9 | |
| 6 | 420 | Interest During Construction | 0.00% | 0.00% | 0.00% | ERC | \$0 | 1 | \$0 | | |
| 7 | 427 | Interest Expense | 0.10% | 99.90% | 100.00% | ERC | (\$4) | (4,151) | (\$4,155) | (2) | |
| 8 | 601/701/603/703 | Salaries | 0.10% | 99.90% | 100.00% | ERC | \$346 | 352,997 | \$353,343 | 172 | - 6 |
| 9 | 604/704 | Employee Benefits | 0.10% | 99.90% | 100.00% | ERC | \$690 | 703,256 | \$703,946 | 344 | 3 |
| 10 | 620/720 | Materials and Supplies | 0.10% | 99.90% | 100.00% | ERC | \$87 | 88,951 | \$89,038 | 43 | |
| 11 | 632/732 | Contractual Services - Accounting | 0.10% | 99.90% | 100.00% | ERC | \$53 | 53,864 | \$53,917 | 26 | |
| 12 | 633/733 | Contractual Services - Legal | 0.00% | 0.00% | 0.00% | ERC | \$0 | 1.5 | \$0 | | |
| 13 | 636/736 | Contractual Services - Other | 0.10% | 99.90% | 100.00% | ERC | \$83 | 84,501 | \$84,584 | 41 | |
| 14 | 641 | Rent Expense | 0.10% | 99.90% | 100.00% | ERC | \$2 | 1,702 | \$1,704 | 1 | |
| 15 | 650/750 | Transportation Expenses | 0.10% | 99.90% | 100.00% | ERC | \$1 | 1,059 | \$1,060 | 1 | |
| 16 | 657 | Insurance - General Liability | 0.10% | 99.90% | 100.00% | ERC | \$182 | 185,778 | \$185,960 | 91 | |
| 17 | 659/759 | Other Insurance | 0.10% | 99.90% | 100.00% | ERC | \$6 | 6,095 | \$6,101 | 3 | |
| 18 | 670/770 | Bad Debt Expense | 0.10% | 99.90% | 100.00% | ERC | \$1 | 1.016 | \$1,017 | 0 | |
| 19 | 675/775 | Miscellaneous Expenses | 0.10% | 99.90% | 100.00% | ERC | \$113 | 115,464 | \$115,577 | 56 | |
| 20 | 0,0,,,0 | This could be a second | ., | 17416467 | ********* | 183751 | \$1,911 | \$1,950,166 | \$1,952,077 | 952 | |
| 21 | | | | | | | | | | | |
| 22 | | | | | | | | | | | |
| 23 | | | | | | | | | | | |
| 24 | 403 | Depreciation Expenses | 0.41% | 99.59% | 100.00% | ERC | \$150 | \$36,125 | \$36,275 | 75 | |
| 25 | 408 | Taxes Other than Income | 0.42% | 99.58% | 100.00% | ERC | \$146 | \$35,027 | \$35,173 | 73 | |
| 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 | - 20 | |
| | 427 | Interest Expense | 0.39% | 99.61% | 100.00% | ERC | \$0 | \$5 | \$5 | 0 | |
| | | | | | | | 30 | | | | |
| 28 | | | | | | ERC | \$193 | \$45,687 | \$45,880 | 96 | |
| 28 29 | 601/701/603/703 | Salaries | 0.42% | 99.58% | 100.00% | | | \$45,687 \$0 | \$45,880 \$0 | 96 | |
| 28 29 30 | 601/701/603/703 604/704 | Salaries Employee Benefits | 0.42% | 99.58% 0.00% | 100.00% 0.00% | ERC | \$193 | | | 96 - 1 | |
| 28 29 30 31 | 601/701/603/703 604/704 620/720 | Salaries Employee Benefits Materials and Supplies | 0.42% 0.00% 0.42% | 99.58% 0.00% 99.58% | 100.00% 0.00% 100.00% | ERC ERC | \$193 \$0 \$1 | \$0 | \$0 | 8 | |
| 28 29 30 31 32 | 601/701/603/703 604/704 620/720 631/731 | Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering | 0.42% 0.00% 0.42% 0.00% | 99.58% 0.00% 99.58% 0.00% | 100.00% 0.00% 100.00% 0.00% | ERC ERC ERC | \$193 \$0 | \$0 \$241 | \$0 \$242 | 8 | |
| 28 29 30 31 32 33 | 601/701/603/703 604/704 620/720 631/731 633/733 | Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal | 0.42% 0.00% 0.42% 0.00% 0.00% | 99.58% 0.00% 99.58% 0.00% 0.00% | 100.00% 0.00% 100.00% 0.00% 0.00% | ERC ERC ERC ERC ERC | \$193 \$0 \$1 \$0 \$0 \$0 | \$0 \$241 \$0 \$0 | \$0 \$242 \$0 | 8 | |
| 28 29 30 31 32 33 34 | 601/701/603/703 604/704 620/720 631/731 633/733 635 | Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense | 0.42% 0.00% 0.42% 0.00% 0.00% 0.43% | 99.58% 0.00% 99.58% 0.00% 0.00% 99.57% | 100,00% 0.00% 100.00% 0.00% 0.00% 100.00% | ERC ERC ERC ERC ERC | \$193 \$0 \$1 \$0 \$0 \$1 | \$0 \$241 \$0 \$0 \$0 \$2,987 | \$0 \$242 \$0 \$0 \$3,000 | i | |
| 28 29 30 31 32 33 34 35 | 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 | Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other | 0.42% 0.00% 0.42% 0.00% 0.00% 0.43% 0.43% | 99.58% 0.00% 99.58% 0.00% 0.00% 99.57% | 100.00% 0.00% 100.00% 0.00% 0.00% 100.00% | ERC ERC ERC ERC ERC ERC ERC | \$193 \$0 \$1 \$0 \$0 \$0 \$13 \$18 | \$0 \$241 \$0 \$0 \$2,987 \$4,098 | \$0 \$242 \$0 \$0 \$3,000 \$4,115 | 1 | |
| 28 29 30 31 32 33 34 35 36 | 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 | Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment | 0.42% 0.00% 0.42% 0.00% 0.00% 0.43% 0.43% 0.00% | 99.58% 0.00% 99.58% 0.00% 0.00% 99.57% 99.57% 0.00% | 100,00% 0.00% 100.00% 0.00% 0.00% 100.00% 100.00% 0.00% | ERC ERC ERC ERC ERC ERC ERC ERC ERC | \$193 \$0 \$1 \$0 \$0 \$0 \$13 \$18 | \$0 \$241 \$0 \$0 \$2,987 \$4,098 \$0 | \$0 \$242 \$0 \$0 \$3,000 \$4,115 \$0 | 6 9 | |
| 28 29 30 31 32 33 34 35 36 37 | 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750 | Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense | 0.42% 0.00% 0.42% 0.00% 0.00% 0.43% 0.43% 0.00% 0.41% | 99.58% 0.00% 99.58% 0.00% 0.00% 99.57% 99.57% 0.00% | 100.00% 0.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% | ERC | \$193 \$0 \$1 \$0 \$0 \$13 \$18 \$0 | \$0 \$241 \$0 \$0 \$2,987 \$4,098 \$0 \$18,146 | \$0 \$242 \$0 \$0 \$3,000 \$4,115 \$0 \$18,222 | 1 6 9 | |
| 28 29 30 31 32 33 34 35 36 37 38 | 601/701/603/703 604/704 620/720 631/731 633/733 635 635 642/742 650/750 667/767 | Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other | 0.42% 0.00% 0.42% 0.00% 0.00% 0.43% 0.43% 0.00% 0.41% | 99.58% 0.00% 99.58% 0.00% 0.00% 99.57% 99.57% 0.00% 99.59% | 100.00% 0.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% | ERC ERC ERC ERC ERC ERC ERC ERC ERC | \$193 \$0 \$1 \$0 \$0 \$13 \$18 \$0 \$76 (523) | \$0 \$241 \$0 \$0 \$2,987 \$4,098 \$0 \$18,146 (\$5,472) | \$0 \$242 \$0 \$0 \$3,000 \$4,115 \$0 \$18,222 (\$5,495) | 6 9 | |
| 28 29 30 31 32 33 34 35 36 37 38 39 | 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750 | Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense | 0.42% 0.00% 0.42% 0.00% 0.00% 0.43% 0.43% 0.00% 0.41% | 99.58% 0.00% 99.58% 0.00% 0.00% 99.57% 99.57% 0.00% | 100.00% 0.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% | ERC | \$193 \$0 \$1 \$0 \$0 \$13 \$18 \$0 \$76 (\$23) | \$0 \$241 \$0 \$0 \$2,987 \$4,098 \$0 \$18,146 (\$5,472) \$8,741 | \$0 \$242 \$0 \$0 \$3,000 \$4,115 \$0 \$18,222 (\$5,495) \$8,777 | 1 6 9 38 (11) | |
| 28 29 30 31 32 33 34 35 36 37 38 39 40 | 601/701/603/703 604/704 620/720 631/731 633/733 635 635 642/742 650/750 667/767 | Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other | 0.42% 0.00% 0.42% 0.00% 0.00% 0.43% 0.43% 0.00% 0.41% | 99.58% 0.00% 99.58% 0.00% 0.00% 99.57% 99.57% 0.00% 99.59% | 100.00% 0.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% | ERC ERC ERC ERC ERC ERC ERC ERC ERC | \$193 \$0 \$1 \$0 \$0 \$13 \$18 \$0 \$76 (523) | \$0 \$241 \$0 \$0 \$2,987 \$4,098 \$0 \$18,146 (\$5,472) | \$0 \$242 \$0 \$0 \$3,000 \$4,115 \$0 \$18,222 (\$5,495) | 1 - 6 9 - 38 (11) | |
| 28 29 30 31 32 33 34 35 36 37 38 39 40 41 | 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750 667/767 675/775 | Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other Miscellaneous Expenses | 0.42% 0.00% 0.42% 0.00% 0.00% 0.43% 0.43% 0.00% 0.41% | 99.58% 0.00% 99.58% 0.00% 0.00% 99.57% 99.57% 0.00% 99.59% | 100.00% 0.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% | ERC ERC ERC ERC ERC ERC ERC ERC ERC | \$193 \$0 \$1 \$0 \$0 \$13 \$18 \$0 \$76 (\$23) | \$0 \$241 \$0 \$0 \$2,987 \$4,098 \$0 \$18,146 (\$5,472) \$8,741 | \$0 \$242 \$0 \$0 \$3,000 \$4,115 \$0 \$18,222 (\$5,495) \$8,777 | 1 6 9 38 (11) | |
| 28 29 30 31 32 33 34 35 36 37 38 39 40 | 601/701/603/703 604/704 620/720 631/731 633/733 635 635 642/742 650/750 667/767 | Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other Miscellaneous Expenses | 0.42% 0.00% 0.42% 0.00% 0.00% 0.43% 0.43% 0.00% 0.41% | 99.58% 0.00% 99.58% 0.00% 0.00% 99.57% 99.57% 0.00% 99.59% | 100.00% 0.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% | ERC ERC ERC ERC ERC ERC ERC ERC ERC | \$193 \$0 \$1 \$0 \$0 \$13 \$18 \$0 \$76 (\$23) \$36 \$ | \$0 \$241 \$0 \$0 \$2,987 \$4,098 \$0 \$1,146 (\$5,472) \$8,741 \$145,584 | \$0 \$242 \$0 \$0 \$3,000 \$4,115 \$0 \$18,222 (\$5,495) \$8,777 \$146,193 | 1 6 9 38 (11) | |
| 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 | 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750 667/767 675/775 | Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other Miscellaneous Expenses | 0.42% 0.00% 0.42% 0.00% 0.00% 0.43% 0.43% 0.00% 0.41% | 99.58% 0.00% 99.58% 0.00% 0.00% 99.57% 99.57% 0.00% 99.59% | 100.00% 0.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% | ERC ERC ERC ERC ERC ERC ERC ERC ERC | \$193 \$0 \$1 \$0 \$0 \$13 \$18 \$0 \$76 (\$23) \$36 \$ | \$0 \$241 \$0 \$0 \$2,987 \$4,098 \$0 \$18,146 (\$5,472) \$8,741 | \$0 \$242 \$0 \$0 \$3,000 \$4,115 \$0 \$18,222 (\$5,495) \$8,777 | 1 6 9 38 (11) | |

Company: Lake Placid Utilities, Inc. Docket No.: 110257-WS Schedule Year Ended: December 31, 2015

Interim [] Final [x]

Historical [x] 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.

Schedule B-12 Page 2 of 13

Preparer: John Hoy

| | | | (1) | (2) | (3) | (4) | (5) | (6) Historical Month Er | (7) iding February 28, 2015 | (8) | |
|-----|--------------------------|---|-----------------------------|---------------|---------|-----------------------|-----------------------------|--|--------------------------------|--------|--------|
| | | | Allocatio | n Percentages | | | | Amounts Allocated | | | |
| | G/L | | | Other | | Description | | Other | | | |
| ie. | Acct. | | | Companies/ | | of Allocation | | Companies/ | | 49.81% | 50.19% |
| 0. | No. | Description | Lake Placid Utilities, Inc. | Systems | Total | Method | Lake Placid Utilities, Inc. | Systems | Total | Water | Sewer |
| | | | | | | | | | | | |
| | Water Service Corp. Allo | cated Expenses: | | | | | 92000 | 2000020 | 7222 | 450 | |
| | 403 | Depreciation Expense | 0.10% | 99.90% | 100.00% | ERC | \$305 | 313,564 | \$313,870 | 152 | |
| | 408 | Taxes Other than Income | 0.10% | 99.90% | 100.00% | ERC | \$47 | 48,516 | \$48,563 | 24 | |
| | 409 | Gains/Losses from Disposition of Utility | 0.00% | 0.00% | 0.00% | ERC | \$0 | * | \$0 | - (*) | |
| į. | 410 | Miscellaneous Non-Utility Expenses | 0.00% | 0.00% | 0.00% | ERC | \$0 | * | \$0 | 38 | |
| | 420 | Interest During Construction | 0.00% | 0.00% | 0.00% | ERC | \$0 | 5 | \$0 | | |
| | 427 | Interest Expense | 0.10% | 99.90% | 100.00% | ERC | \$2 | 2,297 | \$2,300 | | |
| | 601/701/603/703 | Salaries | 0.10% | 99.90% | 100.00% | ERC | \$333 | 340,577 | \$340,910 | 166 | |
| 1 | 604/704 | Employee Benefits | 0.10% | 99.90% | 100.00% | ERC | \$501 | 511,793 | \$512,294 | 249 | |
| 0 | 620/720 | Materials and Supplies | 0.10% | 99.90% | 100.00% | ERC | \$58 | 59,661 | \$59,719 | 29 | |
| 1 | 632/732 | Contractual Services - Accounting | 0.10% | 99.90% | 100.00% | ERC | \$54 | 54,974 | \$55,028 | 27 | |
| 2 | 633/733 | Contractual Services - Legal | 0.00% | 0.00% | 0.00% | ERC | \$0 | 00000000 | \$0 | | |
| 3 | 636/736 | Contractual Services - Other | 0.10% | 99.90% | 100.00% | ERC | \$81 | 82,641 | \$82,722 | 40 | |
| 4 | 641 | Rent Expense | 0.10% | 99.90% | 100.00% | ERC | \$2 | 1,702 | \$1,704 | 1 | |
| 5 | 650/750 | Transportation Expenses | 0.10% | 99.90% | 100.00% | ERC | \$0 | 257 | \$257 | 0 | |
| 6 | 657 | Insurance - General Liability | 0.10% | 99.90% | 100.00% | ERC | \$161 | 164,106 | \$164,266 | 80 | |
| 7 | 659/759 | Other Insurance | 0.10% | 99.90% | 100.00% | ERC | \$11 | 11,141 | \$11,152 | 5 | |
| 8 | 670/770 | Bad Debt Expense | 0.10% | 99.90% | 100.00% | ERC | (51) | (852) | (\$852) | (0) | |
| 9 | 675/775 | Miscellaneous Expenses | 0.10% | 99.90% | 100.00% | ERC | \$132 | 135,175 | \$135,308 | 66 | |
| 0 | 1177730270 | | | | | | \$1,687 | \$1,725,553 | \$1,727,240 | 840 | |
| 1 | | | | | | | 2 | | | | |
| 2 | | | | | | | | | | | |
| 3 | | | | | | | | | | | |
| 4 | 403 | Depreciation Expenses | 0.41% | 99.59% | 100.00% | ERC | \$86 | \$20,599 | \$20,685 | 43 | |
| 5 | 408 | Taxes Other than Income | 0.42% | 99.58% | 100.00% | ERC | \$105 | \$24,897 | \$25,001 | 52 | |
| 6 | 410 | Miscellaneous Non-Utility Expenses | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| 7 | 414 | Taxes Other than Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | 57 | |
| 8 | 427 | Interest Expense | 0.43% | 99.57% | 100.00% | ERC | \$0 | \$5 | \$5 | 0 | |
| 9 | 601/701/603/703 | Salaries | 0.42% | 99.58% | 100.00% | ERC | \$201 | \$47,310 | \$47,511 | 100 | |
| 0 | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| 1 | 620/720 | Materials and Supplies | 0.42% | 99.58% | 100.00% | ERC | \$3 | \$821 | \$824 | 2 | |
| 2 | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | so | \$0 | \$0 | | |
| | | Contractual Services - Engineering | 0.42% | 99.58% | 100.00% | ERC | \$1 | \$139 | \$140 | 0 | |
| 3 | 633/733 635 | - 17 1 (A. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. | 0.43% | 99.57% | 100.00% | ERC | (\$13) | (\$2,987) | (\$3,000) | (6) | |
| 4 | 636/736 | Testing Expense | 0.43% | 99.57% | 100.00% | ERC | (\$16) | (\$3,753) | (\$3,770) | (8) | |
| 5 | | Contractual Services - Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | SO | \$0 | | |
| 6 | 642/742 | Rental of Equipment | 0.42% | 99.58% | 100.00% | ERC | \$83 | \$19,871 | \$19,954 | 41 | |
| 7 | 650/750 | Transportation Expense | 0.42% | 99.58% | 100.00% | ERC | (\$0) | (\$105) | (\$105) | (0) | |
| 8 | 667/767 | Reg. Commission Exp Other | 0.42% | 99.58% | 100.00% | ERC | \$35 | \$8,370 | \$8,405 | 17 | |
| 9 | 675/775 | Miscellaneous Expenses | 0.42% | 33.30/9 | 100.00% | Series . | S 484 | \$ 115,167 | \$115,651 | 241 | |
| 0 | | | | | | | 2000 | Marie Control of the last of t | - Indiana | | - |
| 1 | | | | | | | | | | | |
| 2 | Water Service Corp. Allo | cated UI Expenses | | | | | | | | | |
| 3 | | | 0223 | 0.000 | 0.000/ | Harlington Date Do | ** | ¢n. | \$0 \$0 | 9 | |
| | 427 | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$0 | 20 | - 30 | | |
| 15 | | interest enperies | | | | | \$ - | ¢ | ¢n. | - | |

Company: Lake Placid Utilities, Inc. Docket No.: 110257-WS Schedule Year Ended: December 31, 2015

Interim [] Final [x] Historical [x] 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.

Schedule B-12 Page 3 of 13

Preparer: John Hoy

| | | | (1) | (2) | (3) | (4) | (5) | (6) Historical Month | (7) Ending March 31, 2015 | (8) | |
|--|--|--|--|---|--|---|--|--|---|--|------------|
| | | | Allocatio | on Percentages | | | | Amounts Allocated | | | |
| | G/L | | | Other | | Description | | Other | | | V10/50-20% |
| Line | Acct. | | | Companies/ | | of Allocation | | Companies/ | | 49.81% | 50.19% |
| No. | No. | Description | Lake Placid Utilities, Inc. | Systems | Total | Method | Lake Placid Utilities, Inc. | Systems | Total | Water | Sewer |
| 1 | Water Service Corp. Allo | cated Evaporer | | | | | | | | | |
| 2 | 403 | Depreciation Expense | 0.10% | 99.90% | 100.00% | ERC | \$307 | 315,436 | \$315,743 | 153 | 15 |
| 3 | 408 | Taxes Other than Income | 0.10% | 99.90% | 100.00% | ERC | \$40 | 41,314 | \$41,354 | 20 | |
| 4 | 409 | Gains/Losses from Disposition of Utility | 0.00% | 0.00% | 0.00% | ERC | \$0 | 10750795 | \$0 | | |
| 5 | 410 | Miscellaneous Non-Utility Expenses | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| - | 420 | Interest During Construction | 0.00% | 100.00% | 100.00% | ERC | \$0 | (2) | (\$2) | 2 | |
| 7 | 427 | Interest Expense | -282.98% | 382.98% | 100.00% | ERC | \$85 | (115) | (\$30) | 42 | |
| 6 | 601/701/603/703 | Salaries | 0.10% | 99.90% | 100.00% | ERC | \$356 | 364,271 | \$364,627 | 177 | 17 |
| 9 | 604/704 | Employee Benefits | 0.10% | 99.90% | 100.00% | ERC | \$422 | 431,591 | \$432,013 | 210 | 21 |
| 10 | 620/720 | Materials and Supplies | 0.10% | 99.90% | 100.00% | ERC | \$71 | 72,462 | \$72,533 | 35 | 3 |
| 11 | 632/732 | Contractual Services - Accounting | 0.10% | 99.90% | 100.00% | ERC | \$56 | 57,822 | \$57,879 | 28 | 2 |
| (200) | 633/733 | Contractual Services - Accounting | 0.00% | 0.00% | 0.00% | ERC | \$0 | 01(0)2 | SO | | |
| 12 | | | 0.10% | 99.90% | 100.00% | ERC | \$119 | 121,720 | \$121,839 | 59 | 6 |
| 13 | 636/736 641 | Contractual Services - Other | 0.10% | 99.90% | 100.00% | ERC | \$2 | 1,753 | \$1,755 | _ 1 | |
| 25.35% | | Rent Expense | 0.10% | 99.90% | 100.00% | ERC | \$0 | 208 | \$208 | 0 | |
| 15 | 650/750 | Transportation Expenses | 0.10% | 99.90% | 100.00% | ERC | \$181 | 184,879 | \$185,059 | 90 | 9 |
| 16 | 657 | Insurance - General Liability | 0.10% | 99.90% | 100.00% | ERC | \$6 | 6,103 | \$6,109 | 3 | |
| 17 | 659/759 | Other Insurance | 0.10% | 99.90% | 100.00% | ERC | \$2 | 2,281 | \$2,284 | 1 | |
| 18 | 670/770 | Bad Debt Expense | | 99.90% | 100.00% | ERC | \$205 | 209,517 | \$209,722 | 102 | 10 |
| 19 | 675/775 | Miscellaneous Expenses | 0.10% | 99.90% | 100.00% | ENG | \$1,851 | \$1,809,242 | \$1,811,093 | 922 | 92 |
| 20 | | | | | | | 31,631 | \$1,009,242 | \$1,011,033 | 722 | - |
| 21 | | | | | | | | | | | |
| 22 | | | | | | | | | | | |
| 23 | | | | 25/05/02 | 5/73/2023/403 | 0000 | 172,1227 | | **** | 222 | 24 |
| 24 | 403 | Depreciation Expenses | 0.41% | 99.59% | 100.00% | ERC | \$478 | \$114,621 | \$115,099 | 238 47 | 24 |
| 20 | 400 | Taxes Other than Income | 0.42% | | | | | | \$22,626 | | - 4 |
| 25 | 408 | raxes other than income | | 99.58% | 100.00% | ERC | \$94 | \$22,532 | | 7. | |
| 26 | 410 | Miscellaneous Non-Utility Expenses | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | 70 | |
| | | | | 0.00% | 0.00% | ERC ERC | \$0 \$0 | \$0 \$0 | \$0 \$0 | | |
| 26 | 410 | Miscellaneous Non-Utility Expenses | 0.00% 0.00% 0.39% | 0.00% 0.00% 99.61% | 0.00% 0.00% 100.00% | ERC ERC ERC | \$0 \$0 \$0 | \$0 \$0 \$5 | \$0 \$0 \$5 | 0 | |
| 26 27 | 410 414 | Miscellaneous Non-Utility Expenses Taxes Other than Income | 0.00% | 0.00% | 0.00% 0.00% 100.00% 100.00% | ERC ERC ERC ERC | \$0 \$0 \$0 \$0 \$218 | \$0 \$0 \$5 \$51,688 | \$0 \$0 \$5 \$51,907 | 0 109 | 11 |
| 26 27 28 | 410 414 427 | Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense | 0.00% 0.00% 0.39% | 0.00% 0.00% 99.61% 99.58% 99.59% | 0.00% 0.00% 100.00% 100.00% | ERC ERC ERC ERC ERC | \$0 \$0 \$0 \$218 \$1 | \$0 \$0 \$5 \$51,688 \$164 | \$0 \$0 \$5 \$51,907 \$165 | 0 109 0 | 11 |
| 26 27 28 29 | 410 414 427 601/701/603/703 | Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense Salaries | 0.00% 0.00% 0.39% 0.42% | 0.00% 0.00% 99.61% 99.58% | 0.00% 0.00% 100.00% 100.00% | ERC ERC ERC ERC ERC ERC | \$0 \$0 \$0 \$218 \$1 \$2 | \$0 \$0 \$5 \$51,688 \$164 \$416 | \$0 \$0 \$5 \$51,907 \$165 \$418 | 0 109 | |
| 26 27 28 29 30 | 410 414 427 601/701/603/703 604/704 | Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense Salaries Employee Benefits | 0.00% 0.00% 0.39% 0.42% 0.41% | 0.00% 0.00% 99.61% 99.58% 99.59% | 0.00% 0.00% 100.00% 100.00% | ERC ERC ERC ERC ERC ERC ERC | \$0 \$0 \$0 \$218 \$1 \$2 \$0 | \$0 \$0 \$5 \$5 \$51,688 \$164 \$416 \$0 | \$0 \$0 \$5 \$51,907 \$165 \$418 \$0 | 0 109 0 | 11 |
| 26 27 28 29 30 31 | 410 414 427 601/701/603/703 604/704 620/720 | Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense Salaries Employee Benefits Materials and Supplies | 0.00% 0.00% 0.39% 0.42% 0.41% | 0.00% 0.00% 99.61% 99.58% 99.59% 99.59% | 0.00% 0.00% 100.00% 100.00% 100.00% | ERC ERC ERC ERC ERC ERC | \$0 \$0 \$21.8 \$1 \$2 \$0 | \$0 \$0 \$5 \$51,688 \$164 \$416 \$0 \$0 | \$0 \$0 \$5 \$51,907 \$165 \$418 \$0 \$0 | 0 109 0 | 11 |
| 26 27 28 29 30 31 32 | 410 414 427 601/701/603/703 604/704 620/720 631/731 | Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering | 0.00% 0.00% 0.39% 0.42% 0.41% 0.41% | 0.00% 0.00% 99.61% 99.58% 99.59% 0.00% | 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% | ERC ERC ERC ERC ERC ERC ERC | \$0 \$0 \$0 \$218 \$1 \$2 \$0 | \$0 \$0 \$5 \$5,5 \$51,688 \$164 \$416 \$0 \$0 \$0 | \$0 \$0 \$5 \$51,907 \$165 \$418 \$0 \$0 | 0 109 0 | 11 |
| 26 27 28 29 30 31 32 33 | 410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 | Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal | 0.00% 0.00% 0.39% 0.42% 0.41% 0.41% 0.00% | 0.00% 0.00% 99.61% 99.58% 99.59% 99.59% 0.00% | 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% 0.00% | ERC | \$0 \$0 \$218 \$1 \$2 \$0 \$0 \$0 \$13 | \$0 \$0 \$5 \$5 \$51,688 \$164 \$416 \$0 \$0 \$0 \$0 \$5 | \$0 \$5 \$5 \$51,907 \$165 \$418 \$0 \$0 \$0 \$3,140 | 0 109 0 1 | 11 |
| 26 27 28 29 30 31 32 33 34 | 410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 | Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense | 0.00% 0.00% 0.39% 0.42% 0.41% 0.00% 0.00% | 0.00% 0.00% 99.61% 99.58% 99.59% 0.00% 0.00% 0.00% | 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% 0.00% | ERG ERC | \$0 \$0 \$218 \$1 \$2 \$0 \$0 \$0 | \$0 \$0 \$5 \$5,5 \$51,688 \$164 \$416 \$0 \$0 \$0 | \$0 \$0 \$5 \$51,907 \$165 \$418 \$0 \$0 | 0 109 0 1 | 11 |
| 26 27 28 29 30 31 32 33 34 35 | 410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 | Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other | 0.00% 0.00% 0.39% 0.42% 0.41% 0.41% 0.00% 0.00% 0.00% | 0.00% 0.00% 99.61% 99.58% 99.59% 99.59% 0.00% 0.00% 9.00% | 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% 0.00% 100.00% | ERC | \$0 \$0 \$218 \$1 \$2 \$0 \$0 \$0 \$13 | \$0 \$0 \$5 \$5 \$51,688 \$164 \$416 \$0 \$0 \$0 \$0 \$5 | \$0 \$5 \$5,551,907 \$165 \$418 \$0 \$0 \$0 \$0 \$3,140 \$556 \$20,241 | 0 109 0 1 | 13 |
| 26 27 28 29 30 31 32 33 34 35 36 | 410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/36 642/742 | Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment | 0.00% 0.00% 0.39% 0.42% 0.41% 0.41% 0.00% 0.00% 0.00% 0.00% | 0.00% 0.00% 99.61% 99.58% 99.59% 0.00% 0.00% 0.00% 99.58% | 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 100.00% | ERC | \$0 \$0 \$218 \$1 \$2 \$0 \$0 \$0 \$13 \$2 | \$0 \$0 \$5 \$5 \$51,688 \$164 \$416 \$0 \$0 \$0 \$0 \$5 | \$0 \$5 \$5 \$51,907 \$165 \$418 \$0 \$0 \$0 \$5 \$3,140 | 0 109 0 1 1 - - 6 1 42 1 | 11 |
| 26 27 28 29 30 31 32 33 34 35 36 37 | 410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 646/736 642/742 | Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other | 0.00% 0.00% 0.39% 0.42% 0.41% 0.00% 0.00% 0.00% 0.42% 0.42% | 0.00% 0.00% 99.61% 99.58% 99.59% 0.00% 0.00% 0.00% 99.58% 99.58% 99.58% | 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% | ERG ERC | \$0 \$0 \$218 \$1 \$2 \$0 \$0 \$0 \$13 \$2 \$84 \$1 | \$0 50 55 551,688 \$164 \$416 \$0 \$0 \$0 \$0 \$3,127 \$554 \$20,157 \$329 \$9,292 | \$0 \$5 \$5,1907 \$165 \$418 \$0 \$0 \$0 \$3,140 \$556 \$20,241 \$331 \$9,331 | 0 109 0 1 1 - 6 1 42 1 | 11 |
| 26 27 28 29 30 31 32 33 34 35 36 37 38 39 | 410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750 667/767 | Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense | 0.00% 0.00% 0.39% 0.42% 0.41% 0.41% 0.00% 0.00% 0.00% 0.42% 0.42% 0.42% | 0.00% 0.00% 99.61% 99.58% 99.59% 0.00% 0.00% 0.00% 99.58% 99.58% 99.58% 99.58% | 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$0 \$0 \$218 \$1 \$2 \$0 \$0 \$0 \$13 \$2 \$84 | \$0 \$5 \$5 \$51,688 \$164 \$416 \$0 \$0 \$0 \$3,127 \$554 \$20,157 \$329 | \$0 \$5 \$5 \$51,907 \$165 \$418 \$0 \$0 \$0 \$3,140 \$556 \$20,241 \$331 | 0 109 0 1 1 - - 6 1 42 1 | 11 |
| 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 | 410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750 667/767 | Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other | 0.00% 0.00% 0.39% 0.42% 0.41% 0.41% 0.00% 0.00% 0.00% 0.42% 0.42% 0.42% | 0.00% 0.00% 99.61% 99.58% 99.59% 0.00% 0.00% 0.00% 99.58% 99.58% 99.58% 99.58% | 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$0 \$0 \$218 \$1 \$2 \$0 \$0 \$0 \$13 \$2 \$84 \$1 | \$0 50 55 551,688 \$164 \$416 \$0 \$0 \$0 \$0 \$3,127 \$554 \$20,157 \$329 \$9,292 | \$0 \$5 \$5,1907 \$165 \$418 \$0 \$0 \$0 \$3,140 \$556 \$20,241 \$331 \$9,331 | 0 109 0 1 1 - 6 1 42 1 | 1 |
| 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 | 410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750 667/767 675/775 | Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other Miscellaneous Expenses | 0.00% 0.00% 0.39% 0.42% 0.41% 0.41% 0.00% 0.00% 0.00% 0.42% 0.42% 0.42% | 0.00% 0.00% 99.61% 99.58% 99.59% 0.00% 0.00% 0.00% 99.58% 99.58% 99.58% 99.58% | 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$0 \$0 \$218 \$1 \$2 \$0 \$0 \$0 \$13 \$2 \$84 \$1 | \$0 50 55 551,688 \$164 \$416 \$0 \$0 \$0 \$0 \$3,127 \$554 \$20,157 \$329 \$9,292 | \$0 \$5 \$5,1907 \$165 \$418 \$0 \$0 \$0 \$3,140 \$556 \$20,241 \$331 \$9,331 | 0 109 0 1 1 - 6 1 42 1 | 11 |
| 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 | 410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750 667/767 | Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other Miscellaneous Expenses | 0.00% 0.00% 0.39% 0.42% 0.41% 0.41% 0.00% 0.00% 0.00% 0.42% 0.42% 0.42% | 0.00% 0.00% 99.61% 99.58% 99.59% 0.00% 0.00% 0.00% 99.58% 99.58% 99.58% 99.58% | 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$0 \$0 \$218 \$1 \$2 \$0 \$0 \$0 \$13 \$2 \$84 \$1 | \$0 50 55 551,688 \$164 \$416 \$0 \$0 \$0 \$0 \$3,127 \$554 \$20,157 \$329 \$9,292 | \$0 \$5 \$5,1907 \$165 \$418 \$0 \$0 \$0 \$3,140 \$556 \$20,241 \$331 \$9,331 | 0 109 0 1 1 - 6 1 42 1 | 11 |
| 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 | 410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635/ 642/742 650/750 667/767 675/775 | Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other Miscellaneous Expenses | 0.00% 0.00% 0.39% 0.42% 0.41% 0.41% 0.00% 0.00% 0.00% 0.42% 0.42% 0.42% | 0.00% 0.00% 99.61% 99.58% 99.59% 0.00% 0.00% 0.00% 99.58% 99.58% 99.58% 99.58% | 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$0 \$0 \$218 \$1 \$2 \$0 \$0 \$0 \$13 \$2 \$84 \$1 | \$0 50 55 551,688 \$164 \$416 \$0 \$0 \$0 \$0 \$3,127 \$554 \$20,157 \$329 \$9,292 | \$0 \$5 \$5,1907 \$165 \$418 \$0 \$0 \$0 \$3,140 \$556 \$20,241 \$331 \$9,331 | 0 109 0 1 1 - 6 1 42 1 | 11 |

Lake Placid Utilities, Inc. Company: Docket No.: 110257-WS

Schedule Year Ended: December 31, 2015

Interim [] Final [x] Historical [x] 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.

