CLASS A and B WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE AND ENGINEERING MINIMUM FILING REQUIREMENTS

OF

Utilities, Inc. of Florida - Tierra Verde Docket No.: 160101 - WS

VOLUME I



FOR THE

Test Year Ended: December 31, 2015

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

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

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Rate Base

Schedule of Wastewater Rate Base

Florida Public Service Commission

Schedule: A-2 Page 1 of 1

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

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

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

	(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	\$	4,599,437	\$ 38,670	(A)	\$ 4,638,107	A-3, A-6
2							
3	Utility Land & Land Rights		727	(2)	(A)	727	A-3, A-6
4							
5	Less: Non-Used & Useful Plant		=		(B)		A-7
6							
7	Construction Work in Progress		18	(18)	(C)	3#30	A-3
8							
9	Less: Accumulated Depreciation		(3,329,766)	71,319	(D)	(3,258,447)	A-3, A-10
10							
11	Less: CIAC		(1,821,202)		(E)	(1,821,202)	A-3, A-12
12							
13	Accumulated Amortization of CIAC		1,566,010		(E)	1,566,010	A-3, A-14
14							
15	Acquisition Adjustments		351,207	(351,207)	(F)	(m)	A-18
16							
17	Accum. Amort. of Acq. Adjustments		(81,247)	81,247	(F)	-	A-18
18							
19	Advances For Construction						A-3, A-16
20							
21	Working Capital Allowance			(29,775)	(G)	(29,775)	A-3, A-17
22				2/2/2/2/2/2/2			
23	Total Rate Base	\$	1,285,184	\$ (189,763)		\$ 1,095,420	

Schedule of Adjustments to Rate Base

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

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

37

38 39

40 41

42 43

44 45

46

47

(E) Contribution in Aid of Construction

(F) To remove Acquisition Adjustment

(F) To remove Accumulated Amortization of Acquisition Adjustment

(G) Working Capital per Schedule A-17, limited to \$0

Balance sheet method (limited to \$0) Schedule A-17

Florida Public Service Commission

(71,319)

(351,207)

81,247

(29,775)

Schedule: A-3 Page 1 of 1

Preparer: Deborah Swain

Line				
No.	Description	Water	Wast	ewater
1	(A) Utility Plant in Service			
2	(1) Pro Forma Plant Additions			
3	361.2 Collection System - Gravity (replacement)			47,300
4	390.7 GIS system - allocated portion			20,548
5	391.7 Vehicle major upgrade - allocated portion			1,313
6	391.7 Vehicle Replacement Program - allocated portion			19,934
7	Total Pro Forma Plant Additions		\$	89,095
8	(2) Plant retired during the test year related to Pro Forma			
9	361.2 Collection System - Gravity (replacement) - Phase 2 401 8 Ave			(35,475)
10	391.7 Vehicle Replacement Program - allocated portion			(14,951)
11	Total Pro Forma Plant Retirements			(50,426)
12			0	
13	Total Adjustments to Utility Plant in Service		\$	38,670
14			45	
15	(B) Non-Used & Useful Plant			
16				
17	(C) Construction Work in Progress			
18	To remove from rate base average construction work in progress		\$	(18)
19				
20	(D) Accumulated Depreciation			
21	(1) 390.7 Correct depreciation of Project Phoenix (10 yr)		\$	(25,394)
22	(2) 35017 Correct depreciation of 11 of car. (20)-7			
23	(2) Annualize Accum Depr for plant additions during TY			
24	361.2 Gravity Mains - 401 8th Ave GSM Ph 1 (\$37,373/45 for 2 mos.)		\$	138
25	302.2 510.11 (110.11)		87	
26	(3) Additions related to Pro Forma			
27	361.2 Collection System - Gravity (replacement)			526
28	390.7 GIS system - allocated portion			1,712
29	391.7 Vehicle major upgrade / purchase - allocated portion			131
30	391.7 Vehicle Replacement Program - allocated portion			1,993
31	Total Adjustments Accumulated Depreciation- Pro Forma Additions		\$	4,362
32			(4)	
33	(4) Plant retired during the test year related to Pro Forma			
34	361.2 Collection System - Gravity (replacement)		\$	(35,475
35	391.7 Vehicle Replacement Program - allocated portion		42	(14,951
36	Total Adjustments Accumulated Depreciation- Pro Forma Retirements			(50,426
50	Total Pagastinens recall and a sept section			

Adjustments to Test Year Accumulated Depreciation

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

35 36

Schedule Year Ended: December 31, 2015

Schedule: A-4 Page 1 of 1

Preparer: Deborah Swain

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established, 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-Ei	nd Balance
No.	Description	Water	Wastewater
1	12/31/07 Balance per Books (1)		3,923,963
2	Additions		449,20
3	Retirements		
4	Adjustments		
5	12/31/08 Balance per Books		4,373,170
6	Additions		73,73
7	Retirements		
8	Adjustments		
9	12/31/09 Balance per Books		4,446,904
10	Additions		38,164
11	Retirements		(5,26
12	Adjustments (rounding)		·
13	12/31/10 Balance per Books		4,479,80
14	Additions		21,84
15	Retirements		(59
16	Adjustments		
17	12/31/11 Balance per Books		4,501,06
18	Additions		15,00
19	Retirements		(6,29
20	Adjustments		
21	12/31/12 Balance per Books		4,509,76
22	Additions		27,24
23	Retirements		(59
24	Adjustments		
25	12/31/13 Balance per Books (2)		4,536,42
26	Additions		32,89
27	Retirements		(3,76
28	Adjustments		
29	12/31/14 Balance per Books		4,565,54
30	Additions		89,59
31	Retirements		(44,81
32	Adjustments		\$ ***
33	12/31/15 Balance per Books		4,610,32

⁽¹⁾ Rate base was last established for historical year 2007 in PSC Order No. 09-0372-PAA-SU

³⁷ 38 (2) 2014 Annual Report starting balance and additions incorrect. Shown here per books.

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

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected []

Florida Public Service Commission

Schedule: A-6 Page 1 of 2

Preparer: Deborah Swain

Recap Schedules: A-2, A-4

ine	(1)	(2) Prior Year	(3) Test Year	(2) 13 Month	(3) Adjustments	(4) Adjusted	(5) Non-Used &	(6) Non-Used 8
No.	Account No. and Name	12/31/14	12/31/15	Average Balance	A-3	Average	Useful %	Amount
1	INTANGIBLE PLANT				100			
2	351.1 Organization	\$ - \$	-	\$ -	\$			
3	352.1 Franchises	3,495	3,494	3,495		3,495		
4	389.1 Other Plant & Misc. Equipment	10	3(4)	19		-		
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	3.00	970			*		
7	354.2 Structures & Improvements	321	140	3#33		-		
8	355.2 Power Gen Equipment	107	100	- - -		000.000		
9	360.2 Collection Sewers - Force	264,108	264,108	264,108		264,108		
	361.2 Collection Sewers - Gravity	1,225,665	1,255,315	1,250,348	11,825	1,262,173		
10		-		100 E				
11	362.2 Special Collecting Structures	-	2,510	193		193		
12	363.2 Services to Customers	21	-	150		2		
13	364.2 Flow Measuring Devices			1,20				
14	365.2 Flow Measuring Installations	5.	_	- 4		~		
15	389.2 Other Plant & Misc. Equipment	-						
16	SYSTEM PUMPING PLANT					0.00		
17	353.3 Land & Land Rights	012.665	918,486	916,546		916,546		
18	354.3 Structures & Improvements	912,665	910,400	310,540				
19	370.3 Receiving Wells		71.070	70,833		70.833		
20	371.3 Pumping Equipment	69,529	71,070			124		
21	389.3 Other Plant & Misc. Equipment		162	124				
22	TREATMENT AND DISPOSAL PLANT							
23	353.4 Land & Land Rights	9	-			10.		
24	354.4 Structures & Improvements	17	-	-		2		
25	355.4 Power Gen Equip	(#				23,689		
26	380.4 Treatment & Disposal Equipment	20,273	24,714	23,689		23,009		
27	381.4 Plant Sewers							
28	382.4 Outfall Sewer Lines	34.	-					
29	389.4 Other Plant & Misc. Equipment	20	8					
30	RECLAIMED WATER DISTRIBUTION PLANT							
31	353.5 Land & Land Rights	(#):	2			-		
32	354.6 Structure & Improvements	320	9	85 - 3		3		
33	371.6 Pumping Equipment WTP	-						
34	371.6 Punping Equipment Dist	886	886	886		886		
35	트 - [[[하다 [[하다]] 하다] 하다 [[하다]] 하나		5	2 P				
	- I I O Distribution	3,405	3,405	3,405		3,405		
36	380.6 Treat/Disp Equip RCL WTP	-,		5 15		*		
37		23,660	23,660	23,660		23,660		
38		23,000	_5,00			**		
39		175						
40								
41		737	71	R 727		727		
42			1,629,92	3 (12 Carrows and 12		1,629,851		
43		1,630,138	265,26		 Approximation and the control of the c	286,184		
44		266,909				103,918		
45		94,936	97,64	57,021	0,257			
46			7.00	. 7556		7,656		
4	393.7 Tools, Shop & Garage Equipment	7,718	7,60	9 7,656	0	,,550		
4	394.7 Laboratory Equipment	5			·	172		
4	395.7 Power Operated Equipment	8		5		3,267	0	
5	396.7 Communication Equipment	3,304	3,23			10000000		
5		3,210	3,21			3,210		
5	75 T T T T T T T T T T T T T T T T T T T	34,909	34,90		Mark 1997 1997 1997 1997 1997 1997 1997 199	34,909		\$
5	The statement of the second of	\$ 4,565,547	\$ 4,610,32	6 \$ 4,600,164	\$ 38,670	\$ 4,638,834	_	3

Schedule of Wastewater Plant in Service By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Tierra Verde

396.7 Communication Equipment

Total

397.7 Miscellaneous Equipment

398.7 Other Plant - Allocations

51

52

53

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

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

3,303

3,210

34,909

3,304

3,210

34,909

3,275

3,210

34,909

3,270

3,210

34,909

Florida Public Service Commission

3,242

3,210

34,909

3,242

3,210

34,909

3,238

3,210

34,909

3,267

3,210

34,909

3,236

3,210

34,909

Schedule: A-6 Page 2 of 2

Preparer: Deborah Swain

istoric	[X] Projected []										Recap Sched	lules: A-2, A-4			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) 13- Monti
ine 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		ar r	4		WATER TO THE REAL PROPERTY.				an					
2	351.1 Organization	CONTRACTOR OF THE PARTY OF THE	\$ - :							200				3,494	3,4
3	352.1 Franchises	3,495	3,495	3,495	3,495	3,495	3,495	3,495	3,495	3,494	3,494	3,494	3,494	3,494	3,4
4	389.1 Other Plant & Misc. Equipment														
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	7	7	3				1927	2.0	545	-		-		
7	354.2 Structures & Improvements	5.	8		•		-	100	1040	1141	-	-			
8	355.2 Power Gen Equipment									201.100	254 400	264 100	264 109	264,108	264,1
9	360.2 Collection Sewers - Force	264,108	264,108	264,108	264,108	264,108	264,108	264,108	264,108	264,108	264,108	264,108	264,108		1,250,3
10	361.2 Collection Sewers - Gravity	1,225,665	1,226,109	1,251,178	1,254,974	1,254,974	1,255,064	1,255,154	1,255,154	1,255,154	1,255,154	1,255,315	1,255,315	1,255,315	1,250,3
11	362.2 Special Collecting Structures			3			721	1020	28		-	-		2510	
12	363.2 Services to Customers	8			•		1417	10-07		51-51	*		-	2,510	1
13	364.2 Flow Measuring Devices	9	8	3		12			(2)		•	-		~	
14	365.2 Flow Measuring Installations														
15	389.2 Other Plant & Misc. Equipment		8			32			2040		•	-		*	
16	SYSTEM PUMPING PLANT														
17	353.3 Land & Land Rights													040 400	0155
18	354.3 Structures & Improvements	912,665	912,665	914,306	916,138	916,138	916,138	916,138	918,486	918,486	918,486	918,486	918,486	918,486	916,5
19	370.3 Receiving Wells												500 000	50622	-0.00
20	371.3 Pumping Equipment	69,529	69,529	71,070	71,070	71,070	71,070	71,070	71,070	71,070	71,070	71,070	71,070	71,070	70,8
21	389.3 Other Plant & Misc. Equipment		9		162	162	162	162	162	162	162	162	162	162	
22	TREATMENT AND DISPOSAL PLANT														
23	353.4 Land & Land Rights		9	3	9				5.43						
24	354.4 Structures & Improvements		9			72.0				-	2		*	-	
25	355.4 Power Gen Equip	9	- 8		9	= /		2.0		20	23			eomoð.	55365
26	380.4 Treatment & Disposal Equipment	20,273	20,273	20,273	24,714	24,714	24,714	24,714	24,714	24,714	24,714	24,714	24,714	24,714	23,6
27	381.4 Plant Sewers					-		2.4				2		-	
28	382.4 Outfall Sewer Lines					550	1	227			20			*	
29	389.4 Other Plant & Misc. Equipment	2	9			1		7.		-			-		
30	RECLAIMED WATER DISTRIBUTION PLANT														
31	353.6 Land & Land Rights	8	8	-			0.5			20	-		9	-	
32	354.6 Structure & Improvements		9		2	520	100	714			-		-	9	
33	371.6 Pumping Equipment WTP			-	2	520	820	14	-		2				
34	371.6 Pumping Equipment Dist	886	886	886	886	886	886	886	886	886	886	886	886	886	
35	374.6 Reuse Distribution Reservoirs			-		1				-	-	-			
36	375.6 Reuse Transmission & Distribution	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,4
37	380.6 Treat/Disp Equip RCL WTP			-	-	•			23			-	100.00		
38	389.6 Other Plant & Misc Equipment	23,660	23,660	23,660	23,660	23,660	23,660	23,660	23,660	23,660	23,660	23,660	23,660	23,660	23,
39	366.6 Reuse Services			1.	14	13.61		7.	-	-					
40	367.6 Reuse Mtr Installations				950	120	7.4		24	2	*	*	· ·	8	
41	GENERAL PLANT														
42	353.7 Land & Land Rights	737	736	729	728	730	729	729	728	727	720	720	719	718	nominal
43	354.7 Structures & Improvements	1,630,138	1,630,101	1,629,822	1,629,749	1,629,789	1,629,714	1,629,793	1,629,950	1,629,893	1,629,694	1,629,674	1,629,820	1,629,923	1,629,8
44	390.7 Office Furniture & Equipment	266,909	266,637	264,440	264,327	265,178	265,070	266,232	266,552	267,172	265,291	265,254	264,941	265,265	265,6
45	391.7 Transportation Equipment	94,936	94,862	94,715	100,734	99,744	99,589	99,774	97,013	96,692	97,864	97,819	97,689	97,646	97,
46	392.7 Stores Equipment														
47	393.7 Tools, Shop & Garage Equipment	7,718	7,712	7,700	7,672	7,666	7,655	7,649	7,645	7,635	7,627	7,623	7,612	7,609	7,
48	394.7 Laboratory Equipment		Della Control	Control Control		. ~. (100 °) (100 °				2017					
49	395.7 Power Operated Equipment	2	(4)	746	520	540	-	2:	2						
50	306.7 Communication Equipment	3 304	3 303	3 275	3 270	3.278	3.275	3.275	3.271	3.268	3,242	3,242	3,238	3,236	3,2

3,278

3,210

34,909

3,275

3,210

34,909

3,275

3,210

34,909

\$ 4,565,547 \$ 4,565,599 \$ 4,591,180 \$ 4,607,209 \$ 4,607,114 \$ 4,606,851 \$ 4,608,816 \$ 4,608,817 \$ 4,608,644 \$ 4,607,696 \$ 4,607,750 \$ 4,607,438 \$ 4,610,326 \$ 4,600,164

3,271

3,210

34,909

3,268

3,210

34,909

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Schedule: A-7 Page 1 of 1

Preparer: Deborah Swain

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

	(1)	(2)	(3)		(4)	
Line		Average Amount	Utility		Balance	
No.	Description	Per Books	Adjustments		Per Utility	
1	WATER					
2						
3	Plant in Service			\$		7
4						
5	Land					~
6						
7	Accumulated Depreciation					*
8						
9	Other (Explain)					
10						
11			- AV			
12	Total	\$ -	\$	*	N/A	
13	WASTEWATER	•				
14						
15	Plant in Service			\$		177
16						
17	Land					-
18						
19	Accumulated Depreciation					-
20						
21	Other (Explain)					
22						
23		-	905			
24	Total	\$ -	\$	141	N/A	

Supporting Schedules: A-6, A-10

Recap Schedules: A-2

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

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

35

36

Schedule Year Ended: December 31, 2015

Schedule: A-8 Page 1 of 1

Preparer: Deborah Swain

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established, 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.

and/or r	retirements specifically identifying those amounts.		
Line	2000-2000-2000-2000-2000-2000-2000-200	Year-Ei	nd Balance
No.	Description	Water	Wastewater
1	12/31/07 Balance per Books		2,230,040
2	Additions		193,876
3	Retirements		
4	Adjustments		
5	12/31/08 Balance per Books	-	2,423,916
6	Additions in Annual Report shown net of COA		82,008
7	Retirements		
8	Adjustments		
9	12/31/09 Balance per Books		2,505,924
10	Additions		164,201
11	Retirements		(5,262)
12	Adjustments (rounding)		
13	12/31/10 Balance per Books		2,664,863
14	Additions		151,857
15	Retirements		(593)
16	Adjustments		371 107
17	12/31/11 Balance per Books	-	2,816,127
18	Additions		157,127
19	Retirements		(6,297)
20	Adjustments (rounding)		(1)
21	12/31/12 Balance per Books		2,966,956
22	Additions		149,632
23	Retirements		(594)
24	Adjustments		
25	12/31/13 Balance per Books	^	3,115,994
26	Additions		154,408
27	Retirements		(3,767)
28	Adjustments (rounding)		
29	12/31/14 Balance per Books	•	3,266,635
30	Additions		170,193
31	Retirements		11,878
32	Adjustments	192	(44,816
33	12/31/15 Balance per Books	<u> </u>	3,403,890

^{*} Rate base was last established for historical year 2007 in PSC Order No. 09-0372-PAA-SU

Schedule of Wastewater Accumulated Depreciation By Primary Account

Test Year Average Balance Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected []

Florida Public Service Commission Schedule: A-10 Page 1 of 2

Recap Schedules: A-2, A-8

Line	(1)	(2) Prior Year		(3) Test Year	13 M	4) onth	(5) Adjustments	(6) Adjusted	(7) Non-Used &	(8) Non-Used 8
No.	Account No. and Name	12/31/14		12/31/15	Avg B	alance	A-3	Average	Useful %	Amount
1	INTANGIBLE PLANT		10000		i po	acceptant.		******		
2	351.1 Organization	\$ (1,532)	\$	(1,532)	\$	(1,532)		\$ (1,532)		
3	352.1 Franchises	3,584		3,671		3,627		3,627		
4	389.1 Other Plant & Misc. Equipment	=				-				
5	COLLECTION PLANT									
6	353.2 Land & Land Rights			17)				1/20		
7	354.2 Structures & Improvements	1,229,771		1,229,771	1	,229,771		1,229,771		
8	355.2 Power Gen Equipment			-						
9	360.2 Collection Sewers - Force	150,073		158,877		154,475		154,475		
10	361.2 Collection Sewers - Gravity	725,534		737,326		726,045	(34,811)	691,234		
11	362.2 Special Collecting Structures	127		170				-		
12	363.2 Services to Customers			6				1/7		
13	364.2 Flow Measuring Devices	*				9.00		5		
14	365.2 Flow Measuring Installations	-		S ± S						
15	389.2 Other Plant & Misc. Equipment	-		2		-		20		
16	SYSTEM PUMPING PLANT									
17	353.3 Land & Land Rights			3.50		377				
18	354.3 Structures & Improvements	447,059		481,405		463,503		463,503		
19	370.3 Receiving Wells	50.00000		100		0.50				
20	371.3 Pumping Equipment	11,170		15,119		13,141		13,141		
21	389.3 Other Plant & Misc. Equipment	E#1		150				=		
22	TREATMENT AND DISPOSAL PLANT									
23	353.4 Land & Land Rights	194						-		
24	354.4 Structures & Improvements	4		100		183		4.5		
25	355.4 Power Gen Equipment	22		121		20		-		
26	371.4 Pumping Equipment					Ψ,		2		
27	380.4 Treatment & Disposal Equipment	7,616		8,947		8,266		8,266		
28	381.4 Plant Sewers	,,,,,,		-				-		
29	382.4 Outfall Sewer Lines			-		25		-		
30	389.4 Other Plant & Misc. Equipment	923		12		21		2		
31	RECLAIMED WATER DISTRIBUTION PLANT									
						-		-		
32	354.3 Structure & Improvements	10.70				0				
33	371.5 Pumping Equipment WTP	292		341		316		316		
34	371.6 Pumping Equipment Dist	292		341		310		510		
35	374.5 Reuse Distribution Reservoirs	7,104		8,498		7,801		7,801		
36	375.6 Reuse Transmission & Dist	7,104		0,490		7,001		7,801		
37	380.6 Treat/Disp Equip RCL WTP	// *		**		8		0		
38	389.5 Other Plant & Misc Equipment			• 2						
39	366.6 Reuse Services	2.5		-		- 6				
40	367.6 Reuse Mtr Installations			-				-		
41	GENERAL PLANT									
42	353.7 Land & Land Rights			400 400		405 463		40E 463		
43	354.7 Structures & Improvements	380,473		430,493		405,462	(22.502)	405,462		
44	390.7 Office Furniture & Equipment	217,730		241,873		229,601	(23,682)	205,919		
45	391.7 Transportation Equipment	76,343		76,837		77,465	(12,827)	64,639		
46	393.7 Tools, Shop & Garage Equipment	8,115		8,466		8,282		8,282		
47	394.7 Laboratory Equipment			=		*				
48	395.7 Power Operated Equipment	-		-		+				
49	396.7 Communication Equipment	2,048		2,324		2,181		2,181		
50	397.7 Miscellaneous Equipment	1,255		1,469		1,362		1,362		
51	348.7 Other Plant - Allocations	 -		-		-				_
52	Total	\$ 3,266,635	\$	3,403,890	\$	3,329,766	\$ (71,319)	\$ 3,258,447		\$

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS Schedule Year Ended: December 31, 2015 Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10 Page 2 of 2