Schedule 8-12 Page 4 of 13

Preparer: John Hoy

| | | | (1) | (2) | (3) | (4) | (5) | | (7) h Ending April 30, 2015 | (8) | |
|------|--|--|--|----------------|------------|-----------------------|-----------------------------|-------------------|--------------------------------|--------|----------|
| | | | Allocatio | on Percentages | | | | Amounts Allocated | | | |
| | G/L | | D===================================== | Other | | Description | | Other | | | 10000000 |
| Line | Acct. | | | Companies/ | | of Allocation | | Companies/ | | 49.81% | 50.19% |
| No. | No. | Description | Lake Placid Utilities, Inc. | Systems | Total | Method | Lake Placid Utilities, Inc. | Systems | Total | Water | Sewer |
| 100 | - NAME OF THE PARTY OF THE PART | #E00107107107107070707 | | | | | | | | | |
| 1 | Water Service Corp. Allo | | 2.404 | 99.90% | 100.00% | ERC | \$337 | 349,683 | \$350,020 | 168 | 1 |
| 2 | 403 | Depreciation Expense | 0.10% | | | ERC | \$35 | 36,464 | \$36,500 | 18 | |
| 3 | 408 | Taxes Other than Income | 0.10% | 99.90% | 100.00% | | \$0 | 30,404 | \$0 | - T | |
| 4 | 409 | Gains/Losses from Disposition of Utility | 0.00% | 0.00% | 0.00% | ERC | \$0 \$0 | 0 | \$0 | | |
| 5 | 410 | Miscellaneous Non-Utility Expenses | 0.00% | 0.00% | 0.00% | ERC | | | (\$791) | (0) | |
| 6 | 420 | Interest During Construction | 0.10% | 99.90% | 100.00% | ERC | (\$1) | (790) | | 1 | |
| 7 | 427 | Interest Expense | 0.10% | 99.90% | 100.00% | ERC | \$1 | 1,372 | \$1,374 | 100000 | 9 |
| 8 | 601/701/603/703 | Salaries | 0.10% | 99.90% | 100.00% | ERC | \$384 | 396,181 | \$396,564 | 191 | 9 |
| 9 | 604/704 | Employee Benefits | 0.10% | 99.90% | 100.00% | ERC | \$377 | 388,806 | \$389,182 | 188 | |
| 10 | 620/720 | Materials and Supplies | 0.10% | 99.90% | 100.00% | ERC | \$72 | 74,351 | \$74,423 | 36 | |
| 11 | 632/732 | Contractual Services - Accounting | 0.10% | 99.90% | 100.00% | ERC | \$52 | 53,865 | \$53,917 | 26 | |
| 12 | 633/733 | Contractual Services - Legal | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| 13 | 636/736 | Contractual Services - Other | 0.10% | 99.90% | 100.00% | ERC | \$109 | 112,663 | \$112,772 | 54 | |
| 14 | 641 | Rent Expense | 0.10% | 99.90% | 100.00% | ERC | \$2 | 1,753 | \$1,755 | 1 | |
| 15 | 650/750 | Transportation Expenses | 0.10% | 99.90% | 100.00% | ERC | \$0 | 320 | \$320 | 0 | |
| 16 | 657 | Insurance - General Liability | 0.10% | 99.90% | 100.00% | ERC | \$182 | 187,844 | \$188,025 | 91 | |
| 17 | 659/759 | Other Insurance | 0.10% | 99.90% | 100.00% | ERC | \$22 | 23,009 | \$23,032 | 11 | |
| 18 | 670/770 | Bad Debt Expense | 0.10% | 99.90% | 100.00% | ERC | \$2 | 2,004 | \$2,006 | 1 | |
| 2000 | | 7777478754787878787874. a como | 0.10% | 99.90% | 100.00% | ERC | \$158 | 163,580 | \$163,738 | 79 | |
| 19 | 675/775 | Miscellaneous Expenses | 0.10% | 33.30% | 200.00% | Line . | \$1,733 | \$1,791,104 | \$1,792,837 | 863 | |
| | | | | | | | - | | - | 4,000 | - |
| 21 | | | | | | | | | | | |
| 22 | | | | | | | | | | | |
| 23 | | CONTRACTOR AND | | 99.59% | 100.00% | ERC | \$100 | \$24,370 | \$24,470 | 50 | |
| 24 | 403 | Depreciation Expenses | 0.41% | | | ERC | \$96 | \$23,290 | \$23,386 | 48 | |
| 25 | 408 | Taxes Other than Income | 0.41% | 99.59% | 100.00% | ERC | \$0 | \$0 | \$0 | | |
| 26 | 410 | Miscellaneous Non-Utility Expenses | 0.00% | 0.00% | 0.00% | | | (\$4,482) | (\$4,500) | (9) | |
| 27 | 414 | Taxes Other than Income | 0.41% | 99.59% | 100.00% | ERC | (\$18) \$0 | (\$4,462) | \$5 | 0 | |
| 28 | 427 | Interest Expense | 0.43% | 99.57% | 100.00% | ERC | | | \$48,158 | 100 | |
| 29 | 601/701/603/703 | Salaries | 0.42% | 99.58% | 100.00% | ERC | 5200 | \$47,958 | \$305 | 1 | |
| 30 | 604/704 | Employee Benefits | 0.41% | 99.59% | 100.00% | ERC | \$1 | \$304 | \$486 | 1 | |
| 31 | 620/720 | Materials and Supplies | 0.41% | 99.59% | 100.00% | ERC | \$2 | \$484 | | | |
| 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 | 0.41% | 99.59% | 100.00% | ERC | \$10 | \$2,457 | \$2,467 | 5 | |
| 36 | 642/742 | Rental of Equipment | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| 37 | 650/750 | Transportation Expense | 0.41% | 99.59% | 100.00% | ERC | \$109 | \$26,439 | \$26,547 | 54 | |
| 38 | 667/767 | Reg. Commission Exp Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| 39 | 675/775 | Miscellaneous Expenses | 0.41% | 99.59% | 100.00% | ERC | \$118 | \$28,587 | \$28,706 | 59 | |
| 40 | 0/3///3 | miscenaneous expenses | and the same of th | (ACC-000000) | 200,7,013) | WANTED | \$ 618 | \$ 149,411 | \$150,029 | 308 | |
| | | | | | | | E.M. Super | | | | |
| | Water Service Corp. Allo | ocated III Evnenses | | | | | | | | | |
| 41 | Traces service corp. Alle | COLCO OT EMPETIONS | | | | | | | | | |
| 42 | | | | | | | | | | | |
| | 427 | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$0 | \$0 | \$0 \$0 | | |

Lake Placid Utilities, Inc. Company: Docket No.: 110257-WS Schedule Year Ended: December 31, 2015

Interim [] Final [x]
Historical [x] 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.

Schedule B-12 Page 5 of 13

Preparer: John Hoy

| | | | (1) | (2) | (3) | (4) | (5) | | (7) h Ending May 31, 2015 | (8) | |
|----------|--|--|-----------------------------|---------------|---------|--|-----------------------------|--------------------|------------------------------|--------|--------|
| | | | Allocatio | n Percentages | | | | Amounts Allocated | | | |
| | G/L | | | Other | | Description | | Other | | | |
| ine | Acct. | | | Companies/ | | of Allocation | | Companies/ | | 49.81% | 50.19% |
| Vo. | No. | Description | Lake Placid Utilities, Inc. | Systems | Total | Method | Lake Placid Utilities, Inc. | Systems | Total | Water | Sewer |
| | | | | | | | | | | | |
| 1 | Water Service Corp. Allo | | 2000 | 99.90% | 100.00% | ERC | \$308 | 318,475 | \$318,782 | 153 | 1 |
| 2 | 403 | Depreciation Expense | 0.10% | 50000 CO | | ERC | \$32 | 32,475 | \$32,506 | 16 | |
| 3 | 408 | Taxes Other than Income | 0.10% | 99.90% | 100.00% | ERC | \$0 | 32,473 | \$0 | 10 | |
| 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% | 99.90% | 100.00% | ERC | (\$1) | (801) | (\$802) | (0) | |
| 6 | 420 | Interest During Construction | 0.10% | | | ERC | (\$0) | (124) | (\$124) | (0) | |
| 7 | 427 | Interest Expense | 0.10% | 99.90% | 100.00% | (2007) | | | \$356,743 | 172 | ġ |
| 8 | 601/701/603/703 | Salaries | 0.10% | 99.90% | 100.00% | ERC | \$346 \$425 | 356,397 437,846 | \$438,272 | 212 | |
| 9 | 604/704 | Employee Benefits | 0.10% | 99.90% | 100.00% | ERC | | | \$65,412 | 32 | - 5 |
| 10 | 620/720 | Materials and Supplies | 0.10% | 99.90% | 100.00% | ERC | \$63 | 65,349 | | 26 | |
| 11 | 632/732 | Contractual Services - Accounting | 0.10% | 99.90% | 100.00% | ERC | \$52 | 53,864 | \$53,917 | 20 | |
| 12 | 633/733 | Contractual Services - Legal | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| 13 | 636/736 | Contractual Services - Other | 0.10% | 99.90% | 100.00% | ERC | \$105 | 108,601 | \$108,706 | 53 | |
| 14 | 641 | Rent Expense | 0.10% | 99.90% | 100.00% | ERC | \$2 | 1,815 | \$1,817 | - 5 | |
| 15 | 650/750 | Transportation Expenses | 0.10% | 99.90% | 100.00% | ERC | \$1 | 736 | \$736 | 0 | |
| 16 | 657 | Insurance - General Liability | 0.10% | 99.90% | 100.00% | ERC | \$179 | 184,780 | \$184,959 | 89 | |
| 17 | 659/759 | Other Insurance | 0.10% | 99.90% | 100.00% | ERC | \$26 | 26,999 | \$27,026 | 13 | |
| 18 | 670/770 | Bad Debt Expense | 0.10% | 99.90% | 100.00% | ERC | \$1 | 1,395 | \$1,396 | 1 | |
| 19 | 675/775 | Miscellaneous Expenses | 0.10% | 99.90% | 100.00% | ERC | \$108 | 110,955 | \$111,063 | 54 | |
| 20 | | | | | | | \$1,648 | \$1,698,762 | \$1,700,410 | 821 | |
| 21 | | | | | | | 8 | | | | |
| 22 | | | | | | | | | | | |
| 23 | | | | | | | | | | | |
| 24 | 403 | Depreciation Expenses | 0.41% | 99.59% | 100.00% | ERC | \$101 | \$24,491 | \$24,591 | 50 | |
| 25 | 408 | Taxes Other than Income | 0.41% | 99.59% | 100.00% | ERC | \$84 | \$20,415 | \$20,499 | 42 | |
| 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 | 0.42% | 99.58% | 100.00% | ERC | \$216 | \$51,579 | \$51,795 | 107 | |
| 30 | 604/704 | Employee Benefits | 0.41% | 99.59% | 100.00% | ERC | \$2 | \$528 | \$530 | 1 | |
| 31 | 620/720 | Materials and Supplies | 0.41% | 99.59% | 100.00% | ERC | \$2 | \$445 | \$447 | 1 | |
| 32 | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | 2 | |
| 33 | 633/733 | Contractual Services - Legal | 0.00% | 0.00% | 0.00% | ERC | \$0 | 50 | \$0 | | |
| 34 | 635 | Testing Expense | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | SO | * | |
| 35 | 636/736 | Contractual Services - Other | 0.41% | 99.59% | 100.00% | ERC | \$1 | \$229 | \$230 | 0 | |
| 36 | 642/742 | Rental of Equipment | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| 37 | 650/750 | Transportation Expense | 0.41% | 99.59% | 100.00% | ERC | \$119 | \$28,855 | \$28,974 | 59 | |
| | | | 0.41% | 99.59% | 100.00% | ERC | \$4 | \$968 | \$972 | 2 | |
| 38 | 667/767 | Reg. Commission Exp Other | 0.41% | 99.59% | 100.00% | ERC | \$32 | \$7,752 | \$7,784 | 16 | |
| 39 | 675/775 | Miscellaneous Expenses | U.4176 | 33.3370 | 100.00% | Line. | \$ 561 | \$ 135,267 | \$135,828 | 279 | |
| 40 | | | | | | | 361 | 7 133,207 | 9200,020 | 2.7 | |
| | | | | | | | | | | | |
| 41 | Water Service Corp. Allo | cated UI Expenses | | | | | | | | | |
| 42 | Tratel Service Corp. Fine | | | | | | | | | | |
| 42 43 | ACTION CONTRACTOR CONT | | 1912000 | 121220 | | MARKET MARKET STATE OF THE STAT | 9440 | ćo. | 00 | | |
| 42 | ACTION CONTRACTOR CONT | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$0 \$ | \$0 | \$0 | | |

Company: Lake Placid Utilities, Inc. Docket No.: 110257-WS

Schedule Year Ended: December 31, 2015

Interim [] Final [x] Historical [x] 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.

Schedule B-12 Page 6 of 13

Preparer: John Hoy

| | | | (1) | (2) | (3) | (4) | (5) | (6) Historical Month | (7) Ending June 30, 2015 | (8) | |
|----------|--------------------------|--|--|----------------|---|---|-----------------------------|-------------------------|-----------------------------|----------|--------|
| | | | Allocatio | on Percentages | | | | Amounts Allocated | t anding rante day are as | | |
| | G/L | | \\ | Other | | Description | | Other | | 0.239.00 | 000000 |
| ine | Acct. | | | Companies/ | | of Allocation | | Companies/ | | 49.81% | 50.19% |
| No. | No. | Description | Lake Placid Utilities, Inc. | Systems | Total | Method | Lake Placid Utilities, Inc. | Systems | Total | Water | Sewer |
| 1 | Water Service Corp. Allo | crated Evnenger | | | | | | | | | |
| 2 | 403 | Depreciation Expense | 0.10% | 99.90% | 100.00% | ERC | \$286 | 299,119 | \$299,405 | 143 | 14 |
| 3 | 408 | Taxes Other than Income | 0.10% | 99.90% | 100.00% | ERC | \$32 | 33,282 | \$33,314 | 16 | |
| 4 | 409 | Gains/Losses from Disposition of Utility | 0.00% | 0.00% | 0.00% | ERC | so | 0.74 | \$0 | | |
| 5 | 410 | Miscellaneous Non-Utility Expenses | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | * | |
| 6 | 420 | Interest During Construction | 0.10% | 99.90% | 100.00% | ERC | (\$1) | (1,429) | (\$1,430) | (1) | |
| 7 | 427 | Interest Expense | -58.32% | 158.32% | 100.00% | ERC | \$83 | (226) | (\$143) | 42 | |
| | 601/701/603/703 | Salaries | 0.10% | 99.90% | 100.00% | ERC | \$353 | 366,499 | \$366,852 | 176 | 1 |
| 0 | 604/704 | Employee Benefits | 0.10% | 99.90% | 100.00% | ERC | \$591 | 614,557 | \$615,148 | 295 | 2 |
| 10 | 620/720 | Materials and Supplies | 0.10% | 99.90% | 100.00% | ERC | \$77 | 79,632 | \$79,709 | 38 | |
| 11 | 632/732 | Contractual Services - Accounting | 0.10% | 99.90% | 100.00% | ERC | \$52 | 53,865 | \$53,917 | 26 | |
| | | | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | 76 | |
| 12 13 | 633/733 636/736 | Contractual Services - Legal Contractual Services - Other | 0.10% | 99.90% | 100.00% | ERC | \$103 | 107,153 | \$107,256 | 51 | |
| 14 | 636//36 | | 0.10% | 99.90% | 100.00% | ERC | \$2 | 1,815 | \$1,817 | 1 | |
| | | Rent Expense | 0.10% | 99.90% | 100.00% | ERC | \$1 | 922 | \$923 | 0 | |
| 15 | 650/750 | Transportation Expenses | 0.10% | 99.90% | 100.00% | ERC | \$178 | 185,206 | \$185,384 | 89 | |
| 16 | 657 | Insurance - General Liability | | 99.90% | 100.00% | ERC | \$51 | 53,064 | \$53,115 | 25 | |
| 17 | 659/759 | Other Insurance | 0.10% | | | ERC | \$1 | 1,269 | \$1,270 | 1 | |
| 18 | 670/770 | Bad Debt Expense | 0.10% | 99.90% | 100.00% | ERC | \$137 | 141,875 | \$142,011 | 68 | |
| 19 | 675/775 | Miscellaneous Expenses | 0.10% | 99.90% | 100.00% | ERC | \$1,946 | \$1,936,602 | \$1,938,548 | 969 | 9 |
| 20 | | | | | | | 31,946 | \$1,930,002 | \$1,930,340 | 303 | |
| 21 | | | | | | | | | | | |
| 22 | | | | | | | | | | | |
| 23 | | | | | 100-2000 | 2550 | 920.00 | | 1200000 | 120 | |
| 24 | 403 | Depreciation Expenses | 0.40% | 99.60% | 100.00% | ERC | \$99 | \$24,424 | \$24,524 | 49 | |
| 25 | 408 | Taxes Other than Income | 0.41% | 99.59% | 100.00% | ERC | \$92 | \$22,531 | \$22,623 | 46 | |
| 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 | 2 | |
| 28 | 427 | Interest Expense | 0.40% | 99.60% | 100.00% | ERC | \$0 | \$5 | \$5 | 0 | 7.4 |
| 29 | 601/701/603/703 | Salaries | 0.41% | 99.59% | 100.00% | ERC | \$260 | \$62,676 | \$62,936 | 129 | 1 |
| 30 | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| 31 | 620/720 | Materials and Supplies | 0.41% | 99.59% | 100.00% | ERC | \$7 | \$1,748 | \$1,755 | 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 | 0.41% | 99.59% | 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 | 0.41% | 99.59% | 100.00% | ERC | \$100 | \$24,431 | \$24,531 | 50 | |
| 38 | 667/767 | Reg. Commission Exp Other | 0.41% | 99.59% | 100.00% | ERC | \$4 | \$1,004 | \$1,008 | 2 | |
| 39 | 675/775 | Miscellaneous Expenses | 0.41% | 99.59% | 100.00% | ERC | \$26 | \$6,285 | \$6,311 | 13 | 2 |
| 40 | 2.3().(2. | | Salar Sa | | | | \$ 589 | \$ 143,404 | \$143,993 | 294 | |
| 41 | | | | | | | | | | | |
| 42 | Water Service Corp. Allo | ocated III Expenses | | | | | | | | | |
| | water service corp. Allo | ocated of Expenses | | | | | | | | | |
| | | | | | 0.0000000000000000000000000000000000000 | 120020000000000000000000000000000000000 | \$1,938 | \$2,984,116 | \$2,986,054 | 966 | |
| 43 | 433 | | | 99 94% | | | | | | | |
| | 427 | Interest Expense | 0.06% | 99.94% | 100.00% | Unallocated Rate Base | \$ 1,938 | \$ 2,984,116 | \$2,986,054 | 966 | - 9 |

Company: Lake Placid Utilities, Inc. Docket No.: 110257-WS Schedule Year Ended: December 31, 2015 Interim [] Final [x] Page 7 of 13
Preparer: John Hoy

Schedule B-12

Interim [] Final [x] Historical [x] 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.

| | | | (1) | (2) | (3) | (4) | (5) | (6) Historical Month | (7) Ending July 31, 2015 | (8) | |
|-----|--------------------------|---|-----------------------------|----------------|----------|-----------------------|-----------------------------|---------------------------------------|-----------------------------|-------------|--------|
| | | | Allocatio | on Percentages | | | X | Amounts Allocated | 2.0.1 22, 2023 | | |
| | G/L | | | Other | | Description | | Other | | 100000000 | on com |
| ine | Acct. | | | Companies/ | | of Allocation | | Companies/ | | 49.81% | 50.19% |
| No. | No. | Description | Lake Placid Utilities, Inc. | Systems | Total | Method | Lake Placid Utilities, Inc. | Systems | Total | Water | Sewer |
| 1 | Water Service Corp. Allo | cated Expenses | | | | | | | | | |
| 2 | 403 | Depreciation Expense | 0.10% | 99.90% | 100.00% | ERC | \$313 | 326,078 | \$326,391 | 156 | |
| 3 | 408 | Taxes Other than Income | 0.10% | 99.90% | 100.00% | ERC | \$32 | 33,521 | \$33,553 | 16 | |
| 4 | 409 | Gains/Losses from Disposition of Utility | 0.00% | 0.00% | 0.00% | ERC | \$0 | i i i i i i i i i i i i i i i i i i i | \$0 | 1 | |
| 5 | 410 | Miscellaneous Non-Utility Expenses | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - 50 | |
| 6 | 420 | Interest During Construction | 0.10% | 99.90% | 100.00% | ERC | (\$2) | (1,792) | (\$1,793) | (1) | |
| 7 | 427 | Interest Expense | 0.10% | 99.90% | 100.00% | ERC | (\$0) | (307) | (\$308) | (0) | |
| 8 | 601/701/603/703 | Salaries | 0.10% | 99.90% | 100.00% | ERC | \$374 | 388,205 | \$388,579 | 186 | 1 |
| 9 | 604/704 | Employee Benefits | 0.10% | 99.90% | 100.00% | ERC | \$436 | 452,732 | \$453,169 | 217 | 3 |
| 10 | 620/720 | Materials and Supplies | 0.10% | 99.90% | 100.00% | ERC | \$61 | 63,776 | \$63,837 | 31 | |
| 11 | 632/732 | Contractual Services - Accounting | 0.10% | 99.90% | 100.00% | ERC | \$62 | 63,855 | \$63,917 | 31 | |
| 12 | 633/733 | Contractual Services - Legal | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | * | |
| 13 | 636/736 | Contractual Services - Other | 0.10% | 99.90% | 100.00% | ERC | \$97 | 100,958 | \$101,056 | 48 | |
| 14 | 641 | Rent Expense | 0.10% | 99.90% | 100.00% | ERC | \$2 | 1,872 | \$1,874 | 1 | |
| 15 | 650/750 | Transportation Expenses | 0.10% | 99.90% | 100.00% | ERC | \$0 | 303 | \$303 | 0 | |
| 16 | 657 | Insurance - General Liability | 0.10% | 99.90% | 100.00% | ERC | \$178 | 184,782 | \$184,960 | 89 | |
| 17 | 659/759 | Other Insurance | 0.10% | 99.90% | 100.00% | ERC | \$62 | 63,844 | \$63,905 | 31 | |
| 18 | 670/770 | Bad Debt Expense | 0.10% | 99.90% | 100.00% | ERC | \$1 | 1,110 | \$1,111 | 1 | |
| 19 | 675/775 | Miscellaneous Expenses | 0.10% | 99.90% | 100.00% | ERC | \$129 | 133,680 | \$133,809 | 64 | |
| 20 | | | | | | | \$1,746 | \$1,812,617 | \$1,814,362 | 870 | |
| 21 | | | | | | | | | | 10000000 | |
| 22 | | | | | | | | | | | |
| 23 | | | | | | | | | | | |
| 24 | 403 | Depreciation Expenses | 0.41% | 99.59% | 100.00% | ERC | \$107 | \$26,155 | \$26,261 | 53 | |
| 25 | 408 | Taxes Other than Income | 0.41% | 99.59% | 100.00% | ERC | \$68 | \$16,545 | \$16,613 | 34 | |
| 26 | 410 | Miscellaneous Non-Utility Expenses | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | 140 | |
| 27 | 414 | Taxes Other than Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | 50 | |
| 28 | 427 | Interest Expense | 0.48% | 99.52% | 100.00% | ERC | \$0 | \$4 | \$4 | 0 | |
| 29 | 601/701/603/703 | Salaries | 0.41% | 99.59% | 100.00% | ERC | \$279 | \$67,142 | \$67,421 | 139 | 9 |
| 30 | 604/704 | Employee Benefits | 0.41% | 99.59% | 100.00% | ERC | \$13 | \$3,090 | \$3,103 | 6 | |
| 31 | 620/720 | Materials and Supplies | 0.41% | 99.59% | 100.00% | ERC | \$3 | \$779 | \$782 | 2 | |
| 32 | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| 33 | 633/733 | Contractual Services - Legal | 0.00% | 0.00% | 0.00% | ERC | so | \$0 | \$0 | (4) | |
| 34 | 635 | Testing Expense | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | * | |
| 35 | 636/736 | Contractual Services - Other | 0.41% | 99.59% | 100.00% | ERC | \$34 | \$8,197 | \$8,230 | 17 | |
| 36 | | Rental of Equipment | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| 37 | 642/742 650/750 | - NASTATO NATIONALE ESTADO | 0.41% | 99.59% | 100.00% | ERC | \$100 | \$24,379 | \$24,479 | 50 | |
| 38 | 667/767 | Transportation Expense Reg. Commission Exp Other | 0.41% | 99.59% | 100.00% | ERC | \$1 | \$339 | \$340 | 1 | 40 |
| | 675/775 | 4. T. 4. T. 4. T. 1. T. | 0.41% | 99.59% | 100.00% | ERC | \$57 | \$13,868 | \$13,925 | 28 | |
| 39 | 6/5///5 | Miscellaneous Expenses | 0.4179 | 33.3370 | 200,00/4 | | \$ 661 | \$ 160,497 | \$161,158 | 329 | - |
| 40 | | | | | | | 001 | 100,107 | 7227,220 | | |
| 41 | | - 17000 COA 10-00 CAPTOR COA 1700 | | | | | | | | | |
| 42 | Water Service Corp. Allo | ocated UI Expenses | | | | | | | | | |
| 43 | 75750 | 2004000 g1200000 | | 0.000 | 0.0007 | Hasilacated Data Da | ¢o. | ¢n. | so. | 8 | |
| 44 | 427 | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$ - | \$ - | - 50 | | |
| 45 | | | | | | | | | | | |

Company: Lake Placid Utilities, Inc.

Docket No.: 110257-WS

Schedule Year Ended: December 31, 2015

Interim [] Final [x] Historical [x] 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.

Schedule B-12

Page 8 of 13
Preparer: John Hoy

| | | | (1) | (2) | (3) | (4) | (5) | (6) Historical Month | (7) Ending August 31, 2015 | (8) | |
|----|--------------------------|--|-----------------------------|----------------|-----------|-----------------------|-----------------------------|-------------------------|-------------------------------|--------|--------|
| | | | Allocation | n Percentages | | | ** | Amounts Allocated | | | |
| | G/L | | | Other | | Description | | Other | | | |
| ne | Acct. | | | Companies/ | | of Allocation | | Companies/ | | 49.65% | 50.35% |
| 0. | No. | Description | Lake Placid Utilities, Inc. | Systems | Total | Method | Lake Placid Utilities, Inc. | Systems | Total | Water | Sewer |
| 1 | Water Service Corp. Allo | cated Expenses: | | | | | | | | | |
| 2 | 403 | Depreciation Expense | 0.10% | 99.90% | 100.00% | ERC | \$322 | 334,780 | \$335,102 | 160 | |
| 3 | 408 | Taxes Other than Income | 0.10% | 99.90% | 100.00% | ERC | \$31 | 31,604 | \$31,634 | 15 | |
| 1 | 409 | Gains/Losses from Disposition of Utility | 0.00% | 0.00% | 0.00% | ERC | \$0 | 100 | \$0 | 92 | |
| 5 | 410 | Miscellaneous Non-Utility Expenses | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| 5 | 420 | Interest During Construction | 0.10% | 99.90% | 100.00% | ERC | (\$2) | (2,030) | (\$2,032) | (1) | |
| 7 | 427 | Interest Expense | 0.09% | 99.91% | 100.00% | ERC | (\$0) | (168) | (\$168) | (0) | |
| 3 | 601/701/603/703 | Salaries | 0.10% | 99.90% | 100.00% | ERC | \$334 | 345,438 | \$345,772 | 166 | |
| 3 | 604/704 | Employee Benefits | 0.10% | 99.90% | 100.00% | ERC | \$511 | 527,707 | \$528,217 | 254 | |
| 0 | 620/720 | Materials and Supplies | 0.10% | 99.90% | 100.00% | ERC | \$83 | 85,434 | \$85,516 | 41 | |
| 1 | 632/732 | Contractual Services - Accounting | 0.10% | 99.90% | 100.00% | ERC | \$62 | 63,855 | \$63,917 | 31 | |
| 2 | 633/733 | Contractual Services - Legal | 0.10% | 99.90% | 100.00% | ERC | (\$25) | (25,341) | (\$25,365) | (12) | |
| 3 | 636/736 | Contractual Services - Other | 0.10% | 99.90% | 100.00% | ERC | \$113 | 116,697 | \$116,810 | 56 | |
| 4 | 641 | Rent Expense | 0.10% | 99.90% | 100.00% | ERC | \$2 | 1,872 | \$1,874 | 1 | |
| 5 | 650/750 | Transportation Expenses | 0.10% | 99.90% | 100.00% | ERC | \$0 | 315 | \$315 | 0 | |
| 6 | 657 | Insurance - General Liability | 0.10% | 99.90% | 100.00% | ERC | \$179 | 184,883 | \$185,061 | 89 | |
| 7 | 659/759 | Other Insurance | 0.10% | 99.90% | 100.00% | ERC | \$14 | 14,527 | \$14,541 | 7 | |
| 8 | 670/770 | Bad Debt Expense | 0.10% | 99.90% | 100.00% | ERC | \$1 | 1,196 | \$1,197 | 1 | |
| 9 | 675/775 | Miscellaneous Expenses | 0.10% | 99.90% | 100.00% | ERC | \$121 | 125,178 | \$125,300 | 60 | |
| 0 | 3,3,7,73 | Tribacion and Experience | 1.727.73 | 975 SAN 18 SAN | 707000000 | 0.00000 | \$1,746 | \$1,805,946 | \$1,807,692 | 867 | |
| 1 | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 | | | | | | | | | | | |
| 4 | 403 | Depreciation Expenses | 0.41% | 99.59% | 100.00% | ERC | \$101 | \$24,694 | \$24,795 | 50 | |
| 5 | 408 | Taxes Other than income | 0.41% | 99.59% | 100.00% | ERC | \$86 | \$20,920 | \$21,007 | 43 | |
| 6 | 410 | Miscellaneous Non-Utility Expenses | 0.00% | 0.00% | 0.00% | ERC | so | SO | \$0 | | |
| 7 | 414 | Taxes Other than Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | so | \$0 | | |
| 8 | 427 | Interest Expense | 0.39% | 99.61% | 100.00% | ERC | \$0 | \$5 | \$5 | 0 | |
| 9 | 601/701/603/703 | Salaries | 0.42% | 99.58% | 100.00% | ERC | \$277 | \$66,501 | \$66,778 | 138 | |
| 0 | 604/704 | Employee Benefits | 0.41% | 99.59% | 100.00% | ERC | \$1 | \$323 | \$325 | 1 | |
| 1 | 620/720 | Materials and Supplies | 0.41% | 99.59% | 100.00% | ERC | \$2 | \$605 | \$607 | 1 | |
| 2 | 631/731 | Contractual Services - Engineering | 0.41% | 99.59% | 100.00% | ERC | \$12 | \$2,904 | \$2,916 | 6 | |
| 3 | 633/733 | Contractual Services - Legal | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| 4 | 635 | Testing Expense | 0.00% | 0.00% | 0.00% | ERC | \$0 | SO | \$0 | | |
| 5 | 636/736 | Contractual Services - Other | 0.41% | 99.59% | 100.00% | ERC | \$1 | \$204 | \$205 | 0 | |
| 6 | 642/742 | | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| 7 | 650/750 | Rental of Equipment Transportation Expense | 0.41% | 99.59% | 100.00% | ERC | \$94 | \$22,831 | \$22,925 | 47 | |
| 8 | 667/767 | Reg. Commission Exp Other | 0.41% | 99.59% | 100.00% | ERC | \$1 | \$323 | \$324 | 1 | |
| 9 | | | 0.41% | 99.60% | 100.00% | ERC | \$12 | \$2,981 | \$2,993 | 6 | |
| 0 | 675/775 | Miscellaneous Expenses | 0.40% | 33.00% | 100.00% | Enc | \$ 589 | \$ 142,292 | \$142,881 | 292 | |
| 1 | | | | | | | 3 389 | 3 142,292 | \$142,001 | 232 | - |
| 2 | Water Service Corp. Allo | cated UI Expenses | | | | | | | | | |
| | Later Commence | | | | | | | | | | |
| 3 | | | | | | | ** | 4.0 | ** | | |
| | 427 | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$. | \$ - | \$0 \$0 | - : | |

Company: Lake Placid Utilities, Inc.