Preparer: Deborah Swain

	c [X] Projected [] (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) 13- Month
ne o.	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
i	INTANGIBLE PLANT														
		\$ (1,532) \$	(1,532) \$	(1,532) \$	(1,532) \$	(1,532) \$	(1,532) \$	(1,532) \$	(1,532) \$	(1,532) \$	(1,532) \$	(1,532) \$	(1,532) \$	(1,532) \$	(1,53
3	352.1 Franchises	3,584	3,591	3,598	3,605	3,613	3,620	3,627	3,635	3,642	3,649	3,656	3,664	3,671	3,62
	389.1 Other Plant & Misc. Equipment	0,00	3.5	1177	- 52										
,	COLLECTION PLANT														
5	353.2 Land & Land Rights														
	354.2 Structures & Improvements	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771	1,229,77
	355.2 Power Gen Equipment	-,,-,-		7,000	75.	7.					:5		9	20	
,	360.2 Collection Sewers - Force	150,073	150,807	151,541	152,274	153,008	153,741	154,475	155,209	155,942	156,676	157,410	158,143	158,877	154,47
0	361.2 Collection Sewers - Gravity	725,534	727,801	716,407	716,445	718,764	721,084	723,404	725,725	728,045	730,365	732,685	735,005	737,326	726,04
1	362.2 Special Collecting Structures	720,004	727,001	, 20,10.			, , , , , , , , , , , , , , , , , , , ,								
	363.2 Services to Customers			100				~						6	
3	364.2 Flow Measuring Devices					-				1.5		1		020	
	365.2 Flow Measuring Devices														
4	389.2 Other Plant & Misc. Equipment			- 1				-				-			
5															
6	SYSTEM PUMPING PLANT														
.7	353.3 Land & Land Rights	447,059	450,101	452,017	453,882	456,936	459,989	463,043	466,097	469,159	472,220	475,282	478,344	481,405	463,50
8	354.3 Structures & Improvements	447,039	430,101	432,017	433,002	450,550	433,303	100,010			200 200				
9	370.3 Receiving Wells		11 102	11,821	12,151	12,481	12,810	13,140	13,470	13,800	14,130	14,459	14,789	15,119	13,14
0	371.3 Pumping Equipment	11,170	11,492	11,021	12,151	12,401	12,010	13,140	15,470	10,000	0.000	2000000	250		
1	389.3 Other Plant & Misc. Equipment														
22	TREATMENT AND DISPOSAL PLANT														
3	353.4 Land & Land Rights													70.0	
4	354.4 Structures & Improvements	-	-	*						- 27	(77.)	_050	5,000	9	
25	355.4 Power Gen Equipment	-		210				5	•	25	70	- 57	8		
26	371.4 Pumping Equipment				92333	(2422)		0.004	0.275	0.400	8,604	8,719	8,833	8,947	8,2
27	380.4 Treatment & Disposal Equipment	7,616	7,709	7,803	7,918	8,032	8,147	8,261	8,375	8,490	8,004	0,719	0,033	0,547	0,2
28	381.4 Plant Sewers	-	-				38	(4	1.5	- 7	7.0			020	
29	382.4 Outfall Sewer Lines	34	*	18	18	1.5		27	27	57.1	170			327	
30	389.4 Other Plant & Misc. Equipment	- 4			3.5	3.5	28	100	67	()	170	•			
1	RECLAIMED WATER DISTRIBUTION PLANT														
32	354.3 Structure & Improvements			98		27	2.5		7.5		550				
33	371.5 Pumping Equipment WTP	74			•	2346		0.00		- 1		***	222	341	3
34	371.6 Pumping Equipment Dist	292	296	300	304	308	312	316	320	325	329	333	337	341	*
35	374.6 Reuse Distribution Reservoirs					0.00	•			707002				0.400	7,8
36	375.6 Reuse Transmission & Distribution	7,104	7,220	7,336	7,452	7,569	7,685	7,801	7,917	8,033	8,149	8,265	8,382	8,498	/,0
37	380.6 Treat/Disp Equip RCL WTP								1870	850	2			536	
38	389.5 Other Plant & Misc Equipment		38	3.4		180	9.50	2.00	3.50	556		•			
39	366.6 Reuse Services		28			96	9.0	988	583	(2)	•		1124	-	
10	367.6 Reuse Mtr Installations		SE		390	250	950	1000	(8 5 8)	170				-	
1	GENERAL PLANT														
12	353.7 Land & Land Rights														
13	354.7 Structures & Improvements	380,473	384,666	388,737	392,881	397,111	401,286	405,485	409,670	413,844	417,930	422,128	426,302	430,493	405,4
4	390.7 Office Furniture & Equipment	217,730	220,017	220,405	222,387	225,614	227,765	230,065	232,270	234,498	235,031	237,481	239,677	241,873	229,6
15	391.7 Transportation Equipment	76,343	77,324	77,737	81,049	80,719	81,249	81,837	73,545	74,098	74,753	75,482	76,065	76,837	77,4
46	393.7 Tools, Shop & Garage Equipment	8,115	8,148	8,174	8,183	8,216	8,243	8,276	8,311	8,338	8,369	8,404	8,431	8,466	8,2
47	394.7 Laboratory Equipment		O 3.45			370	553	8.50	3.0	N. 5.		•	20	20	
48	395.7 Power Operated Equipment		(4)		3.405	3.50		(•)			35		20	2	
9	396.7 Communication Equipment	2,048	2,070	2,079	2,099	2,130	2,156	2,183	2,209	2,234	2,247	2,274	2,299	2,324	2,:
50	397.7 Miscellaneous Equipment	1,255	1,273	1,290	1,308	1,326	1,344	1,362	1,380	1,397	1,415	1,433	1,451	1,469	1,3
51	348.7 Other Plant - Allocations	-,	200	100	200	()									
52	Total	\$ 3,266,635 \$	3,280,754 \$	3,277,485 \$	3,290,178 \$	3,304,066 \$	3,317,671 \$	3,331,515 \$	3,336,371 \$	3,350,083 \$	3,362,106 \$	3,376,250 \$	3,389,959 \$	3,403,890	\$ 3,329,7

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Schedule: A-11 Page 1 of 1

Preparer: Deborah Swain

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established, 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.

nd/or	retirements specifically identifying those amounts.		
Line		Year-E	nd Balance
No.	Description	Water	Wastewater
1	12/31/07 Balance per Books (1)		1,688,812
2	Additions		50,865
3	Retirements		
4	Adjustments	<u> </u>	
5	12/31/08 Balance per Books		1,739,677
6	Additions		
7	Adjustments - COA per PSC -09-0372-PAA-SU		51,314
8	Retirements		
9	Adjustments (rounding)	·	1
10	12/31/09 Balance per Books		1,790,992
11	Additions		4,367
12	Retirements		
13	Adjustments (rounding)	<u> </u>	
14	12/31/10 Balance per Books		1,795,359
15	Additions		1,395
16	Retirements		
17	Adjustments		
18	12/31/11 Balance per Books		1,796,754
19	Additions		465
20	Retirements		
21	Adjustments		4 707 240
22	12/31/12 Balance per Books		1,797,219
23	Additions		465
24	Retirements		
25	Adjustments		1 707 504
26	12/31/13 Balance per Books		1,797,684
27	Additions		15,407
28	Retirements		
29	Adjustments		vi (1000-2012)
30	12/31/14 Balance per Books (2)		1,813,091
31	Additions		14,871
32	Retirements		
33		-	
34		8	1,827,962
35	12/31/15 Balance per Books	0	
33			

^{3637 (1)} Rate base was last established for historical year 2007 in PSC Order No. 09-0372-PAA-SU

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

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected []

Florida Public Service Commission

Schedule: A-12 Page 1 of 2

Preparer: Deborah Swain

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

Line	(1)	1	(4) 3 Month	(5)		(6) Adjusted	(7) Non-Used	(8) Non-Used
No.	Description	Aver	age Balance	Adjustments		Test Year	Useful %	Amount
1	WATER							
2								
3	Plant Capacity Fees	\$	9		\$	102		2
4								
5	Contributed Lines/Mains		=			-		*
6								
7	Meters & Meter Installation Fees		*			>5		
8								
9	Contributed Property					020		
10						127		
11	Other - Tap Fees					(4)		
12								
13	Total	\$	- 5	\$	- \$	171		
14		- 100 m						
15	WASTEWATER							
16								
17	Plant Capacity Fees	\$	16,984		\$	16,984		5
18								
19	Contributed Lines/Mains		1,008,103			1,008,103		9
20								
21	Contributed Property		781,959		3	781,959		
22								
23	Other - Tap Fees		14,156			14,156		14
24	Pro Maria Cara Cara Cara Cara Cara Cara Cara							
25						The second second		
26	Total	\$	1,821,202	\$	- \$	1,821,202		

Recap Schedules: A-2, A-11

Schedule: A-12 Page 2 of 2

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 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)
ne o. 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
L WATER															
Plant Capacity Fees		0.00	5	3	-	2	12	•	₩	92	:•	*	1.0	×	2
Contributed Lines/Mains		956			325	28	18		5	7	•	*	(W)	20	
Meters & Meter Installation Fees		(34)?	×	-	§ • X	•	~	100	•	3.5	\$1 .5 5	5.	37.	<u>\$</u>	1
Contributed Property		120	5	2	142	2:		5.00	*	10	590	*	120	55	
1 Other - Tap Fees 2				- 3	*	<u> </u>	9	241		<u> </u>	*		1 3 2		
3 Total 4	\$	- \$		\$ -	\$ - :	- 5	- \$	- \$	- \$	- 5	- \$	- 5	\$ - \$		5
5 6 WASTEWATER 7															46.00
Plant Capacity Fees Contributed Lines/Mains		16,984 \$	16,984	\$ 16,984	\$ 16,984	1,008,103	1,008,103	16,984 \$	16,984 \$	1,008,103	1,008,103	16,984 \$	1,008,103	16,984	1,008,10
1							781,959	781,959	781,959	781,959	781,959	781,959	781,959	781,959	781,959
2 Contributed Property 3		6,045	781,959 6,045	781,959 6,045	781,959 7,287	781,959 7,758	8,208	19,974	19,974	20,444	20,445	20,445	20,445	20,916	14,156
4 Other - Tap Fees 5 6	8	6,043	6,043	6,043	1,201	7,750	0,200	25,5,4	181692.223	202.895.24		70%	- 55		
7 Total	\$ 1,8	13,090	1,813,090	\$ 1,813,090	\$ 1,814,332	\$ 1,814,804	1,815,254 \$	1,827,020 \$	1,827,020 \$	1,827,490	1,827,491 \$	1,827,491	\$ 1,827,491 \$	1,827,962	1,821,202

Recap Schedules: A-2, A-11

Schedule of Wastewater Accumulated Amortization of CIAC Annual Balances Subsequent to Last Established Rate Base Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Schedule: A-13 Page 1 of 1

Preparer: Deborah Swain

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established, 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. Show any retirements as adjustments.

Line			Year-End Balance
No.	Description	Water	Wastewater
1	12/31/07 Balance per Books (1)		1,298,703
2	Additions		44,606
3	Retirements		
4	Adjustments		
5	12/31/08 Balance per Books		1,343,309
6	Additions in Annual Report shown net of COA, below (1)		56,360
7	Retirements		
8	Adjustment to correct Annual Report error (1)		3,163
9	Adjustments - COA per PSC -09-0372-PAA-SU		(107,686
10	12/31/09 Balance per Books		1,295,146
11	Additions		50,773
12	Retirements		
13	Adjustments (rounding)		(1
14	12/31/10 Balance per Books		1,345,918
15	Additions		50,758
16	Retirements		72
17	Adjustments (rounding)		(1
18	12/31/11 Balance per Books		1,396,675
19	Additions		50,791
20	Retirements		
21	Adjustments		1,447,466
22	12/31/12 Balance per Books		
23	Additions (see Annual Report correction, below) (2)		49,169
24	Retirements		
25	Adjustment to correct Annual Report error (2)		(5,174
26	12/31/13 Balance per Books		1,491,461
27	Additions		49,684
28	Retirements		
29	Adjustments	Y	4 5 44 4 41
30	12/31/14 Balance per Books		1,541,14
31	Additions		49,808
32	Retirements		
33	Adjustments		1 500 05
34	12/31/15 Balance per Books	72	1,590,95

36 37

⁽¹⁾ Rate base was last established for historical year 2007 in PSC Order No. 09-0372-PAA-SU

^{38 (2) 2012} Annual Report additions incorrect.

Schedule: A-14 Page 1 of 2

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 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) rior Year	(3) Test year	(4) 13 Month Average Balance	(5) Adjustments	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
No.	Description	1	2/31/14	12/31/15	Average balance	Aujustinents	Test Teat		
1	WATER								
2									
3	Plant Capacity Fees		22	,					
4									
5	Contributed Lines/Mains		7		-				
6									
7	Meters & Meter Installation Fees		(20)				1150		
8							-		
9	Contributed Property		-				2		
10									
11	Other - Tap Fees		30						
12		-							
13				ć	- \$	\$ -			
14	Total	\$		\$	- 3	7	*		
15									
16	WASTEWATER								
17				1 12	8 926		926		
18	Plant Capacity Fees	\$	714	1,13	8 920	ta .	520		
19	10 20 20 E		000 104	1,005,25	7 992,680	v	992,680		
20	Contributed Lines/Mains		980,104	1,005,25	7 332,000	6	1000		
21	2 72 2		560,782	584,64	2 572,712) (572,712		
22	Contributed Property		300,762	304,04	2 3,2,71	78	3-5-2-5°, III-		
23			(455)	(8	4) (308	3)	(308))	
24	Other - Tap Fees		(433)	10	., (55.	75	1880	96	
25		_							
26 27	Total		1,541,145	\$ 1,590,95	3 \$ 1,566,010	1 5	- \$ 1,566,010		

Recap Schedules: A-2, A-13

Schedule: A-14 Page 2 of 2

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 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)	(3)		(4)		(5)	(6)		(7)	(8)	(9)	(10)		(11)	(12)	(13)	(14)	13	(15) - Month
Line 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	Α	verage
1	WATER																					
2					0.000							- 5		- 5		- \$	- 3	ś -	s -	\$	- \$	12
3	Plant Capacity Fees	\$	9 3	\$	- \$		- \$	•	\$	- \$	- \$		•			- ¥	26. 7		·			
4											- 2	727		20		20	-	*			-	- 0
5	Contributed Lines/Mains		3,900		(*)		***	5.7%			-											
6												2		2.		23	- 2	×	8			(5
7	Meters & Meter Installation Fees																					
8											100					2	27	2	14		-	
9	Contributed Property		(30)		•		-															
10								1.2		168	24	2				*	2		-		-	
11	Other - Tap Fees				373																	
12		_					_			_												
13	Sec. Comp.				- \$		- \$		\$	- \$	- Ś		\$	5	5	- \$		\$ -	\$ -	\$	- \$	-
14	Total	\$		\$	- >		- ,		<u> </u>													
15																						
16																						
17		2	~		749 \$	70	85 \$	820	\$ 8	55 \$	891 \$	926	Ś	961	\$	997 \$	1,032	\$ 1,068	\$ 1,103	\$ 1,13	8	926
18	Plant Capacity Fees	\$	714	5	749 \$	//	02 2	020	, ,	150 50	200		9									. 10 1700 270 170 20 20 20 20 20 20 20 20 20 20 20 20 20
19	AND INTO A COURT VERY STRANGE SHOOT.		000 101	002	,200	984,29	96	986,392	988,4	88	990,584	992,680	9	94,777	996,	873	998,969	1,001,065	1,003,161	1,005,25	7	992,680
20	Contributed Lines/Mains		980,104	962	,200	304,2	30	300,332			(SCION COLL)	and the second										100000000000000000000000000000000000000
21	5 8989892280		FC0 703	567	,771	564,7	50	566,747	568,7	36	570,724	572,712	5	74,700	576,	689	578,677	580,665	582,653	584,64	2	572,712
22	Contributed Property		560,782	362	,//1	304,7	55	500,747												92		10001
23			(455)		(442)	14	30)	(414)	(3	98)	(381)	(340)		(298)	(255)	(213)	(170)	(128)	(8	34)	(308)
24	Other - Tap Fees		(455)		(442)	3.77	,	(/	1000	ONTO!	N#85=355 (정 19.		76 Th								
25		_		_											25	esta esta	6402000000		na resaggiore			1 555 010
26	(Access	ė	1,541,145	\$ 154	277 \$	1,549,4	10 \$	1.553.545	\$ 1,557,6	81 \$	1,561,818 \$	1,565,979	\$ 1,5	570,140	\$ 1,574	303 \$	1,578,465	\$ 1,582,628	\$ 1,586,790	\$ 1,590,95	3 \$	1,566,010
27	Total	2	1,341,143	¥ 1,54.	,,_,,	2,545,4		_,,,,,		_												

Recap Schedules: A-2, A-13

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Schedule: A-15 Page 1 of 1

Preparer: Deborah Swain

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

	(1)	(2)
Line		
No.	Description	Approved Rate
1 Per Order PSC-	04-0262-PAA-WS	9.03%

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

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Florida Public Service Commission

Schedule: A-16 Page 1 of 1

Preparer: Deborah Swain

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

Line		Average Te	t Year Balance
No.	Description	Water	Wastewater
a a	NONE		

Recap Schedules: A-2, A-19

Schedule of Working Capital Allowance Calculation

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Florida Public Service Commission

Schedule: A-17 Page 1 of 1

Preparer: Deborah Swain Recap Schedule: 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.

ine		Water	9	Sewer
No	First Dates			
1	Final Rates Current & Accrued Assets (13 Month Average)			
2	Cash		\$	9.70
3	Accounts Rec less Accum. Provision for Uncoll Accts			56,649
4	Materials & Supplies			: E
5	Misc. Current & Accrued Assets			÷
6	Deferred Tax Debits			10
7	Current & Accrued Liabilities(13 Month Average)			
8			\$	(41,777
9	Accounts Payable		58000	(44,647
10	Accrued Taxes			
11	Accrued Interest Misc. Current & Accrued Liabilities			
12	MISC. Current & Accrued Liabilities			
13	We die - Carital (Balanca Shoot Mathod)		\$	(29,775
14	Working Capital (Balance Sheet Method)			
15				
16				
17				
18	Interim Rates			
19	Current & Accrued Assets (13 Month Average)		\$	
20	Cash		~	56,64
21	Accounts Rec less Accum. Provision for Uncoll Accts			
22	Materials & Supplies			
23	Misc. Current & Accrued Assets			
24	Deferred Tax Debits			
25	Current & Accrued Liabilities(13 Month Average)		\$	(41,77
26	Accounts Payable		7	(44,64
27	Accrued Taxes			(44,04
28	Accrued Interest			
29	Misc. Current & Accrued Liabilities			
30			\$	(29,77
31	Working Capital (Balance Sheet Method)		<u> </u>	(23,77

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Page 1 of 2 Preparer: Deborah Swain

Schedule: A-18

Line No.	(1) ASSETS	(2) Prior Year Ended 12/31/14		(3) Adjustments		(4) ed Prior Year ed 12/31/14	E	(5) Test Year nded 12/31/15		(6) 13 Month Average	(7) Adjustments	Ad	(8) ljusted verage
		5780 0	STROKE GEO			A 505 547		4,610,326	¢	4,600,164		\$ 4	,600,164
1	Utility Plant in Service	\$	4,565,547		\$	4,565,547 24	2	4,610,520	7	18		*	18
2	Construction Work in Progress		24			351,207		351,207		351,207			351,207
3	Utility Acquisition Adjustment	<u> </u>	351,207			4,916,778	_	4,961,544		4,951,389		4	,951,389
4	GROSS UTILITY PLANT		4,916,778					(3,403,890)		(3,329,766)			,329,766)
5	Less: Accumulated Depreciation	(3,266,635)			(3,266,635)		(81,247)		(81,247)		10	(81,247)
6	Less: Accum Amortization Acquis Adj		(81,247)			(81,247)	_	1,476,406	_	1,540,376		- 1	,540,376
7	NET UTILITY PLANT		1,568,896			1,568,896		1,476,406	_	1,340,370			,,5 10,5 1 0
8													
9	Cash		-							56,649			56,649
10	Accounts Rec'b - trade		73,256			73,256		94,498		36,649			30,043
11	Notes Receivable					an en en en E				4 457 406			1,157,196
12	Accts. Rec'b - Assoc. Cos.		1,123,300			1,123,300		1,168,948		1,157,196			1,137,130
13	Notes Rec'b - Assoc. Cos.		-					2.5		150			-
14	Accts. Rec'b - Other		350			~		-		953			8
15	Accrued Interest Rec'b		3.74			0				100			- 3
16	Allowance for Bad Debts		(1)			(1)				-			-
17	Materials & Supplies									5-e			
18	Miscellaneous Current & Accrued Assets		£9			2		7					
19		· (a								1 212 215			1,213,845
20	TOTAL CURRENT ASSETS		1,196,555			1,196,555		1,263,447		1,213,845		_	1,215,045
21		-											
22	Notes Receivable		7		•	-		-		(A.E.)			
23	Unamortized Debt Discount & Exp.		-					-					
24	Prelim. Survey & Investigation Charges		*			7		-					
25	Clearing Accounts		*										4,334
26	Deferred Rate Case Expense		4,334			4,334		4,334		4,334			4,554
27	Other Miscellaneous Deferred Debits		-					*					
28	Accum. Deferred Income Taxes		-					-				_	4 224
29	TOTAL OTHER ASSETS		4,334			4,334		4,334		4,334		•	4,334
30 31	TOTAL ASSETS	\$	2,769,785		\$	2,769,785	\$	2,744,186	\$	2,758,555	\$	- \$	2,758,555

Company: Utilities, Inc. of Florida - Tierra Verde Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) 13- Month
Line No.	ASSETS	5	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
9	Utility Plant in Service		4,565,547 \$	4,565,599 \$	4,591,180	\$ 4,607,209 \$	4,607,114 \$	4,606,851 S	4,608,361 \$	4,608,417 \$	4,608,644 \$	4,607,696 \$	4,607,750 \$	4,607,438 \$	4,610,326	4,600,164
2	Construction Work in Progress	*	24	24	24	39	39	10	10	10	10	10	10	10	10	18
2	Utility Acquisition Adjustment		351,207	351,207	351,207	351,207	351,207	351,207	351,207	351,207	351,207	351,207	351,207	351,207	351,207	351,207
2	Othity Acquisition Adjustment		331,207	331,207	331,207	331,207	552,201									
5	GROSS UTILITY PLANT		4,916,778	4,916,830	4,942,411	4,958,456	4,958,361	4,958,069	4,959,579	4,959,635	4,959,862	4,958,914	4,958,968	4,958,655	4,961,544	4,951,389
6	Less: Accumulated Depreciation		(3,266,635)	(3,280,754)	(3,277,485)	(3,290,178)	(3,304,066)	(3,317,671)	(3,331,515)	(3,336,371)	(3,350,083)	(3,362,106)	(3,376,250)	(3,389,959)	(3,403,890)	(3,329,766)
7	Less: Accum Amortization Acquis Adj		(81,247)	(81,247)	(81,247)	(81,247)	(81,247)	(81,247)	(81,247)	(81,247)	(81,247)	(81,247)	(81,247)	(81,247)	(81,247)	(81,247)
,	NET UTILITY PLANT		1,568,896	1,554,829	1,583,679	1,587,030	1,573,047	1,559,151	1,546,816	1,542,017	1,528,532	1,515,561	1,501,471	1,487,449	1,476,406	1,540,376
0	NET OTHER PEAN	-	1,300,030	1,004,020	1,505,075	2,507,000	2,0,0,0,0	2,000,000	-//							
10	Cash															100
11	Accounts Rec'b - trade		73,256	17,222	95,989	23,552	94,716	21,685	83,020	20,511	77,060	35,260	60,675	38,989	94,498	56,649
12	Notes Receivable		,5,250	27,222	30,303	20,002			100 M PO 100 PO	700 FO 900						
13	Accts. Rec'b - Assoc. Cos.		1,123,300	1,178,601	1,086,857	1,144,394	1,085,968	1,178,714	1,137,925	1,192,238	1,152,134	1,193,158	1,184,916	1,216,403	1,168,948	1,157,196
14	Notes Rec'b - Assoc. Cos.		1,123,300	1,170,001	1,000,007	-//	2,000,000									100 Million 100 Mi
15	Accts. Rec'b - Other															1940
16	Accrued Interest Rec'b															
17	Allowance for Bad Debts		(1)			(2)		Q.	¥3	-	(1)	S	100	100	20	
18	Materials & Supplies		(1)	15		(-)		2		25	-	23		9	-	200
19	Miscellaneous Current & Accrued Assets					10		8	2)	74.77	\$	25		34	*	-
20	Wiscenarieous current & Accided Assets															
21	TOTAL CURRENT ASSETS	-	1,196,555	1,195,824	1.182.846	1,167,944	1,180,684	1,200,399	1,220,945	1,212,748	1,229,193	1,228,418	1,245,591	1,255,392	1,263,447	1,213,845
22	TO TAL CORRENT ASSETS	-	1,150,555	1,133,024	2,102,010	2,201,511	2/200/001	2/200/0000	-//-							
23	Net Nonutility Property															2.5
24	Unamortized Debt Discount & Exp.															
25	Prelim. Survey & Investigation Charges				2	20	121	Q	2:			*1	080	19		1.0
26	Clearing Accounts															
27	Deferred Rate Case Expense		4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334
28	Other Miscellaneous Deferred Debits		-,	4,554	-,,,,,	.,,	****		866		0.00		66			
29	Accum. Deferred Income Taxes															
30	TOTAL OTHER ASSETS	-	4.334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334
31	TOTAL OTHER ASSETS	-	4,334	4,554	4,554	4,554	,,,,,,	1,001		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
32	TOTAL ASSETS	\$	2.769.785 \$	2,754,986 \$	2,770,859	\$ 2,759,308 \$	2.758.065 S	2,763,884 \$	2,772,095 \$	2,759,099 \$	2,762,059 \$	2,748,313 \$	2,751,397	2,747,174 \$	2,744,186	\$ 2,758,555
32	IO IML MOSE 13	-	2,703,703 \$	2,734,300 3	2,770,000	2,750,500 9	2,, 50,000	21.001007		A						

Company: Utilities, Inc. of Florida - Tierra Verde Docket No.: 160101 - WS Schedule Year Ended: December 31, 2015

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

Line	(1)		(2) rior Year	(3)	Adjuste	(4) d Prior Yr	(5) Test Year		(6)		(7) ted Test Yr		(8) 13 Month	(9)		(10) Adjusted
No.	EQUITY CAPITAL & LIABILITIES	Ende	d 12/31/14	Adjustments	Ended	12/31/14	Ended 12/31	/15	Adjustments	Ende	d 12/31/15	- 1	Average	Adjustments	2 5	Average
1	Common Stock Issued	\$	1,000		\$	1,000	\$ 1,	000		\$	2,000	\$	1,000		\$	1,000
2	Preferred Stock Issued															
3	Additional Paid in Capital		1,845,562			1,845,562	1,845,	562			3,691,124		1,845,562			1,845,562
4	Retained Earnings		322,198	49,877		372,075	334,	781	50,780		706,856		334,451	49,947	(1)	384,398
5	Other Equity Capital		_			- 12							-			- 2
6														0.000,000		72-17-17-17
7	TOTAL EQUITY CAPITAL	_	2,168,760	49,877		2,218,637	2,181	343	50,780		4,399,979		2,181,013	49,947	2%	2,230,960
8																
9	Bonds		2.0			-		-			-		**			25
10	Reacquired Bonds					AND COMPANY OF THE PARTY OF THE		*			100000000000000000000000000000000000000		100000000000000000000000000000000000000			
11	Advances From Associated Companies		(479,868)			(479,868)	(479	868)			(959,736)		(479,868)			(479,868)
12	Other Long-Term Debt	-	- 5					- 20					4.)			- 14
13													0.0000000000000000000000000000000000000			
14	TOTAL LONG-TERM DEBT		(479,868)			(479,868)	(479	868)			(959,736)		(479,868)			(479,868)
15											-					44.777
16	Accounts Payable		39,658			39,658	38	833			78,492		41,777			41,777
17	Notes Payable										102007025		esensil.			
18	Notes & Accounts Payable - Assoc. Cos.		541,928			541,928	541	928			1,083,856		541,928			541,928
19	Customer Deposits					- 50										
20	Accrued Taxes		53,214			53,214	53	919			107,133		44,647			44,647
21	Current Portion Long Term Debt		*					*					*			- 3
22	Accrued Interest		90			57		3			- 5		3)			- 1
23	Accrued Dividends		- 3					*			-		-			134
24	Misc. Current and Accrued Liabilities		- 2			040						_	**			
25													***			520.252
26	TOTAL CURRENT & ACCRUED LIABILITIES	_	634,800			634,800	634	,680			1,269,481		628,352	-	_	628,352
27																
28	Advances for Construction		93			0.00							-			
29	Prepaid Capacity Charges		*					200					5			10
30	Accum. Deferred ITC's		8			170		7					-			
31	Operating Reserves	-	-			167		-				_			-	
32																
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	_										_				-
34													1 021 202			1,821,202
35	Contributions in Aid of Construction		1,813,090			1,813,090	1,827				3,641,052		1,821,202			(1,566,010
36	Less: Accum. Amortization of CIAC		(1,541,145)			(1,541,145)	(1,590	,953)			(3,132,098	1	(1,566,010)			(1,566,010
37			TOWN TOWNS	(40.000		****		022	IFO 700		295,294		173,866	(49,947	conc	123,919
38	Accumulated Deferred Income Taxes	_	174,148	(49,877	1	124,271	1/1	,023	(50,780		295,294	_	1/3,866	(49,947	(1)	123,919
39 40	Total Equity Capital and Liabilities	\$	2,769,785	\$ -	\$	2,769,785	\$ 2,744	,186		\$	5,513,972	\$	2,758,555	\$ -	\$	2,758,555
-10	Lord Educi cabital and Sapillace	-		•		11.00										

Note: (1) To removed certain deferred taxes ADIT - NOLs

⁴¹ 42 43 44

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Schedule: A-19 Page 2 of 2

Preparer: Deborah Swain

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
1	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										neros recursos acto	010921212				1 045 563
3	Additional Paid in Capital		1,845,562	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562
4	Retained Earnings		322,198	330,564	344,924	323,867	334,784	338,548	335,059	345,855	340,420	328,223	335,624	333,016	334,781	334,451
5	Other Equity Capital		707	5.0												-
6			incontraction.													2 404 042
7	TOTAL EQUITY CAPITAL		2,168,760	2,177,126	2,191,486	2,170,429	2,181,345	2,185,110	2,181,621	2,192,416	2,186,982	2,174,785	2,182,186	2,179,578	2,181,343	2,181,013
8			20 -12													
9	Bonds															
10	Reacquired Bonds													((470.050)	/470 050\
11	Advances From Associated Companies		(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)
12	Other Long-Term Debt															
13												5-1-1-V	1000		(470.050)	(470.050)
14	TOTAL LONG-TERM DEBT		(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)
15												72555	12.000		20.022	41,777
16	Accounts Payable		39,658	38,998	41,241	49,904	37,652	39,798	40,143	39,163	47,504	46,404	42,500	41,304	38,833	41,///
17	Notes Payable											5555555	0101240		F44 000	541,928
18	Notes & Accounts Payable - Assoc. Cos.		541,928	541,928	541,928	541,928	541,928	541,928	541,928	541,928	541,928	541,928	541,928	541,928	541,928	541,928
19	Customer Deposits			-	2	-	-	a)	196		200.000		20.202			44,647
20	Accrued Taxes		53,214	34,841	38,281	42,024	45,771	49,370	53,121	34,476	38,226	41,972	45,722	49,471	53,919	44,647
21	Current Portion Long Term Debt															
22	Accrued Interest		1	9	25	(3)	*	*	(38)		*	3.0		8	5.5	
23	Accrued Dividends															
24	Misc. Current and Accrued Liabilities		- 4/						(*)							
25												100000000000000000000000000000000000000	200/25/02/04	17000000000		500.050
26	TOTAL CURRENT & ACCRUED LIABILITIES		634,800	615,767	621,451	633,856	625,351	631,097	635,192	615,567	627,658	630,304	630,150	632,703	634,680	628,352
27				330000												
28	Advances for Construction															
29	Prepaid Capacity Charges															200
30	Accum. Deferred ITC's															
31	Operating Reserves															
32	1946-00 W 10 W															
33	TOTAL DEFERRED CREDITS & OPER. RESERVES			18	*	550			- 15							
34				1400-777407-774								A first to the second constant of	1770-1870-1870			
35	Contributions in Aid of Construction		1,813,090	1,813,090	1,813,090	1,814,332	1,814,804	1,815,254	1,827,020	1,827,020	1,827,490	1,827,491	1,827,491	1,827,491	1,827,962	1,821,202
36	Less: Accum. Amortization of CIAC		(1,541,145)	(1,545,277)	(1,549,410)	(1,553,545)	(1,557,681)	(1,561,818)	(1,565,979)	(1,570,140)	(1,574,303)	(1,578,465)	(1,582,628)	(1,586,790)	(1,590,953)	(1,566,010)
37										100-210-27				171.061	171 022	172 000
38	Accumulated Deferred Income Taxes		174,148	174,148	174,110	174,104	174,114	174,109	174,110	174,105	174,100	174,066	174,065	174,061	171,023	173,866
39		2-5												2747474 6	2744 195	2,758,555
40	TOTAL EQUITY CAPITAL & LIABILITIES	\$	2,769,785 \$	2,754,986	2,770,859 \$	2,759,308 \$	2,758,065	5 2,763,884 \$	2,772,095 \$	2,759,099	2,762,059 \$	2,748,313 \$	2,751,397 \$	2,747,174 \$	2,744,186	2,730,333

Net Operating Income

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde Schedule Year Ended: December 31, 2015 Schedule: B-2 Page 1 of 1

Docket No.: 160101 - WS Interim [] Final [X] Preparer: Deborah Swain

Interim [] Final [X]
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) Test Year Per		(3) Utility Test Year			(4) Utility Adjusted		(5) Requested Revenue			(6) Requested Annual	(7) Supporting
No.	Description		Books		Adjustments			Test Year		Adjustment			Revenues	Schedule(s)
1	OPERATING REVENUES	\$	983,657	\$	12,556 (A)	\$	996,212	\$	107,812	(A)	\$	1,104,024	B-4, B-3
2														
3	Operation & Maintenance		762,629		45,956 (B)		808,585			(B)		808,585	B-6, B-3
5	Depreciation, net of CIAC Amort.		120,386		794 (C)		121,180		-	(C)		121,180	B-14, B-3
6					,	D \					(D)		-	
7	Amortization				Į.	D)					(D)			
8 9	Taxes Other Than Income		55,865		2,700 (E)		58,565		4,852	(E)		63,417	B-15, B-3
10 11	Provision for Income Taxes		(1,870)		(6,873) (F)		(8,743)		38,744	(F)	201	30,001	C-1, B-3
12							-							
13	OPERATING EXPENSES		937,009		42,578			979,587		43,596	_		1,023,183	
14				76	2000		-	12721127					00.044	
15	NET OPERATING INCOME	\$	46,648	\$	(30,022)		\$	16,626	\$	64,216		\$	80,841	
16														
17		924			(400 763)			1 005 420				ė	1,095,420	
18	RATE BASE, Average	\$	1,285,184	\$	(189,763)		\$	1,095,420				-	1,033,420	
19														
20			000000000	27.7%					•				7 2004 9	6
21	RATE OF RETURN		3.63	-%				1.52	%				7.38%	

Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Tierra Verde Schedule Year Ended: December 31, 2015

Docket No.: 160101 - WS Interim [] Final [X] Florida Public Service Commission Schedule: B - 3 Page 1 of 2

Preparer: Deborah Swain

Historic [X] or Projected []

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

Line					
No.		Description	Water	Wa	stewater
1	(A)	Operating Revenues			
2		(1) Annualized Revenue			
3		Annualized water/sewer revenues per Schedule E-2			\$996,212
4		Test Year water/sewer revenues per Schedule E-2			983,657
5		Total adjustment to TY Revenue		\$	12,556
6					
7		(2) Revenue Increase			
8		Increase in revenue required by the Utility to realize a			107,812
9		7.38% % rate of return		\$	107,812
10					
11		Total Adjustments to Revenues		\$	120,367
12	(B)	Operations & Maintenance (O & M) Expenses			
13		Proforma Adjustments			
14		(1) 710 Bulk Sewer Purchased - price increase October 2016			
15		Gallons purchased 2015 per Schedule F-2 (129.033 mg)			
16		Rate effective October 2016 (2,956 + 25% surcharge)			
17		Adjusted cost: 129.033mg * \$2956 + 25% surcharge			476,777
18		Per Books			(460,442)
19		Adjustment		\$	16,335
20					
21		(2) Proforma adjustments related to new employees and increases			
22		701 Salaries & Wages		\$	9,535
23		703 Salaries & Wages - Officers, Etc.			248
24		704 Employee Pensions & Benefits			3,155
25		710 Bulk Sewer Purchased - price increase October 2017 (1.1%)			5,245
26		750 Transportation Expense Increase 3%		8	269
27					18,452
28		(3) Rate Case Expenses		2	
29		1/4 of Rate Case Expense		\$	11,169
30				-	22115272-021
31		Total O & M Adjustment		\$	45,956
32	(C)	Depreciation Expense Adjustments			1000-0000
33		(1) Correct depreciation of Project Phoenix (10 yr)		\$	(4,292
34					
35		(2) Annualize depreciation exp for test year plant additions			PA90189
36		361.2 Gravity Mains - 401 8th Ave GSM Ph 1 (\$37,373/45 for 2 mos.)		\$	138
37					
38		(3) Adjust depreciation expense related to Pro Forma additions and retirements			
39		(a)Proforma Plant Adjustment			10/15/202
40		361.2 Collection System - Gravity (replacement)			1,051
41		390.7 GIS system - allocated portion			3,425
42		391.7 Vehicle major upgrade / purchase - allocated portion			263
43		391.7 Vehicle Replacement Program - allocated portion			3,987
44		(b) Retirement			
45		361.2 Collection System - Gravity (replacement)			(788
46		391.7 Vehicle Replacement Program - allocated portion			(2,990
47		Pro Forma Adjustment to Depreciation Expense		\$	4,948
48					
49		Total Adjustment to Depreciation Expense		\$	794

Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Tierra Verde Schedule Year Ended: December 31, 2015

Docket No.: 160101 - WS Interim [] Final [X]

Historic [X] or Projected []

Florida Public Service Commission

Schedule: B - 3 Page 2 of 2

Preparer: Deborah Swain

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

Line					
No.		Description	Water	Waste	ewater
1	(D)	Amortization of Acquisition Adjustment			
2					
3	(E)	Taxes Other Than Income			
4		(1) Regulatory Assessment Fees			
5		(a) RAFs for test year revenues per books			44,265
6		Less RAFs per books			43,786
7		Adjust for test year revenues per books		\$	478
8					
9		(b) To adjust test year RAF's for annualized revenues			12,556
10		RAFs rate			0.045
11		RAFs Adjustment Required for Annualized Revenues		\$	565
12					
13		Total Test Year Adjustment to Regulatory Assessment Fees		\$	1,043
14		Total rest real ragination to regulator / rates and rest			•
15		(2) To adjust Property Tax for Proforma Plant (millage = 16.9563)		\$	909
16		■ *** ■ Control (*** ********************************			
17		(3) To adjust Payroll Tax for Proforma Salaries		\$	748
16				NAME OF THE PARTY	
17		(4) To adjust RAF's for requested revenues			
18		Total Revenue Increase Requested		\$	107,812
19		RAF rate			0.045
20		RAF Adjustment Required for Requested Revenues		\$	4,852
21					
22		Total increase in Taxes Other Than Income		\$	7,552
23	(F)	Provision for Income Taxes			
24		(1) Adjusted taxes prior to revenue increase		\$	(8,743
25					
26		(2) To calculate additional taxes due to requested revenue adjustments		\$	38,744
27				7629	
28		Total Provision for Income Taxes		\$	30,001

Test Year Operating Revenues

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic [X] or Projected []

Florida Public Service Commission

Schedule: B-4 Page 1 of 1

Preparer: Deborah Swain Recap Schedules: B-2

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenues not accounted for by subaccount, 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	960,672
1 2	461.1 Metered - Residential		521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial		521.3 Flat Rate - Industrial	:*:
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other	N±1
7	462.1 Public Fire Protection		522.1 Measured - Residential	r#
8	462.2 Private Fire Protection		522.2 Measured - Commercial	(0 4)
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	(-)
10	465 Irrigation Customers		522.4 Measured - Public Authority	(A)
11	466 Sales for Resale		522.5 Measured - Multi-Family	
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13	nterdepartmentar sales	-	524 Revenues from Other Systems	
14	TOTAL WATER SALES		525 Interdepartmental Sales	
15	1017E TITTER STEED		Accrued Sewer Revenues	22,985
16	OTHER WATER REVENUES		TOTAL SEWER SALES	983,657
17	470 Forfeited Discounts			
18	471 Misc. Service Revenues		OTHER SEWER REVENUES	
19	472 Rents From Water Property		531 Sale of Sludge	
20	473 Interdepartmental Rents		532 Forfeited Discounts	5
21	474 Other Water Revenues		534 Rents From Sewer Property	
22			535 Interdepartmental Rents	
23			536 Other Sewer Revenues	-
24			541 Measured Re-Use Revenues	
25				
26			TOTAL OTHER	
27			SEWER REVENUES	
28			•	
29			=	
30			TOTAL SEWER	
31			OPERATING REVENUES	\$ 983,657

Schedule: B-6 Page 1 of 1

Preparer: Deborah Swain Recap Schedules: B-2

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic [X] or Projected []

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

17.00	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line		Jan	Feb	March	April	May	June	July	August	Sept.	October	Nov	Dec	Total		Adj. Total
No.	Account No. and Name	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	Annual	Adjustments	Annual
1	701 Salaries & Wages - Employees	11,383	10,094	13,087	12,286	12,280	12,569	12,005	12,793	11,643	11,961	11,269	13,203 \$			
2	703 Salaries & Wages - Officers, Etc.	526	537	516	537	528	528	677	406	515	526	1,283	45	6,623		6,871
3	704 Employee Pensions & Benefits	5,456	3,930	3,314	2,999	3,379	4,719	3,573	4,052	2,749	3,934	4,060	5,235	47,401	3,155	50,556
4	710 Purchased Sewage Treatment	34,493	31,390	47,042	33,501	39,018	36,192	31,766	48,523	50,788	33,774	43,931	30,024	460,442	100 To 10	482,022
5	711 Sludge Removal Expense	269	(269)	4,538			1,277	400		5/	2,425		1,025	9,665		9,665
6	715 Purchased Power	504	397	552	424	430	434	409	728	608	521	444	554	6,005		6,005
7	716 Fuel for Power Purchased															64
8	718 Chemicals		96			2.00		1970	•	7.5			3			19
9	720 Materials & Supplies	698	2,935	569	585	2,416	1,549	1,442	1,632	520	580	1,200	3,776	17,903		17,903
	731 Contractual Services - Engr.	-				13703		55.	95	(95)			9	0		C
	732 Contractual Services - Acct.	418	422	443	414	414	414	490	489	484	484	574	576	5,622		5,622
	733 Contractual Services - Legal		5			2.5	255.5	250	(194)		17	-	60	(112))	(112
	734 Contractual Services - Mgmt. Fees															
	735 Contractual Services - Testing															9.
-	736 Contractual Services - Other	1,418	650	1,789	953	1,603	834	1,833	1,013	884	1,136	2,490	1,189	15,792	100	15,792
-	741 Rental of Building/Real Prop.	13	13	13	13	14	14	14	14	14	14	14	28	181		181
-	742 Rental of Equipment	-		18	5-05	20-23	11.00						9	27		27
	750 Transportation Expenses	606	655	662	867	948	804	798	746	675	809	719	670	8,959	269	9,228
	756 Insurance - Vehicle													-		
	757 Insurance - General Liability	1,441	1,260	1.417	1,444	1,419	1,422	1,417	1,416	1,402	1,497	1,461	1,461	17,057		17,057
	758 Insurance - Workman's Comp.				1									-		33
	759 Insurance - Other	47	86	47	177	207	408	490	111	397	726	1,239	(201)	3,733		3,733
1	760 Advertising Expense		-	200	2.00	10-11	(1 0)		*			3		-		
24	766 Reg. Comm. Exp Rate Case Amort.			3.	3.43	20.00	2.00	-	-		- 2		-	- 5	11,169	11,169
-	767 Reg. Comm. Exp Other	(180)	(3)	11	2.00	32	33	11	11	-	125	3	110	152		152
	770 Bad Debt Expense	7	(7)	19	13	11	10	9	10	6	11	10	9	107		107
27	775 Miscellaneous Expenses	1,385	1,106	2,047	2,256	1,173	1,354	1,538	1,113	1,241	1,548	1,523	2,214	18,497		18,497
20	// 3 Ivilacellarieous Expelises	1,363	1,100	2,047	2,200	-,	3,007	2,000		77-15-						
29	TOTAL	\$ 58,485	\$ 53,202	\$ 76,085	\$ 56,472 \$	63,870 \$	62,561	56,870	\$ 72,957	\$ 71,831	\$ 60,088	70,221	59,987	762,629	\$ 45,956	\$ 808,585

Company: Utilities, inc. of Florida - Tierra Verde Docket No.: 160101 - WS Schedule Year Ended: December 31, 2015 Schedule: B-8 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ne		Prior TY	Current TY	TY Adj.'s	Adjusted TY	\$	%	
	50 88	Total Per FPSC					2//	Explanation
0.	Account No. and Name	C-07 eV/C	12/31/15	per B-3		Difference	Difference	1550 Copy (4 Politica)
	701 Salaries & Wages - Employees	\$ 79,913						Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.
	'03 Salaries & Wages - Officers, Etc.	9,863	6,623	248	6,871			Under benchmark
	704 Employee Pensions & Benefits	20,574	47,401	3,155	50,556			Reflects large increases in health care costs since the last TY.
4 7	10 Purchased Sewage Treatment	481,578	460,442	21,580	482,022			Under benchmark
5 7	11 Sludge Removal Expense	18,966	9,665	14 5 .0	9,665			Under benchmark
33 3	715 Purchased Power	5,063	6,005	÷€0	6,005	\$ 94		Increase in kwh purchased.
7 7	716 Fuel for Power Purchased		(*)		÷.		%	
78 i	718 Chemicals	040	340	1940	•	F 5.		
	720 Materials & Supplies	17,928	17,903	G#8	17,903	\$ (2	1000	Under benchmark
	731 Contractual Services - Engr.	1.00 p			1.0		%	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
55 2	732 Contractual Services - Acct.	3,569	5,622	1.00	5,622			
12 7	733 Contractual Services - Legal	864	(112)	****	(112)	\$ (97		Under benchmark
	734 Contractual Services - Mgmt. Fees	(*S	(*)	190	370		%	
77:0 B	735 Contractual Services - Testing	1983	(*)	5 * 5	v	W 22	%	Table 1 and
15 7	736 Contractual Services - Other	15,000	15,792	(98)	15,792			Under benchmark
16 7	741 Rental of Building/Real Prop.		181		181			Nominal variance from year to year
17 7	742 Rental of Equipment	-	27			\$ 2		De minimus amount
18 7	750 Transportation Expenses	3,329	8,959	269	9,228	\$ 5,89		Incorrect posting of fuel and fleet repairs, all should have been allocated across all FL co's.
19 7	756 Insurance - Vehicle	100			•	191 102022	%	2
20 7	757 Insurance - General Liability	988	17,057	878	17,057	\$ 17,05		General liability insurance expense wasn't allocated in this line item in the previous TY. See line 2
21 7	758 Insurance - Workman's Comp.			395			%	The Mark Annual Control of the Contr
22 7	759 Insurance - Other	18,937	3,733	350	3,733	\$ (15,20	serial se	Under benchmark
23 7	760 Advertising Expense		000	•		27 22/2/20	%	Mary Assertance
24 7	766 Reg. Comm. Exp Rate Case Amort.	46,412	3.40	11,169	11,169		J. 1838-7-18	Under benchmark
25 7	767 Reg. Comm. Exp Other	141	152		152			De minimus amount
26 7	770 Bad Debt Expense	119	107		107	(1	55 20 50	Under benchmark
27 7	775 Miscellaneous Expenses	24,167	18,497		18,497	(5,67		Under benchmark
	Total	\$ 746,282	\$ 762,628 \$	45,956	808,585	\$ 62,30	2 8.35 %	
29				12000000	727077242	0696	- 1	
30 7	766 Reg. Comm. Exp Rate Case Amort.	(46,412)	5/2/	(11,169)	(11,169)	n/a	n/a	
31							2 000 0	
32 1	TOTAL	699,871	762,628	34,787	797,416	62,30	2 8.90 %	
33								
34	Total Customers (ERC's) reported last filing	1,208.0						
35	Total Customers / Meter Equivalents Per A	1,554.0		-	1,647.0	93.0	0 5.98 %	
36				-				
	Consumer Price Index - U	207.342			237.017	29.6	8 14.31 %	
0100.00	were with the treatment of			-		7000000		
38						1.059	R	
39	Benchmark Index:					1.143		
40						1.14		
41	* Note: Tierra Verde and Mid-Coun		00.0 0 0	1 00 200 Val V	10 No No 10		and the same of th	

^{*}Note: Tierra Verde and Mid-County are both provided water service by Pinellas County. In past cases, the number of wastewater customers was provided by the county and that data was used in determining the change in customers from the prior test year to the current test year. The County no longer provides that breakdown, therefore the utility has had to turn to another means of tracking change, not only from the prior test year to the current test year, but also going forward, so that comparisons can be made in a consistent basis. For these two utilities, it has been concluded that meter equivalents, as reported on Sheet S-11 of the annual reports is a viable indicator of change for this schedule.