Docket No.: 110257-WS

Schedule Year Ended: December 31, 2015

Interim [] Final [x] Historical [x] 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.

Schedule B-12 Page 9 of 13

Preparer: John Hoy

| | | | (1) | (2) | (3) | (4) | (5) | (6) Historical Month Er | (7) nding September 30, 2015 | (8) | |
|----------------|--------------------------|--|-----------------------------|----------------|---|-----------------------|-----------------------------|---------------------------------------|---------------------------------|-----------|--------------|
| | | | Allocatio | on Percentages | | | | Amounts Allocated | | | |
| | G/L | | | Other | | Description | | Other | | 100102000 | tura rususon |
| ine | Acct. | | | Companies/ | *************************************** | of Allocation | | Companies/ | 20072770 | 49.65% | 50.35% |
| Vo. | No. | Description | Lake Placid Utilities, Inc. | Systems | Total | Method | Lake Placid Utilities, Inc. | Systems | Total | Water | Sewer |
| 1 | Water Service Corp. Allo | cated Expenses: | | | | | | | | | |
| 2 | 403 | Depreciation Expense | 0.10% | 99.90% | 100.00% | ERC | \$316 | 331,667 | \$331,984 | 157 | |
| 3 | 408 | Taxes Other than Income | 0.10% | 99.90% | 100.00% | ERC | \$30 | 31,083 | \$31,113 | 15 | |
| 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 | 0.10% | 99.90% | 100.00% | ERC | (\$2) | (2,549) | (\$2,552) | (1) | |
| 7 | 427 | Interest Expense | -51.03% | 151.03% | 100.00% | ERC | \$77 | (228) | (\$151) | 38 | |
| 8 | 601/701/603/703 | Salaries | 0.10% | 99.90% | 100.00% | ERC | \$360 | 376,017 | \$376,378 | 179 | |
| 9 | 604/704 | Employee Benefits | 0.10% | 99.90% | 100.00% | ERC | \$345 | 359,978 | \$360,323 | 171 | |
| 10 | 620/720 | Materials and Supplies | 0.10% | 99.90% | 100.00% | ERC | \$65 | 67,774 | \$67,839 | 32 | |
| 11 | 632/732 | Contractual Services - Accounting | 0.10% | 99.90% | 100.00% | ERC | \$61 | 63,855 | \$63,917 | 30 | |
| 12 | 633/733 | Contractual Services - Legal | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| 13 | 636/736 | Contractual Services - Other | 0.10% | 99.90% | 100.00% | ERC | \$109 | 113,435 | \$113,544 | 54 | |
| 14 | 641 | Rent Expense | 0.10% | 99.90% | 100.00% | ERC | \$2 | 1,872 | \$1,874 | 1 | |
| 15 | 650/750 | Transportation Expenses | 0.10% | 99.90% | 100.00% | ERC | \$0 | 272 | \$272 | 0 | |
| 16 | 657 | Insurance - General Liability | 0.10% | 99.90% | 100.00% | ERC | \$177 | 184,783 | \$184,960 | 88 | |
| 17 | 659/759 | Other Insurance | 0.10% | 99.90% | 100.00% | ERC | \$50 | 52,283 | \$52,333 | 25 | |
| 18 | 670/770 | Bad Debt Expense | 0.10% | 99.90% | 100.00% | ERC | \$1 | 922 | \$923 | 0 | |
| 19 | 675/775 | Miscellaneous Expenses | 0.10% | 99.90% | 100.00% | ERC | \$118 | 122,623 | \$122,741 | 58 | |
| 20 | | | | | | | \$1,709 | \$1,703,787 | \$1,705,496 | 849 | |
| 21 | | | | | | | | | | | |
| 22 | | | | | | | | | | | |
| 23 | | | | | | | | | | | |
| 24 | 403 | Depreciation Expenses | 0.41% | 99.59% | 100.00% | ERC | \$109 | \$26,533 | \$26,642 | 54 | |
| 25 | 408 | Taxes Other than Income | 0.41% | 99.59% | 100.00% | ERC | \$87 | \$21,195 | \$21,282 | 43 | |
| 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 | | |
| 8 | 427 | Interest Expense | 0.40% | 99.60% | 100.00% | ERC | \$0 | \$5 | \$5 | 0 | |
| 29 | 601/701/603/703 | Salaries | 0.41% | 99.59% | 100.00% | ERC | \$264 | \$63,310 | \$63,574 | 131 | |
| 30 | 604/704 | Employee Benefits | 0.41% | 99.59% | 100.00% | ERC | \$2 | \$548 | \$550 | 1 | |
| 31 | 620/720 | Materials and Supplies | 0.41% | 99.59% | 100.00% | ERC | \$1 | \$192 | \$192 | 0 | |
| 32 | 631/731 | Contractual Services - Engineering | 0.41% | 99.59% | 100.00% | ERC | (\$12) | (\$2,904) | (\$2,916) | (6) | |
| 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 | 2 | |
| 35 | 636/736 | Contractual Services - Other | 0.43% | 99.57% | 100.00% | ERC | \$0 | \$37 | \$37 | 0 | |
| 36 | 642/742 | Rental of Equipment | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| 37 | 650/750 | Transportation Expense | 0.41% | 99.59% | 100.00% | ERC | \$85 | \$20,676 | \$20,761 | 42 | |
| 38 | 667/767 | Reg. Commission Exp Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| 39 | 675/775 | Miscellaneous Expenses | 0.41% | 99.59% | 100.00% | ERC | \$39 | \$9,540 | \$9,579 | 19 | |
| 10 | | | | | | | \$ 575 | \$ 139,130 | \$139,705 | 286 | |
| 1 | | | | | | | - | | | | |
| | Water Service Corp. Allo | cated UI Expenses | | | | | | | | | |
| | | | | | | | | | | | |
| 42 43 44 | 427 | Interest Expense | 0.07% | 99.93% | 100.00% | Unallocated Rate Base | \$2,131 | \$3,002,596 | \$3,004,727 | 1,058 | - 1 |

Lake Placid Utilities, Inc. Company: Docket No.: 110257-WS Schedule Year Ended: December 31, 2015 Interim [] Final [x]

Schedule B-12 Page 10 of 13 Preparer: John Hoy

Historical [x] 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.

| ne 0. | G/L Acct. No. Water Service Corp. Allo 403 408 409 410 | Description cated Expenses: Depreciation Expense | Allocation Lake Placid Utilities, Inc. | Other Companies/ Systems | | Description | | Amounts Allocated Other | nding October 31, 2015 | | |
|-----------|---|--|--|--------------------------|---------|-----------------------|-----------------------------|-------------------------|------------------------|--------|--------|
| o. L ! | Acct. No. <u>Water Service Corp. Allo</u> 403 408 409 | cated Expenses: | UKE STEPSETTERE AND | Other Companies/ | | Description | | | | | |
| o. L ! | Acct. No. <u>Water Service Corp. Allo</u> 403 408 409 | cated Expenses: | Lake Placid Utilities, Inc. | Companies/ | | | | | | | |
| o. L ! | No. Water Service Corp. Allo 403 408 409 | cated Expenses: | Lake Placid Utilities, Inc. | | | of Allocation | | Companies/ | | 49.65% | 50.35% |
| 9 | 403 408 409 | | | | Total | Method | Lake Placid Utilities, Inc. | Systems | Total | Water | Sewer |
| 9 | 403 408 409 | | | | | | | | | | |
| | 408 409 | | 0.10% | 99.90% | 100.00% | ERC | \$316 | 331,870 | \$332,186 | 157 | 1 |
| | 409 | Taxes Other than Income | 0.10% | 99.90% | 100.00% | ERC | \$29 | 30,694 | \$30,723 | 15 | |
| | | Gains/Losses from Disposition of Utility | 0.00% | 0.00% | 0.00% | ERC | \$0 | ******* | \$0 | | |
| | | Miscellaneous Non-Utility Expenses | 0.00% | 0.00% | 0.00% | ERC | so | | \$0 | | |
| 1 | 420 | Interest During Construction | 0.10% | 99.90% | 100.00% | ERC | (\$3) | (2,875) | (\$2,878) | (1) | |
| , | 427 | Interest Expense | 0.09% | 99.91% | 100.00% | ERC | (\$0) | (238) | (\$238) | (0) | |
| | 601/701/603/703 | Salaries | 0.10% | 99.90% | 100.00% | ERC | \$355 | 371,298 | \$371,654 | 176 | 1 |
| , | 604/704 | Employee Benefits | 0.10% | 99.90% | 100.00% | ERC | \$496 | 518,583 | \$519,079 | 246 | - 3 |
| 0 | 620/720 | Materials and Supplies | 0.10% | 99.90% | 100.00% | ERC | \$69 | 71,695 | \$71,764 | 34 | |
| 1 | 632/732 | Contractual Services - Accounting | 0.10% | 99.90% | 100.00% | ERC | \$61 | 63,856 | \$63,917 | 30 | |
| 2 | 633/733 | Contractual Services - Legal | 0.10% | 99.90% | 100.00% | ERC | \$2 | 2,198 | \$2,200 | 1 | |
| 3 | 636/736 | Contractual Services - Other | 0.10% | 99.90% | 100.00% | ERC | \$138 | 144,375 | \$144,513 | 69 | |
| 4 | 641 | Rent Expense | 0.10% | 99.90% | 100.00% | ERC | \$2 | 1,872 | \$1,874 | 1 | |
| 5 | 650/750 | Transportation Expenses | 0.10% | 99.90% | 100.00% | ERC | \$0 | 377 | \$378 | 0 | |
| 6 | 657 | Insurance - General Liability | 0.10% | 99.90% | 100.00% | ERC | \$189 | 197,338 | \$197,527 | 94 | |
| 7 | 659/759 | Other Insurance | 0.10% | 99.90% | 100.00% | ERC | \$92 | 95,667 | \$95,758 | 45 | |
| 8 | 670/770 | Bad Debt Expense | 0.10% | 99.90% | 100.00% | ERC | \$1 | 1,387 | \$1,388 | 1 | |
| 9 | 675/775 | Miscellaneous Expenses | 0.10% | 99.90% | 100.00% | ERC | \$144 | 149,989 | \$150,132 | 71 | v |
| 0 | 0/5///5 | iniscendine day expenses | | | | | \$1,891 | \$1,978,085 | \$1,979,977 | 939 | |
| | | | | | | | | | | | |
| 1 | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 | 402 | Description Function | 0.41% | 99.59% | 100.00% | ERC | \$114 | \$27,921 | \$28,035 | 57 | |
| 4 5 | 403 408 | Depreciation Expenses Taxes Other than Income | 0.41% | 99.59% | 100.00% | ERC | \$88 | \$21,491 | \$21,579 | 44 | |
| 500 | | | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| 6 7 | 410 414 | Miscellaneous Non-Utility Expenses Taxes Other than Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | SO | \$0 | | |
| 8 | 414 | Interest Expense | 0.41% | 99.59% | 100.00% | ERC | \$1 | \$254 | \$255 | 1 | |
| | | Salaries | 0.41% | 99.59% | 100.00% | ERC | \$259 | \$62,413 | \$62,673 | 129 | |
| 9 | 601/701/603/703 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | SO | ** | |
| 0 | 604/704 | | 0.41% | 99.59% | 100.00% | ERC | \$3 | \$728 | \$731 | 1 | |
| 1 | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | SO | \$0 | 2 | |
| 2 | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | SO | \$0 | | |
| 3 | 633/733 | Contractual Services - Legal | 0.00% | 0.00% | 0.00% | ERC | \$0 | so | \$0 | | |
| 4 | 635 | Testing Expense | 0.41% | 99.59% | 100.00% | ERC | \$2 | \$573 | \$575 | 1 | |
| 15 | 636/736 | Contractual Services - Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | 3 | |
| 6 | 642/742 | Rental of Equipment | 0.41% | 99.59% | 100.00% | ERC | \$102 | \$24,784 | \$24,885 | 50 | |
| 17 | 650/750 | Transportation Expense | | 99.59% | 100.00% | ERC | \$16 | \$3,858 | \$3,873 | 8 | |
| 8 | 667/767 | Reg. Commission Exp Other | 0.41% 0.41% | 99.59% | 100.00% | ERC | \$39 | \$9,525 | \$9,564 | 19 | |
| 19 | 675/775 | Miscellaneous Expenses | 0.41% | 33.33% | 100.00% | ENG | S 625 | \$ 151,546 | \$152,170 | 310 | |
| Ю | | | | | | | 3 623 | 3 131,340 | \$15E,170 | 310 | |
| 1 | | | | | | | | | | | |
| | Water Service Corp. Allo | ocated UI Expenses | | | | | | | | | |
| 13 | | 500°0000000000000000000000000000000000 | 12/22/0 | | 0.0007 | 11 | ** | ¢o. | 22 | 131 | |
| 14 15 | 427 | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$0 \$ | - 30 | \$0 | | |

Lake Placid Utilities, Inc. Company:

Docket No.: 110257-WS

Schedule Year Ended: December 31, 2015

Interim [] Final [x]

Historical [x] 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.

Schedule B-12 Page 11 of 13

Preparer: John Hoy

| | | | (1) | (2) | (3) | (4) | (5) | (6) Historical Month En | (7) ding November 30, 2015 | (8) | |
|----------------|--------------------------|--|-----------------------------|---------------|---------|-----------------------|-----------------------------|----------------------------|-------------------------------|----------------------------|--------|
| | | | Allocatio | n Percentages | | | | Amounts Allocated | | | |
| | G/L | | 319 | Other | | Description | | Other | 280 | Description and the second | |
| Line | Acct. | | | Companies/ | | of Allocation | | Companies/ | | 49.65% | 50.35% |
| No. | No. | Description | Lake Placid Utilities, Inc. | Systems | Total | Method | Lake Placid Utilities, Inc. | Systems | Total | Water | Sewer |
| 1 | Water Service Corp. Allo | coted European | | | | | | | | | |
| 2 | 403 | Depreciation Expense | 0.10% | 99.90% | 100.00% | ERC | \$316 | 332,041 | \$332,357 | 157 | 15 |
| 3 | 408 | Taxes Other than Income | 0.10% | 99.90% | 100.00% | ERC | \$29 | 30,234 | \$30,263 | 14 | |
| 4 | 409 | Gains/Losses from Disposition of Utility | 0.00% | 0.00% | 0.00% | ERC | so | | \$0 | 8 | |
| 5 | 410 | Miscellaneous Non-Utility Expenses | 0.00% | 0.00% | 0.00% | ERC | \$0 | 3.5 | \$0 | | |
| 6 | 420 | Interest During Construction | 0.10% | 99.90% | 100.00% | ERC | (\$3) | (2,923) | (\$2,925) | (1) | |
| 7 | 427 | Interest Expense | 0.10% | 99.90% | 100.00% | ERC | (\$0) | (478) | (\$479) | (0) | |
| 8 | 601/701/603/703 | Salaries | 0.10% | 99.90% | 100.00% | ERC | \$439 | 459,207 | \$459,646 | 218 | - 3 |
| 9 | 604/704 | Employee Benefits | 0.10% | 99.90% | 100.00% | ERC | \$513 | 536,578 | \$537,091 | 255 | 3 |
| 10 | 620/720 | Materials and Supplies | 0.10% | 99.90% | 100.00% | ERC | \$61 | 63,688 | \$63,749 | 30 | |
| 11 | 632/732 | Contractual Services - Accounting | 0.10% | 99.90% | 100.00% | ERC | \$72 | 75,808 | \$75,880 | 36 | |
| 12 | 633/733 | Contractual Services - Legal | 0.00% | 0.00% | 0.00% | ERC | \$0 | 5.5 | \$0 | | |
| 13 | 636/736 | Contractual Services - Other | 0.10% | 99.90% | 100.00% | ERC | \$116 | 121,020 | \$121,135 | 57 | |
| 14 | 641 | Rent Expense | 0.10% | 99.90% | 100.00% | ERC | \$2 | 1,872 | \$1,874 | 1 | |
| 15 | 650/750 | Transportation Expenses | 0.09% | 99.91% | 100.00% | ERC | 51 | 563 | \$563 | 0 | |
| 16 | 657 | Insurance - General Liability | 0.10% | 99.90% | 100.00% | ERC | \$184 | 192,813 | \$192,997 | 91 | |
| 17 | 659/759 | Other Insurance | 0.10% | 99.90% | 100.00% | ERC | \$156 | 163,584 | \$163,741 | 78 | |
| 18 | 670/770 | Bad Debt Expense | 0.10% | 99.90% | 100.00% | ERC | \$1 | 1,289 | \$1,290 | 1 | |
| 19 | 675/775 | Miscellaneous Expenses | 0.10% | 99.90% | 100.00% | ERC | \$136 | 141,729 | \$141,865 | 67 | |
| 20 | | | | | | | \$2,022 | \$2,117,024 | \$2,119,046 | 1,004 | 1, |
| 21 | | | | | | | | | | | |
| 22 | | | | | | | | | | | |
| 23 | | | | | | | | | | | |
| 24 | 403 | Depreciation Expenses | 0.41% | 99.59% | 100.00% | ERC | \$105 | \$25,827 | \$25,932 | 52 | |
| 25 | 408 | Taxes Other than Income | 0.41% | 99.59% | 100.00% | ERC | \$83 | \$20,203 | \$20,286 | 41 | |
| 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 | 0.41% | 99.59% | 100.00% | ERC | \$265 | \$63,953 | \$64,218 | 132 | |
| 30 | 604/704 | Employee Benefits | 0.41% | 99.59% | 100.00% | ERC | (\$1) | (\$144) | (\$145) | (0) | |
| 31 | 620/720 | Materials and Supplies | 0.40% | 99.60% | 100.00% | ERC | \$3 | \$680 | \$683 | 1 | |
| 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 | 35 | |
| 34 | 635 | Testing Expense | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | 7 | |
| 35 | 636/736 | Contractual Services - Other | 0.40% | 99.60% | 100.00% | ERC | \$0 | \$95 | \$95 | 0 | |
| 36 | 642/742 | Rental of Equipment | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| 37 | 650/750 | Transportation Expense | 0.41% | 99.59% | 100.00% | ERC | \$90 | \$22,018 | \$22,108 | 45 | |
| 38 | 667/767 | Reg. Commission Exp Other | 0.41% | 99.59% | 100.00% | ERC | \$0 | \$108 | \$108 | 0 | |
| 39 | 675/775 | Miscellaneous Expenses | 0.41% | 99.59% | 100.00% | ERC | \$50 | \$12,141 | \$12,191 | 25 | |
| 40 | | | | | | | \$ 597 | \$ 144,884 | \$145,481 | 296 | |
| 41 | | | | | | | | 1 | | | |
| | Water Service Corp. Allo | ocated UI Expenses | | | | | | | | | |
| 42 | maner service serial | | | | | | | | | | |
| 42 43 44 | 427 | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$0 | \$0 | \$0 | | |

Company:

Lake Placid Utilities, Inc.

Docket No.: 110257-WS

Schedule Year Ended: December 31, 2015

Interim [] Final [x]

Historical [x] Projected []

Schedule B-12 Page 12 of 13

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.

| | | | (1) | (2) | (3) | (4) | (5) | (6) Historica | (7) al Month Ending December 3: | 1, 2015 | f. |
|------|--|------------------------------|------------------------|------------------------|---------|----------------------|-----------------------------|----------------------------|------------------------------------|---------|--------|
| | | | | Allocation Percentages | | | · | Amounts Allocated | | 7.5.5 | |
| | G/L | | | Other | | Description | | Other | | - | |
| Line | Acct. | | | Companies/ | | of Allocation | | Companies/ | | 49.65% | 50.35% |
| No. | No. | Description Lake | Placid Utilities, Inc. | Systems | Total | Method | Lake Placid Utilities, Inc. | Systems | Total | Water | Sewer |
| 1 | Water Service Corp. Allocated Expenses | | | | | | | | | | |
| 2 | 403 | Depreciation Expense | 0.09% | 99.91% | 100.00% | ERC | \$302 | 318,719 | \$319,022 | 150 | 15 |
| 3 | 408 | Taxes Other than Income | 0.05% | 99.95% | 100.00% | ERC | (\$0) | (42) | (\$42) | (0) | |
| 4 | 409 | Gains/Losses from Disposit | | 99.90% | 100.00% | ERC | \$0 | 100 | \$100 | 0 | |
| 5 | 410 | Miscellaneous Non-Utility | | 99.90% | 100.00% | ERC | \$19 | 20,420 | \$20,439 | 10 | - 1 |
| 6 | 420 | Interest During Construction | | 99.91% | 100.00% | ERC | (\$3) | (3,304) | (\$3,307) | (2) | |
| 7 | 427 | Interest Expense | -439.36% | 539.36% | 100.00% | ERC | \$93 | (114) | (\$21) | 46 | 4 |
| 8 | 601/701/603/703 | Salaries | 0.10% | 99.90% | 100.00% | ERC | \$305 | 320,132 | \$320,437 | 152 | 15 |
| 9 | 604/704 | Employee Benefits | 0.10% | 99.90% | 100.00% | ERC | \$660 | 692,118 | \$692,778 | 328 | 33 |
| 10 | 620/720 | Materials and Supplies | 0.10% | 99.90% | 100.00% | ERC | \$75 | 78,271 | \$78,345 | 37 | 1 |
| 11 | 632/732 | Contractual Services - Acco | 0.10% | 99.90% | 100.00% | ERC | \$73 | 76,068 | \$76,140 | 36 | 3 |
| 12 | 633/733 | Contractual Services - Lega | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| 13 | 636/736 | Contractual Services - Other | 0.10% | 99.90% | 100.00% | ERC | \$112 | 117,936 | \$118,049 | 56 | 5 |
| 14 | 641 | Rent Expense | 0.10% | 99.90% | 100.00% | ERC | \$4 | 3,744 | \$3,748 | 2 | |
| 15 | 650/750 | Transportation Expenses | 0.09% | 99.91% | 100.00% | ERC | \$0 | 297 | \$297 | 0 | |
| 16 | 657 | Insurance - General Liabilit | 0.10% | 99.90% | 100.00% | ERC | \$184 | 193,004 | \$193,188 | 91 | 9 |
| 17 | 659/759 | Other Insurance | 0.10% | 99.90% | 100.00% | ERC | (\$25) | (26,585) | (\$26,610) | (13) | (|
| 18 | 670/770 | Bad Debt Expense | 0.10% | 99.90% | 100.00% | ERC | \$1 | 1,133 | \$1,134 | 1 | |
| 19 | 675/775 | Miscellaneous Expenses | 0.10% | 99.90% | 100.00% | ERC | \$129 | 135,118 | \$135,247 | 64 | |
| 20 | | | | | | | \$1,929 | \$1,927,015 | \$1,928,944 | 958 | 97 |
| 21 | | | | | | | | | | | |
| 22 | | | | | | | | | | | |
| 24 | 403 | Depreciation Expenses | 0.41% | 99.59% | 100.00% | ERC | \$119 | \$29,203 | \$29,322 | 59 | 6 |
| 25 | 408 | Taxes Other than Income | 0.41% | 99.59% | 100.00% | ERC | \$90 | \$22,099 | \$22,189 | 45 | 4 |
| 26 | 410 | Miscellaneous Non-Utility | | 99.59% | 100.00% | ERC | \$14 | \$3,278 | \$3,291 | 7 | |
| 27 | 414 | Taxes Other than Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | 2 | |
| 28 | 427 | Interest Expense | 0.41% | 99.59% | 100.00% | ERC | \$0 | \$17 | \$17 | 0 | |
| 29 | 601/701/603/703 | Salaries | 0.41% | 99.59% | 100.00% | ERC | \$316 | \$76,362 | \$76,679 | 157 | 15 |
| 30 | 604/704 | Employee Benefits | 0.39% | 99.61% | 100.00% | ERC | (\$0) | (\$81) | (\$82) | (0) | |
| 31 | 620/720 | Materials and Supplies | 0.41% | 99.59% | 100.00% | ERC | \$2 | \$583 | \$586 | 1 | |
| 32 | 631/731 | Contractual Services - Engi | | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | 2 | |
| 33 | 633/733 | Contractual Services - Lega | | 99.59% | 100.00% | ERC | \$8 | \$1,863 | \$1,871 | 4 | |
| 34 | 635 | Testing Expense | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| 35 | 636/736 | Contractual Services - Other | 0.41% | 99.59% | 100.00% | ERC | \$34 | \$8,427 | \$8,461 | 17 | |
| 36 | 642/742 | Rental of Equipment | 0.41% | 99.59% | 100.00% | ERC | \$1 | \$278 | \$279 | 1 | |
| 37 | 650/750 | Transportation Expense | 0.41% | 99.59% | 100.00% | ERC | \$84 | \$20,573 | \$20,657 | 42 | 4 |
| 38 | 667/767 | Reg. Commission Exp Otl | 0.41% | 99.59% | 100.00% | ERC | \$14 | \$3,382 | \$3,395 | 7 | |
| 39 | 675/775 | Miscellaneous Expenses | 0.41% | 99.59% | 100.00% | ERC | \$82 | \$20,003 | \$20,085 | 41 | |
| 40 | 00000000000 | | | | | | \$ 764 | \$ 185,986 | \$186,751 | 380 | 31 |
| 41 | | | | | | | - | | - | | |
| 42 | Water Service Corp. Allocated UI Exper | <u>ses</u> | | | | | | | | | |
| 43 | 797129 | 10111111112111111 | 2.2227 | | 100 000 | March and St. S. | (1 020 | 62 177 200 | £2 170 210 | 904 | 9 |
| 44 | 427 | Interest Expense | 0.06% | 99.94% | 100.00% | Unallocated Rate Bas | Disk to the second second | \$3,177,399 \$3,177,399 | \$3,179,219 | 904 | 9: |
| 45 | | | | | | | S 1,820 | | | | |

Company: Lake Placid Utilities, Inc. Docket No.: 110257-WS Schedule Year Ended: December 31, 2015

Interim [] Final [x] Historical [x] 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.

Schedule B-12 Page 13 of 13

Preparer: John Hoy

| | | | (1) | (2) | (3) | (4) | (5) | (6) Historical Year Ending D | (7) ecember 31, 2015 | (8) | |
|--|-------------------------------|---|-----------------------------|----------------|---------|---------------|-----------------------------|---------------------------------|-------------------------|---------|--------|
| | | | Allocation | on Percentages | | | ÷ | Amounts Allocated | recember 51, 2015 | | |
| | G/L | | Allocatio | Other | | Description | | Other | | | |
| Line | Acct. | | | Companies/ | | of Allocation | | Companies/ | | 49.65% | 50.35% |
| No. | No. | Description | Lake Placid Utilities, Inc. | Systems | Total | Method | Lake Placid Utilities, Inc. | Systems | Total | Water | Sewer |
| 1 | Water Service Corp. Allo | cated Expenses: | | | | | | | | | |
| 2 | 403 | Depreciation Expense | 0.10% | 99.90% | 100.00% | ERC | \$3,731 | 3,881,664 | \$3,885,396 | 1,857 | 1,8 |
| 3 | 408 | Taxes Other than Income | 0.10% | 99.90% | 100.00% | ERC | \$386 | 398,545 | \$398,931 | 192 | 1 |
| 4 | 409 | Gains/Losses from Disposition of Utility | 0.10% | 99.90% | 100.00% | ERC | \$0 | 100 | \$100 | 0 | |
| 5 | 410 | Miscellaneous Non-Utility Expenses | 0.10% | 99.90% | 100.00% | ERC | \$19 | 20,420 | \$20,439 | 10 | |
| 6 | 420 | Interest During Construction | 0.10% | 99.90% | 100.00% | ERC | (\$18) | (18,496) | (\$18,513) | (9) | |
| 7 | 427 | Interest Expense | -15.70% | 115.70% | 100.00% | ERC | \$337 | (2,480) | (\$2,144) | 167 | 1 |
| 8 | 601/701/603/703 | Salaries | 0.10% | 99.90% | 100.00% | ERC | \$4,286 | 4,437,219 | \$4,441,505 | 2,133 | 2,1 |
| 9 | 604/704 | Employee Benefits | 0.10% | 99.90% | 100.00% | ERC | \$5,966 | 6,175,544 | \$6,181,510 | 2,969 | 2,9 |
| 10 | 620/720 | Materials and Supplies | 0.10% | 99.90% | 100.00% | ERC | \$842 | 871,044 | \$871,885 | 419 | 4 |
| 11 | 632/732 | Contractual Services - Accounting | 0.10% | 99.90% | 100.00% | ERC | \$710 | 735,550 | \$736,260 | 353 | 3 |
| 12 | 633/733 | Contractual Services - Legal | 0.10% | 99.90% | 100.00% | ERC | (\$22) | (23,143) | (\$23,165) | (11) | (|
| 13 | 636/736 | Contractual Services - Other | 0.10% | 99.90% | 100.00% | ERC | \$1,285 | 1,331,702 | \$1,332,987 | 640 | 6 |
| 14 | 641 | Rent Expense | 0.10% | 99.90% | 100.00% | ERC | \$23 | 23,647 | \$23,670 | 11 | |
| 15 | 650/750 | Transportation Expenses | 0.10% | 99.90% | 100.00% | ERC | \$5 | 5,627 | \$5,633 | 3 | 500 |
| 16 | 657 | Insurance - General Liability | 0.10% | 99.90% | 100.00% | ERC | \$2,154 | 2,230,194 | \$2,232,348 | 1,072 | 1,0 |
| 17 | 659/759 | Other Insurance | 0.10% | 99.90% | 100.00% | ERC | \$471 | 489,731 | \$490,202 | 234 | 2 |
| 18 | 670/770 | Bad Debt Expense | 0.10% | 99.90% | 100.00% | ERC | \$14 | 14,150 | \$14,164 | 7 | 1102 |
| 19 | 675/775 | Miscellaneous Expenses | 0.10% | 99.90% | 100.00% | ERC | \$1,628 | 1,684,884 | \$1,686,512 | 810 | |
| 20 | | | | | | | \$21,817 | \$22,255,903 | \$22,277,720 | 10,859 | 10,9 |
| 21 | | | | | | | | | | | |
| 22 | | | | | | | | | | | |
| 23 | | | | | | | | | | | |
| 24 | 403 | Depreciation Expenses | 0.41% | 99.59% | 100.00% | ERC | \$1,667 | \$404,962 | \$406,630 | 830 | 8 |
| 25 | 408 | Taxes Other than Income | 0.41% | 99.59% | 100.00% | ERC | \$1,121 | \$271,143 | \$272,264 | 558 | 5 |
| 26 | 410 | Miscellaneous Non-Utility Expenses | 0.41% | 99.59% | 100.00% | ERC | \$14 | \$3,278 | \$3,291 | 7 | |
| 27 | 414 | Taxes Other than Income | 0.41% | 99.59% | 100.00% | ERC | (\$18) | (\$4,482) | (\$4,500) | (9) | |
| 28 | 427 | Interest Expense | 0.41% | 99.59% | 100.00% | ERC | \$1 | \$320 | \$321 | 1 | |
| 29 | 601/701/603/703 | Salaries | 0.42% | 99.58% | 100.00% | ERC | \$2,949 | \$706,580 | \$709,529 | 1,468 | 1,4 |
| 30 | 604/704 | Employee Benefits | 0.41% | 99.59% | 100.00% | ERC | \$19 | \$4,731 | \$4,751 | 10 | |
| 31 | 620/720 | Materials and Supplies | 0.41% | 99.59% | 100.00% | ERC | \$32 | \$7,720 | \$7,752 | 16 | |
| 32 | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | (\$0) | \$0 | 0 | |
| 33 | 633/733 | Contractual Services - Legal | 0.41% | 99.59% | 100.00% | ERC | \$8 | \$2,003 | \$2,011 | 4 | |
| 34 | 635 | Testing Expense | 0.00% | 0.00% | 0.00% | ERC | (\$0) | \$0 | \$0 | (0) | |
| 34 | 636/736 | Contractual Services - Other | 0.41% | 99.59% | 100.00% | ERC | \$98 | \$23,989 | \$24,087 | 49 | 20 |
| 35 | | Rental of Equipment | 0.41% | 99.59% | 100.00% | ERC | \$3 | \$832 | \$835 | 2 | |
| | 642/742 | | | 00 500/ | 100.00% | ERC | \$1,126 | \$273,159 | \$274,285 | 560 | 5 |
| 35 | 642/742 650/750 | Transportation Expense | 0.41% | 99.59% | 100.00% | | | | | | |
| 35 36 | | | 0.41% | 99.59% | 100.00% | ERC | \$19 | \$4,733 | \$4,752 | 9 | |
| 35 36 37 | 650/750 | Transportation Expense | | | | | \$565 | \$137,085 | \$137,650 | 281 | |
| 35 36 37 38 | 650/750 667/767 | Transportation Expense Reg. Commission Exp Other | 0.40% | 99.60% | 100.00% | ERC | \$565 | | | 9277-58 | |
| 35 36 37 38 39 | 650/750 667/767 | Transportation Expense Reg. Commission Exp Other | 0.40% | 99.60% | 100.00% | ERC | \$565 | \$137,085 | \$137,650 | 281 | |
| 35 36 37 38 39 40 41 42 | 650/750 667/767 | Transportation Expense Reg. Commission Exp Other Miscellaneous Expenses | 0.40% | 99.60% | 100.00% | ERC | \$565 | \$137,085 | \$137,650 | 281 | |
| 35 36 37 38 39 40 41 | 650/750 667/767 675/775 | Transportation Expense Reg. Commission Exp Other Miscellaneous Expenses | 0.40% | 99.60% | 100.00% | ERC | \$565 | \$137,085 | \$137,650 | 281 | 3,87 |