Contractual Services

Company: Utilities Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Schedule: B-9 Page 1 of 1

Preparer: Jared Deason

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	An	ount	Description of Work Performed
1	Other Outside Services	Sunshine State One Call of FL, Inc.	\$	320	underground utility location notifications
2	Other Outside Services	CSC Corporation Service Company	\$	90	corporation agent services

Analysis of Rate Case Expense

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Schedule: B-10 Page 1 of 1

Preparer: Deborah Swain

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

	(1)	(2)	(3)	(4)	(5)	(6)
			120200340320030		Total Estimate	¥
ine	Firm or	Counsel, Consultant	Hourly Rate		of Charges	Type of Service Rendered
No.	Vendor Name	or Witness	Per Person	Hours	by Firm	
1 F	riedman & Friedman, P.A.	Martin Friedman	360.00	35.81		Legal Fees
2 F	riedman & Friedman, P.A.	Bridget Friedman	360.00	11.94		Legal Fees
3 N	filian, Swain & Associates	Deborah Swain	200.00	29.84		Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4 N	Milian, Swain & Associates	Cynthia Yapp	150.00	37.30		Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5 N	Milian, Swain & Associates	John Swain	130.00	1.79		Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
6 N	1&R Consultants	Frank Seidman	150.00	17.91	2,687	U&UAnalysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7 G	iuastella Associates	John Guastella	245.00	11.94		Consolidated Rates
8 G	suastella Associates	Gary White	200.00	8.95	1,790	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9 P	ublic Service Commission	58			269	Filing Fee
10 V	Vater Service Corp.	Other staff			597	Assist w/MFRs, data requests, audit facilitation
	ravel & Other					
12	Consultants Travel				403	Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp. / UIF				448	Travel, Hotel/Accommodation, Rental Care, Airfare
14	Water Service Corp. / UIF				2,238	Notices - postage, printing, publication
15	ACCIDENCE HE CONTRACTOR OF STREET, AND ACCIDENCE AND ACCID				-	<u>2</u>
16 E	stimate Through				\$ 40,343	
17						
18 [] PAA					
19 [x] Commission Hearing					
20						
21 A	mortization Period 4 Years					
22 E	xplanation if different from Sectio	n 367.0816, Florida				
23						
	Amortization of Rate Case Expense:					
25					T-4-1	
26					Total	
	Prior unamortized rate case expens				\$ -	
	Jnamortized rate case expenses G	eneric Docket			4,334 40,343	
	Current rate case expense				44,677	
	Total projected rate case expense				\$ 11,169	
	Annual Amortization				3 11,103	-
32	Fall of Allegation has a second					
	Method of Allocation between syst	ems			2,095.20	
34	ERCs				100.00%	
35	Percent of ERCs				100.007	*·

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

Company: Utilities Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Schedule: B-11 Page 1 of 1

Preparer: Jared Deason

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.

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

Tierra Verde does not have any deferred maintenance projects that are greater that 2% of test year revenue. This schedule is not applicable.

Schedule B-12 Page 1 of 13

Preparer: Michael Cartin

Company: Utilities, Inc. of Florida - Tierra Verde Docket No.: 160101 - WS Test 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.

Tierra Verde Utilities, Inc. (Purchased)
Allocation Percentage

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
							1		Ending January 31, 2015		
			Allocation	on Percentages		ASSESSED FOR AUTOM		Amounts Allocated		-	
	G/L			Other		Description		Other Companies/		0.00%	100.00%
ine	Acct.		TT TE STATE OF THE	Companies/		of Allocation	Tierra Verde Utilities, Inc.	Companies/		0.0076	100.0078
No.	No.	Description	Tierra Verde Utilities, Inc. (Purchased)	Systems	Total	Method	(Purchased)	Systems	Total	Water	Sewer
		1.75 TO MORALISMO									
1	Water Service Corp. A						62 330	200 106	\$310,535		2,3
2	403	Depreciation Expense	0.75%	99.25%	100.00%	ERC	\$2,339 \$383	308,196 49,067	\$49,450		3
3	408	Taxes Other than Income	0.78%	99.22%	100.00%	ERC	\$383 \$0	49,007	\$49,430	3	
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	S0 S0	2.	\$0	- 3	
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	S0 S0	5	S0	8	
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC		(4,123)	(\$4,155)	- 2	
7	427	Interest Expense	0.77%	99.23%	100.00%	ERC	(\$32)	350,604	\$353,343	20	2,7
8	601/701/603/703	Salaries	0.78%	99.22%	100.00%	ERC	\$2,739	698,490	\$703,946	- 12	5.4
9	604/704	Employee Benefits	0.78%	99.22%	100.00%	ERC	\$5,456	88,348	\$89,038		,,
10	620/720	Materials and Supplies	0.78%	99.22%	100.00%	ERC	\$690		\$53,917	5.0	4
11	632/732	Contractual Services - Accounting	0.78%	99.22%	100.00%	ERC	\$418	53,499	\$33,917	-	
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	92.020	S84,584	5.	6
13	636/736	Contractual Services - Other	0.78%	99.22%	100.00%	ERC	\$656	83,929	\$1,704	8	
14	641	Rent Expense	0.78%	99.22%	100.00%	ERC	\$13	1,691	\$1,060	9	
5	650/750	Transportation Expenses	0.77%	99.23%	100.00%	ERC	\$8	1,051	A 100 A		1.4
6	657	Insurance - General Liability	0.78%	99.22%	100.00%	ERC	\$1,441	184,519	\$185,960		1,
7	659/759	Other Insurance	0.77%	99.23%	100.00%	ERC	\$47	6,054	\$6,101 \$1,017		
8	670/770	Bad Debt Expense	0.77%	99.23%	100.00%	ERC	\$8	1,009	\$1,017	-	4
19	675/775	Miscellaneous Expenses	0.78%	99.22%	100.00%	ERC	\$896	114,681	\$1,952,077	<u>_</u>	15,0
20							\$15,062	\$1,937,015	31,932,077		15,0
21											
22	Water Service Corp. A	Ilocated State Expenses									
23							20 202	22222	024.224		1.0
24	403	Depreciation Expenses	2.88%	97.12%	100.00%	ERC	\$1,046	\$35,228	\$36,275		1,1
25	408	Taxes Other than Income	3.28%	96.72%	100.00%	ERC	\$1,155	\$34,018	\$35,173		1,.
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	S0	\$0 \$0	\$0 \$0	*	
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	S0		\$0 \$5	5	
28	427	Interest Expense	3.33%	96.67%	100.00%	ERC	\$0	\$5			1,5
29	601/701/603/703	Salaries	3.32%	96.68%	100.00%	ERC	\$1,523	\$44,356	\$45,880		1,0
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	SO	S0	\$0		
31	620/720	Materials and Supplies	3.28%	96.72%	100.00%	ERC	\$8	\$234	\$242		
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	SO	S0	\$0 \$0		
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	S0	\$0	55-55 115-53-55		
34	635	Testing Expense	6.73%	93.27%	100.00%	ERC	\$202	\$2,798	\$3,000		
35	636/736	Contractual Services - Other	6.63%	93.37%	100.00%	ERC	\$273	\$3,842	\$4,115		- 9
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	ñ	19
37	650/750	Transportation Expense	3.28%	96.72%	100.00%	ERC	\$597	\$17,624	\$18,222		
38	667/767	Reg. Commission Exp Other	3.28%	96.72%	100.00%	ERC	(\$180)	(\$5,315)	(\$5,495)		(
39	675/775	Miscellaneous Expenses	3.28%	96.72%	100.00%	ERC	\$288	\$8,490	S8,777		
40							\$ 4,913	\$ 141,280	\$146,193		4,5
41											
	Water Service Corp. A	Illocated UI Expenses									
		- William							50		
42											
	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	S0 -	S -	S0 S0		

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

Preparer: Michael Cartin

Schedule 8-12 Page 2 of 13

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.

Tierra Verde Utilities, Inc. (Purchased) Allocation Percentage

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)):
								Historical Month E	inding February 28, 2015		
			Allocatio	on Percentages				Amounts Allocated			
	G/L			Other		Description		Other			
ine	Acct.			Companies/		of Allocation		Companies/		0.00%	100.00%
			Tierra Verde Utilities, Inc.				Tierra Verde Utilities, Inc.				12
No.	No.	Description	(Purchased)	Systems	Total	Method	(Purchased)	Systems	Total	Water	Sewer
E.	Water Service Corp. A	llocated Evnenses									
2	403	Depreciation Expense	0.75%	99.25%	100.00%	ERC	\$2,341	311,529	\$313,870		2,3
3	408	Taxes Other than Income	0.77%	99.23%	100.00%	ERC	\$373	48,190	\$48,563	1000	2
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	*	\$0		
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	*	\$0		
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0		\$0		
7	427	Interest Expense	0.77%	99.23%	100.00%	ERC	\$18	2,282	\$2,300	623	
0	601/701/603/703	Salaries	0.77%	99.23%	100.00%	ERC	\$2,616	338,295	\$340,910		2,6
9	604/704	Employee Benefits	0.77%	99.23%	100.00%	ERC	\$3,930	508,363	\$512,294	76	3.9
	620/720	Materials and Supplies	0.77%	99.23%	100.00%	ERC	\$458	59,261	\$59,719	797	4
10		Contractual Services - Accounting	0.77%	99.23%	100.00%	ERC	\$422	54,605	\$55,028		4
11	632/732	Contractual Services - Accounting Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	5 1,005	\$0		
12	633/733		0.77%	99.23%	100.00%	ERC	\$635	82,087	\$82,722		6
13	636/736	Contractual Services - Other	0.77%	99.23%	100.00%	ERC	\$13	1,691	\$1,704	7000	
14	641	Rent Expense		99.23%	100.00%	ERC	\$2	255	\$257		
15	650/750	Transportation Expenses	0.77%		100.00%	ERC	\$1,260	163,006	\$164,266		1,2
16	657	Insurance - General Liability	0.77%	99.23%		ERC	\$86	11,066	\$11,152	38	
17	659/759	Other Insurance	0.77%	99.23%	100.00%		(\$7)	(846)	(\$852)		
18	670/770	Bad Debt Expense	0.77%	99.23%	100.00%	ERC		134,269	\$135,308		1.0
19	675/775	Miscellaneous Expenses	0.77%	99.23%	100.00%	ERC	\$1,038		\$1,727,240		13.1
20							\$13,185	\$1,714,055	\$1,727,240		15,1
21	22220000212121240022400										
22	Water Service Corp. A	Ilocated State Expenses									
24	403	Depreciation Expenses	2.58%	97.42%	100.00%	ERC	\$535	\$20,150	\$20,685	19.	5
25	408	Taxes Other than Income	3.28%	96.72%	100.00%	ERC	\$821	\$24,180	\$25,001		. 8
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	100	
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	100	
28	427	Interest Expense	3.25%	96,75%	100.00%	ERC	\$0	\$4	\$5		
29	601/701/603/703	Salaries	3.32%	96.68%	100.00%	ERC	\$1,575	\$45,936	\$47,511	- 2	1,5
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	20	
31	620/720	Materials and Supplies	3.27%	96.73%	100.00%	ERC	\$27	\$797	\$824	- 2	
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	40	
33	633/733	Contractual Services - Legal	3.31%	96.69%	100.00%	ERC	\$5	\$135	\$140	- 20	
34	635/733	Testing Expense	6.72%	93.28%	100.00%	ERC	(\$201)	(\$2,799)	(\$3,000)	40	(2
100000	636/736	Contractual Services - Other	6.93%	93.07%	100.00%	ERC	(\$261)	(\$3,509)	(\$3,770)	-	(2
35			0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	
36	642/742	Rental of Equipment	3.27%	96.73%	100.00%	ERC	\$653	\$19,301	\$19,954		6
37	650/750	Transportation Expense	3.28%	96.72%	100.00%	ERC	(\$3)	(\$102)	(\$105)		
38	667/767	Reg. Commission Exp Other				ERC	\$269	\$8,136	\$8,405		
39	675/775	Miscellaneous Expenses	3.20%	96.80%	100.00%	ERC	S 3,419	S 112,232	\$115,651		3,4
							3,419	3 112,232	\$115,051		
40											
40 41											
40 41 42	Water Service Corp. A	allocated UI Expenses									
40 41 42 43				N-DATASCED V	0.000				60		
40 41 42		Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	<u> </u>	

Line

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

Schedule B-12 Page 3 of 13

Preparer: Michael Cartin

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation

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

Tierra Verde Utilities, Inc. (Purchased) Allocation Percentage percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer. (5) (6) (7) (2) (3) (4) Historical Month Ending March 31, 2015 Amounts Allocated Allocation Percentages Other Description G/L Other 0.00% 100.00% of Allocation Companies/ Acct. Companies/ Tierra Verde Utilities, Inc. Tierra Verde Utilities, Inc. Total Water Sewer Method (Purchased) Systems Total (Purchased) No. Description Systems Water Service Corp. Allocated Expenses: 2.351 \$2,351 313,391 \$315,743 0.74% 99.26% 100.00% ERC 403 Depreciation Expense 317 ERC \$317 41,038 \$41,354 100.00% 0.77% 99.23% Taxes Other than Income 408 0.00% ERC \$0 \$0 0.00% Gains/Losses from Disposition of Utility 0.00% 409 \$0 \$0 0.00% 0.00% 0.00% ERC 410 Miscellaneous Non-Utility Expenses (0) (\$2) 100.00% ERC (\$0) (2) 99.03% 420 Interest During Construction 0.97% (\$30) 666 \$666 (696)-2220.92% 2320.92% 100.00% ERC 427 Interest Expense 2,793 \$2,793 361,834 \$364,627 100.00% FRC 0.77% 99.23% 601/701/603/703 Salaries \$432,013 3,309 428,704 99.23% 100.00% ERC \$3,309 Employee Benefits 0.77% 604/704 556 \$72,533 \$556 71,978 0.77% 99.23% 100.00% ERC 620/720 Materials and Supplies 443 \$57,879 100.00% ERC \$443 57,435 Contractual Services - Accounting 0.77% 99.23% 632/732 \$0 \$0 0.00% 0.00% 0.00% ERC 633/733 Contractual Services - Legal 933 \$121,839 ERC \$933 120,906 100.00% 636/736 Contractual Services - Other 0.77% 99 23% 13 \$1,755 1.742 99.23% 100.00% ERC \$13 0.77% 641 Rent Expense \$208 2 \$2 207 ERC Transportation Expenses 0.76% 99.24% 100.00% 650/750 \$185,059 1,417 183,642 99.23% 100.00% ERC \$1,417 657 Insurance - General Liability 0.77% \$6,109 47 \$47 6.062 0.77% 99.23% 100.00% ERC 659/759 Other Insurance 17 \$2,284 100.00% ERC \$17 2,266 0.77% 99.23% 670/770 Bad Debt Expense 208.115 \$209,722 1,606 \$1,606 0.77% 99.23% 100.00% ERC 675/775 Miscellaneous Expenses 14,470 \$14,470 \$1,796,622 \$1,811,093 Water Service Corp. Allocated State Expenses \$3,611 \$111,487 \$115,099 3,611 96.86% 100.00% ERC Depreciation Expenses 3.14% 403 740 \$740 \$21.887 \$22,626 3.27% 96.73% 100.00% ERC Taxes Other than Income 0.00% ERC \$0 \$0 \$0 Miscellaneous Non-Utility Expenses 0.00% 0.00% 410 \$0 \$0 \$0 0.00% 0.00% 0.00% ERC 414 Taxes Other than Income 0 FRC \$0 \$5 \$5 3.33% 96.67% 100.00% 427 Interest Expense 1,714 \$50,193 \$51,907 96.70% 100.00% ERC \$1,714 601/701/603/703 3.30% \$5 \$160 \$165 3.26% 96.74% 100.00% ERC Employee Benefits 604/704 \$418 14 96 74% 100.00% ERC \$14 \$404 3.26% 620/720 Materials and Supplies \$0 \$0 \$0 0.00% 0.00% 0.00% ERC 631/731 Contractual Services - Engineering 0.00% ERC \$0 \$0 50 0.00% 0.00% Contractual Services - Legal 633/733 \$0 50 \$0 0.00% 0.00% 0.00% ERC 635 Testing Expense 102 \$102 \$3.038 \$3,140 FRC Contractual Services - Other 3.26% 96.74% 100.00% 636/736 18 \$556 \$538 96.74% 100.00% ERC \$18 642/742 Rental of Equipment 3.26% 660 \$660 \$19,581 \$20,241 96.74% 100.00% FRC Transportation Expense 3.26% 650/750 11 \$331 100.00% ERC \$11 \$320 96.74% 667/767 Reg. Commission Exp. - Other 3 26% \$9.027 \$9,331 304 \$304 96.74% 100.00% ERC 3.26% 675/775 Miscellaneous Expenses 7,180 7,180 216,638 \$223,818 Water Service Corp. Allocated UI Expenses 42 43 \$2,939,877 8.901 Unallocated Rate Base 99.70% 100.00% 0.30% 427 Interest Expense

8,901

\$ 2,930,976

\$2,939,877

8,901

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

Schedule B-12 Page 4 of 13

Preparer: Michael Cartin

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation

Tierra Verde Utilities, Inc. (Purchased) Allocation Percentage percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer. (5) (6) (7) (8) (2) (3) (4) Historical Month Ending April 30, 2015 Amounts Allocated Allocation Percentages Other Description G/L Other 0.00% 100.00% of Allocation Companies/ Companies/ Line Acct. Tierra Verde Utilities, Inc. Tierra Verde Utilities, Inc. Water Sewer Total Method (Purchased) Systems Total Systems No. No. Description (Purchased) Water Service Corp. Allocated Expenses: 2,621 \$2,621 347,399 \$350,020 0.75% 99.25% 100.00% ERC 2 403 Depreciation Expense ERC \$280 36,219 \$36,500 280 100.00% 408 Taxes Other than Income 0.77% 99.23% 0.00% 0.00% ERC \$0 \$0 Gains/Losses from Disposition of Utility 0.00% \$0 \$0 0.00% 0.00% 0.00% ERC 410 Miscellaneous Non-Utility Expenses 5 (6) 99.23% 100.00% ERC (\$6) (785)(\$791) 0.77% 6 420 Interest During Construction 1,363 \$1,374 11 0.77% 99.23% 100.00% ERC \$11 7 427 Interest Expense 393,518 \$396,564 3.046 100.00% FRC \$3,046 601/701/603/703 Salaries 0.77% 99.23% 8 \$389,182 2.989 0.77% 99.23% 100.00% ERC \$2,989 386,193 9 604/704 Employee Benefits \$74,423 572 \$572 73,851 Materials and Supplies 0.77% 99.23% 100.00% ERC 10 620/720 414 \$53,917 99.23% 100.00% ERC \$414 53,503 11 632/732 Contractual Services - Accounting 0.77% \$0 \$0 0.00% 0.00% 0.00% ERC 12 633/733 Contractual Services - Legal ERC \$866 111,906 \$112,772 866 100.00% 13 636/736 Contractual Services - Other 0.77% 99.23% \$1.755 13 1.742 0.77% 99.23% 100.00% ERC \$13 14 641 Rent Expense \$320 2 \$2 318 FRC 15 650/750 Transportation Expenses 0.77% 99.23% 100.00% 1.444 \$188,025 99.23% 100.00% ERC \$1,444 186,581 16 657 Insurance - General Liability 0.77% \$23,032 177 \$177 22,855 0.77% 99.23% 100.00% ERC 17 659/759 Other Insurance 15 100.00% ERC \$15 1,991 \$2,006 99 23% Bad Debt Expense 0.77% 18 670/770 162,481 \$163,738 1,258 \$1.258 0.77% 99.23% 100.00% ERC 19 675/775 Miscellaneous Expenses \$13,703 \$1,779,134 \$1,792,837 13,703 20 21 Water Service Corp. Allocated State Expenses 22 23 \$23.815 \$24,470 655 2.68% 97.32% 100.00% ERC \$655 24 Depreciation Expenses \$764 \$22,622 \$23,386 764 3.27% 96.73% 100.00% ERC 25 Taxes Other than Income 408 0.00% 0.00% ERC \$0 \$0 \$0 26 410 Miscellaneous Non-Utility Expenses 0.00% (\$4,353) (\$4,500) (147)(\$147) 3.26% 96.74% 100.00% ERC Taxes Other than Income 27 414 ERC \$0 \$5 \$5 3.19% 96.81% 100.00% 28 427 Interest Expense \$46,569 \$48,158 1,589 3.30% 96.70% 100.00% ERC \$1,589 29 601/701/603/703 Salaries \$10 \$295 \$305 10 3.26% 96.74% 100.00% ERC 30 604/704 Employee Benefits 13 \$486 97.28% 100.00% ERC \$13 \$472 31 620/720 Materials and Supplies 2.72% \$0 SO \$0 Contractual Services - Engineering 0.00% 0.00% 0.00% FRC 32 631/731 0.00% 0.00% ERC \$0 \$0 \$0 33 Contractual Services - Legal 0.00% 633/733 \$0 \$0 \$0 0.00% 0.00% 0.00% ERC 34 635 Testing Expense 80 \$80 \$2,387 \$2,467 100.00% FRC 35 636/736 Contractual Services - Other 3.26% 96.74% \$0 SO 0.00% 0.00% 0.00% ERC \$0 36 642/742 Rental of Equipment \$865 \$25,683 \$26,547 865 3.26% 96.74% 100.00% ERC 37 650/750 Transportation Expense 0.00% 0.00% ERC \$0 \$0 \$0 38 667/767 Reg. Commission Exp. - Other 0.00% \$28,706 939 \$27,766 96.73% 100.00% ERC \$939 3.27% 39 675/775 Miscellaneous Expenses 4.770 4,770 145,260 \$150,029 40 41 42 Water Service Corp. Allocated UI Expenses 43 Unallocated Rate Base 0.00% 0.00% 0.00% 44 427 Interest Expense

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

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

Schedule B-12 Page 5 of 13

Preparer: Michael Cartin

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation

Tierra Verde Utilities, Inc. (Purchased) Allocation Percentage percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer. (3) (4) (5) (6) (2) Historical Month Ending May 31, 2015 Amounts Allocated Allocation Percentages Other Description Other G/L 0.00% 100.00% Companies/ Companies/ of Allocation Line Acct. Tierra Verde Utilities, Inc. Tierra Verde Utilities, Inc. Water Sewer Systems Total Total Method (Purchased) Systems (Purchased) No. Description No. Water Service Corp. Allocated Expenses: 2.378 316,404 \$318,782 \$2,378 0.75% 99.25% 100.00% ERC 403 Depreciation Expense 2 249 \$32,506 100.00% ERC \$249 32,257 99 23% 0.77% Taxes Other than Income 408 \$0 0.00% 0.00% ERC \$0 0.00% Gains/Losses from Disposition of Utility 4 \$0 \$0 0.00% ERC 0.00% 0.00% 410 Miscellaneous Non-Utility Expenses (\$802) (6) (796)99.23% 100.00% ERC (\$6) 0.77% 420 Interest During Construction (1) (123)(\$124)(\$1) 0.77% 99.23% 100.00% ERC 427 Interest Expense 2,737 \$356,743 354,007 \$2,737 99.23% 100.00% ERC 0.77% 601/701/603/703 Salaries 3,362 \$438,272 \$3,362 434,910 0.77% 99.23% 100.00% ERC Employee Benefits 604/704 502 \$65,412 \$502 64,910 FRC 0.77% 99.23% 100.00% Materials and Supplies 10 620/720 \$53,917 414 \$414 53,503 99.23% 100.00% ERC Contractual Services - Accounting 0.77% 11 632/732 \$0 \$0 FRC 0.00% 0.00% 0.00% 12 633/733 Contractual Services - Legal 107,872 \$108,706 834 99.23% 100.00% ERC \$834 636/736 Contractual Services - Other 0.77% 13 \$1.817 14 \$14 1,803 0.77% 99.23% 100.00% ERC Rent Expense 14 641 \$736 6 \$6 731 ERC 99 23% 100.00% Transportation Expenses 0.77% 15 650/750 1,419 \$1,419 183,541 \$184,959 99.23% 100.00% ERC 0.77% 16 657 Insurance - General Liability 207 \$207 26,818 \$27,026 FRC 100.00% 0.77% 99.23% 17 659/759 Other Insurance 11 1,385 \$1,396 99.23% 100.00% ERC \$11 0.77% 670/770 Bad Debt Expense 18 852 \$852 110,211 \$111,063 0.77% 99.23% 100.00% ERC 19 675/775 Miscellaneous Expenses 12,977 \$1,700,410 \$12,977 \$1,687,433 20 21 22 Water Service Corp. Allocated State Expenses 23 658 \$24,591 \$658 \$23,933 2.67% 97.33% 100,00% ERC Depreciation Expenses 24 403 668 \$20,499 100.00% ERC \$668 \$19,832 3.26% 96.74% Taxes Other than Income 25 408 \$0 \$0 \$0 0.00% 0.00% ERC Miscellaneous Non-Utility Expenses 0.00% 410 26 \$0 \$0 \$0 FRC 0.00% 0.00% 0.00% 27 414 Taxes Other than Income 0 \$5 \$5 96.67% 100.00% ERC \$0 3.33% 427 Interest Expense 28 1,706 \$50,088 \$51,795 \$1,706 3.29% 96.71% 100.00% ERC 601/701/603/703 29 \$530 17 ERC \$17 \$513 3.25% 96.75% 100.00% Employee Benefits 30 604/704 \$447 12 \$12 \$435 2.67% 97.33% 100.00% ERC Materials and Supplies 620/720 31 \$0 \$0 \$0 FRC 0.00% 0.00% 0.00% 32 631/731 Contractual Services - Engineering \$0 \$0 \$0 0.00% 0.00% ERC 0.00% Contractual Services - Legal 33 633/733 \$0 \$0 \$0 0.00% 0.00% 0.00% ERC Testing Expense 34 635 \$230 7 \$223 100.00% ERC 57 Contractual Services - Other 3.25% 96.75% 636/736 35 \$0 \$0 \$0 0.00% 0.00% ERC Rental of Equipment 0.00% 36 642/742 943 \$28,974 ERC \$943 \$28,032 3.25% 96.75% 100.00% 37 650/750 Transportation Expense 32 \$32 5940 \$972 96.75% 100.00% ERC Reg. Commission Exp. - Other 3.25% 38 667/767 254 \$254 \$7,530 \$7,784 96.73% 100.00% ERC 3.27% 39 Miscellaneous Expenses 675/775 4.297 \$ 131,531 \$135,828 4.297 40 41 Water Service Corp. Allocated UI Expenses 42 43

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

427 Interest Expense

44 45

0.00%

0.00%

0.00%

Unallocated Rate Base

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

Schedule B-12 Page 6 of 13

Preparer: Michael Cartin

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.