Net Depreciation Expense - Water

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS
Test Year Ended: 12/31/2015
Historic [X] Projected []

Florida Public Service Commission

Schedule: B-13 Page 1 of 1

Preparer: Frank Seidman Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

| Line | (1) | (2) Test Year | (3) Utility | (4) Adjusted | (5) Non-Used & | (6) Non-Used & |
|----------|--|------------------|----------------|-----------------|-------------------|-------------------|
| No. | Account No. and Name | Expense | Adjustments | Balance | Useful % | Amount |
| 1 | INTANGIBLE PLANT | | | | | |
| 2 | 301.1 Organization | 309 | | 309 | | |
| 3 | 302.1 Franchises | 31 | | 31 | | |
| 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 | 881 | | 881 | | |
| 8 | 305.2 Collect. & Impound. Reservoirs | | | (- | | |
| 9 | 306.2 Lake, River & Other Intakes | | | | | |
| 10 | 307.2 Wells & Springs | 785 | i | 785 | | |
| 11 | 308.2 Infiltration Galleries & Tunnels | 8 | - | | | |
| 12 | 309.2 Supply Mains | 19 | 24 | - | | |
| 13 | 310.2 Power Generation Equipment | (11 | 1) | (11) | | |
| 14 | 311.2 Pumping Equipment | | - | - | | |
| 15 | 339.2 Other Plant & Misc. Equipment | | | | | |
| 16 | WATER TREATMENT PLANT | | | | | |
| 17 | 303.3 Land & Land Rights | | | 9.00 | | |
| 18 | 304.3 Structures & Improvements | 525 | 5 | 525 | | |
| 19 | 311.3 Pumping Equipment | 4,011 | | 4,011 | | |
| 20 | 320.3 Water Treatment Equipment | 1,482 | | 1,482 | | |
| 21 | 339.3 Other Plant & Misc. Equipment | , , , , , | *) -: | | | |
| 22 | TRANSMISSION & DISTRIBUTION PLANT | | | | | |
| 23 | 303.4 Land & Land Rights | | | - | | |
| 24 | 304.4 Structures & Improvements | 168 | ε | 168 | | |
| 25 | 311.4 Pumping Equipment | 100 | | 100 | | |
| 26 | 330.4 Distr. Reservoirs & Standpipes | 782 |) | 782 | | |
| 27 | 331.4 Transm. & Distribution Mains | 4,204 | | 4,204 | | |
| | | 782 | | 782 | | |
| 28 | 333.4 Services | 1,353 | | 1,353 | | |
| 29 | 334.4 Meters & Meter Installations | 4: | | 41 | | |
| 30 | 335.4 Hydrants | 4. | <u>.</u> | 41 | | |
| 31 | 336.4 Backflow Prevention Device | | - | - | | |
| 32 33 | 339.4 Other Plant & Misc. Equipment | | - | - | | |
| 34 | 303.5 Land & Land Rights | | | 5 | | |
| 35 | 304.5 Structures & Improvements | 110 | 5 | 116 | | |
| 36 | 340.5 Office Furniture & Equipment | 3,730 | (1,87 | 73) 1,857 | | |
| 37 | 341.5 Transportation Equipment | 1,450 | 5 (64 | 46) 810 | | |
| 38 | 342.5 Stores Equipment | | | | | |
| 39 | 343.5 Tools, Shop & Garage Equipment | 16 | 1 | 161 | | |
| 40 | 344.5 Laboratory Equipment | 1 | 3 | 18 | | |
| 41 | 345.5 Power Operated Equipment | 27 | | 278 | | |
| 42 | 346.5 Communication Equipment | 2 | 8 | 28 | | |
| 43 | 347.5 Miscellaneous Equipment | | = | 2 | | |
| 44 | 348.5 Other Tangible Plant | | - | 2 | | |
| | 5-6.5 Other rangible Flant | | 80 | | | |
| 45 | | | | | - | |
| 46 | TOTAL | \$ 21,13 | | 19) \$ 18,611 | | N/A |
| 47 | LESS: AMORTIZATION OF CIAC | (6,43 | 3) | (6,433) | | |
| 48 | NET DEDDECIATION EVDENCE SWATED | \$ 14,69 | 7 \$ 125 | 19) \$ 12,178 | | N/A |
| 49 | NET DEPRECIATION EXPENSE - WATER | \$ 14,69 | , à (2,5. | 19) \$ 12,178 | | IN/A |

Net Depreciation Expense - Wastewater Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS Test Year Ended: 12/31/2015

Page 1 of 1 Preparer: Frank Seidman Recap Schedules: B-2 Historic [X] Projected []

Florida Public Service Commission

Schedule: B-14

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

| Line | (1) | (2) Test Year | (3) Utility | (4) Adjusted | (5) Non-Used & | (6) Non-Used |
|------|--------------------------------------|------------------|----------------|------------------|-------------------|-----------------|
| No. | Account No. and Name | Expense | Adjustments | Balance | Useful % | Amount |
| 1 | INTANGIBLE PLANT | 0.00 | | | | |
| 2 | 351.1 Organization | 165 | | 165 | | |
| 3 | 352.1 Franchises | 31 | | 31 | | |
| 4 | 389.1 Other Plant & Misc. Equipment | | | * | | |
| 5 | COLLECTION PLANT | | | | | |
| 6 | 353.2 Land & Land Rights | | | | | |
| 7 | 354.2 Structures & Improvements | 2 | | 12 | | |
| 8 | 355.2 Power Generation Equipment | * | | 94 | | |
| 9 | 360.2 Collection Sewers - Force | 1,416 | | 1,416 | | |
| 10 | 361.2 Collection Sewers - Gravity | 3,616 | | 3,616 | | |
| 11 | 362.2 Special Collecting Structures | | | * | | |
| 12 | 363.2 Services to Customers | 540 | | 540 | | |
| 13 | 364.2 Flow Measuring Devices | 546 | | 546 | | |
| 14 | 365.2 Flow Measuring Installations | | | 32 | | |
| 15 | 389.2 Other Plant & Misc. Equipment | | | | | |
| 16 | SYSTEM PUMPING PLANT | | | | | |
| 17 | 353.3 Land & Land Rights | | | 32 | | |
| 18 | 354.3 Structures & Improvements | 8,625 | | 8,625 | | |
| 19 | 370.3 Receiving Wells | | | | | |
| 20 | 371.3 Pumping Equipment | 287 | | 287 | | |
| 21 | 389.3 Other Plant & Misc. Equipment | 237 | | 237 | | |
| 22 | TREATMENT AND DISPOSAL PLANT | | | | | |
| 23 | 353.4 Land & Land Rights | | | | | |
| 24 | 354.4 Structures & Improvements | 7,455 | | 7,455 | | |
| 25 | 355.4 Power Generation Equipment | 10.E13.C30 | | | | |
| 26 | 380.4 Treatment & Disposal Equipment | 3,105 | | 3,105 | | |
| 27 | 381.4 Plant Sewers | 6 | | 6 | | |
| 28 | 382.4 Outfall Sewer Lines | 49 | | 49 | | |
| 29 | 389.4 Other Plant & Misc. Equipment | | | - | | |
| 30 | RECLAIMED WATER DISTRIBUTION PLANT | | | | | |
| 31 | 354.3 Structures & Improvements | | | 123 | | |
| 32 | 366.6 Reuse Services | | | _ | | |
| 33 | 500.0 neuse services | | | 120 | | |
| | 274 F Bauca Dist Basanusius | | | 150 | | |
| 34 | 374.5 Reuse Dist Reservoirs | - | | | | |
| 35 | 375.6 Reuse Trans. And Dist. System | | | (=) | | |
| 36 | 371.6 Pumping Equp RCLM Dist | 17. | | (5) | | |
| 37 | 371.5 Pumping Equipment | | | - | | |
| 38 | 389.5 Other Plant & Misc Equipment | - | | - | | |
| 39 | GENERAL PLANT | | | | | |
| 40 | 353.7 Land & Land Rights | 10.045 | | (2.245) | | |
| 41 | 354.7 Structures & Improvements | (2,246) | 2 255 | (2,246) | | |
| 42 | 390.7 Office Furniture & Equipment | | 2,066 | 2,066 | | |
| 43 | 391.7 Transportation Equipment | | 542 | 542 | | |
| 44 | 392.7 Stores Equipment | 20 | | - | | |
| 45 | 393.7 Tools, Shop & Garage Equipment | 0 | | 0 | | |
| 46 | 394.7 Laboratory Equipment | (7) | | | | |
| 47 | 395.7 Power Operated Equipment | - | | 523 | | |
| 48 | 396.7 Communication Equipment | 390 | | * | | |
| 49 | 397.7 Miscellaneous Equipment | 39 | | 39 | | |
| 50 | 398.7 Other Tangible Plant | 876 | | 876 | _ | |
| 51 | TOTAL | 24,745 | 2,608 | 27,353 | - | N/A |
| 52 | LESS: AMORTIZATION OF CIAC | (9,960) | | (9,960) | | |
| 53 | | 3 | | 308-400-405-408- | • | ì . |
| ~ | | | \$ 2,608 | | | N/A |

Taxes Other Than Income (Final Rates)

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS Schedule Year Ended: 12/31/2015 Historic [X] Projected []

Interim [] Final [X]

Florida Public Service Commission

Schedule: B-15 Page 1 of 1

Preparer: Frank Seidman

Recap Schedules: B-1, B-2

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

| Line | (1) | 23 | (2) gulatory essment | | (3) Payroll | | | (4) Real Estate & Personal | 1200 | (5) Other | (6) |
|------|--|-----|----------------------------|-----|----------------|-------|----|----------------------------------|------|---------------|----------|
| No. | Description | Fee | es (RAFs) | | Taxes | | | Property | (B | Susiness Tax) | Total |
| 1 | WATER | | | | | | ů. | | | | 0.405 |
| 2 | Test Year | \$ | 4,443 | \$ | 9 | 709 | \$ | 2,964 | \$ | 79 | 8,196 |
| 3 | teat of the defendance of the control of the contro | _ | | | | 700 | | 2.054 | _ | 79 \$ | 0.106 |
| 4 | Test Year Per Books | \$ | 4,443 | \$ | | 709 | \$ | 2,964 | \$ | 79 \$ | 8,196 |
| 5 | 100 100 100 100 100 100 100 100 100 100 | | | | | | | | | | |
| 6 | Adjustments to Test Year (Explain): | | (75) | | | (4.2) | | (50) | | (1) | (130) |
| 7 | Adjust Current Year to Annual Report Alloc. | | (75) | | | (12) | | (50) | | (1) | (138) |
| 8 | Adjust for TY Revenues | | (1,241) | | | | | | | | (1,241) |
| 9 | Allocate ad valorem tax based on Net Plant | | | | | | | 741 | | | (4) |
| 10 | Increase in ad valorem tax per B-3 | | | | | 12.00 | | (1) | | | (1) |
| 11 | Payroll Tax for allocations/annualization/increase | | | | | 24 | | | | | 24 |
| 12 | Increase in RAFs associated with annualized water | | - | | | | | | | 5445 | 2 |
| 82 | revenues per B-3 | | (1.214) | _ | | 12 | _ | (51) | | (1) | (1,354) |
| 13 | Total Test Year Adjustments (incl AR alloc) | | (1,314) | | | 12 | | (31) | | (1) | (1,334) |
| 14 | | | 2.120 | | | 721 | | 2,913 | | 78 | 6,842 |
| 15 | Adjusted Test Year | | 3,129 | | | 28 | | 2,915 | | 76 | 28 |
| 16 | Increase associated with Proforma Salaries | | | | | 28 | | (1) | | | (1) |
| 17 | Increase in ad valorem tax per B-3 | | 610 | | | | | (1) | | | 619 |
| 18 | RAFs Assoc. with Revenue Increase | _ | 619 | | | - 20 | ^ | (1) | ¢ | - \$ | |
| 19 | Total Adjustments for requested increases | \$ | 619 | \$ | | 28 | \$ | (1) | Þ | - > | 040 |
| 20 | | | 2.740 | | | 750 | ^ | 2,912 | c | 78 \$ | 7,488 |
| 21 | Total Balance | \$ | 3,748 | \$ | | 750 | \$ | 2,912 | Þ | 76 \$ | 7,400 |
| 22 | | | | | | | | | | | |
| 23 | WASTEWATER | 520 | 13000 | 923 | | | - | 727222 | | | 7.004 |
| 24 | Test Year | \$ | 4,202 | \$ | | 715 | \$ | 2,987 | \$ | 80 | 7,984 |
| 25 | | | 202220 | | | | | | _ | 20 4 | 7.004 |
| 26 | Test Year Per Books | \$ | 4,203 | \$ | | 715 | \$ | 2,987 | \$ | 80 \$ | 7,984 |
| 27 | | | | | | | | | | | |
| 28 | Adjustments to Test Year (Explain): | | | | | | | 22 | | 120 | 400 |
| | Adjust Current Year to Annual Report Alloc. | | 70 | | | 12 | | 50 | | 1 | 133 |
| 29 | Adjust for TY Revenues | | (821) | | | | | | | | (821) |
| 30 | Allocate ad valorem tax based on Net Plant | | | | | | | 92 | | | - |
| 31 | | | | | | | | 1 | | | 1 |
| 32 | Payroll Tax for allocations/annualization/increase | | | | | 24 | | | | | 24 |
| 33 | Increase in RAFs associated with annualized sewer | | (25) | | | | | | | | (25) |
| | revenues per B-3 | | (25) | | | 26 | | 51 | | 1 | (688) |
| 34 | Total Test Year Adjustments (incl AR alloc) | | (776) | | | 36 | | 51 | | | (000) |
| 35 | | | 2 427 | | | 751 | | 2 020 | | 81 | 7,296 |
| 36 | Adjusted Test Year | | 3,427 | | | 751 | | 3,038 | | 01 | 7,296 |
| 37 | Increase associated with Proforma Salaries | | | | | 29 | | 4 | | | 1 |
| 38 | Increase in ad valorem tax per B-3 | | 053 | | | | | 1 | | 254 | 852 |
| 39 | RAFs Assoc. with Revenue Increase | | 852 | _ | | 20 | | 1 | _ | <u>:</u> | 881 |
| 40 | Total Adjustments for requested increases | | 852 | | | 29 | | 1 | | - | 981 |
| 41 | T. 101 | | 4 270 | è | | 779 | \$ | 3,038 | ċ | 81 5 | \$ 8,177 |
| 42 | Total Balance | > | 4,279 | \$ | | 119 | Þ | 3,038 | 7 | 01 (| 0,1// |

Income Tax

Reconciliation of Total Income Tax Provision

Company: Utilities, Inc. of Florida - Lake Placid

Florida Public Service Commission

Schedule: C-1

Page 1 of 1

Preparer: Frank Seidman

Docket No.: 160101-WS Test Year Ended: 12/31/2015

Interim [] Final [X] Historic [X] Projected []

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

| Line | | | Total | Utility | Utility | | |
|------|-----------------------------|------|----------------|--------------|--------------|-------------|-------------|
| No. | Description | Ref. | Per Books | Adjustments | Adjusted | Water | Sewer |
| 1 | Current Tax Expense | C-2 | \$ (16,687) | \$ 27,627 | \$ 10,940 | \$ 4,371 | \$ 4,134 |
| 2 | | | | | | | |
| 3 | Deferred Income Tax Expense | C-5 | 6,617 | (6,617) | 8 | - | - |
| 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 | | \$ (10,070) | \$ 21,010 | \$ 10,940 | \$ 4,371 | \$ 4,134 |

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current Water

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS Schedule Year Ended: 12/31/2015

Interim [] Final [X] Historic [X] Projected [] Florida Public Service Commission

Schedule: C-2 Page 1 of 2

Preparer: Frank Seidman

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 | | Total | Utility | Utility | Adjust | |
|------|--|------------|-------------|----------|--|-----------|
| No. | | Per Books | Adjustments | Adjusted | for Increase | Water |
| 1 | Net Utility Operating Income (Sch. B-1) | \$ 4,044 | \$ (716) | \$ 3,329 | \$ 8,755 | \$ 12,084 |
| 2 | Add: Income Tax Expense Per Books (Sch. B-1) | (595) | 595 | - 34 | 4,371 | 4,371 |
| 3 | | | | | | |
| 4 | Subtotal | 3,449 | (121) | 3,329 | 13,126 | 16,455 |
| 5 | Less: Interest Charges (Sch. C-3) | 65,970 | (61,131) | 4,839 | | 4,839 |
| 6 | | 32 = - | | | | |
| 7 | Taxable Income Per Books | (62,521) | 61,010 | (1,510) | 13,126 | 11,616 |
| 8 | | | | | | |
| 9 | Schedule M Adjustments: | | | | | |
| 10 | Permanent Differences (From Sch. C-4) | 1 | (1) | | | 7.5 |
| 11 | Timing Differences (From Sch. C-5) | (4,563) | 4,563 | 12 | | |
| 12 | Other Adjustments | 70 | (*) | | | |
| 13 | | | | | | |
| 14 | Total Schedule M Adjustments | (4,562) | 4,562 | - 4 | ¥ | |
| 15 | | | | | | |
| 16 | Taxable Income Before State Taxes | (67,083) | 65,573 | (1,510) | 13,126 | 11,616 |
| 17 | Less: State Income Tax Exemption (\$5,000) | | | | | |
| 18 | | | | | | |
| 19 | State Taxable Income | (67,083) | | (1,510) | 13,126 | 11,616 |
| 20 | State Income Tax (5.5% of Line 19) | (3,690) | 3,607 | (83) | 722 | 639 |
| 21 | Limited by NOL | 3,690 | | | | |
| 22 | Credits | | | | | |
| 23 | | | | | | |
| 24 | Current State Income Taxes | | 3,607 | (83) | 722 | 639 |
| 25 | | | | | | |
| 26 | Federal Taxable Income (Line 16 - Line 24) | (67,083) | 61,966 | (1,427) | 200 O. A. C. | 10,977 |
| 27 | Federal Income Tax Rate | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 |
| 28 | Federal Income Taxes (Line 26 x Line 27) | (22,808) | 21,068 | (485) | 4,217 | 3,732 |
| 29 | Less: Investment Tax Credit Realized | | | | | |
| 30 | This Year (Sch. C-8) | | | * | = | |
| 31 | | | | | | |
| 32 | Current Federal Inc. Taxes (Line 28 - Line 30) | (22,808 | 21,068 | (485) | 4,217 | 3,732 |
| 33 | | | | | | |
| 34 | Summary: | | | 8 8 | | |
| 35 | Current State Income Taxes (Line 24) | (<u>)</u> | 3,607 | (83) | 722 | 639 |
| 36 | Current Federal Income Taxes (Line 32) | (22,808 | 21,068 | (485) | 4,217 | 3,732 |
| 37 | | 223 | S. | y = === | % DC2 | |
| 38 | Total Current Income Tax Expense (To C-1) | \$ (22,808 | \$ 24,675 | \$ (568) | \$ 4,939 | \$ 4,371 |

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8

Recap Schedules: C-1

40

State and Federal Income Tax Calculation - Current Sewer

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Interim [] Final [X] Historic [X] Projected [] Florida Public Service Commission Schedule: C-2 Page 2 of 2

Preparer: Frank Seidman

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 | | • | Total | Utility | Utility | Adjust | | |
|------|--|-----------|-----------|------------------|-----------|--------------|----|---------|
| No. | | | Per Books | Adjustments | Adjusted | for Increase | | Sewer |
| 1 | Net Utility Operating Income (Sch. B-2) | \$ | 2,941 | \$ (5,457) \$ | (2,517) | \$ 13,941 | \$ | 11,424 |
| 2 | Add: Income Tax Expense Per Books (Sch. B-2) | | 2,037 | (2,037) | | 4,134 | | 4,135 |
| 3 | | | 100 | | | | | |
| 4 | Subtotal | | 4,978 | (7,495) | (2,517) | 18,075 | | 15,559 |
| 5 | Less: Interest Charges (Sch. C-3) | | - | 4,571 | 4,571 | | | 4,571 |
| 6 | | 35 | | | | | | |
| 7 | Taxable Income Per Books | | 4,978 | (12,065) | (7,088) | 18,075 | | 10,988 |
| 8 | | | | | | | | |
| 9 | Schedule M Adjustments: | | | | | | | |
| 10 | Permanent Differences (From Sch. C-4) | | 3 | (3) | 80 | | | |
| 11 | Timing Differences (From Sch. C-5) | | 13,021 | (13,021) | ē | | | |
| 12 | Other Adjustments | 8 <u></u> | | - | | | | |
| 13 | | | | | | | | |
| 14 | Total Schedule M Adjustments | ş | 13,024 | (13,024) | | × | | |
| 15 | | | | | | | | |
| 16 | Taxable Income Before State Taxes | | 18,002 | (25,090) | (7,088) | 18,075 | | 10,988 |
| 17 | Less: State Income Tax Exemption (\$5,000) | | | | | | | |
| 18 | | | | | | | | |
| 19 | State Taxable Income | | 18,002 | (25,090) | (7,088) | 18,075 | | 10,988 |
| 20 | State Income Tax (5.5% of Line 19) | | 990 | (1,380) | (390) | 994 | | 604 |
| 21 | Limited by NOL | | (990) | 990 | 5 | | | |
| 22 | Credits | 1 | | | | | | |
| 23 | | | | | 50.70.000 | | | 3000 |
| 24 | Current State Income Taxes | | 2 | (390) | (390) | 994 | | 604 |
| 25 | | | | 1 8 | 80 00 60 | | | 10/478 |
| 26 | Federal Taxable Income (Line 16 - Line 24) | | 18,002 | (24,700) | (6,698) | 17,081 | | 10,384 |
| 27 | Federal Income Tax Rate | | 0.34 | 0.34 | 0.34 | 0.34 | | 0.34 |
| 28 | Federal Income Taxes (Line 26 x Line 27) | | 6,121 | (8,398) | (2,277) | 5,807 | | 3,530 |
| 29 | Less: Investment Tax Credit Realized | | | | | | | |
| 30 | This Year (Sch. C-8) | _ | | | - | | | |
| 31 | | | | | 40.000 | | | 2 520 |
| 32 | Current Federal Inc. Taxes (Line 28 - Line 30) | _ | 6,121 | (8,398) | (2,277) | 5,807 | | 3,530 |
| 33 | | | | | | | | |
| 34 | | | | (000) | (200) | | | 50.6 |
| 35 | Current State Income Taxes (Line 24) | | - | (390) | (390) | 994 | | 604 |
| 36 | Current Federal Income Taxes (Line 32) | _ | 6,121 | (8,398) | (2,277) | 5,807 | _ | 3,530 |
| 37 | | | | (0.70c) A | (2.007) | ć cen4 | | 4 4 2 4 |
| 38 | Total Current Income Tax Expense (To C-1) | \$ | 6,121 | \$ (8,788) \$ | (2,667) | \$ 6,801 | Þ | 4,134 |

40

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8 Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Interim [] Final [X] Historic [X] Projected [] Florida Public Service Commission

Schedule: C-3 Page 1 of 1

Preparer: Frank Seidman Supporting Schedules: D-1, C-8

Recap Schedules: 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

| Line | | | Total | Utility | | Utility | | | | |
|------|---|----------|---------|----------|-----|------------------|----|----------|----|------------|
| No. | Description | Pe | r Books | Adjustme | nts | Adjusted | | Water | ١ | Wastewater |
| 1 | Interest on Long-Term Debt | | | | | \$ 340 | | | | |
| 2 | | | | | | | | | | |
| 3 | Amortization of Debt Premium, | | | | | - | | | | |
| 4 | Disc. and Expense Net | | | | | | | | | |
| 5 | | | | | | | | | | |
| 6 | Interest on Short-Term Debt | | 39 | | 3 | 42 | | 23 | | 18 |
| 7 | | | | | | | | | | |
| 8 | Other Interest Expense - Intercompany | | 8,318 | 1 | 051 | 9,369 | | 4,816 | | 4,553 |
| 9 | | | | | | | | | | |
| 10 | AFUDC | | (18) | | 18 | (=) | | | | |
| 11 | | | | | | | | | | |
| 12 | ITC Interest Synchronization | | | | | | | | | |
| 13 | (IRC 46(f)(2) only - See below) | | 170 | | σ. | | | - | | 9 |
| 14 | | | | | | | | | | |
| 15 | Total Used For Tax Calculation | \$ | 8,340 | \$ 1 | 071 | \$ 9,411 | \$ | 4,839 | \$ | 4,571 |
| 16 | | × | | | | | | | | |
| 17 | Calculation of ITC Interest Synchronization A | djustmen | t | | | | | | | |
| 18 | ONLY for Option 2 companies (See Sch. C-8, | pg. 4) | | | | | | | | |
| 19 | | | | | | | | Total | | Debt Only |
| 20 | | | | | | | 1 | Weighted | | Weighted |
| 21 | Balances From Schedule D-1 | Α | mount | Ratio | | Cost | | Cost | _ | Cost |
| 22 | | | | | | | | | | |
| 23 | Long-Term Debt | | | | | | | | | |
| 24 | | | | | | | | | | |
| 25 | Short-Term Debt | | | | | | | | | |
| 26 | Preferred Stock | | | | | | | | | |

27 28

29 30 Total

31 32 ITCs (from D-1, Line 7)

33 Weighted Debt Cost (From Line 12) 34

35 36 Interest Adjustment (To Line 6) Book/Tax Differences - Permanent

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected []

Florida Public Service Commission

Schedule: C-4 Page 1 of 1

Preparer: Frank Seidman

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 | | Total Per | Utility | Utiltiy | | |
|------|-----------------------------|-----------|-------------|----------|-------|-------|
| No. | Description | Books | Adjustments | Adjusted | Water | Sewer |
| 1 | AFUDC | (18) | <u></u> | (18) | (7) | (11) |
| 2 | Meals & Entertainment (50%) | 23 | (7) | 16 | 8 | 8 |
| 3 | | 5 | (7) | (2) | 1 | (3) |

Supporting Schedules: None

Recap Schedules: C-2

Deferred Income Tax Expense (Final) - Water

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected []

Florida Public Service Commission

Schedule: C-5 Page 1 of 2

Preparer: Frank Seidman

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 | | | Total | | Utility | i i | Utility | Test Year | |
|------|---|----|----------|-----|-----------|-----|---------|-------------|--------------|
| No. | Description | Pe | er Books | Adj | justments | Α | djusted | Adjustments | Water |
| 1 | Timing Differences: | | | | | | | | |
| 2 | Tax Depreciation and Amortization | \$ | 16,682 | \$ | - | \$ | 16,682 | | \$ 16,682 |
| 3 | Book Depreciation and Amortization | 0: | 14,697 | | (2,519) | | 12,178 | | 12,178 |
| 4 | | | | | | | | | |
| 5 | Difference | | 1,984 | | 2,519 | | 4,504 | - | 4,504 |
| 6 | | | | | | | | | |
| 7 | Other Timing Differences (Itemize): | | | | | | | | |
| 8 | Tap Fees | | 12 | | | | (4) | | |
| 9 | Deferred Maintenance - Amort | | 149 | | 2 | | 149 | | 149 |
| 10 | Deferred Rate Case Exp | | 2,736 | | 2 | | 2,736 | (1,758) | 978 |
| 11 | Deferred Rate Case Additions | | | | | | 928 | 2,718 | 2,718 |
| 12 | Organization Exp - Amort | | 213 | | | | 213 | | 213 |
| 13 | Other - Bad Debt | | 47 | | | | 47 | | 47 |
| 14 | Gain on sale / PAA | | (103) | | | | (103) | | (103) |
| 15 | Other ¹ | | (463) | | | | (463) | | (463) |
| 16 | | V: | | | | | | | |
| 17 | Total Timing Differences (To C-2) | | 4,563 | | 2,519 | | 7,083 | 960 | 8,043 |
| 18 | - | | | | | | | | |
| 19 | State Tax Rate | | 0.055 | | 0.055 | | 0.055 | 0.055 | 0.055 |
| 20 | State Deferred Taxes (Line 16 x Line 18) | | 251 | | 139 | | 390 | 53 | 443 |
| 21 | (Limited by NOL) | | | | | | 74 | | |
| 22 | Total State Tax Deferred | | 251 | | 139 | | 390 | 53 | 443 |
| 23 | | | | | | | | | |
| 24 | Timing Differences For Federal Deferred Taxes | | | | | | | | |
| 25 | (Line 16 - 21) | | 4,312 | | 2,380 | | 6,693 | 907 | 7,600 |
| 26 | Federal Tax Rate | | 0.34 | | 0.34 | | 0.34 | 0.34 | 0.34 |
| 27 | | | | | | | | | |
| 28 | Federal Deferred Taxes (Line 24 x Line 25) | | 1,466 | | 809 | | 2,276 | 308 | 2,584 |
| 29 | Add: State Deferred Taxes (Line 21) | | 251 | | 139 | | 390 | 53 | 443 |
| 30 | | ÷. | | | | | | | |
| 31 | Total Deferred Tax Expense (To C-1) | \$ | 1,717 | \$ | 948 | \$ | 2,666 | \$ 361 | \$ 3,027 |

¹ Adjustment needed due to the fact that the Company's tax schedule were done prior to the Company's books being closed

Supporting Schedules: None

Recap Schedules: C-2

Deferred Income Tax Expense (Final) - Sewer

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected []

Florida Public Service Commission

Schedule: C-5 Page 2 of 2

Preparer: Frank Seidman

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 | | | Total | | Utility | | Utility | Test Year | | |
|------|---|-------|----------|----|-----------|----|---------|-------------|----------|--------|
| No. | Description | Pe | er Books | Ad | justments | A | djusted | Adjustments | Wastewat | |
| 1 | Timing Differences: | 579.1 | | | | | | | | |
| 2 | Tax Depreciation and Amortization | \$ | 25,330 | \$ | 25 | \$ | 25,330 | | \$ | 25,330 |
| 3 | Book Depreciation and Amortization | | 14,786 | | 2,608 | | 17,393 | | | 17,393 |
| 4 | | | | | | | | | | |
| 5 | Difference | | 10,545 | | (2,608) | | 7,937 | - | | 7,937 |
| 6 | | | | | | | | | | |
| 7 | Other Timing Differences (Itemize): | | | | | | | | | |
| 8 | Tap Fees | | (37) | | | | - | 7.59 | | 7 |
| 9 | Deferred Maintenance - Amort | | 226 | | 5 | | 226 | | | 226 |
| 10 | Deferred Rate Case Exp | | 2,456 | | = | | 2,456 | (1,783) | | 674 |
| 11 | Deferred Rate Case Additions | | - | | * | | - | 2,756 | | 2,756 |
| 12 | Organization Exp - Amort | | 324 | | | | 324 | | | 324 |
| 13 | Other - Bad Debt | | 43 | | | | 43 | | | 43 |
| 14 | Gain on sale / PAA | | (156) | | | | (156) | | | |
| 14 | Other ¹ | | (416) | | | | (416) | | | (416) |
| 15 | | | | | | | | | | |
| 16 | Total Timing Differences (To C-2) | | 13,021 | | (2,608) | | 10,414 | 973 | | 11,543 |
| 17 | | | | | ****** | | | | | |
| 18 | State Tax Rate | | 0.055 | | 0.055 | | 0.055 | 0.055 | | 0.055 |
| 19 | State Deferred Taxes (Line 16x Line 18) | | 716 | | (143) | | 573 | 54 | | 635 |
| 20 | (Limited by NOL) | | | | 175% 50 | | 150 | | | - |
| 21 | Total State Tax Deferred | | 716 | | (143) | | 573 | 54 | | 635 |
| 22 | | | | | | | | | | |
| 23 | Timing Differences For Federal Deferred Taxes | | | | | | | | | |
| 24 | (Line 16 - 21) | | 12,305 | | (2,465) | | 9,841 | 919 | | 10,908 |
| 25 | Federal Tax Rate | | 0.34 | | 0.34 | | 0.34 | 0.34 | | 0.34 |
| 26 | | - | | | | | | | | |
| 27 | Federal Deferred Taxes (Line 24 x Line 25) | | 4,184 | | (838) | | 3,346 | 313 | | 3,709 |
| 28 | Add: State Deferred Taxes (Line 21) | | 716 | | (143) | | 573 | 54 | | 635 |
| 29 | 294.2940 C. | 1 | | | | | | | | |
| 30 | Total Deferred Tax Expense (To C-1) | \$ | 4,900 | \$ | (981) | \$ | 3,919 | \$ 367 | \$ | 4,344 |

¹ Adjustment needed due to the fact that the Company's tax schedule were done prior to the Company's books being closed

Supporting Schedules: None Recap Schedules: C-2

Schedule Year Ended: 12/31/2015 Historic [X] Projected []

Accumulated Deferred Income Taxes - Summary Company: Lake Placid Utilities, Inc. Docket No.: 160101-WS

Florida Public Service Commission

Schedule: C-6 Page 1 of 3 Preparer: Frank Seidman

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

| Line | | Account | No. 190.1011 / 2 | 011 | Account | No. 190.1012 / 2 | 2012 | Net Del | ferred Income Ta | xes |
|------|------|---------|---------------------|----------|---------|------------------|---------------|---------|--------------------|---|
| No. | Year | State | Federal | Total | State | Federal | Total | State | Federal | Total |
| 1 | 2005 | 495 | 2,894 | 3,389 | 179 | 1,045 | 1,224 | 858 | (20,101) | (19,243) |
| 2 | 2006 | 495 | 2,894 | 3,389 | 253 | 1,479 | 1,732 | (2,376) | (39,322) | (41,698) |
| 3 | 2007 | 495 | 2,894 | 3,389 | 3,693 | 21,576 | 25,269 | 621 | (22,195) | (21,574) |
| 4 | 2008 | 495 | 2,894 | 3,389 | 3,693 | 21,576 | 25,269 | 2,166 | (13,144) | (10,978) |
| 5 | 2009 | 495 | 2,894 | 3,389 | 3,693 | 21,576 | 25,269 | 1,871 | (13,793) | (11,923) |
| 6 | 2010 | 495 | 2,894 | 3,389 | 3,693 | 21,576 | 25,269 | 636 | (19,912) | (19,276) |
| 7 | 2011 | 495 | 2,894 | 3,389 | 3,693 | 21,576 | 25,269 | 7,322 | 16,492 | 23,814 |
| 8 | 2012 | 495 | 2,894 | 3,389 | 3,693 | 21,576 | 25,269 | 7,084 | 15,091 | 22,175 |
| 9 | 2013 | 495 | 2,894 | 3,389 | 3,693 | 21,576 | 25,269 | 8,357 | 26,573 | 34,930 |
| 10 | 2014 | 495 | 2,894 | 3,389 | 3,693 | 21,576 | 25,269 | 8,357 | 7,171 | 15,529 |
| 11 | 2015 | 495 | 2,894 | 3,389 | 3,693 | 21,576 | 25,269 | 8,281 | 5,823 | 14,104 |
| 12 | 2025 | | 2,50 | | 0,000 | -,,-,- | | - | | |
| 13 | | Account | No. 190.1020 / 2 | 020 | Account | No. 190.1021 / | 2021 | Account | No. 190.1024 /2 | 024 |
| 14 | Year | State | Federal | Total | State | Federal | Total | State | Federal | Total |
| 15 - | 2005 | (8) | (48) | (56) | (1) | 1 | Total | Jule | (4,301) | (4,301) |
| | | | 00 000 000 00 00 To | | (161) | (934) | (1,095) | | (4,301) | (4,301) |
| 16 | 2006 | (3,387) | (19,789) | (23,176) | | 20000000 | MODEST CO. 10 | 5. | (3)(3)(3)(3)(3)(3) | 100000000000000000000000000000000000000 |
| 17 | 2007 | (4,181) | (24,426) | (28,607) | (101) | (583) | (684) | (00) | (4,301) | (4,301) |
| 18 | 2008 | (2,716) | (15,873) | (18,589) | (43) | (244) | (287) | (28) | (4,461) | (4,489) |
| 19 | 2009 | (2,502) | (14,625) | (17,127) | (1) | 2 | 1 | (216) | (4,461) | (4,677) |
| 20 | 2010 | (3,102) | (18,133) | (21,235) | (1) | 2 | 1 | (404) | (4,461) | (4,865) |
| 21 | 2011 | (2,426) | (14,183) | (16,610) | (1) | 2 | 1 | (338) | (4,073) | (4,411) |
| 22 | 2012 | (1,877) | (10,974) | (12,852) | (188) | (1,088) | (1,276) | 4,897 | 26,515 | 31,412 |
| 23 | 2013 | (1,141) | (6,674) | (7,816) | (105) | (603) | (708) | 4,525 | 23,974 | 28,499 |
| 24 | 2014 | (1,141) | (6,674) | (7,816) | (105) | (603) | (708) | 4,525 | 23,974 | 28,499 |
| 25 | 2015 | (832) | (4,965) | (5,798) | (83) | (479) | (562) | 4,557 | 24,151 | 28,708 |
| 26 | | | | | | | | | | |
| 27 | | | | | | | | | | |
| 28 | | Account | t No. 190.1026/2 | 026 | Account | No. 190.1031 /2 | 2031 | A | count No. 190 | |
| 29 | Year | State | Federal | Total | State | Federal | Total | State | Federal | Total |
| 30 | 2005 | | - | | 193 | (19,692) | (19,499) | | | - |
| 31 | 2006 | | \$ | | 424 | (18,671) | (18,247) | 2 | 12 | 9 |
| 32 | | 120 | 0 | 47 | 715 | (17,355) | (16,640) | 2 | 10 | 8 |
| 33 | 2008 | 323 | 2 | | 765 | (17,036) | (16,271) | | | 20 |
| 34 | 2009 | 81 | 472 | 553 | 321 | (19,651) | (19,331) | 23 | 12 | 20 |
| 35 | 2010 | 7 | 37 | 44 | (52) | (21,827) | (21,879) | 23 | 79 | 20 |
| 36 | 2011 | 26 | 147 | 173 | 5,873 | 10,129 | 16,002 | - | | |
| 37 | 2012 | 9 | 47 | 56 | 55 | (23,879) | (23,824) | | - | |
| 38 | 2012 | 26 | 144 | 170 | 110 | (18,963) | (18,854) | U 58 | 1.7 | |
| | | | 144 | | 110 | | | ~ | | |
| 39 | 2014 | 26 | | 170 | | (38,365) | (38,255) | (2) | (20) | |
| 40 | 2015 | 31 | 174 | 205 | (302) | (42,982) | (43,283) | (3) | (22) | (24) |
| 41 | | | | | | | | | | |
| 42 | | | | | | | | | | |
| 43 | | | nt No. 190.1/190 | | | | | | | |
| 44 | - | State | Federal | Total | | | | | | |
| 45 | 2005 | 120 | 2 | * | | | | | | |
| 46 | 2006 | · · · | - | | | | | | | |
| 47 | 2007 | (**) | + | (40) | | | | | | |
| 48 | 2008 | (40) | * | (90) | | | | | | |
| 49 | 2009 | 990 | * | * | | | | | | |
| 50 | 2010 | 540 | | | | | | | | |
| 51 | 2011 | 2.40 | - | 200 | | | | | | |
| 52 | 2012 | 100 | | | | | | | | |
| 53 | 2012 | 755 | 4,225 | 4,980 | | | | | | |
| 54 | 2013 | 755 | 4,225 | 4,980 | | | | | | |
| 55 | | | | | | | | | | |
| | 2015 | 724 | 5,476 | 6,200 | | | | | | |

Supporting Schedules: C-6 Pg 2 & 3, C-7 Recap Schedules: A-18, A-19, D-2

Accumulated Deferred Income Taxes - State Company: Lake Placid Utilities, Inc. Docket No.:160101-WS Schedule Year Ended: 12/31/2015 Historic [X] Projected []

Florida Public Service Commission

Schedule: C-6 Page 2 of 3 Preparer: Frank Seidman

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

| | | | Account No. 190 | | | rees rie 1907 | Account | t No. 190.2012 Def Current | Flowback | Adjust. | 2000 |
|---|--|----------------------|------------------|----------------------|------------------|-------------------|-----------|-------------------------------|-----------------|------------------|---------|
| 622 | | O colonias | Current | Flowback To Curr. | Adjust. Debit | Ending | Beginning | Year | To Curr. | Debit | Ending |
| ne lo. | Year | Beginning Balance | Year Deferral | Year | (Credit) | Balance | Balance | Deferral | Year | (Credit) | Balance |
| 1 | 2005 | balance | Deterral | 1001 | tereard | 495 | Durance | Deterran | | (distance) | 179 |
| 2 | 2006 | 495 | | - | 9 | 495 | 179 | 74 | 1000 | | 253 |
| 3 | 2007 | 495 | - | | | 495 | 253 | 3,440 | 272 | - | 3,693 |
| 4 | 2008 | 495 | 0.00 | - | | 495 | 3,693 | | | - | 3,693 |
| 5 | 2009 | 495 | 200 | | 100 | 495 | 3,693 | | | | 3,693 |
| 6 | 2010 | 495 | | - | | 495 | 3,693 | - 5 | - | Ş | 3,693 |
| 7 | 2011 | 495 | | | | 495 | 3,693 | ä | 1 | 2 | 3,693 |
| 8 | 2012 | 495 | | - 9 | ä | 495 | 3,693 | 9 | 1.5 | Q. | 3,693 |
| 9 | 2013 | 495 | 1 | 2 | | 495 | 3,693 | 12 | - | 14 | 3,693 |
| 10 | 2014 | 495 | 1.2 | | 8 | 495 | 3,693 | - | | 52 | 3,693 |
| 11 | 2015 | 495 | | | 0 | 495 | 3,693 | - | | | 3,693 |
| 12 | 2013 | 433 | | | | 155 | | | | | |
| 13 | | | Account No. | . 190.2020 Defe | red Tax Credits- | Rate Case | Ac | count No. 190.2021 | Deferred Tax C | redits- Maint Fe | |
| 14 | | | Current | Flowback | Adjust. | | | Current | Flowback | Adjust. | |
| 15 | | Beginning | Year | To Curr. | Debit | Ending | Beginning | Year | To Curr. | Debit | Ending |
| 16 | Year | Balance | Deferral | Year | (Credit) | Balance | Balance | Deferral | Year | (Credit) | Balance |
| 17 | 2005 | | | | | (8) | | | | | (1) |
| 18 | 2006 | (8) | (3,379) | | | (3,387) | (1) | (160) | | | (161) |
| 19 | 2007 | (3,387) | (794) | | - | (4,181) | (161) | 60 | | | (101) |
| 20 | 2008 | (4,181) | 1,465 | | - | (2,716) | (101) | 58 | | | (43) |
| 21 | 2009 | (2,716) | 214 | | 2 | (2,502) | (43) | 42 | | | (1 |
| 22 | 2010 | (2,502) | (600) | | 12 | (3,102) | (1) | | | | (1) |
| 23 | 2011 | (3,102) | 676 | | | (2,426) | (1) | 0 | | | (1) |
| 24 | 2012 | (2,426) | 549 | | | (1,877) | (1) | (187) | | | (188) |
| 25 | 2013 | (1,877) | 736 | | | (1,141) | (188) | 83 | | | (105) |
| 26 | 2014 | (1,141) | | | 19 | (1,141) | (105) | | | | (105) |
| 27 | 2015 | (1,141) | 309 | | - | (832) | (105) | 22 | | | (83) |
| 28 | | | | | | | | | | | |
| 29 | | | Account No. 1 | 90.2024 Deferre | d St Tax - Org | | | Account No. 19 | 90.2026 Bad Del | bt Expense | |
| 30 | | | Current | Flowback | Adjust. | | | Current | Flowback | Adjust. | |
| 31 | | Beginning | Year | To Curr. | Debit | Ending | Beginning | Year | To Curr. | Debit | Ending |
| 32 | Year | Balance | Deferral | Year | (Credit) | Balance | Balance | Deferral | Year | (Credit) | Balance |
| 33 | 2005 | Dalativa | | 7.500 | (| | | | | | - |
| 34 | 2006 | 131 | | | | 2 | 24 | | | | 74 |
| 35 | 2007 | 92 | | | | <i>S</i> : | 0.20 | | | | 100 |
| 36 | 2008 | | (28) | | | (28) | - | | | | |
| | | (20) | (188) | | | (216) | | 81 | | | 81 |
| 37 | 2009 | (28) | | | | (404) | 81 | (74) | | | 7 |
| 38 | 2010 | (216) | (188) | | | | 7 | 19 | | | 26 |
| 39 | 2011 | (404) | 66 | | | (338) | 26 | (17) | | | 9 |
| 40 | 2012 | (338) | 5,235 | | | 4,897 | | 100 | | | 26 |
| 41 | 2013 | 4,897 | (372) | | | 4,525 | 9 | 17 | | | 26 |
| 42 | 2014 | 4,525 | 5 | | 45 | 4,525 | 26 | | | | 31 |
| 43 | 2015 | 4,525 | 32 | | - 22 | 4,557 | 26 | 5 | | | 31 |
| 44 | | 10000 | | | | SWITH I | 1040 | count No. 190.2 A | | - T F1-1- NO | 62 |
| 45 | | Acco | unt No. 190.203 | | | tion | A | Current | Flowback | Adjust. | |
| 46 | | 1000000000 | Current | Flowback | Adjust. Debit | Ending | Beginning | Year | To Curr. | Debit | Ending |
| 47 | W | Beginning | Year | To Curr. | (Credit) | Balance | Balance | Deferral | Year | (Credit) | Balance |
| 48 | Year 2005 | Balance | Deferral | Year | (Credit) | 193 | balance | Deletial | 1601 | tarany | Durance |
| | | 102 | 221 | | | | 27 | | | | |
| 50 | 2006 | 193 | 231 | | | 424 | ** | | | | |
| 51 | 2007 | 424 | 291 | | | 715 | * | | | | |
| 52 | 2008 | 715 | 50 | | | 765 | 5 | | | | |
| 53 | 2009 | 765 | (444) | | | 321 | 50 | | | | 8 |
| 54 | 2010 | 321 | (373) | | | (52) | 7.5 | | | | - ,2 |
| 55 | 2011 | (52) | 5,925 | | | 5,873 | | | | | |
| 56 | 2012 | 5,873 | (5,819) | | | 55 | 3 | | | | - |
| 57 | 2013 | 55 | 55 | | | 110 | Tax I | 755 | | | 755 |
| 58 | 2014 | 110 | - | | | 110 | 755 | 540 | | | 755 |
| | 2015 | 110 | (411) | | | (302) | 755 | (31) | | | 724 |
| 59 | 2023 | | | | | | | | | | |
| 59 | 2013 | | | eferred Income | | | | | | | |
| 59 60 61 | 2013 | | | | | | | | | | |
| 59 60 61 | 2013 | | Current | Flowback | Adjust. | | | | | | |
| 59 60 61 62 | 2023 | Beginning | Current Year | To Curr. | Debit | Ending | | | | | |
| 59 60 61 62 63 | 2023 | Beginning Balance | Current | | | Ending Balance | | | | | |
| 59 60 61 62 63 64 | 2005 | | Current Year | To Curr. | Debit | | | | | | |
| 59 60 61 62 63 64 65 | | | Current Year | To Curr. | Debit | | | | | | |
| 59 60 61 62 63 64 65 66 | 2005 | | Current Year | To Curr. | Debit | | | | | | |
| 59 60 61 62 63 64 65 66 | 2005 2006 | | Current Year | To Curr. | Debit | | | | | | |
| 59 60 61 62 63 64 65 66 67 68 | 2005 2006 2007 2008 | | Current Year | To Curr. | Debit | | | | | | |
| 59 60 61 62 63 64 65 66 67 68 69 | 2005 2006 2007 2008 2009 | | Current Year | To Curr. | Debit | | | | | | |
| 59 60 61 62 63 64 65 66 67 68 69 70 | 2005 2006 2007 2008 2009 2010 | | Current Year | To Curr. | Debit | | | | | | |
| 59 60 61 62 63 64 65 66 67 68 69 70 | 2005 2006 2007 2008 2009 2010 2011 | | Current Year | To Curr. | Debit | | | | | | |
| 59 60 61 62 63 64 65 66 67 68 69 70 71 | 2005 2006 2007 2008 2009 2010 2011 2012 | | Current Year | To Curr. | Debit | | | | | | |
| 59 60 61 62 63 64 65 66 67 68 69 70 71 72 | 2005 2006 2007 2008 2009 2010 2011 2012 2013 | | Current Year | To Curr. | Debit | | | | | | |
| 559 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 | 2005 2006 2007 2008 2009 2010 2011 2012 | | Current Year | To Curr. | Debit | | | | | | |

Supporting Schedules: None Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal Company: Lake Placid Utilities, Inc. Docker No.:160101-WS Schedule Year Ended: 12/31/2015 Historic [X] Projected []

Florida Public Service Commission

Schedule: C-6 Page 3 of 3 Preparer: Frank Seidman

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.

| ne | | Accoun | | | oits- Tap Fees Pre | 1987 | Account No. 190.1012 Deferred Tax Debits- Tap Fees Post 2000 | | | | | | | |
|---------------------------------|--|----------------------------|-----------------|-----------------|--------------------|----------------|--|-------------------|-----------------|--------------------|----------|--|--|--|
| 0. | | | Current | Flowback | Adjust. | | 5 8 5 | Current | Flowback | Adjust. | 12021 | | | |
| | | Beginning | Year | To Curr. | Debit | Ending | Beginning | Year | To Curr. | Debit | Ending | | | |
| _ | Year | Balance | Deferral | Year | (Credit) | Balance | Balance | Deferral | Year | (Credit) | Balance | | | |
| | 2005 | | | | | 2,894 | 1.045 | 434 | | | 1,049 | | | |
| | 2006 | 2,894 | 53 | 100 | - | 2,894 | 1,045 1,479 | 20,097 | | | 21,57 | | | |
| | 2007 | 2,894 | 55 | 65 | 27 | 2,894 | | 20,097 | | | 21,57 | | | |
| | 2008 | 2,894 | * | 127 | - 5 | 2,894 | 21,576 | - 5 | | | | | | |
| | 2009 | 2,894 | 2) | - 5 | 9 | 2,894 | 21,576 | | | | 21,57 | | | |
| | 2010 | 2,894 | 2 | - 5 | 3 | 2,894 | 21,576 | | | | 21,57 | | | |
| | 2011 | 2,894 | | 12 | 12 | 2,894 | 21,576 | | | | 21,57 | | | |
| 9 | 2012 | 2,894 | | 74 | | 2,894 | 21,576 | 14 | | | 21,57 | | | |
| 1 | 2013 | 2,894 | 20 | | - | 2,894 | 21,576 | 9 | | | 21,57 | | | |
| 0 | 2014 | 2,894 | £ | 79 | 39 | 2,894 | 21,576 | 59 | | | 21,57 | | | |
| 1 | 2015 | 2,894 | | 596 | 13 | 2,894 | 21,576 | 29 | | | 21,57 | | | |
| 2 | | | | | | | | | | | | | | |
| 3 | | Acc | | | Credits- Rate Ca | ie | Ac | ount No. 190.1021 | | | | | | |
| 4 | | | Current | Flowback | Adjust. | | 5250620030000 | Current | Flowback | Adjust. | 200 | | | |
| 5 | | Beginning | Year | To Curr. | Debit | Ending | Beginning | Year | To Curr. | Debit | Ending | | | |
| 5 _ | Year | Balance | Deferral | Year | (Credit) | Balance | Balance | Deferral | Year | (Credit) | Balance | | | |
| 7 | 2005 | | | | | (48) | | | | | | | | |
| В | 2006 | (48) | (19,741) | | | (19,789) | 1 | (935) | | | (93 | | | |
| 9 | 2007 | (19,789) | (4,637) | | | (24,426) | (934) | 351 | | | (58 | | | |
| D | 2008 | (24,426) | 8,553 | | | (15,873) | (583) | 339 | | | (24 | | | |
| Ĺ | 2009 | (15,873) | 1,248 | | 39 | (14,625) | (244) | 246 | | | | | | |
| | 2010 | (14,625) | (3,508) | | 39 | (18,133) | 2 | 14 | | | | | | |
| 3 | 2011 | (18,133) | 3,950 | | 196 | (14,183) | 2 | 0 | | | | | | |
| | 2012 | (14,183) | 3,209 | | 29 | (10,974) | 2 | (1,090) | | | (1,08 | | | |
| | 2013 | (10,974) | 4,300 | | 19 | (6,674) | (1,088) | 485 | | | (60 | | | |
| 5 | 2014 | (6,674) | 81 | | 100 | (6,674) | (603) | :51 | | | (60 | | | |
| 7 | 2015 | (6,674) | 1,709 | | | (4,965) | (603) | 123 | | | (47 | | | |
| 8 | 2013 | (0,014) | 2,703 | | | (1000) | (155.05A) | | | | 2800 | | | |
| 9 | | Ac | count No. 190 1 | 124 Deferred Ta | Credits- Org. Ex | 2 | Acco | ount No. 190.1031 | Deferred Tax Cr | edits- Depreciatio | n | | | |
| 0 | | AC | Current | Flowback | Adjust. | • | - | Current | Flowback | Adjust. | | | | |
| 1 | | Beginning | Year | To Curr. | Debit | Ending | Beginning | Year | To Curr. | Debit | Ending | | | |
| 2 | 14000 | | Deferral | Year | (Credit) | Balance | Balance | Deferral | Year | (Credit) | Balance | | | |
| _ | Year | Balance | Deterral | Tear | (creary | (4,301) | Dalatice | Deterral | real | (Creaty | (19,69 | | | |
| 3 | 2005 | (* **** | | | | | (10.003) | 1,021 | | | (18,67 | | | |
| \$ | 2006 | (4,301) | - | | | (4,301) | (19,692) | | | | 5,000,00 | | | |
| 5 | 2007 | (4,301) | | | | (4,301) | (18,671) | 1,316 | | | (17,35 | | | |
| 6 | 2008 | (4,301) | (160) | | | (4,461) | (17,355) | 319 | | | (17,03 | | | |
| 7 | 2009 | (4,461) | | | | (4,461) | (17,036) | (2,615) | | | (19,65 | | | |
| 8 | 2010 | (4,461) | * | | 1.00 | (4,461) | (19,651) | (2,175) | | | (21,82 | | | |
| 9 | 2011 | (4,461) | 388 | | | (4,073) | (21,827) | 31,956 | | | 10,12 | | | |
| 0 | 2012 | (4,073) | 30,588 | | | 26,515 | 10,129 | (34,007) | | | (23,87 | | | |
| 1 | 2013 | 26,515 | (2,541) | | | 23,974 | (23,879) | 4,915 | | | (18,96 | | | |
| 2 | 2014 | 23,974 | - | | | 23,974 | (18,963) | (19,401) | | | (38,36 | | | |
| 3 | 2015 | 23,974 | 177 | | | 24,151 | (38,365) | (4,617) | | | (42,98 | | | |
| 4 | | 1600000000 | | | | | | | | | | | | |
| 5 | | | Account No. | 190.1026 Bad D | ebt Expense | | | Account No. 19 | 0.1 Deferred Fe | d Tax - NOL | | | | |
| 16 | | | Current | Flowback | Adjust. | | | Current | Flowback | Adjust. | | | | |
| 17 | | Beginning | Year | To Curr. | Debit | Ending | Beginning | Year | To Curr. | Debit | Ending | | | |
| 8 | Year | Balance | Deferral | Year | (Credit) | Balance | Balance | Deferral | Year | (Credit) | Balance | | | |
| 9 - | 2005 | | | | | | T | | | | | | | |
| 0 | 2006 | 90 | | | | 586 | ** | | | | | | | |
| 1 | 2007 | | | | | | | | | | | | | |
| 2 | 2007 | | | | | 252 | 5 | | | | | | | |
| | | | 472 | | | 472 | 8 | | | | | | | |
| 3 | 2009 | | | | | 37 | - 1 | | | | | | | |
| 4 | 2010 | 472 | (435) | | | | | | | | | | | |
| 5 | 2011 | 37 | 110 | | | 147 | | | | | | | | |
| 6 | 2012 | 147 | (100) | | | 47 | | | | | - 1 | | | |
| 7 | 2013 | 47 | 97 | | | 144 | | 4,225 | | | 4,2 | | | |
| 8 | 2014 | 144 | | | | 144 | 4,225 | 50.00 | | | 4,27 | | | |
| 9 | 2015 | 144 | 30 | | | 174 | 4,225 | 1,252 | | | 5,4 | | | |
| 0 | | | | | | | | | | | | | | |
| 1 | | | Accumu | Deferred Incom | e Tax Fed | | | | | | | | | |
| 2 | | | Current | Flowback | Adjust. | | | | | | | | | |
| 3 | | Beginning | Year | To Curr. | Debit | Ending | | | | | | | | |
| 4 | Year | Balance | Deferral | Year | (Credit) | Balance | | | | | | | | |
| | 2005 | | | | | | | | | | | | | |
| | 2006 | | | | | | | | | | | | | |
| | 2000 | ĝ. | | | | 120 | | | | | | | | |
| 6 | 2007 | | | | | Vision . | | | | | | | | |
| 6 7 | 2007 | | | | | 1,000 | | | | | | | | |
| 55 56 57 58 | 2008 | 8 | | | | | | | | | | | | |
| 56 57 58 59 | 2008 2009 | 2 | | | | 3343 | | | | | | | | |
| 6 7 8 9 | 2008 2009 2010 | | | | | | | | | | | | | |
| 6 7 8 9 0 | 2008 2009 2010 2011 | 2 2 2 | | | | * | | | | | | | | |
| 6 7 8 9 0 | 2008 2009 2010 | 2 2 2 2 | | | | : : : | | | | | | | | |
| 6 7 8 9 0 1 | 2008 2009 2010 2011 | 2 2 3 3 | | | | 96 96 96 | | | | | | | | |
| 6 7 8 9 0 1 2 | 2008 2009 2010 2011 2012 | 3 3 3 3 3 4 | | | | | | | | | | | | |
| 56 57 58 | 2008 2009 2010 2011 2012 2013 | 2 2 2 3 8 8 | | | | (22) | | | | | | | | |

Supporting Schedules: None Recap Schedules: C-6 **Investment Tax Credits - Analysis**

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS Test Year Ended: 12/31/2015 Florida Public Service Commission

Schedule: C-7 Page 1 of 1

Preparer: Frank Seidman

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.

Not applicable. The Utility has no investment tax credits

Supporting Schedules: None

Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Parent(s) Debt Information

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Florida Public Service Commission

Schedule: C-8 Page 1 of 1

Preparer: Frank Seidman

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.

| | | Parent's Name: | | Utilities, Inc. | |
|------|-------------|----------------|-------|-----------------|----------|
| Line | | | % of | Cost | Weighted |
| No. | Description | Amount | Total | Rate | Cost |

- A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including UIF,
- 2 based on the capital structure of the consolidated group. This intercompany interest is shown on Schedule C-3, Line 8.

3

Supporting Schedules: None Recap Schedules: C-3

Income Tax Returns

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Florida Public Service Commission

Schedule: C-9 Page 1 of 1

Preparer: Frank Seidman

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 - Lake Placid

Docket No.: 160101-WS Test Year Ended: 12/31/2015

Preparer: Frank Seidman

Schedule: C-10

Page 1 of 1

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

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

Cost of Capital

Schedule of Requested Cost of Capital

13 Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS Test Year Ended: 12/31/2015

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 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

| | (1) | (2) Reconciled to | (3) | (4) | (5) |
|---------|--|--|-------------------|----------------------|---------------|
| | | Requested Rate Base | | | |
| ine No. | Class of Capital | AYE 12/31/13 | Ratio | Cost Rate | Weighted Cost |
| 1 | Long Term Debt | \$130,743 | 46.22% | 6.70% | 3.09% |
| 2 | Short Term Debt | 12,417 | 4.39% | 2.32% | 0.10% |
| 3 | Preferred Stock | (m) | 0.00% | 0.00% | 0.00% |
| 4 | Common Equity | 139,039 | 49.15% | 10.40% | 5.11% |
| 5 | Customer Deposits | 696 | 0.25% | 6.00% | 0.01% |
| 6 | Tax Credits - Zero Cost | S±1 | 0.00% | 0.00% | 0.00% |
| 7 | Tax Credits - Weighted Cost | 14 | 0.00% | 0.00% | 0.00% |
| 8 | Accumulated Deferred Income Tax | 14 | 0.00% | 0.00% | 0.00% |
| 9 | Other (Explain) | · · | 0.00% | 0.00% | 0.00% |
| 10 | | V2 | | | |
| 11 | Total | \$282,895 | 100.00% | ·- | 8.31% |
| 12 | | | | - | |
| 13 | Note: The cost of equity is based on the leverage form | ula in effect pursuant to Order No. PS | C-16-0254-PAA-W | /S | |
| 14 | | | | | |
| 15 | Note: Long term debt, short term debt, preferred stock | , and common equity are actual for U | IF's parent compa | any, Utilities, Inc. | |

Supporting Schedules: D-2 Recap Schedules: A-1, A-2 **Reconciliation of Capital Structure to Requested Rate Base**

13 Month Average Balance

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS Test Year Ended: 12/31/2015

Interim [] Final [x]

Historical [x] Projected []

Florida Public Service Commission

Schedule D-2

Page 1 of 1

Preparer: John Hoy

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

| | (1) | (2) | (3) | (4) | (5) | (6) | (5) | (6) | (7) |
|------|---|-------------|---------------|--------------|------------|-------------|----------------|-------------|----------------------------|
| | | | | Thirteen | | Adjusted | Reconciliation | Adjustments | Reconciled to |
| Line | | Balance | Balance | Month | Proforma | 13 Month | | Pro Rata | Requested Rate Base |
| No. | Class of Capital | 12/31/2014 | 12/31/2015 | Average | Adjustment | Average | Pro Rata | Percentage | AYE 12/31/15 |
| 1 | Long Term Debt | 180,000,000 | 180,000,000 | 180,000,000 | | 180,000,000 | (179,869,258) | 46.33% | 130,743 |
| 2 | Short Term Debt | 2,300,000 | 17,000,000 | 17,100,000 | | 17,100,000 | (17,087,583) | 4.40% | 12,417 |
| 3 | Preferred Stock | | * | 3 7 5 | | 70 AF | 20 M 20 M | 0.00% | 157.7 |
| 4 | Common Equity | 187,444,000 | 201,935,000 | 191,433,000 | | 191,433,000 | (191,293,961) | 49.27% | 139,039 |
| 5 | Customer Deposits | 626 | 842 | 696 | | 696 | (2)(| n/a | 696 |
| 6 | Tax Credits - Zero Cost | | 聖 | 14 | | 2 | - | n/a | 79 |
| 7 | Tax Credits - Weighted Cost | | * | 0.00 | | * | (60) | n/a | 0 5 0 |
| 8 | Accumulated Deferred Income Taxes (not included, debit balance) | (10,549) | (7,928) | (10,355) | 175 | (10,180) | 10,180 | | 75 |
| 9 | Other (Explain) | | | 20 TE | | | | 0.00% | |
| 10 | 80 80 1001 | | y | | | | | | |
| 11 | Total | 369,734,077 | 398,927,914 | 388,523,341 | 175 | 388,523,516 | (388,240,622) | 100.00% | 282,895 |
| 12 | • | | | | | | | U | 8. |

Notes:

13 14 15

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

¹⁶ Supporting Schedules: A-19, C-7, C-8, D-3, D-4, D-5, D-7

¹⁷ Recap Schedules: D-1

Preferred Stock Outstanding 13 Month Average Florida Public Service Commission

Schedule D-3 Page 1 of 1

Preparer: John Hoy

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-W5 Test Year Ended: 12/31/2015

Interim [] Final [x]
Historical [x] Projected []

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

| (| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
|---------------|---------------------|------------|---------------------|-------------------------|-------------------------|----------------------------|----------------------------|----------------------------|---------------------|---------------------|---------------------|-----------------------|
| | Description, Coupon | | Call Provision, | Principal Amount | Principal Amount | Discount or Premium | Discount or Premium | Issuing Expense | Net Proceeds | Rate (Contract Rate | Dollar Dividend on | Effective Cost |
| Line No. | Rate, Years of Life | Issue Date | Special Restriction | Sold (Face Value) | Outstanding | on Principal Amount Sold | Associated with Column (5) | Associated with Column (4) | (5)-(9)+(7) | on Face Value) | Face Value (11)x(5) | Rate (12)/(10) |

Not applicable.