Tierra Verde Utilities, Inc. (Purchased) Allocation Percentage

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
									Ending June 30, 2015		
			Allocatio	n Percentages				Amounts Allocated Other			
	G/L			Other		Description		Companies/		0.00%	100.00%
Line	Acct.		The Art A. Martine Land	Companies/		of Allocation	Tierra Verde Utilities, Inc.	Companies		0.00.0	100.00
No.	No.	Description	Tierra Verde Utilities, Inc. (Purchased)	Systems	Total	Method	(Purchased)	Systems	Total	Water	Sewer
1	Water Service Corp. A			00.000	100 000	ERC	\$2,230	297,176	\$299,405		2,230
2	403	Depreciation Expense	0.74%	99.26%	100.00%		\$2,230	33.058	\$33,314		25
3	408	Taxes Other than Income	0.77%	99.23%	100.00%	ERC	\$0 \$0	55,056	\$0	2	200
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	- 3	\$0	20	
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	(\$11)	(1.419)	(\$1,430)	27	(1)
6	420	Interest During Construction	0.77%	99.23%	100.00%	ERC	\$666	(809)	(\$143)		666
7	427	Interest Expense	-465.48%	565.48%	100.00%	ERC		364,037	\$366,852		2,81
8	601/701/603/703	Salaries	0.77%	99.23%	100.00%	ERC	\$2,815 \$4,719	610,429	\$615,148		4,719
9	604/704	Employee Benefits	0.77%	99.23%	100.00%	ERC		79.098	\$79,709	-	612
10	620/720	Materials and Supplies	0.77%	99.23%	100.00%	ERC	\$612	1,595,605,00		74	414
11	632/732	Contractual Services - Accounting	0.77%	99.23%	100.00%	ERC	\$414	53,503	\$53,917	- 8	41.
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0		\$0	5	823
13	636/736	Contractual Services - Other	0.77%	99.23%	100.00%	ERC	\$823	106,433	\$107,256	- 5	
14	641	Rent Expense	0.77%	99.23%	100.00%	ERC	\$14	1,803	\$1,817		14
15	650/750	Transportation Expenses	0.77%	99.23%	100.00%	ERC	\$7	916	\$923		
16	657	Insurance - General Liability	0.77%	99.23%	100.00%	ERC	\$1,422	183,962	\$185,384		1,42
17	659/759	Other Insurance	0.77%	99.23%	100.00%	ERC	\$408	52,707	\$53,115	•	401
18	670/770	Bad Debt Expense	0.77%	99.23%	100.00%	ERC	\$10	1,260	\$1,270	*	10
19	675/775	Miscellaneous Expenses	0.77%	99.23%	100.00%	ERC	\$1,090	140,922	\$142,011		1,090
20	0.017.10						\$15,472	\$1,923,076	\$1,938,548		15,47
21								1272			
22	Water Service Corp. A	llocated State Expenses									
23					100 000	rno	\$655	\$23,869	\$24,524	- 2	65
24	403	Depreciation Expenses	2.67%	97.33%	100.00%	ERC	\$737	\$21,887	\$22,623	i i	73
25	408	Taxes Other than Income	3.26%	96.74%	100.00%	ERC	\$0	\$21,687	\$22,023	9	
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC		\$0	\$0		
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0		\$5 \$5		
28	427	Interest Expense	3.24%	96.76%	100.00%	ERC	\$0	\$5	\$62,936		2,07
29	601/701/603/703	Salaries	3.29%	96.71%	100.00%	ERC	\$2,072	\$60,863			
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	5
31	620/720	Materials and Supplies	3.28%	96.72%	100.00%	ERC	\$58	\$1,697	\$1,755		3
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	8	
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		1
35	636/736	Contractual Services - Other	3.25%	96.75%	100.00%	ERC	\$10	\$290	\$300		1
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	2	-
37	650/750	Transportation Expense	3.25%	96.75%	100.00%	ERC	\$797	\$23,734	\$24,531		79
38	667/767	Reg. Commission Exp Other	3.25%	96.75%	100.00%	ERC	\$33	\$975	\$1,008		3
39	675/775	Miscellaneous Expenses	3.25%	96.75%	100.00%	ERC	\$205	\$6,106	\$6,311		20
40	07377.13	and the same of th					s 4,567	\$ 139,426	\$143,993		4,56
41											
42	Water Service Corp. A	Allocated UI Expenses									
43									1001010101010		-
	427	Interest Expense	0.27%	99.73%	100.00%	Unallocated Rate Base	\$8,004	\$2,978,050	\$2,986,054 \$2,986,054		8,00
44							\$ 8,004	\$ 2,978,050			

Company: Utilities, Inc. of Florida - Tierra Verde Docket No.: 160101 - W5 Test Year Ended: December 31, 2015 Interim [] Final [x] Historical [x] Projected [] Schedule B-12 Page 7 of 13

Preparer: Michael Cartin

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.

Tierra Verde Utilities, Inc. (Purchased)
Allocation Percentage

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
									Ending July 31, 2015		
			Allocation	on Percentages		244-1444		Amounts Allocated			
	G/L			Other		Description		Other		0.000	100 000
Line	Acct.			Companies/		of Allocation		Companies/		0.00%	100.00%
			Tierra Verde Utilities, Inc.	7 2 0 TWO S 17 D	200	24.000	Tierra Verde Utilities, Inc.	6	Total	Water	Sewer
No.	No.	Description	(Purchased)	Systems	Total	Method	(Purchased)	Systems	Total	water	Sewei
10	Water Service Corp. A	llocated Expanses:									
2	403	Depreciation Expense	0.75%	99.25%	100.00%	ERC	\$2,433	323,957	\$326,391		2,4
3	408	Taxes Other than Income	0.77%	99.23%	100.00%	ERC	\$257	33,296	\$33,553	(*)	
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	2657/02	\$0	395	
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0		\$0		
6	420	Interest During Construction	0.77%	99.23%	100.00%	ERC	(\$14)	(1,780)	(\$1,793)	5.00	9
7	427	Interest Expense	0.77%	99.23%	100.00%	ERC	(\$2)	(305)	(\$308)	0.00	
8	601/701/603/703	Salaries	0.77%	99.23%	100.00%	ERC	\$2,977	385,602	\$388,579		2,9
9	604/704	Employee Benefits	0.77%	99.23%	100.00%	ERC	\$3,472	449,697	\$453,169		3,4
10	620/720	Materials and Supplies	0.77%	99.23%	100.00%	ERC	\$489	63,348	\$63,837		4
11	632/732	Contractual Services - Accounting	0.77%	99.23%	100.00%	ERC	\$490	63,427	\$63,917	3.23	4
12	633/733	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	10000	\$0	100	
13	636/736	Contractual Services - Degai	0.77%	99.23%	100.00%	ERC	\$774	100,281	\$101,056	1.0	7
14	641		0.77%	99.23%	100.00%	ERC	\$14	1,860	\$1,874	*	
		Rent Expense	0.77%	99.23%	100.00%	ERC	\$2	301	\$303	2002	
15	650/750 657	Transportation Expenses Insurance - General Liability	0.77%	99.23%	100.00%	ERC	\$1,417	183,543	\$184,960	060	1,4
16			0.77%	99.23%	100.00%	ERC	\$490	63,416	\$63,905	9.00	4
17	659/759	Other Insurance	0.77%	99.23%	100.00%	ERC	\$9	1,103	\$1,111		
18	670/770	Bad Debt Expense	0.77%	99.23%	100.00%	ERC	\$1,025	132,784	\$133,809		1,0
19	675/775	Miscellaneous Expenses	0.77%	99.2370	100.00%	LIC	\$13,834	\$1,800,529	\$1,814,362		13.8
20							313,034	91,000,025			and the same of th
21		V 16 - F									
22	Water Service Corp. A	Ilocated State Expenses									
24	403	Depreciation Expenses	2.71%	97.29%	100.00%	ERC	\$711	\$25,551	\$26,261		7
25	408	Taxes Other than Income	3.26%	96,74%	100.00%	ERC	\$541	\$16,072	\$16,613	199	5
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	100	
28	427	Interest Expense	3.14%	96.86%	100.00%	ERC	\$0	\$4	\$4	18.0	
29	601/701/603/703	Salaries	3.29%	96.71%	100.00%	ERC	\$2,219	\$65,202	\$67,421		2,2
30	604/704		3.26%	96.74%	100.00%	ERC	\$101	\$3,002	\$3,103	100	1
		Employee Benefits	3.25%	96.75%	100.00%	ERC	\$25	\$756	\$782		
31	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	1.26	
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	20	
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	26	
34	635	Testing Expense	3.25%	96.75%	100.00%	ERC	\$267	\$7,963	\$8,230	29	2
35	636/736	Contractual Services - Other		0.00%	0.00%	ERC	\$0	\$0	\$0		
36	642/742	Rental of Equipment	0.00%	96.75%	100.00%	ERC	\$795	\$23.683	\$24,479	-	7
37	650/750	Transportation Expense	3.25%			ERC	\$11	\$329	\$340		
38	667/767	Reg. Commission Exp Other	3.25%	96.75%	100.00%		\$454	\$13,471	\$13,925		
39	675/775	Miscellaneous Expenses	3.26%	96.74%	100.00%	ERC	\$ 5,125	\$ 156,033	\$161,158		5,
40							3,123	130,033	\$101,130		
41											
42	Water Service Corp. A	allocated UI Expenses									
43		7	0.000	0.000	0.000	Harlington Bara Davis	en	\$0	\$0	E)	
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$ 50	\$ -	\$0 \$0		
45								3 .	30		100

Company: Utilities, Inc. of Florida - Tierra Verde Docket No.: 160101 - WS Test Year Ended: December 31, 2015 Interim [] Final [X] Historical [X] Projected [] Schedule B-12 Page 8 of 13

Preparer: Michael Cartin

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)	(7)	(8)	S.
			1.7	N=X				Historical Month E	Ending August 31, 2015		
			Allocation	on Percentages				Amounts Allocated			
	22		Pulicular	Other		Description		Other		222	100.00%
20	G/L			Companies/		of Allocation		Companies/		0.00%	100.00%
Line	Acet.		Tierra Verde Utilities, Inc.				Tierra Verde Utilities, Inc.			Water	Sewer
No.	No.	Description	(Purchased)	Systems	Total	Method	(Purchased)	Systems	Total	Water	Sewei
1101											
1	Water Service Corp. A			99.26%	100.00%	ERC	\$2,496	332,606	\$335,102	-	2,496
2	403	Depreciation Expense	0.74%	99.23%	100.00%	ERC	\$242	31.392	\$31,634	120	24
3	408	Taxes Other than Income	0.77%	0.00%	0.00%	ERC	so	/100	\$0	2.5	
4	409	Gains/Losses from Disposition of Utility	0.00%		0.00%	ERC	\$0		\$0		
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	100.00%	ERC	(\$16)	(2,016)	(\$2,032)	3.00	(1
6	420	Interest During Construction	0.76%	99.24%	100.00%	ERC	(\$1)	(167)	(\$168)	(0)	(
7	427	Interest Expense	0.77%	99.23%		ERC	\$2,645	343,127	\$345,772		2,64
8	601/701/603/703	Salaries	0.77%	99.23%	100.00%	ERC	\$4.041	524,176	\$528,217		4,04
9	604/704	Employee Benefits	0.77%	99.23%	100.00%		\$654	84,862	\$85,516	9.50	65
10	620/720	Materials and Supplies	0.77%	99.23%	100.00%	ERC	\$489	63,428	\$63,917	107.5	48
11	632/732	Contractual Services - Accounting	0.77%	99.23%	100.00%	ERC	(\$194)	(25,171)	(\$25,365)		(19
12	633/733	Contractual Services - Legal	0.77%	99.23%	100.00%	ERC	\$894	115,917	\$116,810	32	89
13	636/736	Contractual Services - Other	0.77%	99.23%	100.00%	ERC	\$14	1,860	\$1,874		1
14	641	Rent Expense	0.77%	99.23%	100.00%	ERC	\$2	313	\$315	20	
15	650/750	Transportation Expenses	0.77%	99.23%	100.00%	ERC		183,646	\$185,061		1,41
16	657	Insurance - General Liability	0.77%	99.23%	100.00%	ERC	\$1,416 \$111	14,430	\$14,541		11
17	659/759	Other Insurance	0.77%	99.23%	100.00%	ERC		1,188	\$1,197		
18	670/770	Bad Debt Expense	0.77%	99.23%	100.00%	ERC	\$9	124,341	\$125,300		95
19	675/775	Miscellaneous Expenses	0.77%	99.23%	100.00%	ERC	\$959		\$1,807,692		13.76
20	0/3///3	Miscellaneous Expenses					\$13,763	\$1,793,929	\$1,007,092		-
21	W C	Allocated State Expenses									
22	water Service Corp. A	Chocaled State Expenses					2131	224 122	\$24,795	3	66
23	402	Depreciation Expenses	2.67%	97.33%	100.00%	ERC	\$662	\$24,133		8	68
24	403	Taxes Other than Income	3.25%	96.75%	100.00%	ERC	\$683	\$20,324	\$21,007 \$0	5	
25	408	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0		-	
26	410	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
27	414		3.33%	96.67%	100.00%	ERC	\$0	\$5	\$5		2,19
28	427	Interest Expense	3.29%	96.71%	100,00%	ERC	\$2,195	\$64,583	\$66,778	*	2,19
29	601/701/603/703	Salaries	3.25%	96.75%	100.00%	ERC	\$11	\$314	\$325		
30	604/704	Employee Benefits	2.79%	97.21%	100.00%	ERC	\$17	\$590	\$607	*	Š
31	620/720	Materials and Supplies	3.24%	96.76%	100.00%	ERC	\$95	\$2,822	\$2,916	100	3
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	5	
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
34	635	Testing Expense	100	96.75%	100.00%	ERC	\$7	\$199	\$205	-	
35	636/736	Contractual Services - Other	3.25%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	1.2
36	642/742		0.00%	96.76%	100.00%	ERC	\$744	\$22,181	\$22,925	39	74
37	650/750	Transportation Expense	3.24%		100.00%	ERC	\$11	\$313	\$324	94	
38	667/767	Reg. Commission Exp Other	3.24%	96.76% 96.83%	100.00%	ERC	\$95	\$2,898	\$2,993	79	
39	675/775	Miscellaneous Expenses	3.17%	96.83%	100.00%	LINC	\$ 4,518	\$ 138,363	\$142,881		4,5
40							7,000	-			
41											
42	Water Service Corp.	Allocated UI Expenses									
43				87355	0.00=	David Data Data	\$0	\$0	\$0	200	9
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	s -	\$ -	\$0		X
45		The state of the s					-				11

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

Historical [x] Projected []

Company: Utilities, Inc. of Florida - Tierra Verde Docket No.: 160101 - WS Test Year Ended: December 31, 2015 Interim [] Final [x] Schedule B-12 Page 9 of 13

Preparer: Michael Cartin

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.

Tierra Verde Utilities, Inc. (Purchased) Allocation Percentage

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
			(350)						ding September 30, 2015	5	
			Allocatio	on Percentages				Amounts Allocated			
	G/L			Other		Description		Other		0.00%	100.00%
Line	Acct.			Companies/		of Allocation		Companies/		0.00%	100.00%
Line	1.000		Tierra Verde Utilities, Inc.			100000000000000000000000000000000000000	Tierra Verde Utilities, Inc.	Systems	Total	Water	Sewer
No.	No.	Description	(Purchased)	Systems	Total	Method	(Purchased)	Systems	Total	***************************************	
î.	Water Service Corp. A	llocated Expenses:					22.50	200 524	\$331,984		2,44
2	403	Depreciation Expense	0.74%	99.26%	100.00%	ERC	\$2,449	329,534	\$31,113		23
3	408	Taxes Other than Income	0.76%	99.24%	100.00%	ERC	\$236	30,877	\$31,113	- 3	-
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0		\$0	- 5	
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0		3.77		(
2	420	Interest During Construction	0.76%	99.24%	100.00%	ERC	(\$19)	(2,533)	(\$2,552)		6
0	427	Interest Expense	-403.87%	503.87%	100.00%	ERC	\$611	(762)	(\$151)		2,85
/	601/701/603/703	Salaries	0.76%	99.24%	100.00%	ERC	\$2,853	373,525	\$376,378	*	2,7
8		Employee Benefits	0.76%	99.24%	100.00%	ERC	\$2,731	357,592	\$360,323	*	5
9	604/704	Materials and Supplies	0.76%	99.24%	100.00%	ERC	\$514	67,325	\$67,839	*	
10	620/720	Contractual Services - Accounting	0.76%	99,24%	100.00%	ERC	\$484	63,432	\$63,917	57	4
11	632/732		0.00%	0.00%	0.00%	ERC	\$0	1200000	\$0	8	
12	633/733	Contractual Services - Legal	0.76%	99.24%	100.00%	ERC	\$861	112,683	\$113,544	8	.8
13	636/736	Contractual Services - Other	0.76%	99.24%	100.00%	ERC	\$14	1,860	\$1,874		
14	641	Rent Expense	0.76%	99.24%	100.00%	ERC	\$2	270	\$272		10.0
15	650/750	Transportation Expenses		99.24%	100.00%	ERC	\$1,402	183,558	\$184,960	¥	1,4
16	657	Insurance - General Liability	0.76%	99.24%	100.00%	ERC	\$397	51,936	\$52,333		- 32
17	659/759	Other Insurance	0.76%	99.24%	100.00%	ERC	\$7	916	\$923		
18	670/770	Bad Debt Expense	0.76%		100.00%	ERC	\$930	121,810	\$122,741	*	
19	675/775	Miscellaneous Expenses	0.76%	99.24%	100.00%	ERC	\$13,472	\$1,692,024	\$1,705,496		13,4
20							413,772				
21	Water Service Corn A	Allocated State Expenses									
23	Train Service Corp. 1	THE STATE OF THE S					\$722	\$25,920	\$26,642		7
24	403	Depreciation Expenses	2.71%	97.29%	100.00%	ERC		\$20,591	\$21,282	2	6
25	408	Taxes Other than Income	3.25%	96.75%	100.00%	ERC	\$691	\$20,391	\$0	<u> </u>	
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	9	
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	10000	\$5	10	
28	427	Interest Expense	3.24%	96.76%	100.00%	ERC	\$0	\$5	3,750		2.
29	601/701/603/703	Salaries	3.28%	96.72%	100.00%	ERC	\$2,087	\$61,486	\$63,574 \$550		2,
	604/704	Employee Benefits	3.24%	96.76%	100.00%	ERC	\$18	\$532	2000	1.5	
30	620/720	Materials and Supplies	3.24%	96,76%	100.00%	ERC	\$6	\$186	\$192	1.5	
31		Contractual Services - Engineering	3.24%	96.76%	100.00%	ERC	(\$95)	(\$2,822)	(\$2,916)		
32	631/731	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	127	
33	633/733		0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	17	
34	635	Testing Expense	3.23%	96.77%	100.00%	ERC	\$1	\$36	\$37	2.5	
35	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
36	642/742	Rental of Equipment		96.76%	100.00%	ERC	\$673	\$20,088	\$20,761		
37	650/750	Transportation Expense	3.24%	0.00%	0.00%	ERC	\$0	\$0	\$0	121	
38	667/767	Reg. Commission Exp Other	0.00%	96.76%	100.00%	ERC	\$310	\$9,268	\$9,579		
39	675/775	Miscellaneous Expenses	3.24%	90.70%	100.00%	LINC	\$ 4,414	\$ 135,291	\$139,705	-	4
40							7				0.
41	Water Service Corn	Allocated UI Expenses									
43	Traini Service Colp.	AMOVEMENT OF MATERIALS		2000,000	101101101101		67 200	\$2,997,437	\$3,004,727	7/4/1	7
44	427	Interest Expense	0.24%	99.76%	100.00%	Unallocated Rate Base	\$7,290	\$ 2,997,437	\$3,004,727		7.
45	321	TESTON OF THE PROPERTY OF THE					\$ 7,290	3 2,997,437	\$3,004,121		-

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

Company: Utilities, Inc. of Florida - Tierra Verde Docket No.: 160101 - WS Test Year Ended: December 31, 2015 Interim [] Final [x] Historical [x] Projected [] Schedule B-12 Page 10 of 13

Preparer: Michael Cartin

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.