Note: Preferred stock is actual for UIF's parent company, Utilities, Inc.

Recap Schedules: A-19, D-2

Schedule of Short Term Debt

13 Month Average

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: 12/31/2015

Schedule D-4

Interim [] Final [x]

Preparer: John Hoy

Historical [x] Projected []

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

| | (1) | (2) | (3) | (4) | (5) |
|----------|------------------|---------------------------------|----------------------------|--------------------------------|-----------|
| | | Total | | Thirteen Month Average | Effective |
| Line No. | Lender | Interest Expense | Maturity Date | Amount Outstanding at 12/31/15 | 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 UIF's parent | t company, Utilities, Inc. | | |

Recap Schedules: A-19, D-2

Cost of Long Term Debt 13 Month Average Balance

Company: Utilities, inc. of Florida - Lake Placid Docket No.: 160101-W5 Test Year Ended: 12/31/2015 Interim [] Final [x] Historical [x] Projected [] Schedule D-5 Page 1 of 1

Preparer: John Hoy

Explanation: Provide the specified date on long term debt issues on a 13-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.

| 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 | (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) Interest Cost (Coupon Rate x Column (4)) | (11) Total Interest Cost (8)+(9)+(10) | (12) Effective Cost Rate (11)/((4)-(6)-(7)) |
|----------|---|--------------------------------------|--|---|---|--|--|---|---|--|--|--|
| 1 | 6.58%, \$9,000,000 due in annual installments beginning | 06/01/2007- 05/31/35 | 180,000,000 | 180,000,000 | | * | 974,514 | * | 143,425 | 11,844,000 | 11,987,425 | 6.70% |
| 3 | in 2017 through 2035 Total | 03/31/33 | 180,000,000 | 180,000,000 | | 8 | 974,514 | | 143,425 | 11,844,000 | 11,987,425 | 6.70% |

Note: Long term debt is actual for UIF'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

Company: Utilities, inc. of Florida - Lake Placid Docket No.: 160101-WS Test Year Ended: 12/31/2015 Interim [] Final [x] Historical [x] Projected [] Schedule D-6 Page 1 of 1

Preparer: John Hoy

Explanation: Provide the specified data on variable cost long term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

| | (1) | (2) | (3) | (4) 13 Month Average | (5) Amount | (6) Unamortized Discount or | (7) Unamortized Issuing | (8) Annual Amortization of | (9) Annual Amortization of | (10) | (11) Interest Cost | (12) |
|---------|--|-------------------------------|---------------------------------------|------------------------------|-----------------------------|---------------------------------------|---------------------------------------|---|---|---|------------------------------|------------------------------------|
| ine No. | Description, Coupon Rate, Years of Life | Issue Date - Maturity Date | Principal Amount Sold (Face Value) | Principal Amount Outstanding | Outstanding within One Year | Premium Associated with Column (4) | Expense Associated with Column (4) | Discount or Premium on Principal Outstanding | Issuing Expense on Principal Outstanding | Basis of Variable Rate (i.e. Prime + 2%) | (Coupon Rate x Column (4) | Total Interest Cos (8)+(9)+(10) |
| 1 | Not applicable | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | Note: Variable rate long term del | ot is actual for UIF's pare | ent company, Utilities, Inc. | | | 89 | | | | - | | |

g Schedules: None Schedules: D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS
Test Year Ended: 12/31/2015
Utility [X] or Parent []
Historic [X] 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.

| | (1 | .) | (2) | (3) | (4) | (5) Ending |
|------|--------|-------|-----------|----------|----------------------|---------------|
| Line | For | the | Beginning | Deposits | Deposits | Balance |
| No. | Month | Ended | Balance | Received | Refunded | (2+3-4) |
| 1 | Dec 14 | | | | | \$ 626 |
| 2 | Jan 15 | | 626 | 51 | | 677 |
| 3 | Feb 15 | | 677 | | (51) | 626 |
| 4 | Mar 15 | | 626 | | (48) | 578 |
| 5 | Apr 15 | | 578 | 61 | | 639 |
| 6 | May 15 | | 639 | 131 | | 770 |
| 7 | Jun 15 | | 770 | | (24) | 746 |
| 8 | Jul 15 | | 746 | | (60) | 686 |
| 9 | Aug 15 | | 686 | | (24) | 662 |
| 10 | Sep 15 | | 662 | 8 | | 662 |
| 11 | Oct 15 | | 662 | 120 | | 782 |
| 12 | Nov 15 | | 782 | | (25) | 757 |
| 13 | Dec 15 | | 757 | 85 | | 842 |
| 14 | | | | | | |
| 15 | | | | Th | irteen Month Average | \$ 696 |

Rate Schedules

Schedule: E-1

Preparer: Jared Deason

Page 1 of 2

Rate Schedule - Water

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS Test Year Ended: 12/31/2015

Water [X] or Sewer []
Interim [] Final [x]

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

| | (1) | (2) | (3) | (4) | (5) | (6) |
|------|------------------------------------|------------------------|------------------------|------------------------|----------------------|----------|
| | | Test Year Rates | Test Year Rates | Test Year Rates | Present Rates | |
| Line | | Effective | Effective | Effective | Effective | Proposed |
| No | Class/Meter Size | 7.31.2014 | 2.23.2015 | 7.27.2015 | 6.24.2016 | Rates |
| 1 | Residential | | | | | |
| 2 | 5/8" x 3/4" | 16.51 | 15.57 | 15.83 | 15.94 | \$19.10 |
| 3 | 3/4" | 24.77 | 23.36 | 23.75 | 23.92 | \$28.66 |
| 4 | 1" | 41.28 | 38.92 | 39.56 | 39.84 | \$47.73 |
| 5 | 1-1/2" | 82.55 | 77.84 | 79.12 | 79.68 | \$95.46 |
| 6 | 2" | 132.08 | 124.54 | 126.59 | 127.49 | \$152.75 |
| 7 | 3" | 264.16 | 249.08 | 253.19 | 254.98 | \$305.49 |
| 8 | 4" | 412.75 | 389.18 | 395.60 | 398.40 | \$477.32 |
| 9 | 6" | 825.50 | 778.36 | 791.20 | 796.80 | \$954.65 |
| 10 | 8" | | | | | |
| 11 | Gallonage Charge per 1,000 Gallons | \$6.99 | \$6.61 | \$6.72 | \$6.77 | \$8.11 |
| 12 | | | | | | |
| 13 | General Service | | | | | |
| 14 | 5/8" | 16.51 | 15.57 | 15.83 | 15.94 | \$19.10 |
| 15 | 3/4" | 24.77 | 23.36 | 23.75 | 23.92 | \$28.66 |
| 16 | 1" | 41.28 | 38.92 | 39.56 | 39.84 | \$47.73 |
| 17 | 1-1/2" | 82.55 | 77.84 | 79.12 | 79.68 | \$95.46 |
| 18 | 2" | 132.08 | 124.54 | 126.59 | 127.49 | \$152.75 |
| 19 | 3" | 264.16 | 249.08 | 253.19 | 254.98 | \$305.49 |
| 20 | 4" | 412.75 | 389.18 | 395.60 | 398.40 | \$477.32 |
| 21 | 6" | 825.50 | 778.36 | 791.20 | 796.80 | \$954.65 |
| 22 | 8" | | | | | |
| 23 | Gallonage Charge per 1,000 Gallons | \$6.99 | \$6.61 | \$6.72 | \$6.77 | \$8.11 |

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS
Test Year Ended: 12/31/2015
Water [] or Sewer [X]
Interim [] Final [x]

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

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

| Line | (1) | (2) Test Year Rates Effective | (3) Test Year Rates Effective | (4) Test Year Rates Effective | (5) Present Rates Effective | (6) Proposed |
|------|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-----------------------------|-----------------|
| No | Class/Meter Size | 7.31.2014 | 2.23.2015 | 7.27.2015 | 6.24.2016 | Rates |
| 1 | Residential | | | | | |
| 2 | All Meter Sizes | \$13.06 | \$11.84 | \$12.01 | \$12.09 | \$15.24 |
| 3 | | | | | | |
| 4 | Residential (6,000 gallon Maximum) | \$5.94 | \$5.45 | \$5.53 | \$5.57 | \$7.02 |
| 5 | | | | | | |
| 6 | Flat Rate | \$23.72 | \$21.57 | \$21.88 | \$22.03 | \$27.77 |
| 7 | | | | | | |
| 8 | General Service | | | | | |
| 9 | 5/8" General Service | \$13.06 | \$11.84 | \$12.01 | \$12.09 | \$15.24 |
| 10 | 3/4" General Service | \$19.59 | \$17.76 | \$18.02 | \$18.15 | \$22.88 |
| 11 | 1" General Service | \$32.65 | \$29.60 | \$30.03 | \$30.24 | \$38.11 |
| 12 | 1.5" General Service | \$65.30 | \$59.19 | \$60.05 | \$60.47 | \$76.22 |
| 13 | 2" General Service | \$104.48 | \$94.71 | \$96.09 | \$96.76 | \$121.96 |
| 14 | 3" General Service | \$208.96 | \$189.42 | \$192.19 | \$193.54 | \$243.94 |
| 15 | 4" General Service | \$326.50 | \$295.97 | \$300.29 | \$302.40 | \$381.14 |
| 16 | 6" General Service | \$653.00 | \$591.94 | \$600.58 | \$604.80 | \$762.29 |
| 17 | | | | | | |
| 18 | General Service | \$7.12 | \$6.53 | \$6.63 | \$6.68 | \$8.42 |
| 19 | | | | | | |
| 20 | Bulk Service | | | | | |
| 21 | All Meter Sizes | \$438.82 | \$397.21 | \$403.01 | \$405.84 | \$511.52 |
| 22 | | | | | | |
| 23 | Gallonage Charge per 1,000 Gallons | \$5.70 | \$5.23 | \$5.31 | \$5.35 | \$6.74 |

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilies, Inc. of Florida - Lake Placid

Docket No.: 160101-WS Test Year Ended: 12/31/2015 Interim [] Final [x]

Water [x] Sewer []

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and

| booked revenues If | a rate change occurred during th | a tact wear a revenue calc | ulation must be made for each period | nd . |
|--------------------|----------------------------------|----------------------------|--------------------------------------|------|
| | | | | |

| | (1) | (2) Bills | (3) Total Billable Gallons (in 000's) | (4) Test Year Rates Effective | (5) Test Year Revenue | (6) Total Bills | (7) Total Billable Gallons (in 000's) | (8) Test Year Rates Effective | (9) Test Year Revenue | (10) Total Bills | (11) Total Billable Gallons (in 000's) | (12) Test Year Rates Effective | (13) Test Year Revenue | (14) Total Bills | (15) Total Billable Gallons (in 000's) | (16) Test Year Revenue | (17) Present Rates Effective | (18) | (19) | (20) |
|------|---|--------------|--|--|-----------------------------|-----------------|--|--|-----------------------------|------------------|---|---|------------------------------|------------------|---|------------------------------|---|------------|----------|----------------------|
| Line | | 1.2015 to | 1.1.2015 to | 7.31.2014 | 1.1.2015 to | 2.24.2015 - | 2.24.2015 - | 2.23.2015 | 2.24.2015 - | 7.28.2015 - | 7.28.2015 - | | 7.28.2015 - | Jan - Dec | | | | Annualized | Proposed | Revenues at |
| No. | Class/Meter Size 2 | 2.23.2015 | 2.23.2015 | 7.31.2014 | 2.23.2015 | 7.27.2015 | 7.27.2015 | 2.23.2013 | 7.27.2015 | 12.31.2015 | 12.31.2015 | 7.27.2015 | 12.31.2015 | 2015 | Jan - Dec 2015 | Jan - Dec 2015 | 6.24.2015 | Revenues | Rates | Proposed Rate |
| 1 | Residential - Base Charge | | | | | | | | | | | 93 | CAECH- | .70462 | | VX75-8508 | | | | |
| 2 | 5/8" Residential | 181 | | \$16.51 | \$2,988 | 544 | | \$15.57 | \$8,469 | 551 | | \$15.83 | \$8,723 | 1,276 | | \$20,181 | \$15.94 | \$20,339 | \$19.10 | \$24,369 |
| 3 | Total Residential Service Base Charge | 181 | | Manage 1 | \$2,988 | 544 | | | \$8,469 | 551 | | | \$8,723 | 1,276 | | \$20,181 | | \$20,339 | 9 6 | \$24,369 |
| 4 | Consumption Charge (per 1,000 Gallons) | | | | | | 100 | | | | | | | | | | | | 2 | |
| 5 | Residential Service | | 260 | \$6.99 | \$1,816 | | 952 | \$6.61 | \$6,295 | | 866 | \$6.72 | \$5,818 | 25 (| 2,078 | \$13,930 | \$6.77 | \$14,068 | \$8.11 | \$16,855 |
| 6 | Total Residential Service Consumption | | 260 | | \$1,816 | 1 | 952 | | \$6,295 | | 866 | | \$5,818 | 3 | 2,078 | \$13,930 | | \$14,068 | | \$16,855 |
| 7 | Total Residential Service | 181 | 260 | | \$4,804 | 544 | 952 | | \$14,765 | 551 | 866 | | \$14,541 | 1,276 | 2,078 | \$34,110 | | \$34,408 | | \$41,224 |
| 8 | Average Residential Bill | 11000 | 10000 | | \$26.54 | | | | \$27.14 | | | | \$26.39 | 2 | | \$26.73 | | \$26.97 | 2 11 | \$32.31 |
| 9 | | | | | | | | | 1 1// 200 | - | | | | • | | | • | | | |
| 10 | General Service - Base Charge | | | | | | | | | | | | | | | | | | | |
| 11 | 5/8" General Service | 17 | | \$16.51 | \$281 | 50 | | \$15.57 | \$779 | 48 | | \$15.83 | \$760 | 115 | | \$1,819 | \$15.94 | \$1,833 | \$19.10 | \$2,196 |
| 12 | 1" General Service | 5 | | \$41.28 | \$206 | 15 | | \$38.92 | \$584 | 15 | | \$39.56 | \$593 | 35 | | \$1,384 | \$39.84 | \$1,394 | \$47.73 | \$1,67 |
| 13 | 4"General Service | 5 | | \$412.75 | \$2,064 | 16 | | \$389.18 | \$6,227 | 15 | | \$395.60 | \$5,934 | 36 | | \$14,225 | \$398.40 | \$14,342 | | \$17,184 |
| 14 | 6" General Service | | | \$825.50 | \$0 | | | \$778.36 | \$0 | | | \$791.20 | \$0 | 0 | | \$0 | \$796.80 | \$0 | \$954.65 | \$0 |
| 15 | Total General Service Base Facility Charges | 27 | | described on the | \$2,551 | 81 | 7 | | \$7,589 | 78 | | | \$7,287 | 186 | | \$17,427 | <u>-</u> 1 100000000000000000000000000000000000 | \$17,570 | | \$21,050 |
| 16 | Consumption Charge (per 1,000 Gallons) | | | | # WAR NO. | | | | - DOMANGE. | | | | | | | | 1000000 | 6535393 | 200000 | "330630016 |
| 17 | General Service | | 370 | \$6.99 | \$2,584 | | 1,109 | \$6.61 | \$7,331 | <u>.</u> | 1,056 | | | | 2,535 | \$17,013 | \$6.77 | | \$8.11 | \$20,562 |
| 18 | Total General Service Consumption | | 370 | o supplement | \$2,584 | | 1,109 | | \$7,331 | | 1,056 | | \$7,098 | | 2,535 | \$17,013 | V: | \$17,162 | | \$20,562 |
| 19 | Total General Service | 27 | 370 | | \$5,135 | 81 | 1,109 | | \$14,920 | 78 | 1,056 | | \$14,385 | 186 | 2,535 | \$34,440 | | \$34,732 | | \$41,612 |
| 20 | Average General Service Bill | | | | \$190.18 | | | | \$184.20 | | | | \$184.43 | | | \$185.16 | | \$186.73 | | \$223.77 |
| 21 | | | | | | • | | | | • | | | | | | | 31 | | | |
| 22 | Other Miscellaneous Revenues | | | | \$34 | | | | \$101 | | | | \$96 | | | \$231 | | \$231 | | \$23: |
| 23 | | | | | | | | | | 257 | | | | | | | | | | |
| 24 | Adjusted Test Year/ Annualized / Proposed Revenue | ues | | | \$9,973 | | | | \$29,786 | | | | \$29,023 | | | \$68,782 | | \$69,370 | | \$83,067 |
| 25 | Total Per Books / (* Required Revenues) | | | | \$11,861 | | | | \$29,652 | | | | \$29,652 | - | | \$71,165 | | \$71,165 | | \$ 83,115 |
| 26 | Less Accrued Revenues | | | | (1,453) | | | | 1,296 | <u>.</u> | | | (1,690) | E | | (1,847) | 9 | (\$1,847) | 0 | |
| 27 | Adusted Total Per Books | | | | \$10,408 | | | | \$30,948 | | | | \$27,962 | | | \$69,318 | | \$69,318 | E. | \$83,115 |
| 28 | Difference | | | | \$435 | | | | \$1,162 | | | | (\$1,061) | | | \$536 | - | (\$52) | | \$41 |
| 1772 | Percentage | | | | 3,67% | • | | | 3.92% | | | | -3.58% | ę. | | 0.75% | | -0.07% | | 0.06 |

Preparer: Jared Deason

Revenue Schedule at Test Year Rates - Proof of Revenue Company: Utilies, Inc. of Florida - Lake Placid

Docket No.: 160101-WS Test Year Ended: 12/31/2015

Interim [] Final [x] Water [] Sewer [X]

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and

| | (1) | (2) Bills | (3) Total Billable Gallons (in 000's) | (4) Test Year Rates Effective | (5) Test Year Revenue | (6) Total Bills | (7) Total Billable Gallons (in 000's) | (8) Test Year Rates Effective | (9) Test Year Revenue | (10) Total Bills | (11) Total Billable Gallons (in 000's) | (12) Test Year Rates Effective | (13) Test Year Revenue | (14) Total Bills | (15) Total Billable Gallons (in 000's) | (16) Test Year Revenue | (17) Present Rates Effective | (18) | (19) | (20) |
|-------------|--|--------------------------|--|--|-----------------------------|--------------------|--|--|-----------------------------|---------------------------|---|---|--|--------------------|---|------------------------------|---------------------------------------|------------------------|------------------------|-------------------------------|
| Line No. | Class/Meter Size | 1.1.2015 to 2.23.2015 | 1.1.2015 to 2.23.2015 | 7.31.2014 | | | 2.24.2015 - 7.27.2015 | 2.23.2015 | | 7.28.2015 - 12.31.2015 | 7.28.2015 - 12.31.2015 | 7.27.2015 | 7.28.2015 - 12.31.2015 | | Jan - Dec 2015 | Jan - Dec 2015 | 6.24.2016 | Annualized Revenues | The second second | Revenues at Proposed Rates |
| 1 | Residential - Base Charge | | | | | 712712020 | 712712020 | | 710710000 | 22.02.202.0 | | 7.41.14040 | | | | | | | | |
| 2 | Flat Rate | 6 | | \$23.72 | \$142 | 15 | | \$21.57 | \$324 | 15 | | \$21.88 | \$328 | 36 | | \$794 | \$22.03 | \$793 | \$27.77 | \$1,000 |
| 3 | All Meter Sizes | 207 | | \$13.06 | \$2,703 | 519 | | \$11.84 | \$6,145 | 550 | | \$12.01 | \$6,606 | 1,276 | | \$15,454 | \$12.09 | \$15,427 | \$15.24 | \$19,446 |
| 4 | Total Residential Service Base Charge | 213 | | 18000000 | \$2,846 | 534 | | | \$6,469 | 565 | -0 | | \$6,934 | 1,312 | | \$16,248 | | \$16,220 | | \$20,446 |
| 5 | Consumption Charge (per 1,000 Gallons) | | | 3 | - university more | | | | | | | | - William | | | | • E | | 55 20 | |
| 6 | Residential Service | | 295 | \$5.94 | \$1,752 | | 851 | \$5.45 | \$4,640 | | 885 | \$5.53 | \$4,893 | | 2,031 | \$11,522 | \$5.57 | \$11,313 | \$7.02 | \$14,258 |
| 7 | Total Residential Service Consumption | 3 | 295 | • | \$1,752 | -8 | 952 | 6 55 | \$4,640 | | 866 | P 10 1 | \$4,893 | | 2,031 | \$11,522 | | \$11,313 | | \$14,258 |
| 8 | Total Residential Service | 213 | 295 | | \$4,598 | 534 | 952 | | \$11,108 | 565 | 866 | | \$11,826 | 1,312 | 2,031 | \$27,770 | | \$27,533 | | \$34,704 |
| 0 | Average Residential Bill | | | 111.7 | \$20.60 | | | | \$20.80 | | | | \$20.93 | | | \$21.17 | GP 25 | \$20.99 | | \$26.45 |
| | Average nesidential bill | | | - 13 | DE0.00 | • | | | | • | | | | • | | | . B | | 6 | 100000000 |
| 10 | | | | | | | | | | | | | | | | | | | | |
| 11 | General Service - Base Charge 5/8" General Service | 20 | | \$13.06 | \$261 | 45 | | \$11.84 | \$533 | 17 | | \$12.01 | \$204 | 82 | | \$998 | \$12.09 | \$991 | \$15.24 | \$1,250 |
| 13 | 1" General Service | 20 | | \$32.65 | \$196 | 15 | | \$29.60 | \$444 | 15 | | \$30.03 | \$450 | | | \$1,090 | \$30.24 | \$1,089 | \$38.11 | \$1,372 |
| 14 | 4"General Service | 6 | | \$326.50 | \$1,959 | 15 | | \$295.97 | \$4,440 | 15 | | \$300.29 | \$4,504 | | | \$10,903 | \$302.40 | \$10,886 | 5381.14 | \$13,721 |
| 15 | Total General Service Base Facility Charges | 32 | | 3320,30 | \$2,416 | 75 | • | J233.37 | \$5,416 | 47 | 77. | , | \$5,159 | | 3 | \$12,991 | | \$12,966 | | \$16,343 |
| | (49) P1 (2001) 11 (10) (10) (10) (10) (10) (10) (1 | - 52 | i) | 59 | 02,120 | | | | | | • | | - 1-1- | | 50 3 | | • | | | 10.000 |
| 16 17 | Consumption Charge (per 1,000 Gallons) General Service | | 309 | \$7.12 | \$2,197 | | 1,131 | \$6.53 | \$7,387 | | 1,028 | \$6.63 | \$6,818 | | 2,468 | \$16,401 | \$6.68 | \$16,486 | \$8.42 | \$20,781 |
| - | Total General Service Consumption | | 309 | | \$2,197 | · | 1,131 | - 50.55 | \$7,387 | - | 1,028 | | \$6,818 | - | 2,468 | \$16,401 | | \$16,486 | 0.0000 | \$20,781 |
| 18 | | 32 | 309 | | \$4,613 | 75 | | | \$12,803 | 47 | | | \$11,977 | | 2,468 | \$29,392 | | \$29,453 | | \$37,123 |
| 19 | Total General Service | 32 | 309 | | THE RESERVE TO SERVE | /3 | 1,131 | | \$170.70 | | 1,020 | | \$254.83 | THE REAL PROPERTY. | 2,400 | \$190.86 | | \$191.25 | | \$241.06 |
| 20 | Average General Service Bill | | | | \$144.14 | | | | \$170.70 | • | | | \$234.03 | • | | 3190.00 | | 3131.23 | 6 8 | 3242.00 |
| 21 | | | | | | | | | | | | | | | | | | | | |
| 22 | Bulk Service - Base Charge | - | | | **** | | | £207.24 | ***** | | | \$403.01 | \$2,015 | 12 | | \$4,879 | \$405.84 | \$4,870 | \$511.52 | \$6,138 |
| 23 | All Meter Sizes | 2 | | \$438.82 | \$878 | 5 | | \$397.21 | \$1,986 | 5 | | \$405.01 | \$2,015 | 12 | | 34,073 | \$403.64 | 34,670 | 2011.02 | 90,230 |
| 24 | Consumption Charge (per 1,000 Gallons) | | 240 | AF 70 | ** *** | | 910 | \$5.23 | \$4,761 | | 828 | \$5.31 | \$4,394 | | 1,986 | \$10,570 | \$5.35 | \$10,625 | \$6.74 | \$13,386 |
| 25 | Bulk Service | | 248 | | \$1,415 \$1,415 | 3 2 - 3 | 910 | | \$4,761 | | 828 | | \$4,394 | | 1,986 | \$10,570 | | \$10,625 | | \$13,386 |
| 26 | Total Bulk Service Consumption | | | | | | | | \$6,747 | 5 | | | \$6,409 | | | \$15,448 | | \$15,495 | | \$19,524 |
| 27 | Total Bulk Service | 2 | 248 | | \$2,293 | 5 | 910 | | The second second | | 020 | | THE RESERVE THE PARTY OF THE PA | - | 1,900 | \$1,287.37 | | \$1,291.27 | | \$1,626.99 |
| 28 | Average Bulk Service Bill | | | | \$1,146.33 | | | | \$1,349.33 | | | | \$1,281.82 | • | | \$1,287.37 | • | 31,291.27 | | 31,020,33 |
| 29 | | | | | | | | | 1000 | | | | | | | | | **** | | 4240.00 |
| 30 | Other Miscellaneous Revenues | | | | \$26 | | | | \$96 | | | | \$88 | | | \$210 | | \$210.00 | | \$210.00 \$0 |
| 31 | | | | | | - 5 | | | | | | | | - | | 470.000 | . | \$0 | 8 8 | \$91,561 |
| 32 | Adjusted Test Year/ Annualized / Proposed Re | venues | | | \$11,529 | | | | \$30,754 | | | | \$30,300 | | | \$72,820 | | \$72,690 | 0 2 8 | NAME OF TAXABLE PARTY. |
| 33 | Total Per Books / (* Required Revenues) | | | | \$12,525 | | | | \$31,311 | | | | \$31,311 | | | \$75,147 | | \$75,147 | o - ^o ₹ - i | \$ 91,617 |
| 34 | Less Accrued Revenues | | | | (1,943) | <u> </u> | | | 1,460 | _ | | | (1,417 | | | (1,900 | 1 | (1,900) | 9 | |
| 35 | Adusted Total Per Books | | | | \$10,582 | | | | \$32,771 | | | | \$29,894 | | | \$73,247 | | \$73,247 | | \$91,617 |
| 36 | Difference | | | | (\$948) | | | | \$2,017 | | | | (\$405 | | | \$427 | | \$556 | | \$56 |
| 37 | Percentage | | | | -7.57% | | | | 6.449 | 5 | | | -1.299 | 6 | | 0.57% | | 0.74% | | 0.069 |

Schedule E-3

Page 1 of 1

Preparer: John Hoy

Customer Monthly Billing Schedule Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS
Test Year Ended: 12/31/2015
Water [x] or Sewer [x]

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

| VATER | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|-------|-----------|-------------|-------------|---------|---------------------|-------|-------|
| Line | Month/ | | Multi- | General | Private Fire | | |
| No. | Year | Residential | Residential | Service | Protection | Other | Total |
| 1 | January | 103 | | 20 | | | 123 |
| 2 | February | 104 | | 18 | | | 122 |
| 3 | March | 105 | | 18 | | | 123 |
| 4 | April | 107 | | 18 | | | 125 |
| 5 | May | 103 | | 18 | | | 121 |
| 6 | June | 102 | | 18 | | | 120 |
| 7 | July | 102 | | 18 | | | 120 |
| 8 | August | 103 | | 18 | | | 121 |
| 9 | September | 110 | | 10 | | | 120 |
| 10 | October | 113 | | 10 | | | 123 |
| 11 | November | 111 | | 10 | | | 121 |
| 12 | December | 113 | | 10 | | | 123 |
| 13 | | | | | | | - |
| 14 | Total | 1,276 | 20 | 186 | 74 | 12 | 1,462 |

| WASTEWATER | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|------------|-----------|-------------|-------------|------------------------|-----|---------------------------------------|-------|
| Line | Month/ | Residential | Flat Rate | General Service | | Other | |
| No. | Year | | Residential | | | Bulk Service | Total |
| 1 | January | 103 | 3 | 17 | | 1 | 124 |
| 2 | February | 104 | 3 | 15 | | 1 | 123 |
| 3 | March | 105 | 3 | 15 | | 1 | 124 |
| 4 | April | 107 | 3 | 15 | | 1 | 126 |
| 5 | May | 103 | 3 | 15 | | 1 | 122 |
| 6 | June | 102 | 3 | 15 | | 1 | 121 |
| 7 | July | 102 | 3 | 15 | | 1 | 121 |
| 8 | August | 103 | 3 | 15 | | 1 | 122 |
| 9 | September | 110 | 3 | 8 | | 1 | 122 |
| 10 | October | 113 | 3 | 8 | | 1 | 125 |
| 11 | November | 111 | 3 | 8 | | 1 | 123 |
| 12 | December | 113 | 3 | 8 | | 1 | 125 |
| 13 | | | * | 5 | | · · · · · · · · · · · · · · · · · · · | |
| 14 | Total | 1,276 | 36 | 154 | | 12 | 1,478 |

Miscellaneous Service Charges

Company: Utilities, Inc. of Florida - Lake Placid

Schedule E-4 Page 1 of 2

Docket No.: 160101-WS

Test Year Ended: 12/31/2015

Interim [] Final [x]

Preparer: Jared Deason

Historical [x] Projected []

Water [x] Sewer []

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.

| | (1) | | | 2) sent | | | | 3) osed | |
|-------------|---|----|----------|------------|----------|----|----------|------------|----------|
| Line No. | Type Charge | В | ıs. Hrs. | | ter Hrs. | В | ıs. Hrs. | | ter Hrs. |
| 1 | Initial Connection Fee | \$ | 21.00 | | N/A | \$ | 36.71 | \$ | 45.03 |
| 2 | Normal Reconnection Fee | \$ | 21.00 | \$ | 42.00 | \$ | 36.71 | \$ | 45.03 |
| 3 | Violation Reconnection Fee | \$ | 21.00 | \$ | 42.00 | \$ | 36.71 | \$ | 45.03 |
| 4 | Premises Visit Fee (in lieu of disconnection) | \$ | 21.00 | \$ | 42.00 | \$ | 36.71 | \$ | 45.03 |
| 5 | Premises Visit Fee | | | | | \$ | 36.71 | \$ | 45.03 |
| 6 | Late Payment Charge | \$ | 5.25 | | N/A | \$ | 8.84 | | N/A |
| 7 | NSF | | | | | | * | | N/A |

^{8 *} Pursuant to Florida Statute 68.06

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Schedule E-4 Page 2 of 2

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Interim [] Final [x] Historical [x] Projected []

Water[] Sewer[x]

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.

| | (1) | | (| 2) | | | (: | 3) | |
|------|---|----|-------------|------|-------------|----|-------------|------|-------------|
| Line | | | Pre | sent | | | Prop | osed | |
| No. | Type Charge | Ві | us. Hrs. | Af | ter Hrs. | В | us. Hrs. | Af | ter Hrs. |
| 1 | Initial Connection Fee | \$ | 21.00 | | N/A | \$ | 36.71 | \$ | 45.03 |
| 2 | Normal Reconnection Fee | \$ | 21.00 | \$ | 42.00 | \$ | 36.71 | \$ | 45.03 |
| 3 | Violation Reconnection Fee | 7 | Actual Cost | 9 | Actual Cost | S | Actual Cost | , | Actual Cost |
| 4 | Premises Visit Fee (in lieu of disconnection) | \$ | ((2) | \$ | = | \$ | 36.71 | \$ | 45.03 |
| 5 | Premises Visit Fee | \$ | 21.00 | \$ | 42.00 | \$ | 36.71 | \$ | 45.03 |
| 6 | Late Payment Charge | \$ | 5.25 | | N/A | \$ | 8.84 | | N/A |
| 7 | NSF | | | | | | * | | N/A |

^{*} Pursuant to Florida Statute 68.065

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS Test Year Ended: 12/31/2015

Interim [] Final [x]
Historical [x] Projected []
Water [X] Sewer []

Schedule E-5 Page 1 of 2

Preparer: Jared Deason

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

| Line Number | Ini | 1) itial ection | No | 2) rmal inect | Viola | 3) ation nnect | (4) Premises Visit | Ot | 5) her rges | | (6) Total | |
|----------------|---|-----------------------|---------------|----------------------------|--------------|----------------------|--------------------------|----|-------------------|------|--------------|-----|
| 1 | \$ | 210 | \$ | 21 | \$ | - | | \$ | | \$ | | 231 |
| 2 | *************************************** | | | | | | | | | U-76 | | |
| 3 | Other Charg | ges as follow | rs: | | | | | | | | | |
| 4 | Connection | on Meter Fe | e | | | | | | | | | |
| 5 | NSF Chec | k Charge | | | | | | | | | | |
| 6 | Tamperin | g Fee | | | | | | | | | | |
| 7 | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | |
| 9 | Total Oth | er Charges | | | | | | | - | | | |
| 10 | | | | | | | | · | | | | |
| 11 | (a) Actua | l Cost is equ | ual to the to | otal cost in | curred for s | ervices. | | | | | | |

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Schedule E-5

Docket No.: 160101-WS

Page 2 of 2

Test Year Ended: 12/31/2015

Interim [] Final [x]

Preparer: Jared Deason

Historical [x] Projected []

Water [] Sewer [X]

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

charges, if applicable.

| Line | In | (1) nitial | No | (2) ormal | (202 | (3) elation | (4) Premises | Of | (5) ther | | (6) |
|--------|------------|----------------|--------------|---------------|------------|----------------|-----------------|-----|-------------|----|------|
| Number | Coni | nection | Co | nnect | Rec | onnect | Visit | Cha | arges | | otal |
| 1 | \$ | 210 | \$ | * | \$ | 0 ₩ 1 | | \$ | | \$ | 210 |
| 2 | ο: | | *** | | S. 9. | | | | | | |
| 3 | Other Char | ges as follow | vs: | | | | | | | | |
| 4 | Connecti | ion Meter Fe | e | | | | | | | | |
| 5 | NSF Chec | ck Charge | | | | | | | | | |
| 6 | Tamperi | ng Fee | | | | | | | | 2 | |
| 7 | Cut-Off (| Charge | | | | | | 25 | | 3 | |
| 8 | Total Otl | her Charges | | | | | | \$ | | | |
| 8 9 | | | | | | | | | | | |
| 10 | (a) Actu | al Cost is equ | ual to the t | total cost in | curred for | services. | | | | | |

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Test Year Ended: 12/31/2015

Schedule E-6 Page 1 of 1

Preparer: Jared Deason

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not

required for a sewer only rate application.

| | (1) | | (2) | | (3) | (4) |
|------|------|------|------|------|------|----------|
| Line | | | | | | |
| No. | Size | | Make | | Туре | Quantity |
| 1 | 4.50 | Clow | | Eddy | | V- |
| 2 | | | | | | |

Private Fire Protection Service

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Test Year Ended: 12/31/2015

Interim [] Final [x] Historical [x] Projected [] Schedule E-7 Page 1 of 1

Preparer: Jared Deason

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

| | (1) | (2) | (3) |
|----------|------|-------|----------|
| Line No. | Size | Туре | Quantity |
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | Total | |

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Schedule E-8

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Jared Deason

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

| | (1) | (2) |
|----------|--|--|
| Line No. | Туре | Description |
| 1 | Utilites Inc., of Florida - Lake Placid does not h | ave any outstanding contracts or agreements having rates or conditions |
| | different from those on the approved tariffs; the | |

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Test Year Ended: 12/31/2015

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).

| | (1) | (2) | (3) | (4) | (5) |
|------|----------|---------|--------|----------------------|-----------|
| Line | Type Tax | To Whom | | How Collected | Type |
| No. | or Fee | Paid | Amount | From Customers | Agreement |

¹ Utilites Inc., of Florida - Lake Placid does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this

² schedule is not applicable.