Tierra Verde Utilities, Inc. (Purchased) Allocation Percentage

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8):
									inding October 31, 2015		
			Allocation	on Percentages				Amounts Allocated			
	G/L			Other		Description		Other		0.00%	100.00%
ine	Acct.			Companies/		of Allocation		Companies/		0.00%	100.00%
			Tierra Verde Utilities, Inc.	2200 V V V V V V V	Canada Contrata		Tierra Verde Utilities, Inc.	0	Total	Water	Sewer
No.	No.	Description	(Purchased)	Systems	Total	Method	(Purchased)	Systems	Total	water	Sewet.
1	Water Service Corp. A	Donotad Expanses:									
2	403	Depreciation Expense	0.74%	99.26%	100.00%	ERC	\$2,450	329,735	\$332,186	53	2,4
2	408	Taxes Other than Income	0.76%	99.24%	100.00%	ERC	\$233	30,490	\$30,723	- 5	2
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0		\$0	2	
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	20	
6	420	Interest During Construction	0.76%	99.24%	100.00%	ERC	(\$22)	(2,856)	(\$2,878)	20	(3
7	427	Interest Expense	0.76%	99.24%	100.00%	ERC	(\$2)	(236)	(\$238)	20	
8	601/701/603/703	Salaries	0.76%	99.24%	100.00%	ERC	\$2,816	368,837	\$371,654	20	2,81
9	604/704	Employee Benefits	0.76%	99.24%	100.00%	ERC	\$3,934	515,146	\$519,079	90	3,93
10	620/720	Materials and Supplies	0.76%	99.24%	100.00%	ERC	\$544	71,220	\$71,764	*	54
11	632/732	Contractual Services - Accounting	0.76%	99.24%	100.00%	ERC	\$484	63,432	\$63,917		48
12	633/733	Contractual Services - Legal	0.76%	99.24%	100.00%	ERC	\$17	2,183	\$2,200		. 1
13	636/736	Contractual Services - Other	0.76%	99.24%	100.00%	ERC	\$1,095	143,418	\$144,513	- 8	1,09
14	641	Rent Expense	0.76%	99.24%	100.00%	ERC	\$14	1,860	\$1,874	-	1
15	650/750	Transportation Expenses	0.76%	99.24%	100.00%	ERC	\$3	375	\$378	9	
16	657	Insurance - General Liability	0.76%	99.24%	100.00%	ERC	\$1,497	196,030	\$197,527	12	1,49
17	659/759	Other Insurance	0.76%	99.24%	100.00%	ERC	\$726	95,033	\$95,758	*	72
18	670/770	Bad Debt Expense	0.76%	99.24%	100.00%	ERC	\$11	1,378	\$1,388	8	
19	675/775	Miscellaneous Expenses	0.76%	99.24%	100.00%	ERC	\$1,138	148,995	\$150,132	<u>×</u>	1,13
20	0/3///3	Miscenancous Expenses	0.70%	20.00 miles		ACCES.	\$14,937	\$1,965,040	\$1,979,977	-	14,93
21	Water Camiles Com. A	Name of State Paragraph									
22 23	water Service Corp. A	llocated State Expenses									
24	403	Depreciation Expenses	2.73%	97.27%	100.00%	ERC	\$766	\$27,269	\$28,035		76
25	408	Taxes Other than Income	3.25%	96.75%	100.00%	ERC	\$700	\$20,879	\$21,579		70
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	0	
	427	Interest Expense	3.24%	96.76%	100.00%	ERC	\$8	\$247	\$255	ੂ	
28 29	601/701/603/703	Salaries	3.28%	96.72%	100.00%	ERC	\$2.057	\$60,616	\$62,673	2	2,05
	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
30	620/720	Materials and Supplies	2.85%	97.15%	100.00%	ERC	\$21	\$710	\$731	9	3
31	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	*	
	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	*	
33	635		0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
34	636/736	Testing Expense Contractual Services - Other	3.24%	96.76%	100.00%	ERC	\$19	\$557	\$575		
35			0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	9	
36	642/742	Rental of Equipment	3.24%	96.76%	100.00%	ERC	\$806	\$24,079	\$24,885	9	86
37	650/750	Transportation Expense	3.24%	96.76%	100.00%	ERC	\$125	\$3,748	\$3,873	8	12
38	667/767	Reg. Commission Exp Other	3.22%	96.78%	100.00%	ERC	\$308	\$9,256	\$9,564		30
39	675/775	Miscellaneous Expenses	3.4270	90.7670	100.00%	LING	s 4,811	\$ 147,360	\$152,170		4,8
40							1,011				
41		0.1222									
42	Water Service Corp. A	Illocated UI Expenses									
43	8020350	2019-0-020-0-01	0.000	0.000	0.00%	Unallocated Rate Base	\$0	\$0	\$0	~	
44	427	Interest Expense	0.00%	0.00%	0.00%	Chanocated Rate Base	\$0 \$	\$ -	<u>\$0</u>	-	-
45											

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

Schedule B-12 Page 11 of 13

Preparer: Michael Cartin

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.

Tierra Verde Utilities, Inc. (Purchased) Allocation Percentage

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
									nding November 30, 2015		
			Allocation	on Percentages				Amounts Allocated			_
	G/L			Other		Description		Other Companies/		0.00%	100.00%
ine	Acct.			Companies/		of Allocation	Tierra Verde Utilities, Inc.	Companies		0.00%	100.00%
		Description	Tierra Verde Utilities, Inc. (Purchased)	Systems	Total	Method	(Purchased)	Systems	Total	Water	Sewer
No.	No.	Description	(Furchased)	Dystens		111011100					
1	Water Service Corp. A	llocated Expenses;				1///2/2/	522.732	220,000	\$332,357		2,448
2	403	Depreciation Expense	0.74%	99.26%	100.00%	ERC	\$2,448	329,908	\$332,337	\$	229
3	408	Taxes Other than Income	0.76%	99.24%	100.00%	ERC	\$229	30,034	\$30,263	5	22
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	8	\$0 \$0	-	
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0		-	-	(2:
6	420	Interest During Construction	0.76%	99.24%	100.00%	ERC	(\$22)	(2,903)	(\$2,925)		(22
7	427	Interest Expense	0.76%	99.24%	100.00%	ERC	(\$4)	(475)	(\$479)	^	3,479
8	601/701/603/703	Salaries	0.76%	99.24%	100.00%	ERC	\$3,479	456,167	\$459,646		
9	604/704	Employee Benefits	0.76%	99.24%	100.00%	ERC	\$4,065	533,026	\$537,091	*	4,065
10	620/720	Materials and Supplies	0.76%	99.24%	100.00%	ERC	\$482	63,266	\$63,749	*	482
11	632/732	Contractual Services - Accounting	0.76%	99.24%	100.00%	ERC	\$574	75,306	\$75,880	5	574
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0		\$0	3	
13	636/736	Contractual Services - Other	0.76%	99.24%	100.00%	ERC	\$917	120,219	\$121,135		91
14	641	Rent Expense	0.76%	99.24%	100.00%	ERC	\$14	1,860	\$1,874	-	14
15	650/750	Transportation Expenses	0.76%	99.24%	100.00%	ERC	\$4	559	\$563		
16	657	Insurance - General Liability	0.76%	99.24%	100.00%	ERC	\$1,461	191,536	\$192,997	-	1,46
	659/759	Other Insurance	0.76%	99.24%	100.00%	ERC	\$1,239	162,501	\$163,741	*	1,239
17			0.76%	99.24%	100,00%	ERC	\$10	1,280	\$1,290	*	10
18	670/770	Bad Debt Expense	0.76%	99.24%	100.00%	ERC	\$1,074	140,791	\$141,865	×	1,07
19	675/775	Miscellaneous Expenses	0.76%	33.24 N	100.00%	Line	\$15,970	\$2,103,076	\$2,119,046		15,970
20							415,576				
21	20 2 2 2 1										
22 23	Water Service Corp. A	Illocated State Expenses									
24	403	Depreciation Expenses	2.69%	97.31%	100.00%	ERC	\$697	\$25,235	\$25,932	5	697
25	408	Taxes Other than Income	3.24%	96.76%	100.00%	ERC	\$657	\$19,629	\$20,286		657
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	9	-
	7.77.77	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	- 2	5
27	414 427	Interest Expense	3.24%	96.76%	100.00%	ERC	\$0	\$5	\$5	-	
28	100		3.28%	96.72%	100.00%	ERC	\$2,104	\$62,114	\$64,218	×	2,104
29	601/701/603/703	Salaries	3.23%	96.77%	100.00%	ERC	(\$5)	(\$140)	(\$145)	9	(:
30	604/704	Employee Benefits	2.93%	97.07%	100.00%	ERC	\$20	\$663	\$683		20
31	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	24	
32	631/731	Contractual Services - Engineering		0.00%	0.00%	ERC	\$0	\$0	\$0		
33	633/733	Contractual Services - Legal	0.00%			ERC	\$0	\$0	\$0	-	
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$3	\$92	\$95		
35	636/736	Contractual Services - Other	3.23%	96.77%	100.00%		\$0	\$0	\$0	2	- 3
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$715	\$21,393	\$22,108	1	71
37	650/750	Transportation Expense	3.23%	96.77%	100.00%	ERC			\$108	10	**
38	667/767	Reg. Commission Exp Other	3.23%	96.77%	100.00%	ERC	\$3	\$105	\$12,191		39
39	675/775	Miscellaneous Expenses	3.27%	96.73%	100.00%	ERC	\$398	\$11,793	\$12,191		4,59
40		TH 1800 M 100 M 10					\$ 4,594	\$ 140,887	\$145,481		4,39
41	n/	Allegand III Espanson									
42	Water Service Corp. A	Allocated UI Expenses									
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0_	\$0	<u>\$0</u>		
45							s -	\$ -	\$0	-	

Company: Utilities, Inc. of Florida - Tierra Verde Docket No.: 160101 - WS Test Year Ended: December 31, 2015 Interim [] Final [x] Historical [x] Projected [] Schedule 8-12 Page 12 of 13

Preparer: Michael Cartin

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.

Tierra Verde Utilities, Inc. (Purchased) Allocation Percentage

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	E
									nding December 31, 201	5	
			Allocation	on Percentages				Amounts Allocated			
	G/L			Other		Description		Other		0.000	100.000
ine	Acct.			Companies/		of Allocation	Service of the servic	Companies/		0.00%	100.009
			Tierra Verde Utilities, Inc.		122 (177 (77)	19 19 19 19 19 19 19 19 19 19 19 19 19 1	Tierra Verde Utilities, Inc.		Total	Winne	Sewer
No.	No.	Description	(Purchased)	Systems	Total	Method	(Purchased)	Systems	Total	Water	Sewei
E	Water Service Corp. A	Boosted Expenses:									
2	403	Depreciation Expense	0.74%	99.26%	100.00%	ERC	\$2,345	316,677	\$319,022		2
3	408	Taxes Other than Income	0.76%	99.24%	100.00%	ERC	(\$0)	(42)	(\$42)	150	
4	409	Gains/Losses from Disposition of Utility	0.76%	99.24%	100.00%	ERC	\$1	99	\$100	100	
5	410	Miscellaneous Non-Utility Expenses	0.76%	99.24%	100.00%	ERC	\$155	20,285	\$20,439	•)	
6	420	Interest During Construction	0.76%	99.24%	100,00%	ERC	(\$25)	(3,282)	(\$3,307)	2	
7	427	Interest Expense	-3488.08%	3588.08%	100.00%	ERC	\$737	(759)	(\$21)	21	
B	601/701/603/703	Salaries	0.76%	99.24%	100.00%	ERC	\$2,423	318,014	\$320,437	20	
0	604/704	Employee Benefits	0.76%	99.24%	100.00%	ERC	\$5,238	687,540	\$692,778	- 20	
0	620/720	Materials and Supplies	0.76%	99.24%	100.00%	ERC	\$592	77,753	\$78,345	80	
1	632/732	Contractual Services - Accounting	0.76%	99.24%	100.00%	ERC	\$576	75,565	\$76,140	*5	
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0		\$0	**	
3	636/736	Contractual Services - Other	0.76%	99.24%	100.00%	ERC	\$893	117,156	\$118,049	55	
4	641	Rent Expense	0.76%	99.24%	100,00%	ERC	\$28	3,720	\$3,748	51	
5	650/750	Transportation Expenses	0.76%	99.24%	100.00%	ERC	\$2	295	\$297		
6	657	Insurance - General Liability	0.76%	99.24%	100.00%	ERC	\$1,461	191,727	\$193,188	2	
7	659/759	Other Insurance	0.76%	99.24%	100.00%	ERC	(\$201)	(26,409)	(\$26,610)	23	
8	670/770	Bad Debt Expense	0.76%	99.24%	100.00%	ERC	\$9	1,125	\$1,134	27	
9	675/775	Miscellaneous Expenses	0.76%	99.24%	100.00%	ERC	\$1,023	134,225	\$135,247		
20	0/3///3	Wiscendicous Expenses	0.70.0	CF177117		(200.020)	\$15,255	\$1,913,689	\$1,928,944	-	
21											
22	Water Camiles Com. A	Ilocated State Expenses									
23	Water Service Colp. A	diocated State Expenses									
24	403	Depreciation Expenses	2.75%	97.25%	100.00%	ERC	\$806	\$28,516	\$29,322	*1	
25	408	Taxes Other than Income	3.24%	96.76%	100.00%	ERC	\$718	\$21,471	\$22,189		
26	410	Miscellaneous Non-Utility Expenses	3.28%	96.72%	100.00%	ERC	\$108	\$3,184	\$3,291		
7	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
8	427	Interest Expense	3.26%	96.74%	100.00%	ERC	\$1	\$17	\$17		
9	601/701/603/703	Salaries	3.28%	96.72%	100.00%	ERC	\$2,512	\$74.167	\$76,679	2	
30	604/704	Employee Benefits	3.24%	96.76%	100.00%	ERC	(\$3)	(\$79)	(\$82)	28	
31	620/720	Materials and Supplies	3.23%	96.77%	100.00%	ERC	\$19	\$567	\$586	2	
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	40	
33	633/733	Contractual Services - Legal	3.23%	96.77%	100.00%	ERC	\$60	\$1,810	\$1.871		
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
35	636/736	Contractual Services - Other	3.23%	96,77%	100.00%	ERC	\$274	\$8,188	\$8,461	*	
36	642/742	Rental of Equipment	3.23%	96.77%	100.00%	ERC	\$9	\$270	\$279	-	
37	650/750	Transportation Expense	3.23%	96.77%	100.00%	ERC	\$668	\$19,989	\$20,657		
38	667/767	Reg. Commission Exp Other	3.23%	96.77%	100.00%	ERC	\$110	\$3,286	\$3,395	- 3	
			3.24%	96.76%	100.00%	ERC	\$650	\$19,435	\$20,085	<u> </u>	
10	675/775	Miscellaneous Expenses	3.2470	70.70%	100.00%	Litto	\$ 5,931	\$ 180,820	\$186,751	2	-
10							3,731		- Connectorates		10
41	W C C	W									
42	Water Service Corp. A	Allocated U1 Expenses									
43 44	1722		0.21%	99.76%	100.00%	Unallocated Rate Base	\$7,481	\$3,171,738	\$3,179,219		
	427	Interest Expense	0.24%	99.70%	100.00%	Chance Rate Dase		\$ 3,171,738	\$3,179,219		-
44							\$ 7,481				

Schedule B-12 Page 13 of 13

Preparer: Michael Cartin

Company: Utilities, Inc. of Florida - Tierra Verde Docket No.: 160101 - WS Test 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.

Γierra Verde Utilities, Inc. (Purchased Allocation Percentage

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
							9	Historical Year E	inding December 31, 201;	5	
			Allocatio	on Percentages				Amounts Allocated	- 20		
	G/L			Other		Description		Other		34/3399	1000000
ine	Acct.			Companies/		of Allocation		Companies/		0.00%	100.009
			Tierra Verde Utilities, Inc.				Tierra Verde Utilities, Inc.	661.0	322233	022255	
No.	No.	Description	(Purchased)	Systems	Total	Method	(Purchased)	Systems	Total	Water	Sewer
	Water Service Corp. A	Magazad Evanges									
2	403	Depreciation Expense	0.74%	99.26%	100.00%	ERC	\$28,884	3,856,512	\$3,885,396		28
3	408	Taxes Other than Income	0.77%	99.23%	100.00%	ERC	\$3,054	395,877	\$398,931		3
4	409	Gains/Losses from Disposition of Utility	0.76%	99.24%	100.00%	ERC	\$1	99	\$100	923	
5	410	Miscellaneous Non-Utility Expenses	0.76%	99.24%	100.00%	ERC	\$155	20,285	\$20,439		
6	420	Interest During Construction	0.76%	99.24%	100,00%	ERC	(\$141)	(18,372)	(\$18,513)	325	
7	427		-124.34%	224.34%	100.00%	ERC	\$2,665	(4,809)	(\$2,144)	846	1
0		Interest Expense Salaries	0.76%	99.24%	100.00%	ERC	\$33,937	4,407,568	\$4,441,505	920	33
8	601/701/603/703 604/704	Employee Benefits	0.76%	99.24%	100.00%	ERC	\$47.247	6,134,264	\$6,181,510		47
C	620/720	Materials and Supplies	0.76%	99.24%	100.00%	ERC	\$6,665	865,220	\$871,885	1963	6
10			0.76%	99.24%	100.00%	ERC	\$5,622	730,638	\$736,260	190	5
11	632/732	Contractual Services - Accounting	0.77%	99.23%	100.00%	ERC	(\$177)	(22,988)	(\$23,165)	100	
12	633/733	Contractual Services - Legal	0.76%	99.24%	100.00%	ERC	\$10,179	1,322,808	\$1,332,987		10
13	636/736	Contractual Services - Other		99.24%	100.00%	ERC	\$181	23,489	\$23,670	100	
14	641	Rent Expense	0.76%		100.00%	ERC	\$43	5,590	\$5,633	100	
15	650/750	Transportation Expenses	0.77%	99.23%		ERC	\$17,057	2,215,291	\$2,232,348	4774	17
16	657	Insurance - General Liability	0.76%	99.24%	100.00%	ERC	\$3,733	486,469	\$490,202	151	
7	659/759	Other Insurance	0.76%	99.24%	100.00%	The state of the s	\$108	14,056	\$14,164	18	
18	670/770	Bad Debt Expense	0.76%	99.24%	100.00%	ERC			\$1,686,512	05	1
19	675/775	Miscellaneous Expenses	0.76%	99.24%	100.00%	ERC	\$12,887 \$172,099	1,673,625 \$22,105,621	\$22,277,720		172
20							\$172,099	\$22,105,621	\$22,211,120		1/2
21	Water Camina Com	Allocated State Expenses					8		130		
23	water Service Corp. 2	Anocated State Expenses									
24	403	Depreciation Expenses	2.83%	97.17%	100.00%	ERC	\$11,524	\$395,106	\$406,630		11
25	408	Taxes Other than Income	3.26%	96.74%	100.00%	ERC	\$8,874	\$263,390	\$272,264		8
26	410	Miscellaneous Non-Utility Expenses	3.28%	96.72%	100.00%	ERC	\$108	\$3,184	\$3,291	₩.	
27	414	Taxes Other than Income	3.26%	96.74%	100.00%	ERC	(\$147)	(\$4,353)	(\$4,500)	¥0	
28	427	Interest Expense	3.24%	96.76%	100.00%	ERC	\$10	\$311	\$321	80	
29	601/701/603/703	Salaries	3.29%	96,71%	100.00%	ERC	\$23,354	\$686,174	\$709,529	83	23
30	604/704	Employee Benefits	3.26%	96.74%	100.00%	ERC	\$155	\$4,596	\$4,751	*3	
31	620/720	Materials and Supplies	3.09%	96.91%	100.00%	ERC	\$240	\$7,513	\$7,752	53	
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0		
33	633/733	Contractual Services - Engineering Contractual Services - Legal	3.24%	96.76%	100.00%	ERC	\$65	\$1,946	\$2,011	-	
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0		
		Contractual Services - Other	3.25%	96.75%	100.00%	ERC	\$782	\$23,305	\$24,087		
35	636/736		3.25%	96.75%	100.00%	ERC	\$27	\$808	\$835	- 3	
36	642/742	Rental of Equipment	3.25%	96.75%	100.00%	ERC	\$8,916	\$265,369	\$274,285		1
37	650/750	Transportation Expense	3.20%	96.80%	100.00%	ERC	\$152	\$4,600	\$4,752	20	
38	667/767	Reg. Commission Exp Other		96.75%	100.00%	ERC	\$4,475	\$133,175	\$137,650	2	
39	675/775	Miscellaneous Expenses	3.25%	90.75%	100.00%	ERC	\$ 58,537	\$ 1,785,121	\$1,843,658		- 5
40							3 30,337	3 1,765,121	0		-
41							· ·				
42	water Service Corp.	Allocated UI Expenses									
43	120	¥1	0.269	99.74%	100.00%	Unallocated Rate Base	\$31,677	\$12,078,201	\$12,109,878	2	3
44	427	Interest Expense	0.26%	99.74%	100.00%	Chanceated Rate Base	\$ 31,677	\$ 12,078,201	\$12,109,878		3

Net Depreciation Expense - Wastewater Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected []

Schedule: B-14 Page 1 of 1

Preparer: Deborah Swain Recap Schedules: B-2

Florida Public Service Commission

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

Line	(1)	(2) Test Year	(3) Adjustments	(4) Adjusted	(5) Non-Used &	(6) Non-Used &
No.	Account No. and Name	Expense	B-3	Balance	Useful %	Amount
1	INTANGIBLE PLANT			(2)		
2	351.1 Organization	-				
3	352.1 Franchises	86		86		
4	389.1 Other Plant & Misc. Equipment			350		
5	COLLECTION PLANT					
6	353.2 Land & Land Rights					
7	354.2 Structures & Improvements	-		120 100		
8	355.2 Power Generation Equipment					
9	360.2 Collection Sewers - Force	8,804	404	8,804		
10	361.2 Collection Sewers - Gravity	27,809	401	28,211		
11	362.2 Special Collecting Structures	. 2		-		
12	363.2 Services to Customers	6		6		
13	364.2 Flow Measuring Devices	*		(#)		
14	365.2 Flow Measuring Installations			-		
15	389.2 Other Plant & Misc. Equipment	-		-		
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights			19.0000000		
18	354.3 Structures & Improvements	36,675		36,675		
19	370.3 Receiving Wells			19 7 .)		
20	371.3 Pumping Equipment	3,941		3,941		
21	389.3 Other Plant & Misc. Equipment	8		8		
22	TREATMENT AND DISPOSAL PLANT					
23	353.4 Land & Land Rights					
24	354.4 Structures & Improvements	~		-		
25	355.4 Power Generation Equipment	(4)		F.		
26	380.4 Treatment & Disposal Equipment	1,332		1,332		
27	381.4 Plant Sewers	120		=		
28	382.4 Outfall Sewer Lines	-		5		
29	389.4 Other Plant & Misc. Equipment	-		- 8		
30	RECLAIMED WATER DISTRIBUTION PLANT					
31	366.6 Reuse Services	-		5		
32	367.6 Reuse Mtr/Installations			5		
33	374.5 Reuse Dist Reservoirs	-		2		
34	375.6 Reuse Trans. And Dist. System	79		79		
35	371.6 Pumping Equp RCLM Dist	49		49		
36	371.5 Pumping Equipment	_				
37	389.5 Other Plant & Misc Equipment	1,314		1,314		
38	GENERAL PLANT					
39	353.7 Land & Land Rights			=		
40	354.7 Structures & Improvements	49,370		49,370		
41	390.7 Office Furniture & Equipment	28,933	(867)	28,066		
42	391.7 Transportation Equipment	11,506	1,260	12,766		
43	392.7 Stores Equipment			-		
44	393.7 Tools, Shop & Garage Equipment	26		26		
45	394.7 Laboratory Equipment	72		12		
46	395.7 Power Operated Equipment	100		*		
47	396.7 Communication Equipment	41		41		
48	397.7 Miscellaneous Equipment	214		214		
49	398.7 Other Tangible Plant					
50	TOTAL	170,193	794	170,988		N/A
51	LESS: AMORTIZATION OF CIAC	(49,808		(49,808)		8
	ELGO, AMORTIDATION OF GIAG	1.5,500			20	
52 53	NET DEPRECIATION EXPENSE - SEWER	\$ 120,386	\$ 794	\$ 121,180		N/A
55	THE DEFINEDITION ENGLISH SETTEM	- 120,000			=0	

Taxes Other Than Income (Final Rates)

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

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

Florida Public Service Commission

Schedule: B-15 Page 1 of 1

Preparer: Deborah Swain

Recap Schedules: B-2

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

	(1)	23368	(2) gulatory	(3)		(4) Real Estate	(5)		(6)
Line		Ass	essment	Payroll		& Personal	Other		E000000
No.	Description	Fee	es (RAFs)	Taxes		Property	(Business Tax)		Total
1									
2	WASTEWATER						2000		0070748422
3	Test Year		43,786	11,269		592	217		55,865
4	Adjust Current RAF				_				350
5	Test Year Per Books	\$	43,786	\$ 11,269	\$	592	\$ 217	\$	55,865
6									
7	Adjustments to Test Year (Explain):								
8	Adjustment to RAF per B-3		478						478
9	Increase in ad valorem tax per B-3					909			909
10	Payroll Tax for allocations/annualization/increase			748					748
11	Reclass Sales Tax Expense to O & M Expenses								345
12	Increase in RAFs associated with annualized sewer								
	revenues per B-3		565						565
13	Total Test Year Adjustments		1,043	748		909			2,700
14									
15	Adjusted Test Year		44,830	12,017		1,501	217	K.	58,565
16	Increase in ad valorem tax per B-3								
17	RAFs Assoc. with Revenue Increase		4,852	150		·	187	9	4,852
18	Total Adjustments for requested increases		4,852	-			2.		4,852
19	District Configuration Configu	-							
20	Total Balance	\$	49,682	\$ 12,017	\$	1,501	\$ 217	\$	63,417

Income Tax

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Schedule: C-1 Page 1 of 1

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 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 year.