Service Availability Charges Schedule

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Test Year Ended: 12/31/2015

Interim [] Final [x]

1

Historical [x] Projected []
Water [X] Sewer [X]

Florida Public Service Commission

Schedule E-10

Page 1 of 1

Preparer: Jared Deason

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

| (1) | (2) | (3) | (4) | (5) |
|-----------------|---------|----------|---------|----------|
| | | iter | | ewer |
| Line | Present | Proposed | Present | Proposed |
| No. Type Charge | Charges | Charges | Charges | Charges |

Utilites Inc., of Florida - Lake Placid is not proposing a change to its present service availability charges; therefore this schedule

² is not applicable.

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS Test Year Ended: 12/31/2015

Water [X] or Sewer [X] Historic [X] or Projected [] Schedule: E-11 Page 1 of 1

Preparer: Jared Deason

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

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

¹ Utilites Inc., of Florida - Lake Placid does not have any guaranteed revenue contracts; therefore this schedule is not applicable.

2

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Schedule: E-12 Page 1 of 1

Docket No.: 160101-WS Test Year Ended: 12/31/2015

Preparer: Jared Deason

Water [X] or Sewer [X]

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

Line No

- 1 Utilites Inc., of Florida Lake Placid does not have any industrial customers whose utilization exceeds an average of 350,000
- 2 GPD; therefore this schedule is not applicable

Projected Test Year Revenue Calculation

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS Test Year Ended: 12/31/2015 Water [X] or Sewer [X] Florida Public Service Commission

Schedule: E-13 Page 1 of 1

Preparer: Jared Deason

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|------|------------------|------------|--------|------------|------------------|--------|-------------|---------|------------|----------|-------------|
| | | | | | Test Year | | Project. TY | | | | |
| Line | | Historical | Proj. | Proj. Test | Consumption | Proj. | Consumption | Present | Projected | Proposed | Proj. Rev. |
| No. | Class/Meter Size | Year Bills | Factor | Year Bills | (000) | Factor | (000) | Rates | TY Revenue | Rates | Requirement |

¹ Utilites Inc., of Florida - Lake Placid 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 - Lake Placid

Docket No.: 160101-WS Test Year Ended: 12/31/2015

Water [x] or Sewer [x]

Customer Class:

Schedule: E-14

Page 1 of 1

Preparer: Jared Deason

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

The billing analysis is contained in Volume II

Engineering Schedules

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

Company: Utilities, Inc. of Florida - Lake Placid (242-23)

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Florida Public Service Commission

Schedule F-1 Page 1 of 1

Preparer: Seidman, F.

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

| (3) | . (1) | S | (2) | (3) | (4) | (5) Unaccounted | (6) % |
|--------|----------------------|----------------------------------|-----------|---------|----------|--------------------|-------------|
| Month/ | Total Gallons | Total Gallons | Gallons | Gallons | Other | For Water | Unaccounted |
| Year | Pumped Per MORs | Corrected for Meter Error (1) | Purchased | Sold | Uses (2) | (1)+(2)-(3)-(4) | For Water |
| Jan-15 | 0.603 | 0.593 | 0.000 | 0.400 | 0.000 | 0.193 | 32.6% |
| Feb-15 | 0.621 | 0.611 | 0.000 | 0.479 | 0.000 | 0.132 | 21.6% |
| Mar-15 | 0.648 | 0.635 | 0.000 | 0.547 | 0.000 | 0.087 | 13.7% |
| Apr-15 | 0.448 | 0.439 | 0.000 | 0.568 | 0.000 | -0.129 | -29.5% |
| May-15 | 0.395 | 0.387 | 0.000 | 0.453 | 0.000 | -0.066 | -17.0% |
| Jun-15 | 0.387 | 0.379 | 0.000 | 0.332 | 0.000 | 0.047 | 12.3% |
| Jul-15 | 0.353 | 0.345 | 0.000 | 0.267 | 0.000 | 0.079 | 22.8% |
| Aug-15 | 0.344 | 0.337 | 0.000 | 0.324 | 0.000 | 0.013 | 3.8% |
| Sep-15 | 0.342 | 0.334 | 0.000 | 0.249 | 0.000 | 0.085 | 25.5% |
| Oct-15 | 0.383 | 0.375 | 0.000 | 0.352 | 0.000 | 0.022 | 6.0% |
| Nov-15 | 0.472 | 0.462 | 0.000 | 0.305 | 0.000 | 0.157 | 33.9% |
| Dec-15 | 0.473 | 0.463 | 0.000 | 0.383 | 0.000 | 0.080 | 17.3% |
| Total | 5.469 | 5.359 | 0.000 | 4.659 | 0.000 | 0.700 | 13.19 |
| | | | | | | | |

(Above data in millions of gallons)

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

Reconciliation of gallons sold:

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

Gallons of Wastewater Treated In Thousands of Gallons

Florida Public Service Commission

Schedule F-2 Page 1 of 1

Preparer: Seidman, F.

Company: Utilities, Inc. of Florida - Lake Placid (242-23)

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the

historical test year. Flow data should match the monthly operating reports sent to DEP.

| | (1) | (2) | (3) | (4) | (5) | (6) |
|--------|------------|------------|-------------|--------|-------------|--------------|
| | | Individual | Plant Flows | | 2250-700 | Total Purch. |
| Month/ | | | | | Total Plant | Sewage |
| Year | Sun'N | (Name) | (Name) | (Name) | Flows | Treatment |
| | Lake Plant | - | 8 <u> </u> | | | <u> </u> |
| Jan-15 | 0.763 | | | | 0.763 | 0.000 |
| Feb-15 | 0.641 | | | | 0.641 | 0.000 |
| Mar-15 | 0.764 | | | | 0.764 | 0.000 |
| Apr-15 | 0.549 | | | | 0.549 | 0.000 |
| May-15 | 0.488 | | | | 0.488 | 0.000 |
| Jun-15 | 0.561 | | | | 0.561 | 0.000 |
| Jul-15 | 0.443 | | | | 0.443 | 0.000 |
| Aug-15 | 0.507 | | | | 0.507 | 0.000 |
| Sep-15 | 0.568 | | | | 0.568 | 0.000 |
| Oct-15 | 0.444 | | | | 0.444 | 0.000 |
| Nov-15 | 0.453 | | | | 0.453 | 0.000 |
| Dec-15 | 0.663 | | | | 0.663 | 0.000 |
| | | | | | | |
| Total | 6.843 | | | | 6.843 | 0.000 |
| | | | | | | |

Water Treatment Plant Data

Florida Public Service Commission

500 gpm for 2 hours

Company: Utilities, Inc. of Florida - Lake Placid (242-23)

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule F-3 Page 1 of 1

Preparer: Seidman, F.

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

| | | | Date | GPD |
|---|-------------------|------|-----------|---------|
| 1 Plant Capacity | | | | |
| The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. | Per annual Report | | | 288,00 |
| 2 Maximum Day | | | | |
| The single day with the highest pumpage rate for the test year. | | | 2/13/2015 | 27,200 |
| Explain, on a separate sheet of paper if fire flow, line breaks, | | | | |
| or other unusual occurrences affected the flow this day. | | | | |
| 3 Five Day Max. Year | | | | 154 545 |
| The five days with the highest pumpage rate from any one month | | (1)_ | 3/26/2015 | 23,700 |
| in the test year. Provide an explanation if fire flow, line | | (2)_ | 3/7/2015 | 24,900 |
| breaks or other unusual occurrences affected the flows on | | (3) | 3/9/2015 | 25,600 |
| these days. | | (4) | 3/12/2015 | 26,500 |
| | | (5)_ | 3/16/2015 | 27,100 |
| | | | AVERAGE _ | 25,560 |
| | | | | |
| | | | Max Month | 20,471 |
| 4 Average Daily Flow | | | Annual | 14,681 |

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide

documents to support this calculation.

5 Required Fire Flow

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid (242-23)

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule F-4 Page 1 of 1

Preparer: Seidman, F.

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

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

Used and Useful Calculations Water Treatment Plant Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid (242-23)

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule F-5 Page 1 of 1

Preparer: Seidman, F.

500 gpm

100.00%

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

the projected test year (if applicable).

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

INPUT INFORMATION:

| Total well pumping capacity, gpm | 400 gpm |
|---|---------------|
| Firm Reliable well pumping capacity (largest well out), gpm | 200 gpm |
| Ground storage capacity, gal. | 0 gallons |
| Usable ground storage (90%), gal. | 0 gallons |
| Elevated Storage | 0 gallons |
| Usable ground storage (100%), gal. | 0 gallons |
| Hydropneumatic storage capacity, gal. | 5,000 gallons |
| Usable hydropneumatic storage capacity (0.00%), gal. | 0 gallons |
| Total usable storage, gal. | 0 gallons |
| Maximum day demand, | 27,200 gpd |
| Peak hour demand = 2x max day/1440 | 38 gpm |

| Peak hour demand = 2x max day/1440 | 38 gpm |
|------------------------------------|--------|
| | |
| | |

500 gpm for 2 hours

| Unaccounted for water | 13.06% of water pumped | 1,957 gpd, avg |
|----------------------------|------------------------|----------------|
| Acceptable unaccounted for | 10.00% | 1,494 gpd, avg |
| Excess unaccounted for | | 463 gpd, avg |

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

Water Treatment Plant

(No usable atorage)

Fire flow requirement

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

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

Used and Useful Calculations Wastewater Treatment Plant Florida Public Service Commission

0.00%

Company: Utilities, Inc. of Florida - Lake Placid (242-23)

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

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

8

Schedule F-6 Page 1 of 2

Preparer: Seidman, F.

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

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

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

Use

System essentially built out (F-7),

Used and Useful Calculations Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid (242-23)

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule F-6 Page 2 of 2

Preparer: Seidman, F.

A. Infiltration allowance, excluding service laterals

| | | | | Alle | owance @ 50 | 0 |
|----|-------------|-----------------------|--------------------|-----------|-----------------|-----------|
| | Main dia. | Main length | | gpo | l/inch-dia./mil | e |
| | inches | feet | miles | gpc | l gpy | 7 |
| | 4 | Ŀ | 0 | 0.000 | 0 | |
| 1 | 6 | í | 0 | 0.000 | 0 | |
| 2 | 8 | 3 | 4,155 | 0.787 | 3,148 | |
| 3 | 10 |) | 0 | 0.000 | 0 | |
| 4 | Total | | 4,155 | 0.787 | 3,148 | 1,148,920 |
| 5 | Estimated | Inflow @ 10% of ga | allons sold (L.10) | | | 656,421 |
| 6 | Allowable | 1&1 | | | | 1,805,341 |
| | B. Actual l | inflow & Infiltration | ı (I&I) | | | |
| 7 | Wastewate | er treated | | | | 6,843,440 |
| | | | | Est | imated | |
| | Gallons Bi | lled (not capped) to: | Ø. | ret | urned | |
| 8 | SFR Resid | ential WW cust. | | 2,088,930 | 80% | 1,671,144 |
| 9 | All Other | | | 4,475,280 | 90% | 4,027,752 |
| 10 | Estimated | flows returned | | 6,564,210 | | 5,698,896 |
| 11 | E 4 | 101/44-11 | · | | | 1 144 544 |
| 11 | | I&I (treated less re | | | | 1,144,544 |
| 12 | | l less allowable [L.1 | 27 | | | -660,797 |
| 13 | | ny [L.11-L.6, if pos | 1000 | | | 0 |
| 14 | Excess as p | percent of wastewat | er treated | | | 0.00% |

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

Company: Utilities, Inc. of Florida - Lake Placid (242-23)

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule F-7 Page 1 of 1

Preparer: Seidman, F.

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

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

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

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid (242-23)

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 - System is built out. See Docket No. 130243-WS, Order No. PSC-14-0335-PAA-WS

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid (242-23)

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule F-9 Page 1 of 1

Preparer: Seidman, F.

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

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

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

| | | <u>x</u> | <u>Y</u> |
|----------------|-------------|----------|----------|
| Constant: | 73.32640129 | 1 | 123 |
| X Coefficient: | 27.8561043 | 2 | 126 |
| R^2: | 0.708475795 | 3 | 131 |
| | | 4 | 156 |
| | | 5 | 248 |
| | | 10 | 352 |

Five year growth Annual average growth 104 Ercs 20.87 Ercs

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

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid (242-23)

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule F-10 Page 1 of 1

Preparer: Seidman, F.

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

| | (2) SI | (3) FR Customer | (4) | (5) SFR Gallons | (6) Gallons/ SFR | (7) Total Gallons | To ER | tal | (9) Annual % Incr. |
|------|------------------------------|---|---|---|---|--|--|--|--------------------------|
| Year | Beginning | Ending | Average | Sold | (5)/(4) | Sold | | | in ERCs |
| 2011 | 92 | 89 | 91 | 3,385,266 | 37,406 | 5,662,356 | 15 | 1 | |
| 2012 | 89 | 88 | 89 | 3,174,539 | 35,870 | 5,437,861 | 15 | 2 | 0.15% |
| 2013 | 88 | 102 | 95 | 3,294,621 | 34,680 | 5,527,789 | 15 | 9 | 5.14% |
| 2014 | 102 | 109 | 106 | 2,746,780 | 26,036 | 5,073,520 | 19 | 5 | 22.26% |
| 2015 | 109 | 113 | 111 | 2,088,930 | 18,819 | 6,564,210 | 34 | 9 | 79.00% |
| | | | | Ave | erage Growth Throug | h 5-Year Period (Col. 8) | | | 26.64% |
| | | 1 | Regression Anal | ysis per Rule 25-30.4 | 131(2)(C) | | | | |
| | | | | | | <u>x</u> | 2 | <u> </u> | |
| | | | | | | | | | |
| | | | | | | | 2 15 | | |
| | | | R ² | 2: | 0.673109741 | | | | |
| | 2011 2012 2013 2014 | 2011 92 2012 89 2013 88 2014 102 | 2011 92 89 2012 89 88 2013 88 102 2014 102 109 2015 109 113 | 2011 92 89 91 2012 89 88 89 2013 88 102 95 2014 102 109 106 2015 109 113 111 Regression Anal | Year Beginning Ending Average Sold 2011 92 89 91 3,385,266 2012 89 88 89 3,174,539 2013 88 102 95 3,294,621 2014 102 109 106 2,746,780 2015 109 113 111 2,088,930 Average Sold Sold Average | Year Beginning Ending Average Sold (5)/(4) 2011 92 89 91 3,385,266 37,406 2012 89 88 89 3,174,539 35,870 2013 88 102 95 3,294,621 34,680 2014 102 109 106 2,746,780 26,036 2015 109 113 111 2,088,930 18,819 Average Growth Throug Regression Analysis per Rule 25-30.431(2)(C) Constant: 69.76848978 X Coefficient: 43.81288168 | Year Beginning Ending Average Sold (5)/(4) Sold 2011 92 89 91 3,385,266 37,406 5,662,356 2012 89 88 89 3,174,539 35,870 5,437,861 2013 88 102 95 3,294,621 34,680 5,527,789 2014 102 109 106 2,746,780 26,036 5,073,520 2015 109 113 111 2,088,930 18,819 6,564,210 Average Growth Through 5-Year Period (Col. 8) Constant: 69.76848978 X Coefficient: 43.81288168 | Year Beginning Ending Average Sold (5)/(4) Sold (7)/(2) 2011 92 89 91 3,385,266 37,406 5,662,356 15 2012 89 88 89 3,174,539 35,870 5,437,861 15 2013 88 102 95 3,294,621 34,680 5,527,789 15 2014 102 109 106 2,746,780 26,036 5,073,520 19 2015 109 113 111 2,088,930 18,819 6,564,210 34 Regression Analysis per Rule 25-30.431(2)(C) Constant: 69.76848978 1 15 X Coefficient: 43.81288168 2 15 R^2: 0.673109741 3 15 | Year |

Five year growth Annual average growth 159 Eres 31.82 Eres

5

10

349

508

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

Interim Rate Schedules

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Interim [X] Final []
Historic [X] Projected []

Schedule: A-1 (Interim)

Page 1 of 1

Preparer: Frank Seidman

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.

| 162 | (1) | (2) Average | (3) A-3 | | | (4) Adjusted | (5) |
|------|--|----------------|-------------|------|-----|-----------------------------|-------------|
| Line | | Amount | Utility | 206 | | Utility | Supporting |
| No. | Description | Books | Adjustments | | | Balance | Schedule(s) |
| 1 | Utility Plant in Service | \$ 531,442 | \$ (21,7 | 785) | (A) | \$ 509,657 | A-3, A-5 |
| 2 | APPENDIX MARKET AND A SECTION AS A SECTION AND A SECTION AND A SECTION AND A SECTION AS A SECTION ASSECTION A | | | | w | K. Sala, Madilla Salanda Co | |
| 3 | Utility Land & Land Rights | 2,799 | | | (A) | 2,799 | A-3, A-5 |
| 4 | | | | | | | |
| 5 | Less: Non-Used & Useful Plant | ₩. | | 7. | (B) | 7.0 | A-7 |
| 6 | | | | | | | |
| 7 | Construction Work in Progress | 2 | | (2) | (C) | 5 | A-3 |
| 8 | | | | | | | |
| 9 | Less: Accumulated Depreciation | (252,869) | 20,0 | 13 | (D) | (232,856) | A-3, A-9 |
| 10 | | | | | | | |
| 11 | Less: CIAC | (235,199) | | 2 | (E) | (235,199) | A-3, A-12 |
| 12 | | | | | | | |
| 13 | Accumulated Amortization of CIAC | 92,146 | | | (E) | 92,146 | A-3, A-14 |
| 14 | | | | | | | |
| 15 | Acquisition Adjustments | D. | | | (F) | | 243 |
| 16 | | | | | | | |
| 17 | Accum. Amort. of Acq. Adjustments | 2 | | | (F) | | - |
| 18 | | | | | | | |
| 19 | Working Capital Allowance | | 10,5 | 82 | (G) | 10,582 | A-3, A-17 |
| 20 | veneralisen i veneraliset som en | | 124000 | | - | | |
| 21 | Total Rate Base | \$ 138,321 | \$ 8.8 | 307 | | \$ 147,129 | |

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Interim [X] Final []
Historic [X] Projected []

Schedule: A-2 (Interim)

Page 1 of 1

Preparer: Frank Seidman

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 | (1) | | (2) Average Amount | | (3) A-3 Utility | | (4) Adjusted Utility | (5) Supporting | |
|--------|-----------------------------------|----|--------------------------|----|--------------------------|-----|----------------------------|-------------------|---|
| No. | Description | | Books | 4 | Adjustments | /A\ | Balance | Schedule(s) | _ |
| 1 | Utility Plant in Service | \$ | 782,927 | \$ | 21,785 | (A) | \$ 804,712 | A-3, A-6 | |
| 2 | Hailian Lond O Lond Diobas | | 21 665 | | | /A\ | 21,665 | A-3, A-6 | |
| | Utility Land & Land Rights | | 21,665 | | | (A) | 21,005 | A-3, A-0 | |
| 4 5 | Less: Non-Used & Useful Plant | | - | | (51,168) | (B) | (51,168) | A-7 | |
| 6 | Less. Non-osed & oseral Flant | | | | (51,100) | (0) | (31,100) | | |
| 7 | Construction Work in Progress | | - | | - | (C) | 5 - 5 | A-3 | |
| 8 | construction from militage case | | | | | | | 37-37-32-7 | |
| 9 | Less: Accumulated Depreciation | | (526,988) | | (16,778) | (D) | (543,766) | A-3, A-10 | |
| 10 | | | * August March | | one control of the state | | #M590551195035#1 | | |
| 11 | Less: CIAC | | (335,881) | | = | (E) | (335,881) | A-3, A-12 | |
| 12 | | | | | | | | | |
| 13 | Accumulated Amortization of CIAC | | 180,809 | | | (E) | 180,809 | A-3, A-14 | |
| 14 | | | | | | | | | |
| 15 | Acquisition Adjustments | | 354 | | | (F) | | 3 | |
| 16 | | | | | | | | | |
| 17 | Accum. Amort. of Acq. Adjustments | | (4) | | | (F) | | | |
| 18 | | | | | | | | | |
| 19 | Working Capital Allowance | 0 | | | 11,154 | (G) | 11,154 | A-3, A-17 | |
| 20 | NO 10000 N 201 | 2 | 1222 233322 | | V235-2700A | | 121 | | |
| 21 | Total Rate Base | \$ | 122,532 | \$ | (35,007) | | \$ 87,525 | | |

Schedule of Adjustments to Rate Base

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Interim [X] Final [] Historic [X] Projected []

35

Florida Public Service Commission

Schedule: A-3 (Interim)

Page 1 of 2

Preparer: Frank Seidman

| Line | Explanation: Provide a detailed description of all adjustments to rate base per books, with | | |
|------|---|-------------|------------|
| No. | Description | Water | Wastewater |
| 1 | (A) Utility Plant in Service | | |
| 2 | (2) Allocations of Common Plant between Systems | | |
| 3 | 340.5 / 390.7 Office Furn & Eqpt | (15,656) | 15,656 |
| 4 | 341.5 / 391.7 Transportation Eqpt Wtr | (6,192) | 6,192 |
| 5 | 348.5 / 398.5 Other Plant | 63 | (63) |
| 6 | Total Adjustments to Utility Plant in Service | (21,785) \$ | 21,785 |
| 7 | | | |
| 8 | (B) Non-used and useful from PSC-14-0335A-PAA-WS | | |
| 9 | Wastewater treatment plant net of depreciation, accts 354.4, 380.4 | \$ | |
| 10 | Non used and useful % | | 71.50% |
| 11 | Total Adjustments to Nonused and Useful | \$ | 51,168 |
| 12 | | | |
| 13 | (C) Construction Work in Progress | | |
| 14 | To remove from rate base average construction work in progress | (2) \$ | |
| 15 | Total Construction Work in Progress | (2) \$ | - |
| 16 | - | | |
| 17 | (D) Accumulated Depreciation | | |
| 18 | (1) Adjustment to Allocate Common Plant between Systems. | | |
| 19 | 340.5 / 390.7 Office Furn & Eqpt | (13,494) | 13,494 |
| 20 | 341.5 / 391.7 Transportation Eqpt Wtr | (4,913) | 4,913 |
| 21 | Total Adjustment to Rate Base allocations between systems | (18,407) | 18,407 |
| 22 | | | |
| 23 | (2) Correct depreciation of Project Phoenix (10 yr) | (1,606) | (1,629) |
| 24 | | | |
| 25 | Adjustments to Test Year Accumulated Depreciation | (20,013) \$ | 16,778 |
| 26 | | | |
| 27 | | | |
| 28 | (E) Contribution in Aid of Construction | | |
| 29 | (1) Reclass CIAC from Miscellaneous Revenues | | |
| 30 | Connection Meter Fee | - \$ | - |
| 31 | .= | | |
| 32 | (G) Working Capital | | |
| 33 | 1/8 O&M | 5,630 | 5,925 |
| 34 | Accumulated Deferred Tax Debit from D-2 (Interim) | 4,952 | 5,229 |
| | | 10,000 4 | 44.454 |

Total Working Capital \$

10,582

11,154

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Schedule: B-1 (Interim)
Page 1 of 1

Docket No.: 160101-WS Test Year Ended: 12/31/2015

Preparer: Frank Seidman

Interim [X] Final [] Historic [X] or Projected []

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

| | (1) | | (2) Balance | | (3) Utility | (4) Utility | | (5) Requested | | (6) Requested | (7) |
|----------|----------------------------------|----|----------------|----|--------------------|----------------|----|------------------|------------|------------------|-------------|
| Line | | | Per | | Test Year | Adjusted | | Revenue | | Annual | Supporting |
| No. | Description | | Books | | Adjustments | Test Year | | Adjustment | | Revenues | Schedule(s) |
| 1 | OPERATING REVENUES | \$ | 71,165 | \$ | (2,234) (A) | \$ 68,931 | \$ | 11,239 (/ | A) | \$ 80,170 | B-4, B-3 |
| 2 | Operation & Maintenance | | 45,039 | | (611) (B) | 44,429 | | (1 | в) | 44,429 | B-5, B-3 |
| 4 5 | Depreciation, net of CIAC Amort. | | 14,697 | | (3,107) (C) | 11,591 | | (0 | C 1 | 11,591 | B-13, B-3 |
| 6 | Depreciation, net of CIAC Amort. | | 14,037 | | | 11,331 | | | | 11,331 | |
| 7 8 | Amortization | | (217) | | 217 (D) | - | | 1) | D) | * | B-3 |
| 9 | Taxes Other Than Income | | 8,196 | | (105) (E) | 8,091 | | 506 (E | E) | 8,597 | B-15, B-3 |
| 10 11 | Provision for Income Taxes | | (595) | | 517_ (F) | (78) | | 4,039 (F | F) | 3,960 | C-1, B-3 |
| 12 | | | | | | | | 7, 141 | | | |
| 13 14 | OPERATING EXPENSES | | 67,120 | | (3,089) | 64,032 | _ | 4,545 | | 68,576 | |
| 15 | NET OPERATING INCOME | \$ | 4,044 | \$ | 855 | \$ 4,900 | \$ | 6,694 | | \$ 11,594 | |
| 16 17 | | | | | | | | | | | |
| 18 | RATE BASE | \$ | 138,321 | \$ | 8,807 | \$ 147,129 | | | | \$ 147,129 | |
| 19 20 | | | | | | | 5 | | | | |
| 21 | RATE OF RETURN | | 2.92 | % | | 3.33 | % | | | 7.88% | |

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Schedule: B-2 (Interim) Page 1 of 1

Docket No.: 160101-WS Test Year Ended: 12/31/2015

Preparer: Frank Seidman

Interim [X] Final []
Historic [X] or Projected []

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

| Line | (1) | (2) Balance Per | | | (3) Utility Test Year | λ | (4) Utility Adjusted | | (5) Requested Revenue | | | (6) quested Annual | (7) Supporting |
|----------------|----------------------------------|-----------------------|--------------|----|-----------------------------|----|----------------------------|----|-----------------------------|-----|----|--------------------------|-------------------|
| No. | Description | | Books | | Adjustments | | Test Year | | Adjustment | | | evenues | Schedule(s) |
| 1 | OPERATING REVENUES | \$ | 75,147 | \$ | (2,297) (A) | \$ | 72,850 | \$ | 1,661 | (A) | \$ | 74,511 | B-4, B-3 |
| 2 | Operation & Maintenance | | 47,400 | | 491 (B) | | 47,891 | | , | (B) | | 47,891 | B-6, B-3 |
| 4 5 | Depreciation, net of CIAC Amort. | | 14,786 | | (5,538) (C) | | 9,247 | | | (C) | | 9,247 | B-14, B-3 |
| 6 7 | Amortization | | 1570 (200 | | | | 0 | | | | | - | B-3 |
| 8 | Taxes Other Than Income | | 7,984 | | 65 (D) | | 8,048 | | 75 | (D) | | 8,123 | B-15, B-3 |
| 10 11 | Provision for Income Taxes | 14 | 2,037 | | (281) (E) | | 1,756 | | 597 | (E) | 7 | 2,354 | C-1, B-3 |
| 12 13 | OPERATING EXPENSES | | 72,206 | | (5,264) | | 66,942 | | 672 | | | 67,615 | |
| 14 15 16 | NET OPERATING INCOME | \$ | 2,941 | \$ | 2,967 | \$ | 5,907 | \$ | 989 | | \$ | 6,896 | |
| 17 18 | RATE BASE | \$ | 122,532 | \$ | (35,007) | \$ | 87,525 | | | | \$ | 87,525 | |
| 19 20 | | | | | | | | | | | () | | |
| 21 | RATE OF RETURN | | 2.40 | % | | | 6.75 | % | | | | 7.88% | |

Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Lake Placid

Test Year Ended: 12/31/2015

Interim [] Final [X]
Historic [X] Projected []

54

55

Florida Public Service Commission

317

4,556 \$

Schedule: B-3 (Interim)