Line No.	Description	Ref.	Total er Books	Utility ustments	Utility Adjusted	Water		Sewer	
1	Current Tax Expense	C-2	\$ 108	\$ 29,893	\$ 30,001		\$	30,001	
2									
3	Deferred Income Tax Expense	C-5	(4,932)	4,932				-	
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	 (*)	17			- 12	;•	
11					 			30,001	
12	Total Income Tax Expense		\$ (4,824)	\$ 34,825	\$ 30,001 \$			30,001	

Supporting Schedules: C-2, C-5, C-7, C-8

Recap Schedules: B-2

State and Federal Income Tax Calculation - Current Sewer Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

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

Schedule: C-2 Page 1 of 1

Preparer: Deborah Swain

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

Line No.			Total Per Books		Test Year Adjustments	Test Year Adjusted		Forma stments	Forma justed
	Net Utility Operating Income (Sch. B-2)	— <u>-</u>	46,648	\$	(30,022) \$	16,625	\$	64,216	\$ 80,840
1	Add: Income Tax Expense Per Books (Sch. B-2)	~	(1,870)	u.e.	(6,873)	(8,743)		38,744	30,001
2	Add: Income Tax Expense Per Books (Scil. B-2)	-	(1,070)		(0,0.0)	(-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,			
3	S. harard		44,778		(36,895)	7,882		102,960	110,841
4	Subtotal Less: Interest Charges (Sch. C-3)		34,352		(3,235)	31,116			31,116
5	Less: Interest Charges (Sch. C-3)	-	31,332		(5)-5-7				
7	Taxable Income Per Books		10,426		(33,659)	(23,234)		102,960	79,726
\$	Taxable income Fer Books				1.9505.530040	107-10-10-10-10-10-10-10-10-10-10-10-10-10-			
8	Schedule M Adjustments:								
9	Permanent Differences (From Sch. C-4)		17		(17)	(e)			9
10	Timing Differences (From Sch. C-5)		(12,312)		12,312	523		(4)	18
11	Other Adjustments - Pre-tax income difference		2,157		(2,157)	-			
12 13	Other Adjustments - Pre-tax income difference	-	2,107	_	(=)== 1				
14	Total Schedule M Adjustments		(10,138)		10,138	-		73	-
15	Total Scredule W Adjustments	_	, , , , , , , , , , , , , , , , , , , ,						
16	Taxable Income Before State Taxes		288		(23,521)	(23,234)	Ď.	102,960	79,726
17	Less: State Income Tax Exemption (\$5,000)				700000000000000000000000000000000000000	2			-
18	Less. State Income Tax Exemption (55,000)	0							
19	State Taxable Income		288		(23,521)	(23,234))	102,960	79,726
20	State Income Tax (5.5% of Line 19)		16		(1,294)	(1,278))	5,663	4,385
21	Limited by NOL					2072 5			104
22	Credits								
23	Credits								
24	Current State Income Taxes		16		(1,294)	(1,278)	5,663	4,385
25	Current State Income Taxes	-							
26	Federal Taxable Income (Line 16 - Line 24)		272		(22,227)	(21,956)	97,297	75,341
27	Federal Income Tax Rate		0.34		0.34	0.34		0.34	0.34
28	Federal Income Taxes (Line 26 x Line 27)	-	92		(7,557)	(7,465)	33,081	25,616
29	Less: Investment Tax Credit Realized								
30					-	3		16	
31		50 							
32	Figure avec a communication of the communication of		92		(7,557)	(7,465)	33,081	25,616
33									
34									
35	5 000000 000 000 000 000 000 000 000 00		16		(1,294)	(1,278	3)	5,663	4,385
36			92		(7,557)	(7,465)	33,081	25,616
37		-							
38	HT 1905 (1) - 1965	Ś	108		(8,851) \$	(8,743) \$	38,744	\$ 30,001

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 - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Interim [] Final [X] Historic [X] Projected [] Florida Public Service Commission Schedule: C-3 Page 1 of 1

Preparer: Deborah Swain 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	Per Books	Adjustments	Adjusted	Water	Wastewater
1	Interest on Long-Term Debt			\$ -		
2						
3	Amortization of Debt Premium,					
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	(6)	998	992	=	992
7						2/2/02/20
8	Other Interest Expense - Intercompany	34,359	(4,233)	30,125		30,125
9						
10	AFUDC	141	(141)			
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	192		-		
14						. 21.117
15	Total Used For Tax Calculation	\$ 34,493	\$ (3,376)	\$ 31,117	\$ -	\$ 31,117
16						
17	Calculation of ITC Interest Synchronization A					
18	ONLY for Option 2 companies (See Sch. C-8, p	og. 4)				
19					Total	Debt Only
20	0 90 9 9 9 9 9	2 8		C	Weighted	Weighted Cost
21	Balances From Schedule D-1	Amount	Ratio	Cost	Cost	Cost
22						
23	Long-Term Debt			Not applicable		
24						
25	Short-Term Debt					
23						
26	Preferred Stock					
26 27						
26	Preferred Stock Common Equity					
26 27						
26 27 28						
26 27 28 29	Common Equity					
26 27 28 29 30	Common Equity Total					
26 27 28 29 30 31	Common Equity					
26 27 28 29 30 31 32	Common Equity Total					
26 27 28 29 30 31 32 33	Total ITCs (from D-1, Line 7)					

Book/Tax Differences - Permanent

Florida Public Service Commission

Schedule: C-4

Page 1 of 1

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected []

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

flow through basis.

Line									
No.	Description	Total	Adjus	tments	Adju	sted Total	Water		Sewer
1	AFUDC	\$ (141)	\$	(7.)	\$	(141)		\$	(141)
2	Meals & Entertainment (50%)	124	\$		\$	124			124
3		\$ (17)	\$	*	\$	(17)	\$	- \$	(17)

Supporting Schedules: None Recap Schedules: C-2

Deferred Income Tax Expense (Final) - Sewer

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected []

Florida Public Service Commission

Schedule: C-5 Page 2 of 2

Preparer: Deborah Swain

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	920	Utility		Utility	Test Year	1000	
No.	Description	P	er Books	Ad	justments		Adjusted	Adjustments	Wastewater	
1	Timing Differences:					20				100 000
2	Tax Depreciation and Amortization	\$	109,896	\$	10.00	\$	109,896		\$	109,896
3	Book Depreciation and Amortization		120,386		794		121,180			121,180
4										(44.204)
5	Difference		(10,490)		(794)		(11,284)	-		(11,284)
6										
7	Other Timing Differences (Itemize):									
8	Tap Fees		7.				-	-		-
9	Deferred Maintenance - Amort		-		-		(4)			5
10	Deferred Rate Case Exp		*		*		1.5			
11	Deferred Rate Case Additions		7.				<u></u>			100
12	Organization Exp - Amort		86				86			86
13	Bad Debt		(1)				(1)			(1)
14	Book Gain/Loss on sale of assets		(147)				(147)			(147)
15	Other ¹	0	(1,761)				(1,761)			(1,761)
16										
17	Total Timing Differences (To C-2)		(12,312)		(794)		(13,107)	195		(13,107)
18	-	22								
19	State Tax Rate		0.055		0.055		0.055	0.055		0.055
20	State Deferred Taxes (Line 16x Line 18)		(677))	(44)		(721)	-		(721)
21	(Limited by NOL)	<u>.</u>								
22	Total State Tax Deferred		(677)	(44)		(721)	-		(721)
23		140								
24	Timing Differences For Federal Deferred Taxes									
25	(Line 16 - 21)		(11,635)	(750)	į	(12,386)			(12,386)
26	Federal Tax Rate		0.34		0.34		0.34	0.34		0.34
27	A. ### # 6 # 1									
28	Federal Deferred Taxes (Line 24 x Line 25)		(3,956)	(255))	(4,211)	5		(4,211
29	Add: State Deferred Taxes (Line 21)		(677)	(44))	(721)	-		(721
30										
31	Total Deferred Tax Expense (To C-1)	\$	(4,633) \$	(299)) \$	(4,932)	\$ -	\$	(4,932
32	under des de de seu de des establicación de la la la defenda de la la defenda de la la la la la la la la la la La la									

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

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Accumulated Deferred Income Taxes - Summary Company: Utilities, Inc. of Florida - Tierra Verde

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

Historic [X] Projected []

Schedule: C-6 Page 1 of 3

Preparer: Deborah Swain

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

ine		Account	No. 190.1011 / 2	011	Account	t No. 190.1012 /	2012	Net De	ferred Income Ta	kes
No.	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total
1	2007	2,723	15,897	18,620	3,111	18,178	21,289	(4,511)	(107,783)	(112,294
2	2008	2,723	15,897	18,620	5,909	34,521	40,430	(4,885)	(109,471)	(114,356
3	2009	2,723	15,897	18,620	5,909	34,521	40,430	(5,642)	(114,305)	(119,947
4	2010	2,723	15,897	18,620	6,149	35,924	42,073	(3,674)	(103, 149)	(106,824
5	2011	2,723	15,897	18,620	5,909	34,521	40,430	(5,553)	(114,674)	(120,227
6	2012	2,723	15,897	18,620	5,909	34,521	40,430	(4,888)	(110,990)	(115,878
7	2013	2,723	15,897	18,620	5,909	34,521	40,430	(8,948)	(150,815)	(159,763
8	2014	2,723	15,897	18,620	5,909	34,521	40,430	(8,948)	(165,200)	(174,148
9	2015	2,723	15,897	18,620	5,909	34,521	40,430	(8,557)	(162,465)	(171,022
10	0.000	100000	0.000							
11		Account	No. 190.1020 / 2	020	Accoun	t No. 190.1021 /	2021	Accoun	t No. 190.1024 /2	024
12	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total
13	2007	(4,314)	(25,211)	(29,525)	(1,619)	(9,463)	(11,082)	(3,095)		(3,095
14	2008	(6,994)	(40,862)	(47,856)	(817)	(4,776)	(5,593)	(3,315)	(38)	(3,353
15	2009	(6,409)	(37,445)	(43,854)	(0)	1	1	(3,315)	(296)	(3,611
16	2010	(3,589)	(20,972)	(24,561)	(0)	1	1	(3,315)	(554)	(3,869
17	2011	(1,936)	(11,317)	(13,253)	1	4	5	(3,509)	(591)	(4,100
18	2012	(533)	(3,124)	(3,657)	1	4	5	(3,482)	(586)	(4,068
19	2013	47	266	313	1	4	5	(3,223)	(555)	(3,778
20	2014	47	266	313	1	4	5	(3,223)	(555)	(3,778
21	2015	47	266	313	1	4	5	(3,194)	(550)	(3,745
22	2013	***	200					V. 40 400 01 2 5 5	2.874.0304	
23										
24		Accoun	nt No. 190.1026/2	026	Accoun	nt No. 190.1031 /	2031		ccount No. 190	
25	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total
26	2007	State	- Teacran	15.00	(1,317)	(107,184)	(108,501)		-	
27	2008				(2,391)	(114,213)	(116,604)	-	2	9
28	2009		200		(4,550)	(126,983)	(131,533)	4	<u> 2</u>	192
29	2010				(5,642)	(133,445)	(139,088)		8	
30	2011		4		(8,740)	(153, 188)	(161,928)		-	0.5
31	2012	-	2	2	(9,505)	(157,704)	(167,209)		-	100
32	2012		7	Š	(9,619)	(153,945)	(163,564)	(1,911)		(1,911
33	2013	55	-	-	(9,619)	(168,330)	(177,949)	(1,911)	-	(1,911
34	2014				(8,180)	(165,712)	(173,893)	(1,933)	(40)	(1,973
35	2015	(7			(0,100)	(100,112)	()	0.83503.030		
36										
37			Account No. 191							
	Vees	State	Federal	Total						
38 39	Year 2007	State	reuerai	Total						
	2007	10		15						
40			8	450						
41	2009	177		189						
42	2010) *	5	150						
43	2011			14 0 13						
44	2012	(0.074)	(47,003)	(49,877)						
45	2013	(2,874)		(A)						
46	2014	(2,874)	(47,003)	(49,877)						

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

2015

(3,929)

(46,851)

(50,780)

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Accumulated Deferred Income Taxes - State Company: Utilities, Inc. of Florida - Tierra Verde Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015 Historic [X] Projected [] Schedule: C-6 Page 2 of 3

Preparer: Deborah Swain

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

			Account No. 190			ees Pre 1987	Account	No. 190.2012 Def		전에 : [1] [1] [1] [1] [1] [1] [1] [1] [1] [1]	2000
			Current	Flowback	Adjust.		25016322 551	Current	Flowback	Adjust.	F W
ine		Beginning	Year	To Curr.	Debit	Ending	Beginning	Year	To Curr.	Debit	Ending
No.	Year	Balance	Deferral	Year	(Credit)	Balance	Balance	Deferral	Year	(Credit)	Balance 3,111
1	2007					2,723	****	2 700			5,909
2	2008	2,723		8		2,723	3,111	2,798		-	5,909
3	2009	2,723		21		2,723	5,909 5,909	240	-	122	6,149
4	2010	2,723		*		2,723	6,149	(240)		100	5,909
5	2011	2,723			18.	2,723 2,723	5,909	(240)		100	5,909
6	2012	2,723				2,723	5,909	200	-	1000	5,909
7	2013	2,723		-		2,723	5,909			-	5,909
8	2014	2,723				2,723	5,909	-			5,909
9	2015	2,723				2,123	3,303				
10 11			Account No.	100 2020 Defer	red Tax Credits-	Rate Case	Acc	ount No. 190.2021	Deferred Tax C	redits- Maint Fee	2
12			Current	Flowback	Adjust.		3273	Current	Flowback	Adjust.	
13		Beginning	Year	To Curr.	Debit	Ending	Beginning	Year	To Curr.	Debit	Ending
4	Year	Balance	Deferral	Year	(Credit)	Balance	Balance	Deferral	Year	(Credit)	Balance
15	2007	Dolone				(4,314)					(1,619)
16	2008	(4,314)	(2,680)		15	(6,994)	(1,619)	802			(817)
7	2009	(6,994)	585		12	(6,409)	(817)	817			(0)
8	2010	(6,409)	2,820			(3,589)	(0)	_			(0)
9	2011	(3,589)	1,653			(1,936)	(0)	1			1
0	2012	(1,936)	1,403			(533)	1	g * 3			1
1	2013	(533)	580		19	47	1				1
22	2014	47			19	47	· 1	(#:E			1
3	2015	47	-		12	47	1	197			1
24	2010	(224)									
25			Account No. 1	90.2024 Deferre	d St Tax - Org			Account No. 1	90.2026 Bad Del	ot Expense	
26			Current	Flowback	Adjust.			Current	Flowback	Adjust.	
27		Beginning	Year	To Curr.	Debit	Ending	Beginning	Year	To Curr.	Debit	Ending
28	Year	Balance	Deferral	Year	(Credit)	Balance	Balance	Deferral	Year	(Credit)	Balance
9 -	2007	Dalame									
30	2008	2	(38)			(38)	(4)				
31	2009	(38)	(258)			(296)					3.00
32	2010	(296)	(258)			(554)	(4)				-
33	2011	(554)	(37)			(591)	9				-
34	2012	(591)	5			(586)	1,70				14
35	2013	(586)	31			(555)	S#6				-
36	2014	(555)	0		100	(555)					- 1
37	2015	(555)	5		-	(550)	393				
38	277076	Acres 6									
39		Acco	ount No. 190.203	1 Deferred Tax (Credits- Deprecia	tion	Ac	count No. 190.2 A	ccum Def Incom	e Tax - State NO	L
40			Current	Flowback	Adjust.			Current	Flowback	Adjust.	
41		Beginning	Year	To Curr.	Debit	Ending	Beginning	Year	To Curr.	Debit	Ending
42	Year	Balance	Deferral	Year	(Credit)	Balance	Balance	Deferral	Year	(Credit)	Balance
43	2007					(1,317)					7.5
44	2008	(1,317)	(1,074)			(2,391)	(4)				2.7
	2009	(2,391)				(4,550)	-				19
45	2009	(L,00 L)	(2,159)								
	2010	(4,550)	(1,092)			(5,642)	523				
46							5 2 3 721				
46 47	2010	(4,550)	(1,092)			(5,642)	540 742 145				
46 47 48	2010 2011	(4,550) (5,642)	(1,092) (3,098)			(5,642) (8,740)		(2,874)			
46 47 48 49	2010 2011 2012 2013	(4,550) (5,642) (8,740) (9,505)	(1,092) (3,098) (765)			(5,642) (8,740) (9,505)	(2,874)	(2,874)			(2,874
46 47 48 49 50	2010 2011 2012	(4,550) (5,642) (8,740) (9,505) (9,619)	(1,092) (3,098) (765) (114)			(5,642) (8,740) (9,505) (9,619)	(2,874)	(2,874)			(2,874
46 47 48 49 50	2010 2011 2012 2013 2014	(4,550) (5,642) (8,740) (9,505)	(1,092) (3,098) (765) (114)			(5,642) (8,740) (9,505) (9,619) (9,619)					(2,874
46 47 48 49 50 51	2010 2011 2012 2013 2014	(4,550) (5,642) (8,740) (9,505) (9,619)	(1,092) (3,098) (765) (114) 1	Deferred Income	Tax State	(5,642) (8,740) (9,505) (9,619) (9,619)					(2,874
46 47 48 49 50 51 52	2010 2011 2012 2013 2014	(4,550) (5,642) (8,740) (9,505) (9,619)	(1,092) (3,098) (765) (114) 1	Deferred Income Flowback	Tax State Adjust.	(5,642) (8,740) (9,505) (9,619) (9,619)					(2,874
46 47 48 49 50 51 52 53 54	2010 2011 2012 2013 2014	(4,550) (5,642) (8,740) (9,505) (9,619)	(1,092) (3,098) (765) (114) 1 1,438			(5,642) (8,740) (9,505) (9,619) (9,619)					(2,874
46 47 48 49 50 51 52 53 54	2010 2011 2012 2013 2014	(4,550) (5,642) (8,740) (9,505) (9,619) (9,619)	(1,092) (3,098) (765) (114) 1 1,438 Accumu C	Flowback	Adjust.	(5,642) (8,740) (9,505) (9,619) (9,619) (8,180)					(2,874
46 47 48 49 50 51 52 53 54 55	2010 2011 2012 2013 2014	(4,550) (5,642) (8,740) (9,505) (9,619) (9,619) Beginning	(1,092) (3,098) (765) (114) 1 1,438 Accumu C Current Year	Flowback To Curr.	Adjust. Debit	(5,642) (8,740) (9,505) (9,619) (9,619) (8,180)					(2,874
46 47 48 49 50 51 52 53 54 55 56	2010 2011 2012 2013 2014 2015	(4,550) (5,642) (8,740) (9,505) (9,619) (9,619) Beginning	(1,092) (3,098) (765) (114) 1 1,438 Accumu C Current Year	Flowback To Curr.	Adjust. Debit	(5,642) (8,740) (9,505) (9,619) (9,619) (8,180)					(2,874
46 47 48 49 50 51 52 53 54 55 56 57	2010 2011 2012 2013 2014 2015	(4,550) (5,642) (8,740) (9,505) (9,619) (9,619) Beginning	(1,092) (3,098) (765) (114) 1 1,438 Accumu C Current Year	Flowback To Curr.	Adjust. Debit	(5,642) (8,740) (9,505) (9,619) (9,619) (8,180)					(2,874
46 47 48 49 50 51 52 53 54 55 56	2010 2011 2012 2013 2014 2015	(4,550) (5,642) (8,740) (9,505) (9,619) (9,619) Beginning	(1,092) (3,098) (765) (114) 1 1,438 Accumu C Current Year	Flowback To Curr.	Adjust. Debit	(5,642) (8,740) (9,505) (9,619) (9,619) (8,180)					(2,874
46 47 48 49 50 51 52 53 54 55 56 57 58 59 60	2010 2011 2012 2013 2014 2015	(4,550) (5,642) (8,740) (9,505) (9,619) (9,619) Beginning	(1,092) (3,098) (765) (114) 1 1,438 Accumu C Current Year	Flowback To Curr.	Adjust. Debit	(5,642) (8,740) (9,505) (9,619) (9,619) (8,180)					(2,874
46 47 48 49 50 51 52 53 54 55 56 57 58 59	2010 2011 2012 2013 2014 2015 2007 2008 2009	(4,550) (5,642) (8,740) (9,505) (9,619) (9,619) Beginning	(1,092) (3,098) (765) (114) 1 1,438 Accumu C Current Year	Flowback To Curr.	Adjust. Debit	(5,642) (8,740) (9,505) (9,619) (9,619) (8,180)					(2,874
58 59 60 61 62	2010 2011 2012 2013 2014 2015 2007 2008 2009 2010 2011 2012	(4,550) (5,642) (8,740) (9,505) (9,619) (9,619) Beginning	(1,092) (3,098) (765) (114) 1 1,438 Accumu C Current Year	Flowback To Curr.	Adjust. Debit	(5,642) (8,740) (9,505) (9,619) (9,619) (8,180)					(2,874
46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61	2010 2011 2012 2013 2014 2015 2007 2008 2009 2010 2011	(4,550) (5,642) (8,740) (9,505) (9,619) (9,619) Beginning Balance	(1,092) (3,098) (765) (114) 1 1,438 Accumu I Current Year Deferral	Flowback To Curr.	Adjust. Debit	(5,642) (8,740) (9,505) (9,619) (9,619) (8,180) Ending Balance					(2,874) (2,874) (3,929)

Supporting Schedules: None Recap Schedules: C-6

Florida Public Service Commission

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

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

ine		Account			its- Tap Fees Pre	130/	Account	No. 190.1012 Def	Flowback	Adjust.	
lo.			Current	Flowback	Adjust.	Ending	Beginning	Year	To Curr.	Debit	Ending
		Beginning	Year	To Curr.	Debit (Credit)	Balance	Balance	Deferral	Year	(Credit)	Balance
_	Year	Balance	Deferral	Year	(Credit)	15,897	-				18,178
	2007	45.007		52	2	15,897	18,178	16,343			34,521
2	2008	15,897				15,897	34,521				34,521
3	2009	15,897 15,897				15,897	34,521	1,403			35,924
1	2010					15,897	35,924	(1,403)			34,521
5	2011	15,897				15,897	34,521	2005			34,521
6	2012	15,897				15,897	34,521				34,521
7	2013	15,897				15,897	34,521				34,521
8	2014	15,897				15,897	34,521	17.0			34,521
9	2015	15,897				13,007					
.0		***	No. 100 10	20 Deferred Tay	Credits- Rate Cas	se.	Acc	ount No. 190.1021	Deferred Tax C	redits- Maint Fe	е
1		ACC	Current	Flowback	Adjust.	~		Current	Flowback	Adjust.	
12		Bardendan .	Year	To Curr.	Debit	Ending	Beginning	Year	To Curr.	Debit	Ending
13	W0.00	Beginning	Deferral	Year	(Credit)	Balance	Balance	Deferral	Year	(Credit)	Balance
4 _	Year	Balance	Deterral	rear	(Credity	(25,211)					(9,463
15	2007	(00.004)	(1F CF1)			(40,862)	(9,463)	4,687			(4,77)
16	2008	(25,211)	(15,651)		19	(37,445)	(4,776)	4,777			
17	2009	(40,862)	3,417		-	(20,972)	1	0			3
18	2010	(37,445)	16,473		13	(11,317)	1	3			
19	2011	(20,972)	9,655		•	(3,124)	4	0			
20	2012	(11,317)	8,193		1.77	266	4	0			
21	2013	(3,124)	3,390			266	4	0			9
22	2014	266				266	4	0			8
23	2015	266				200	(*)	100			
24						ADC	Acc	ount No. 190.1031	Deferred Tax Cr	edits- Depreciati	ion
25		Ac			x Credits- Org. Ex	p.	, Acc	Current	Flowback	Adjust.	
26			Current	Flowback	Adjust.	#24500	Beginning	Year	To Curr.	Debit	Ending
27		Beginning	Year	To Curr.	Debit	Ending	Balance	Deferral	Year	(Credit)	Balance
28	Year	Balance	Deferral	Year	(Credit)	Balance	balance	Deterral	100	(creaty	(107,18
29	2007					(3,095)	(407.104)	(7,029)			(114,21
30	2008	(3,095)	(220)			(3,315)	(107,184)	(12,770)			(126,98
31	2009	(3,315)	0			(3,315)	(114,213)				(133,44
32	2010	(3,315)	0		-	(3,315)	(126,983)	(6,463)			(153,18
33	2011	(3,315)	(194)			(3,509)	(133,445)	(19,743)			(157,70
34	2012	(3,509)	27			(3,482)	(153,188)	(4,516)			(153,94
35	2013	(3,482)	259			(3,223)	(157,704)	3,759			(168,33
36	2014	(3,223)	0			(3,223)	(153,945)	(14,385)			(165,71
37	2015	(3,223)	28			(3,194)	(168,330)	2,618			(105,71
38									00 4 D-fd F-	d Tow NO	
39			Account No.	. 190.1026 Bad D	Debt Expense				90.1 Deferred Fe		
40			Current	Flowback	Adjust.			Current	Flowback	Adjust. Debit	Ending
41		Beginning	Year	To Curr.	Debit	Ending	Beginning	Year	To Curr.	(Credit)	Balance
42	Year	Balance	Deferral	Year	(Credit)	Balance	Balance	Deferral	Year	(Credit)	balance
43	2007										
44	2008	27				350					
45	2009	-				(€)	7.				
46	2010	-				540					
47	2011										
48	2012	8	2			2					14= =
49	2013	2	(2)			150	3	(47,003)			(47,0
50	2014		576			5	(47,003)				(47,0
51	2015	9				61	(47,003)	152			(46,8
52	2013										
			Accumu	Deferred Incom	ne Tax Fed						
53 54			Current	Flowback	Adjust.						
		Beginning	Year	To Curr.	Debit	Ending					
55	Vane	Balance	Deferral	Year	(Credit)	Balance					
56	Year	balance	Deterral	· cui	foreard						
57	2007										
58	2008	(A)									
59	2009	-									
60	2010										
	2011	17				2					
61						-					
62	2012										
	2013	9				ā					
62		96 94	(40)			(40)					

Supporting Schedules: None Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Page 1 of 1 Preparer: Deborah Swain

Schedule: C-7

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Schedule: C-8 Page 1 of 1

Docket No.: 160101 - WS

Preparer: Deborah Swain

Schedule Year Ended: December 31, 2015

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		The state of the s	% 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 - Tierra Verde based on the capital structure of the consolidated group. This intercompany interest is shown on Schedule C-3, Line 8.