Page 1 of 2

Docket No.: 160101-WS Preparer: Frank Seidman

| Adjustments to Revenues - TY | Line | -6 micc | me statement. | | | |
|---|------|---------|--|----|------------|------------|
| 1 Test Year Adjustments 1,145 1,145 1,246 1,247 1,240 1,246 1,247 1,246 1,247 | No. | | | | Water | Wastewater |
| Total Revenues per B4 prior to adjustments 5 71,165 5 73,146 | | | | | | |
| Less: Accrued Revenues / Adjustment to Pt Revenues 1,1487 1,190 1,200 | | | | c | 71 16E ¢ | 75 147 |
| Test Year Adjusted Revenues prior to Annualizing Revenues | | | | Þ | | |
| | | | | | | |
| | | | rest real Aujusteu nevenues prior to Amidanzing nevenues | | 09,318 | 73,247 |
| Test Year water/sewer revenues per above | 2 | | (2) Annualized Revenue | | | |
| Adjustment required | 3 | | Annualized water/sewer revenues per Schedule E-2 | | \$68,931 | \$72,850 |
| Total adjustment to TY revenues \$ (2,234) \$ (2,286) | 4 | | Test Year water/sewer revenues per above | | 69,318 | 73,247 |
| Total adjustment to TY revenues \$ 2,234 \$ 2,298 \$ 2, | | | Adjustment required | \$ | (387) \$ | (397 |
| | | | Total adjustment to TV revenues | • | (2.22A) ¢ | 12 207 |
| | | | Total adjustment to 14 revenues | \$ | (2,234) \$ | (2,297 |
| (1) Increase in revenue required by the Utility to realize a \$.31% % rate of return | | (41) | Adjustments to Pavenus Increase | | | |
| Sample S | | (AI) | | | | |
| Total Adjustments to Revenue S 10,852 S 1,26 | | | 150 mm - 150 | ċ | 11 230 ¢ | 1 661 |
| Total Adjustments to Revenues S 10,852 S 1,26 | | | 6.51% Whate Offection | Ŷ. | 11,235 \$ | 1,001 |
| | | | Total Adjustments to Revenues | Ś | 10,852 \$ | 1,264 |
| 13 48 Adjustments to Operations & Maintenance Expenses - TY (1) 618/718 Adj. chemical exp. based on Ty usage (3) 618/718 Adj. chemical exp. based on Ty usage (1) 618/718 Adj. chemical exp. based on Ty usage (1) 618/718 Adj. chemical exp. based on Ty usage (1) 618/718 Adj. chemical exp. based on Ty usage (1) 618/718 Adj. chemical exp. based on Ty usage (1) 618/718 Adj. chemical exp. based on Ty usage (1) 618/718 Adj. chemical exp. based on Ty usage (1) 618/718 Adj. chemical exp. based on Ty usage (1) 618/718 Adj. chemical exp. based on Ty usage (1) 618/718 Adj. chemical exp. based on Ty usage (1) 618/718 Adj. chemical exp. based on Ty usage (1) 618/718 Adj. chemical exp. based on Ty usage (1) 618/718 Adj. chemical exp. based on Ty usage (1) 618/718 Adj. chemical exp. based on Ty usage (1) 618/718 Adj. chemical exp. based on Ty usage (1) 618/718 Adj. chemical exp. based on Ty usage (1) 618/718 Adj. chemical exp. based on Ty usage (1) 618/718 Adj. chemical exp. based on Ty usage (1) 618/718 Adj. chemical exp. based on Ty usage (1) 618/718 Adj. chemical exp. che | | | | _ | | |
| 1 | | (B) | Adjustments to Operations & Maintenance Expenses - TY | | | |
| | 14 | | | \$ | (611) \$ | 491 |
| | 15 | | | | | |
| 13 | 16 | | | | | |
| | 17 | (C) | | | | |
| 20 20 20 20 20 20 20 20 | | | (1) Correct depreciation of Project Phoenix (10 yr) | _ | (272) | (275 |
| 1 | | | | | | |
| 341.5 391.7 Transportation Eqpt Wtr | 20 | | (2) Depreciation expense reallocated between Water & Wastewater | | | |
| Total Allocation Adjustment to Depreciation (2,835) 2,28 | 21 | | 340.5 / 390.7 Office Furn & Eqpt | | (1,832) | 1,832 |
| (3) NU&U per prior case - 71.5% of depreciation expnse accts. 354.4, 380.4 (7,55) | 22 | | | | | 731 |
| | | | Total Allocation Adjustment to Depreciation | | (2,835) | 2,288 |
| Total Adjustment to Depreciation Exp, Net of Amortization \$ (3,107) \$ (5,53) | | | (2) NII(8) I | | | /7 FF4 |
| Total Adjustment to Depreciation Exp, Net of Amortization \$ (3,107) \$ (5,53) | | | (3) NU&U per prior case - 71.5% of depreciation expnse accts. 354.4, 380.4 | | | (7,551 |
| | | | Total Adjustment to Depreciation Exp, Net of Amortization | \$ | (3,107) \$ | (5,538) |
| Adjustments to Taxes Other Than Income - TY | 26 | | | | | |
| Company | 27 | (D) | Amortization Expense - Remove | \$ | 217 \$ | |
| 1 Adjust RAF to reflect TY W & WW Revenues \$ (75) \$ 70 | | | | | | |
| 29 | 27 | (E) | Adjustments to Taxes Other Than Income - TY | | | |
| (2) To adjust test year RAF's for annualized revenues (387) (39) | | | (1) Adjust RAF to reflect TY W & WW Revenues | \$ | (75) \$ | 70 |
| RAF rate | | | ANT II DATE OF III | | (207) 6 | (207 |
| RAF Adjustment Required for Annualized Revenues \$ (17) | | | | > | | |
| 33 (3) Adjust Payroll Taxes for allocations (12) 1 35 (4) Adjust Ad Valorem Taxes allocation based on Net Plant \$ (1) \$ 37 (105) \$ 6 38 Total Adjustment Taxes Other Than Income, TY \$ (105) \$ 6 39 (2) To adjust RAF's for requested revenues 41 Total Revenue Increase Requested \$ 11,239 \$ 1,66 42 RAF rate \$ 0.045 \$ 0.045 43 Total RAF Adjustments due to Requested Increase \$ 506 \$ 7 44 Total Adjustment Taxes Other Than Income - Proforma \$ 401 \$ 14 45 Adjustments to Provision for Income Taxes - TY 46 (1) Adjustment to reflect current income taxes expense for test year 47 Income Tax Per Books \$ (595) \$ 2,03 48 Test Year Current Income Tax per C-2 Adjustment to reflect current income tax \$ 517 \$ (28) | | | | ¢ | | |
| 3 (3) Adjust Payroll Taxes for allocations (12) 1 35 36 (4) Adjust Ad Valorem Taxes allocation based on Net Plant \$ (1) \$ \$ 37 38 Total Adjustment Taxes Other Than Income, TY \$ (105) \$ 6 \$ \$ \$ \$ \$ \$ \$ \$ | 23 | | NAT Adjustificati Reguli ed for Affidalized Revendes | - | (11) 2 | (10 |
| 35 36 | | | (3) Adjust Payroll Taxes for allocations | | (12) | 12 |
| Total Adjustment Taxes Other Than Income, TY (2) To adjust RAF's for requested revenues Total Revenue Increase Requested RAF rate Total RAF Adjustments due to Requested Increase Total RAF Adjustments due to Requested Increase Total Adjustment Taxes Other Than Income - Proforma Total Adjustment Taxes Other Than Income - Proforma (E) Adjustments to Provision for Income Taxes - TY (I) Adjustment to reflect current income taxes expense for test year Income Tax Per Books Test Year Current Income Tax per C-2 Adjustment to reflect current income tax \$ 517 \$ (28) | | | | | 2000 | |
| Total Adjustment Taxes Other Than Income, TY \$ (105) \$ 6 | 36 | | (4)Adjust Ad Valorem Taxes allocation based on Net Plant | \$ | (1) \$ | 1 |
| 39 40 (2) To adjust RAF's for requested revenues 41 Total Revenue Increase Requested \$ 11,239 \$ 1,66 42 RAF rate | | | | _ | | |
| 40 (2) To adjust RAF's for requested revenues 41 Total Revenue Increase Requested \$ 11,239 \$ 1,66 42 RAF rate \$ 0.045 \$ 0.04 43 Total RAF Adjustments due to Requested Increase \$ 506 \$ 7 44 5 Total Adjustment Taxes Other Than Income - Proforma \$ 401 \$ 14 46 (E) Adjustments to Provision for Income Taxes - TY 48 (1) Adjustment to reflect current income taxes expense for test year 49 Income Tax Per Books \$ (595) \$ 2,03 50 Test Year Current Income Tax per C-2 \$ (78) \$ 1,75 51 Adjustment to reflect current income taxes expense for test current income taxes expense for test current income taxes expense for test year 60 Adjustment to reflect current income taxes expense for test year 61 Adjustment to reflect current income taxes expense for test year 62 Adjustment to reflect current income tax \$ 517 \$ (28) | | | Total Adjustment Taxes Other Than Income, TY | \$ | (105) \$ | 65 |
| ## Total Revenue Increase Requested \$ 11,239 \$ 1,66 ## RAF rate | | | | | | |
| 42 RAF rate 0.045 0.04 43 Total RAF Adjustments due to Requested Increase \$ 506 \$ 7 44 Total Adjustment Taxes Other Than Income - Proforma \$ 401 \$ 14 46 (E) Adjustments to Provision for Income Taxes - TY 48 (1) Adjustment to reflect current income taxes expense for test year 49 Income Tax Per Books (595) 2,03 50 Test Year Current Income Tax per C-2 (78) \$ 1,75 51 Adjustment to reflect current income tax \$ 517 \$ (28) | | | | | | 2722 |
| 43 | | | , i | \$ | | 500 |
| Total Adjustment Taxes Other Than Income - Proforma 401 | | | | ė | | |
| Total Adjustment Taxes Other Than Income - Proforma 401 | | | Total KAF Adjustments due to Requested Increase | Þ | 300 \$ | /3 |
| 46 47 (E) Adjustments to Provision for Income Taxes - TY 48 (1) Adjustment to reflect current income taxes expense for test year 49 Income Tax Per Books (595) 2,03 50 Test Year Current Income Tax per C-2 (78) \$ 1,75 51 Adjustment to reflect current income tax \$ 517 \$ (28) 52 | | | Total Adjustment Taxes Other Than Income - Proforma | Ś | 401 \$ | 140 |
| 47 (E) Adjustments to Provision for Income Taxes - TY 48 (1) Adjustment to reflect current income taxes expense for test year 49 Income Tax Per Books (595) 2,03 50 Test Year Current Income Tax per C-2 (78) \$ 1,75 51 Adjustment to reflect current income tax \$ 517 \$ (28) 52 | | | | _ | · · · | |
| 48 (1) Adjustment to reflect current income taxes expense for test year (595) 2,03 49 Income Tax Per Books (595) 2,03 50 Test Year Current Income Tax per C-2 (78) 1,75 51 Adjustment to reflect current income tax \$ 517 \$ (28 52 | | (E) | Adjustments to Provision for Income Taxes - TY | | | |
| 49 Income Tax Per Books (595) 2,03 50 Test Year Current Income Tax per C-2 (78) \$ 1,75 51 Adjustment to reflect current income tax \$ 517 \$ (28 52 28 | | (-/ | - '' '' '' '' '' '' '' '' '' '' '' '' '' | | | |
| 50 Test Year Current Income Tax per C-2 (78) \$ 1,75 51 Adjustment to reflect current income tax \$ 517 \$ (28 52 | | | | | (595) | 2,037 |
| Adjustment to reflect current income tax \$ 517 \$ (28) | | | | | | 1,757 |
| 52 | | | | \$ | | (280 |
| 53 (2) Adj. to Current Income taxes for rate increase \$ 4,039 \$ 59 | | | | | | |
| | 53 | | (2) Adj. to Current Income taxes for rate increase | \$ | 4,039 \$ | 597 |

Total Adjusmtments to Provision for income Taxes \$

Schedule of Requested Cost of Capital 13 Month Average Balance Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Test Year Ended: 12/31/2015

Interim [x] Final []

Historical [x] Projected []

Schedule D-1 (Interim)

Page 1 of 1

Preparer: John Hoy

Explanation: Provide a schedule which calculates the requested cost of capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

| | (1) | (2) Reconciled to Requested Rate Base | (3) | (4) | (5) |
|----------|---------------------------------|---------------------------------------|---------|-----------|---------------|
| Line No. | Class of Capital | AYE | Ratio | Cost Rate | Weighted Cost |
| 1 | Long Term Debt | 117,143 | 49.92% | 6.70% | 3.34% |
| 2 | Short Term Debt | 6,060 | 2.58% | 2.32% | 0.06% |
| 3 | Preferred Stock | 170 | 0.00% | 0.00% | 0.00% |
| 4 | Common Equity | 110,756 | 47.20% | 9.45% | 4.46% |
| 5 | Customer Deposits | 696 | 0.30% | 6.00% | 0.029 |
| 6 | Tax Credits - Zero Cost | SES | 0.00% | 0.00% | 0.00% |
| 7 | Tax Credits - Weighted Cost | 120 | 0.00% | 0.00% | 0.00% |
| 8 | Accumulated Deferred Income Tax | ÷ | 0.00% | 0.00% | 0.00% |
| 9 | Other (Explain) | | 0.00% | 0.00% | 0.00% |
| 10 | | | | | |
| 11 | Total | 234,655 | 100.00% | | 7.88% |

Note: Long term debt, short term debt, preferred stock, and common equity are actual for UIF'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

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS Test Year Ended: 12/31/2015

Interim [x] Final []

Historical [x] Projected []

Florida Public Service Commission

Schedule D-2 (Interim)

Page 1 of 1

Preparer: John Hoy

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|------|--|-------------|-------------|-------------------|--------------------|------------|--------------------------------------|
| Line | | Prior Year | Test Year | Thirteen Month | Reconciliation Adj | Pro Rata | Reconciled to Requested Rate Base |
| No. | Class of Capital | Balance | Balance | Average | Pro Rata | Percentage | AYE |
| 1 | Long Term Debt | 180,000,000 | 180,000,000 | 180,000,000 | (179,882,857) | 50.07% | 117,143 |
| 2 | Short Term Debt | 2,300,000 | 5,700,000 | 9,315,385 | (9,309,325) | 2.59% | 6,060 |
| 3 | Preferred Stock | | | | * | 0.00% | |
| 4 | Common Equity | 187,444,000 | 177,123,218 | 170,208,617 | (170,097,861) | 47.34% | 110,756 |
| 5 | Customer Deposits | 626 | 842 | 696 | e. | n/a | 696 |
| 6 | Tax Credits - Zero Cost | (#)) | | | - | n/a | |
| 7 | Tax Credits - Weighted Cost | 320 | 2 | | s | n/a | |
| 8 | Accumulated Deferred Income Taxes (see note 1) | (10,549) | (7,928) | (10,355) | 10,355 | n/a | |
| 9 | Other (Explain) | | | | - | n/a | ter . |
| 10 | | | | | | | |
| 11 | Total | 369,734,077 | 362,816,132 | 359,514,343 | (359,279,688) | 100.00% | 234,654 |

Notes:

Long term debt, short term debt, preferred stock, and common equity are UIF's parent company, Utilities, Inc.

Recap Schedules: D-1

Rate Schedule - Water

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS
Test Year Ended: 12/31/2015
Water [X] or Sewer []
Interim [X] Final []

Schedule: E-1 (Interim) Page 1 of 2

Preparer: Jared Deason

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

| | (1) | (2) Test Year Rates | (3) Test Year Rates | (4) Test Year Rates | (6) |
|------|------------------------------------|------------------------|------------------------|------------------------|----------|
| Line | | Effective | Effective | Effective | Proposed |
| No | Class/Meter Size | 7.31.2014 | 2.23.2015 | 7.27.2015 | Rates |
| 1 | Residential | | | | |
| 2 | 5/8" x 3/4" | 16.51 | 15.57 | 15.83 | \$18.41 |
| 3 | 3/4" | 24.77 | 23.36 | 23.75 | \$27.62 |
| 4 | 1" | 41.28 | 38.92 | 39.56 | \$46.01 |
| 5 | 1-1/2" | 82.55 | 77.84 | 79.12 | \$92.02 |
| 6 | 2" | 132.08 | 124.54 | 126.59 | \$147.23 |
| 7 | 3" | 264.16 | 249.08 | 253.19 | \$294.47 |
| 8 | 4" | 412.75 | 389.18 | 395.60 | \$460.10 |
| 9 | 6" | 825.50 | 778.36 | 791.20 | \$920.20 |
| 10 | 8" | | | | |
| 11 | Gallonage Charge per 1,000 Gallons | \$6.99 | \$6.61 | \$6.72 | \$7.82 |
| 12 | | | | | |
| 13 | General Service | | | | |
| 14 | 5/8" | 16.51 | 15.57 | 15.83 | \$18.41 |
| 15 | 3/4" | 24.77 | 23.36 | 23.75 | \$27.62 |
| 16 | 1" | 41.28 | 38.92 | 39.56 | \$46.01 |
| 17 | 1-1/2" | 82.55 | 77.84 | 79.12 | \$92.02 |
| 18 | 2" | 132.08 | 124.54 | 126.59 | \$147.23 |
| 19 | 3" | 264.16 | 249.08 | 253.19 | \$294.47 |
| 20 | 4" | 412.75 | 389.18 | 395.60 | \$460.10 |
| 21 | 6" | 825.50 | 778.36 | 791.20 | \$920.20 |
| 22 | 8" | | | | |
| 23 | Gallonage Charge per 1,000 Gallons | \$6.99 | \$6.61 | \$6.72 | \$7.82 |

Schedule: E-1 (Interim)

Preparer: Jared Deason

Page 2 of 2

Rate Schedule - Sewer

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Test Year Ended: 12/31/2015 Water [] or Sewer [X] Interim [X] Final []

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

| | (1) | (2) Test Year Rates | (3) Test Year Rates | (4) Test Year Rates | (6) |
|------|--|-----------------------------------|------------------------|------------------------|---------------------|
| Line | 00 200 V 02 | Effective | Effective | Effective | Proposed |
| No | Class/Meter Size | 7.31.2014 | 2.23.2015 | 7.27.2015 | Rates |
| 1 | Residential | | | 2000 50 000 | 10 W10 PG 11 E PG 1 |
| 2 | All Meter Sizes | \$13.06 | \$11.84 | \$12.01 | \$12.28 |
| 3 | | | | | 200-000 |
| 4 | Residential (6,000 gallon Maximum) | \$5.94 | \$5.45 | \$5.53 | \$5.66 |
| 5 | | | | | |
| 6 | Flat Rate | \$23.72 | \$21.57 | \$21.88 | \$22.38 |
| 7 | | | | | |
| 8 | General Service | | | | |
| 9 | 5/8" General Service | \$13.06 | \$11.84 | \$12.01 | \$12.28 |
| 10 | 3/4" General Service | \$19.59 | \$17.76 | \$18.02 | \$18.43 |
| 11 | 1" General Service | \$32.65 | \$29.60 | \$30.03 | \$30.71 |
| 12 | 1.5" General Service | \$65.30 | \$59.19 | \$60.05 | \$61.42 |
| 13 | 2" General Service | \$104.48 | \$94.71 | \$96.09 | \$98.28 |
| 14 | 3" General Service | \$208.96 | \$189.42 | \$192.19 | \$196.57 |
| 15 | 4" General Service | \$326.50 | \$295.97 | \$300.29 | \$307.14 |
| 16 | 6" General Service | \$653.00 | \$591.94 | \$600.58 | \$614.28 |
| 17 | | | | | |
| 18 | General Service | \$7.12 | \$6.53 | \$6.63 | \$6.78 |
| 19 | | | | | |
| 20 | Bulk Service | | | | |
| 21 | All Meter Sizes | \$438.82 | \$397.21 | \$403.01 | \$412.20 |
| 22 | no company attraction to the Property of the Company of the Compan | 45,000 × 24,000 (10,000 (10,000) | | | |
| 23 | Gallonage Charge per 1,000 Gallons | \$5.70 | \$5.23 | \$5.31 | \$5.43 |

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilies, Inc. of Florida - Lake Placid

Docket No.: 160101-WS Test Year Ended: 12/31/2015 Interim [x] Final []

Water [x] Sewer []

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

| | (1) | (2) Bills | (3) Total Billable Gallons (in 000's) | (4) | (5) Test Year Revenue | (6) | (7) Total Billable Gallons (in 000's) | (8) Test Year Rates Effective | (9) Test Year Revenue | (10) Total Bills | (11) Total Billable Gallons (in 000's) | (12) Test Year Rates Effective | (13) Test Year Revenue | (14) Total Bills | (15) Total Billable Gallons (in 000's) | (16) Test Year Revenue | (17) Test Year Rates Effective | (18) | (19) | (20) |
|-------------|---|--------------------------|--|-----------|-----------------------------|--------------------------|--|--|-----------------------------|---------------------------|---|--------------------------------------|------------------------------|---------------------|---|------------------------------|---|-----------------------|----------|-------------------------------|
| Line No. | Class/Meter Size | 1.1.2015 to 2.23.2015 | 1.1.2015 to 2.23.2015 | 7.31.2014 | | 2.24.2015 - 7.27.2015 | 2.24.2015 - 7.27.2015 | 2.23.2015 | | 7.28.2015 - 12.31.2015 | | 7.27.2015 | 7.28.2015 - 12.31.2015 | | Jan - Dec 2015 | Jan - Dec 2015 | 7.27.2015 | | | Revenues at Proposed Rates |
| 1 | Residential - Base Charge | | | | | | | | | | | | | | | | | | | |
| 2 | 5/8" Residential | 207 | | \$16.51 | \$3,418 | 519 | (i | \$15.57 | \$8,081 | 550 | | \$15.83 | \$8,707 | 1,276 | 20 0 | \$20,205 | \$15.83 | \$20,199 | \$18.41 | |
| 3 | Total Residential Service Base Charge | 207 | | | \$3,418 | 519 | <u> </u> | | \$8,081 | 550 | | | \$8,707 | 1,276 | | \$20,205 | | \$20,199 | | \$23,492 |
| 4 | Consumption Charge (per 1,000 Gallons) | | | | | | • | | | | 33 | | | | ii: 8 | | | -3 | | |
| 5 | Residential Service | | 260 | \$6.99 | \$1,816 | | 952 | \$6.61 | \$6,295 | | 866 | \$6.72 | | | 2,078 | \$13,930 | \$6.72 | | \$7.82 | |
| 6 | Total Residential Service Consumption | | 260 | | \$1,816 | | 952 | | \$6,295 | <u>-</u> | 866 | | \$5,818 | 3 | 2,078 | \$13,930 | | \$13,964 | | \$16,241 |
| 7 | Total Residential Service | 207 | 260 | | \$5,233 | 519 | 952 | | \$14,376 | 550 | 866 | S | \$14,525 | 1,276 | 2,078 | \$34,134 | | \$34,163 | | \$39,733 |
| 8 | Average Residential Bill | | | | \$25.28 | | | | \$27.70 | | | | \$26.41 | | | \$26.75 | 45 | \$26.77 | | \$31.14 |
| 9 | | | | | | • | | | | | | | | | | | 2h | | 1 1 | |
| 10 | General Service - Base Charge | | | | | | | | | | | | | | | | | | | |
| 11 | 5/8" General Service | 26 | | \$16.51 | \$429 | 50 | | \$15.57 | \$779 | 20 | | \$15.83 | \$317 | 96 | | \$1,524 | \$15.83 | \$1,520 | \$18.41 | \$1,767 |
| 12 | 1" General Service | 6 | | \$41.28 | \$248 | 15 | | \$38.92 | \$584 | 23 | | \$39.56 | \$910 | 44 | | \$1,741 | \$39.56 | \$1,741 | \$46.01 | \$2,024 |
| 13 | 4"General Service | 6 | | \$412.75 | \$2,477 | 15 | | \$389.18 | \$5,838 | 15 | | \$395.60 | \$5,934 | 36 | | \$14,248 | \$395.60 | \$14,242 | \$460.10 | |
| 14 | 6" General Service | | | \$825.50 | \$0 | | | \$778.36 | \$0 | | _ | \$791.20 | | | 25 | \$0 | \$791.20 | \$0 | \$920.20 | |
| 15 | Total General Service Base Facility Charges | 38 | | | \$3,153 | 80 | 8 | | \$7,200 | 58 | ğ | | \$7,160 | 176 | | \$17,514 | Ž. | \$17,502 | | \$20,356 |
| 16 | Consumption Charge (per 1,000 Gallons) | | | | | | | | 2004000000 | | \$5 | | | | T0 | The second | Si Laterour | And the second second | | |
| 17 | General Service | | 317 | \$6.99 | \$2,215 | | 1,162 | \$6.61 | | 8 | 1,056 | | | | 2,535 | \$16,993 | \$6.72 | | \$7.82 | |
| 18 | Total General Service Consumption | | 317 | | \$2,215 | | 1,162 | | \$7,680 | | 1,056 | | \$7,098 | | 2,535 | \$16,993 | | \$17,035 | | \$19,813 |
| 19 | Total General Service | 38 | 317 | | \$5,368 | 80 | 1,162 | | \$14,880 | 58 | 1,056 | | \$14,258 | 176 | 2,535 | \$34,507 | | \$34,537 | | \$40,168 |
| 20 | Average General Service Bill | | | | \$141.27 | | | | \$186.00 | | | | \$245.84 | | | \$196.06 | | \$196.23 | | \$228.23 |
| 21 | | | | | | | | | | | | | | | | W42800 | | 2000 | | 2000 |
| 22 | Other Miscellaneous Revenues | | | | \$34 | | | | \$101 | | | | \$96 | | | \$231 | | \$231 | | \$231 |
| 23 | | | | | | | | | | - | | | | | | | _ | | | 400.433 |
| 24 | Adjusted Test Year/ Annualized / Proposed F | Revenues | | | \$10,635 | • | | | \$29,357 | | | | \$28,880 | | | \$68,872 | | \$68,931 | | \$80,133 |
| 25 | Total Per Books / (* Required Revenues) | | | | \$11,861 | | | | \$29,652 | | | | \$29,652 | | | \$71,165 | | \$71,165 | | \$ 80,170 |
| 26 | Less Accrued Revenues | | | | (1,453 | | | | 1,296 | <u> </u> | | | (1,690 | | | (1,847) |) | (\$1,847) | | 600 170 |
| 27 | Adusted Total Per Books | | | | \$10,408 | | | | \$30,948 | 9 | | | \$27,962 | | | \$69,318 | | \$69,318 | | \$80,170 |
| 28 | Difference | | | | (\$227 |) | | | \$1,591 | e e | | | (\$918 | | | \$446 | | \$387 | | \$38 |
| 20 | Percentage | | | | -1.92% | 6 | | | 5.369 | 6 | | | -3.099 | 6 | | 0.63% | 6 | 0.54% | | 0.059 |

Preparer: Jared Deason

Interim [x] Final []
Water [] Sewer [x]

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

| | | Bills | (3) Total Billable Gallons (in 000's) | (4) Test Year Rates Effective | (5) Test Year Revenue | (6) Total Bills | Gallons (in 000's) | (8) Test Year Rates Effective | (9) Test Year Revenue | (10) Total Bills | (11) Total Billable Gallons (in 000's) | (12) Test Year Rates Effective | (13) Test Year Revenue | (14) Total Bills | (15) Total Billable Gallons (in 000's) | (16) Test Year Revenue | (17) Test Year Rates Effective | (18) | (19) | (20) |
|------|--|----------|--|--|-----------------------------|--------------------|-----------------------|--|------------------------------------|---------------------|---|--------------------------------------|--|------------------|---|------------------------------|---|----------------------|----------|----------------------|
| Line | 272 | .2015 to | 1.1.2015 to 2.23.2015 | 7.31.2014 | 1.1.2015 to | | | 2.23.2015 | 2.24.2015 - | | | | 7.28.2015 - | Jan - Dec | | | | Annualized | | Revenues at |
| No. | Class/ Meter Size | 23.2015 | 2.23.2015 | | 2.23.2015 | 7.27.2015 | 7.27.2015 | | 7.27.2015 | 12.31.2015 | 12.31.2015 | 7.27.2015 | 12.31.2015 | 2015 | Jan - Dec 2015 | Jan - Dec 2015 | 7.27.2015 | Revenues | Rates | Proposed Rates |
| 1 | Residential - Base Charge | 927 | | | | | | | **** | | | | 72000 | 192 | | **** | | 4770 | **** | ***** |
| 2 | Flat Rate | 6 | | \$23.72 | \$142 | 15 | | \$21.57 | \$324 | 15 550 | | \$21.88 | \$328 | 36 | | \$794 | \$21.88 | \$788 | \$22.38 | \$806 |
| 3 | All Meter Sizes | 207 | | \$13.06 | \$2,703 \$2,846 | 519 534 | 9 | \$11.84 | \$6,145 \$6,469 | 565 | | \$12.01 | | 1,276 | | \$15,454 \$16,248 | \$12.01 | \$15,454 | \$12.28 | \$15,674 |
| 3 | Total Residential Service Base Charge | 213 | | | \$2,840 | 534 | | | 30,469 | 303 | | | \$6,934 | 1,312 | | \$10,248 | | \$16,242 | 0 3 | \$16,480 |
| 5 | Consumption Charge (per 1,000 Gallons) | | 250 | AF 04 | ** *** | | 252 | ** ** | £5 101 | | 000 | **** | £4.700 | | 2 070 | *** *** | 65.53 | *** *** | 45.55 | 611 752 |
| 7 | Residential Service | 10 | 260 260 | \$5.94 | \$1,543 \$1,543 | | 952 952 | \$5.45 | \$5,191 | 65 6 | 866 866 | \$5.53 | \$4,788 \$4,788 | 5 | 2,078 | \$11,522 \$11,522 | \$5.53 | \$11,491 \$11,574 | \$5.66 | \$11,753 \$11,753 |
| 0 | Total Residential Service Consumption Total Residential Service | 213 | 260 | | \$4,389 | 534 | 952 | | \$11,659 | 565 | 866 | | \$11,722 | 1.312 | 2,078 | \$27,770 | | \$27,816 | | \$28,233 |
| 0 | | 213 | 260 | | - IVEN | 534 | 932 | | THE RESERVE OF THE PERSON NAMED IN | 303 | 860 | | THE RESERVE AND ADDRESS OF THE PERSON NAMED IN | 1,312 | 2,0/8 | - | | TOWN TOWN | | \$20,255 |
| 10 | Average Residential Bill | | | | \$20.60 | | | | \$21.83 | 60 | | | \$20.75 | | | \$21.17 | | \$21.18 | 00 9 | 521.52 |
| 11 | General Service - Base Charge | | | | | | | | | | | | | | | | | | | |
| 12 | 5/8" General Service | 20 | | \$13.06 | \$261 | 45 | | \$11.84 | \$533 | 17 | | \$12.01 | \$204 | 82 | | \$998 | \$12.01 | \$985 | \$12.28 | \$1,007 |
| 13 | 1" General Service | 6 | | \$32.65 | \$196 | 15 | | \$29.60 | \$444 | 15 | | \$30.03 | \$450 | 36 | | \$1,090 | \$30.03 | \$1.081 | \$30.71 | \$1,106 |
| 14 | 4"General Service | 6 | | \$326.50 | \$1,959 | 15 | | \$295.97 | \$4,440 | 15 | | \$300.29 | \$4,504 | 36 | | \$10,903 | \$300.29 | \$10,810 | \$307.14 | \$11,057 |
| 15 | Total General Service Base Facility Charges | 32 | | 5000000 | \$2,416 | 75 | •8 | | \$5,416 | 47 | | | \$5,159 | 154 | | \$12,991 | | \$12,876 | | \$13,170 |
| 16 | Consumption Charge (per 1,000 Gallons) | | | | | | 00 | | | | | | | | | **** | | | 0 9 | |
| 17 | General Service | | 309 | \$7.12 | \$2,197 | | 1,131 | \$6.53 | \$7,387 | | 1,028 | \$6.63 | \$6,818 | | 2,468 | \$16,401 | \$6.63 | \$16,363 | \$6.78 | \$16,736 |
| 18 | Total General Service Consumption | 2.7 | 309 | | \$2,197 | | 1,131 | | \$7,387 | (2) S | 1,028 | | \$6,818 | | 2,468 | \$16,401 | | \$16,486 | | \$16,736 |
| 19 | Total General Service | 32 | 309 | | \$4,613 | 75 | 1,131 | | \$12,803 | 47 | 1,028 | | \$11,977 | 154 | 2,468 | \$29,392 | | \$29,363 | | \$29,906 |
| 20 | Average General Service Bill | | | | \$144.14 | | | | \$170.70 | | | | \$254.83 | | | \$190.86 | | \$191.25 | | \$194.19 |
| 21 | | | | | | | | | | 9 | | | | • | | | | | | |
| 22 | Bulk Service - Base Charge | | | | | | | | | | | | | | | | | | | |
| 23 | All Meter Sizes | 2 | | \$438.82 | \$878 | 5 | | \$397.21 | \$1,986 | 5 | | \$403.01 | \$2,015 | 12 | | \$4,879 | \$403.01 | \$4,836 | \$412.20 | \$4,946 |
| 24 | Consumption Charge (per 1,000 Gallons) | | | | | | | | | | | | | | | | | | | |
| 25 | Bulk Service | | 248 | \$5.70 | \$1,415 | | 910 | \$5.23 | \$4,761 | | 828 | \$5.31 | | | 1,986 | \$10,570 | \$5.31 | \$10,546 | \$5.43 | \$10,786 |
| 26 | Total Bulk Service Consumption | 1.30 | 248 | 29 | \$1,415 | | 910 | | \$4,761 | 2/ | 828 | | \$4,394 | | 1,986 | \$10,570 | | \$10,625 | | \$10,786 |
| 27 | Total Bulk Service | 2 | 248 | | \$2,293 | 5 | 910 | | \$6,747 | 5 | 828 | | \$6,409 | 12 | 1,986 | \$15,448 | | \$15,461 | | \$15,733 |
| 28 | Average Bulk Service Bill | | | | \$1,146.33 | | | | \$1,349.33 | N. | | | \$1,281.82 | | | \$1,287.37 | | \$1,291.27 | | \$1,311.05 |
| 29 | | | | | | | | | | 99 | | | | | | | | | | |
| 30 | Other Miscellaneous Revenues | | | | \$26 | | | | \$96 | | | | \$88 | | | \$210 | | \$210.00 | | \$210.00 |
| 31 | | | | | | 2 | | | | 69 | | | | | | | | | | |
| 32 | Adjusted Test Year/ Annualized / Proposed Revenue | s | | | \$11,320 | i | | | \$31,305 | e e | | 1 | \$30,195 | | | \$72,820 | | \$72,850 | | \$74,082 |
| 33 | Total Per Books / (* Required Revenues) | | | | \$12,525 | | | | \$31,311 | | | | \$31,311 | | | \$75,147 | | \$75,147 | | \$ 74,511 |
| 34 | Less Accrued Revenues | | | | (1,943) | | | | 1,460 | 85 | | | (1,417) | | | (1,900) | | (1,900) | | |
| 35 | Adusted Total Per Books | | | | \$10,582 | | | | \$32,771 | 16 | | | \$29,894 | | | \$73,247 | | \$73,247 | | \$74,511 |
| 36 | Difference | | | | (\$739) | | | | \$1,466 | ri- | | | (\$301) | ĝ. | | \$427 | | \$397 | | \$429 |
| 37 | Percentage | | | | -5.90% | 3 | | | 4.68% | 503 | | | -0.96% | | | 0.57% | | 0.53% | | 0.58% |