Supporting Schedules: None Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Schedule: C-9 Page 1 of 1

Preparer: Deborah Swain

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

Line	
No.	

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 - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Schedule: C-10 Page 1 of 1

Preparer: Deborah Swain

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

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

Cost of Capital

Schedule of Requested Cost of Capital

13 Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim [] Final [x]

Historical [x] Projected []

Schedule D-1

Page 1 of 1

Preparer: John Hoy

Explanation: Provide a schedule which calculates the requested cost of capital on a 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 12/31/15	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	\$449,905	41.07%	6.70%	2.759
2	Short Term Debt	42,728	3.90%	2.32%	0.099
3	Preferred Stock	-	0.00%	0.00%	0.009
4	Common Equity	478,454	43.68%	10.40%	4.549
5	Customer Deposits		0.00%	2.00%	0.009
6	Tax Credits - Zero Cost	~	0.00%	0.00%	0.009
7	Tax Credits - Weighted Cost	ā	0.00%	0.00%	0.009
8	Accumulated Deferred Income Tax	124,333	11.35%	0.00%	0.009
9	Other (Explain)	¥	0.00%	0.00%	0.00%
10					
11	Total	\$1,095,420	100.00%		7.389
12		* 		- 28	
13	Notes:				
14	1. The cost of equity is based on the levera	ge formula in effect pursuant to Orde	r No. PSC-16-0254	1-PAA-WS	
15					
16	2. Long term debt, short term debt, prefer	red stock, and common equity are act	ual for UIF's parei	nt company, Utilit	ies, Inc.

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

Florida Public Service Commission

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim [] Final [x]

Historical [x] Projected []

Schedule D-2

Page 1 of 1

Preparer: John Hoy

Explanation: Provide a reconciliation of the 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)	(8)	(9)
	800			Thirteen		Adjusted	Reconciliation A	djustments	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	(179,550,096)	46.33%	449,905
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(17,057,272)	4.40%	42,728
3	Preferred Stock	900 € 500 table € 600 € 600 6	29	1981		19-1	180	0.00%	
4	Common Equity	187,444,000	201,944,049	191,433,000		191,433,000	(190,954,546)	49.27%	478,454
5	Customer Deposits	2	100 C 100 C C C C C C C C C C C C C C C	345		(00)	30	n/a	
6	Tax Credits - Zero Cost	8	2:	(4)			380	n/a	
7	Tax Credits - Weighted Cost	32	28	180		- · ·	5 4 3	n/a	9
8	Accumulated Deferred Income Taxes (see Note 1)	124,271	295,294	123,919	414	124,333	5 8 8	n/a	124,333
9	Other (Explain)			v					
10		7 X							
11	Total	369,868,271	399,239,343	388,656,919	414	388,657,333	(387,561,914)	100.00%	1,095,420
			<u> </u>						

12 13 <u>Note:</u>

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

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

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 - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 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	100000	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: D-2

Schedule of Short Term Debt 13 Month Average Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim [] Final [x]

Historical [x] Projected []

Schedule D-4 Page 1 of 1

Preparer: John Hoy

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					

6 Note: Short term debt is actual for UIF's parent company, Utilities, Inc.

Recap Schedules: D-2

5

Schedule D-5

Preparer: John Hoy

Page 1 of 1

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim [] Final [x]

Historical [x] Projected []

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

(1)	(2)	(3)	(4) Thirteen Month	(5)	(6)	(7) Unamortized	(8) Annual	(9) Annual	(10)	(11)	(12)
			Average	Amount	Unamortized Discount or	Issuing	Amortization of Discount or	Amortization of Issuing Expense	Interest	Total	Effective
Description, Coupon	Issue Date -	Principal Amount	Principal Amount	Outstanding	Premlum	Associated	Premium on Principal	on Principal	Cost (Coupon Rate x Column	Interest Cost	Cost Rate (11)/((4)-(6)-
Rate, Years of Life	Maturity Date	Sold (Face Value)	Outstanding	within One Year	Column (4)	with Column (4)	Outstanding	Outstanding	(4))	(8)+(9)+(10)	(7))
.58%, \$9,000,000 due in annual	06/01/2007-	180,000,000	180,000,000			974,514		143,425	11,844,000	11,987,425	6.709
nstallments beginning n 2017 through 2035	05/31/35	*			3 .		-				6.709
	Description, Coupon Rate, Years of Life .58%, \$9,000,000 due in annual installments beginning	Description, Coupon Issue Date - Rate, Years of Life Maturity Date .58%, \$9,000,000 due in annual 05/01/2007- nstallments beginning 05/31/35 n 2017 through 2035	Description, Coupon Issue Date - Principal Amount Rate, Years of Life Maturity Date Sold (Face Value) .58%, \$9,000,000 due in annual 06/01/2007- ostallments beginning 05/31/35 180,000,000 on 2017 through 2035	Description, Coupon Issue Date - Principal Amount Principal Amount Rate, Years of Life Maturity Date Sold (Face Value) Outstanding	Description, Coupon Issue Date - Principal Amount Principal Amount Outstanding Rate, Years of Life Maturity Date Sold (Face Value) Outstanding Within One Year 1.58%, \$9,000,000 due in annual 06/01/2007- 180,000,000 180,0000 180,0000	Description, Coupon Issue Date - Principal Amount Principal Amount Outstanding Premium Rate, Years of Life Maturity Date Sold (Face Value) Outstanding within One Year Column (4)	Thirteen Month Average Amount Unamortized Issuing Expense Associated with Associated with Column (4) 1.58%, \$9,000,000 due in annual O5/31/35 Description, Coupon Ode in annual O6/01/2007- O5/31/35	Thirteen Month Average Amount Unamortized Issuing Amortization of Discount or Expense Discount or Premium Associated with Rate, Years of Life Maturity Date Sold (Face Value) Outstanding Within One Year Column (4) With Column (4) Outstanding 180,000,000 due in annual 06/01/2007- 180,000,000 1	Thirteen Month Average Description, Coupon Issue Date - Principal Amount Principal Amount Principal Amount Principal Amount Principal Amount Outstanding Within One Year Column (4) With Column (4) Outstanding Outstanding	Thirteen Month Average Amount Unamortized Issuing Amortization of Interest Description, Coupon Issue Date - Principal Amount Principal Amount Principal Amount Principal Amount Outstanding Associated with Principal Rate x Column Rate, Years of Life Maturity Date Sold (Face Value) Outstanding Within One Year Column (4) With Column (4) Outstanding Outstanding (4)) 1.58%, \$9,000,000 due in annual 06/01/2007- 180,000,000 180	Thirteen Month Average Amount Description, Coupon Issue Date - Principal Amount Rate, Years of Life Maturity Date Sold (Face Value) Description, Coupon Outstanding Within One Year Description, Coupon Rate, Years of Life Outstanding Objection (4) Outstanding

6 7

5

Note: Long term debt is actual for UIF's parent company, Utilities, Inc.

Supporting Schedules: D-6 Recap Schedules: D-2

Schedule D-6 Page 1 of 1

Preparer: John Hoy

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim [] Final [x]

Historical [x] Projected []

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)	(5)	(6)	(7)	(8) Annual Amortization	(9) Annual Amortization	(10)	(11)	(12)	(13)
				13 Month Average				of	of				
	Description, Coupon	Issue Date -	Principal Amount	Principal Amount	Amount Outstanding	Associated with	Associated with	Discount or Premium on Principal	Issuing Expense on	Basis of Variable	Interest Cost (Coupon	Total Interest Cost	
Line No.	Rate, Years of Life	Maturity Date	Sold (Face Value)	Outstanding	within One Year	Column (4)	Column (4)	Outstanding	Principal Outstanding	Rate (i.e. Prime + 2%)	Rate x Column (4))	(8)+(9)+(10)	(11)/((4)-(6)-(7))

1 Not applicable

2

Note: Variable rate long term debt is actual for Utilities, Inc.

Supporting Schedules: None Recap Schedules: D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 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		NO CUSTOM	ER DEPOSITS		
2	Jan 15					
3	Feb 15					
4	Mar 15					
5	Apr 15					
6	May 15					
7	Jun 15					
8	Jul 15					
9	Aug 15					
10	Sep 15					
11	Oct 15					
12	Nov 15					
13	Dec 15					
14					F-	
15					Thirteen Month Average	

Recap Schedules: D-2

Rate Schedules

Rate Schedule - Sewer

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 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 1 of 1

Preparer: Jared Deason

	(1)	(2) Test Year Rates	(3) Test Year Rates	(4) Test Year Rates	(5)
Line	**	Effective	Effective	Effective	Proposed
No	Class/Meter Size	3.14.2014	12.07.2015	06.24.2016	Rates
1	Residential				
2	Flat Rate (bi-monthly)	\$95.35	\$96.91	\$97.29	\$107.82
3					
4	General Service (Bi-Monthly)				
5	5/8" x 3/4"	\$60.81	\$61.10	\$62.06	\$68.77
6	1"	\$152.03	\$154.52	\$155.13	\$171.93
7	1.5"	\$304.06	\$309.05	\$310.28	\$343.85
8	2"	\$486.50	\$494.48	\$496.44	\$550.16
9	3"	\$973.00	\$988.96	\$992.89	\$1,031.55
10	4"	\$1,520.29	\$1,545.22	\$1,551.36	\$1,719.25
11	6"	\$3,040.59	\$3,090.46	\$3,102.73	\$3,438.50
12					
13	Gallonage Charge per 1,000 gallons	\$3.51	\$3.57	\$3.58	\$3.97

Page 1 of 1

Preparer: Jared Deason

Docket No.: 160101 - WS

Test Year Ended: December 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 booked revenues. If a rate change occurred during the test year, a

	revenue calculation must be made for each per (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ne	,-	Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Billable Gallons (in 000's)	Total Test	Present Rates Effective			
		1.1.2015 to	1.1.2015 to	3.14.2014	1.1.2015 to	12.7.2015 -	12.7.2015 -	12.7.2015	12.7.2015 -	Jan - Dec	Jan - Dec	Year		Annualized	Proposed	Revenues at
lo.	Class/Meter Size	12.7.2015	12.7.2015	18/41/14/14	12.7.2015	12.31.2015	12.31.2015		12.31.2015	2015	2015	Revenue	06.24.2016	Revenues	Rates	Proposed Rates
1	Residential - Base Charge			605060		95250		11222124	*****			\$540,322	\$97.29	\$550,564	\$107.82	\$610,153
2	Flat Rate All Meter Sizes	5,187		\$95.35	\$494,580	472		\$96.91	\$45,742 \$45,742	5,659 5,659		\$540,322	\$97.29	\$550,564	- \$107.02	\$610,15
3	Total Residential Service	5,187			\$494,580	472				5,659		\$95.48	1	\$97.29		\$107.8
1	Average Residential Bill				95.35	r:		65	\$96.91			\$95.48		397.29	•	3107.0.
5	General Service - Base Charge							200000	\$20	7000		4700	462.06	6745	\$68.77	\$825
	5/8" General Service	11		\$60.81	\$669	1		\$61.10	\$61	12		\$730	\$62.06	\$745 \$37,852	\$171.93	\$41,95
	1" General Service	224		\$152.03	\$34,055	20		\$154.52	\$3,090	244		\$37,145	\$155.13 \$310.28	\$42,198	\$343.85	\$46,76
9	1.5" General Service	125		\$304.06	\$38,008	11		\$309.05	\$3,400	136		\$41,407 \$108,633	\$496.44	\$110,706	\$550.16	\$122,68
0	2" General Service	205		\$486.50	\$99,733	18		\$494.48	\$8,901	223		\$108,633	\$992.89	\$110,700	\$1,031.55	\$122,00
1	3" General Service			\$973.00	\$0	23		\$988.96	\$0	6		\$9,122	\$1,551.36	\$9,308	\$1,719.25	\$10,31
2	4" General Service	6		\$1,520.29	\$9,122	0		\$1,545.22	\$0	38		\$39,578	\$3,102.73	\$40,335		\$44,70
3	6" General Service	12	i	\$3,040.59	\$36,487	1		\$3,090.46	\$3,090 \$18,542	13 634		\$236,615	- 33,102.73	\$241,144	_ ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$267,24
4	Total General Service Base Facility Charge:	583	î.	31	\$218,072	51	16		\$18,542	034	•	3230,013	•	- VZ-12,2-1-1	•	74.17
5	Gallonage Charge (per 1,000 Gallons)		52,364	\$3.51	\$183,798	20	4,760		\$16,993		57,124	\$200,791	\$3.58		\$3.97	\$226,78
7	Total General Service Consumption		52,364	in America	183,798		4,760	<u> </u>	16,993		57,124	\$200,791		\$204,504	•	\$226,78
18	Total General Service	583	52,364		\$401,870	51	4,760	0	\$35,535	634	57,124	\$437,405		\$445,648	•	\$494,023 \$779.23
19	Average General Service Bill	,			\$689.31			9	\$696.77			\$689.91		\$702.92	•	\$115.22
20	Other Miscellaneous Revenues				\$0				\$0			\$0		\$0	<u>.</u>	\$1
22	Total Other Revenues					2		-	N	ie.		\$0		\$0		\$0
23						•		72								
24	Adjusted Test Year/ Annualized / Proposed Revenues				\$896,451				\$81,277			\$977,727		\$996,212		\$1,104,17
25					79				3147 201384ES							
26	Total Per Books				\$ 901,706				\$ 81,950			\$ 983,657				
27	Test Year Accrual				\$ (32,524)	9			\$ 55,509			\$22,985	2	Total Poss	ired Revenues	\$ 1,104,02
28	Per Books Net of Accrual				\$ 934,231	-			\$ 26,441	8		\$ 960,672 \$17,055		rotal Requ	Difference	
29	Difference				(\$37,780)	=			\$54,836			The second secon			age Difference	
30	Percentage				-4.04%	•			207.39%			1.789		Percent	age Unference	0.01
31	and the second second second		and the second s	della constanti di constanti			the billing analy	rele								

³² UIF - Tierra Verde bills bimonthly, as a result the entire year is more representative of the difference between per books net of accrual and the billing analysis.

Customer Monthly Billing Schedule

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Water [] or Sewer [x]

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

Florida Public Service Commission

Schedule E-3

Page 1 of 1

Preparer: Jared Deason

WASTEWATER	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	Month/	Residential	Multi-Residential	General Service	Private Fire		
No.	Year			Christian State of Control	Protection	Other	Total
1	January						-
2	February	943		105			1,048
3	March						((#)
4	April	943		105			1,048
5	May						
6	June	943		106			1,049
7	July						÷5
8	August	943		106			1,049
9	September						7.
9 10	October	943		106			1,049
11	November						2)
12	December	943		106	12		1,049
13			×				
14	Total	5,658		634		-	6,292

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule E-4 Page 1 of 1

Test Year Ended: December 31, 2015

Test Tear Endear Decem

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		Present					Proposed				
No.	Type Charge	В	ıs. Hrs.	Af	ter Hrs.	В	ıs. 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	Act	ual Cost	Act	ual Cost	Act	ual Cost	Act	tual Cost		
4	Premises Visit Charge (in lieu of disconnection)	\$	21.00	\$	42.00	\$	36.71	\$	45.03		
5	Premises Visit Charge					\$	36.71	\$	45.03		
6	Late Payment Charge	\$	5.25		N/A	\$	8.84		N/A		
7	NSF		N/A		N/A		•		N/A		

^{8 *}Pursuant to Florida Statute 832.08(5)

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Schedule E-5

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 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 Number		(1) nitial nection	No	(2) ormal nnect		(3) plation connect	Pre	(4) mises 'isit	0	(5) ther arges	(6) otal
1	\$	-	\$	*	\$	9.0	\$	8	\$	-	\$ ((4)
2											
3	Other Char	ges as follo	ws:								
4	Connect	ion Meter F	ee								
5	NSF Che	ck Charge									
6	Tamperi	ng Fee									
7	Cut-Off	Charge							25		
8	Total Ot	her Charges	ē						\$		
9											
10	(a) Actu	al Cost is ed	ual to the	total cost in	ncurred for	services.					

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 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

Utilities, Inc. of Florida - Tierra Verde is a sewer only utility; therefore this schedule is not applicable.

Private Fire Protection Service

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 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

Utilities, Inc. of Florida - Tierra Verde is a sewer only utility; therefore this schedule is not applicable.

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Schedule E-8 Page 1 of 1

Preparer: Jared Deason

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

	(1)	(2)
Line No.	Туре	Description
1	UIF - Tierra Verde does not have any outstand	ling contracts or agreements having rates or conditions different from those on
	the approved tariffs; therefore this schedule is	

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 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 UIF - Tierra Verde does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not

² applicable.

Service Availability Charges Schedule

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim [] Final [x]

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.

(2)	(3)	(4)	(5)	
	ter	Sewer		
Present	Proposed	Present	Proposed	
Charges	Charges	Charges	Charges	
	Present	Water Present Proposed	Water Se Present Proposed Present	

¹ UIF - Tierra Verde is not proposing a change to its present service availability charges; therefore this schedule is not

² applicable.

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 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 UIF - Tierra Verde does not have any guaranteed revenue contracts; therefore this schedule is not applicable.

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Water [X] or Sewer [X]

Schedule: E-12 Page 1 of 1

Preparer: Jared Deason

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity

Line	
No.	
1	UIF - Tierra Verde does not have any industrial customers whose utilization exceeds an average of 350,000 GPD; therefore this
2	schedule is not applicable

Projected Test Year Revenue Calculation

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 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)
Line No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Test Year Consumption (000)	Proj. Factor	Project. TY Consumption (000)	Present Rates	Projected TY Revenue	Proposed Rates	Proj. Rev. Requirement

¹ UIF - Tierra Verde 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 - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 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)
	(1)	(2)	(5)	Gallons	(5)	(0)	Consolidated	A.S.
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 Wastewater Treated In Thousands of Gallons

Florida Public Service Commission

Schedule F-2 Page 1 of 1

Preparer: F. Seidman

Company: Utilities, Inc. of Florida - Tierra Verde (241-428)

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) Individual	(3) Plant Flows	(4)	(5)	(6) Total Purch.
Month/ Year	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Sewage Treatment
Jan-15		-	(2 (0.000	9.519
Feb-15					0.000	11.516
Mar-15					0.000	10.248
Apr-15					0.000	10.392
May-15					0.000	9.401
Jun-15					0.000	9.401
Jul-15					0.000	11.260
Aug-15					0.000	13.090
Sep-15					0.000	11.078
Oct-15					0.000	11.889
Nov-15					0.000	9.452
Dec-15					0.000	11.788
Total	0.000	(*************************************		1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	0.000	129.033

(Above data in millions of gallons)

All wastewater pumped to City of St. Petersburg for treatment and disposal.

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde (241-428)

An average of the daily flows during the test year.

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule F-4 Page 1 of 1

Preparer: F. Seidman

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.

	NOT APPLICABLE - ALL TREATMENT PURCHASED	MONTH	GPD
1.	Plant Capacity		
	The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
	DEP Permitted Capacity		
2.	Annaual Average Daily Flow	<u> </u>	-

Used and Useful Calculations Wastewater Treatment Plant Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde (241-428)

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule F-6 Page 1 of 2

Preparer: F. Seidman

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

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

NOT APPLICABLE - ALL TREATMENT PURCHASED

1 2	(A)	Used and useful flow, GPD (AADF, 12 mo ending 6/30/05)	<u>0</u>
3	(B)	Less: Excess I&I	0
4	(C)	Plus: Property needed for post test year period (See F-8)	<u>0</u>
5	(D)	Total Flows	0
6	(E)	Permitted capacity	<u>0</u>
7	(F)	Used and useful percentage	%
8	(G)	Non-used and useful percentage	%

Schedule F-6

Used and Useful Calculations Wastewater Treatment Plant

Company: Utilities, Inc. of Florida - Tierra Verde (241-428)

Page 2 of 2 Docket No.: 160101-WS

Preparer: F. Seidman Test Year Ended: December 31, 2015

A. Infiltration allowance, excluding service laterals

				Allowanc gpd/inch-	
	Main dia.	Main lei	ngth	gpd	gpy
	inches	feet	miles		
1	8	27,885	5.281	21,125	
2	10	440	0.083	417	
	12	4,021	0.762	4,569	
	15	3,461	0.655	4,916	
3	18	3,125	0.592	5,327	
4	Total	38,932	7.373	36,354	13,269,167
5	Estimated Inflow @	10% of flows (l.10)			
6	Allowable I&I				

Allowable 1&1

B. Calculation of Inflow & Infiltration (I&I)

129,033,140 Wastewater treated 7

		Est	imated (2)
	Gallons billed to WW cust. (1)	r	eturned
8	Residential	N/A	100%
	Multi-Units	N/A	100%
9	Commercial	N/A	100%
10	Estimated flows returned		

(1) - Treatment is provided by City of St. Petersburg. The City also provides water service. In prior cases, the City has provided information on water gallons sold so we could do an I&I analysis. The City no longer provides this service, therefore a direct estimate of I/I flows is not possible.

11	Estimated I&I (treated less returned) [1.7-1.10]	N/A
12	Actual less allowable [l.11-l.6]	N/A
13	Excess, if any [l.11-l.6, if positive]	N/A
14	Excess as percent of wastewater treated	N/A

The Tierra Verde service area is located entirely on a barrier island at the mouth of Tampa Bay. Ground water levels are always high, making the collection system more susceptible to I&I. At the time of the previous case, TY 2007, the utility had found that the storm water systems of some of the condo developments were tied into the collection system. In addition, the Utility had found that I&I was entering the system from poorly constructed or damaged and abandoned developer lines. At that time, the City was treating 201.263 mg annually with 880 average SFRs and the estimated excess I/I flow was 29 mg. The Utility initiated I&I studies, tracked down the masjor sources of I/I and continues to carry out maintenance and and repairs as needed. As a result, the City is now treating only 129.033 mg annually with a slight increase in average SFRs to 925 (from F-10), a reduction of 72 mg annually. This more than eliminates the 29 mg escess I/I founf in 2007. It appears that the Utility has been effective in controlling and eloiminationg excess I/I.

Used and Useful Calculations

Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde (241-428)

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule F-7 Page 1 of 1

Preparer: F. Seidman

Explanation: Provide all calculations, analyses and governmental requirements used to determine 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 contribted or builtout, this schedule is not required.

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

Wastewater Collection System

In Docket No. 080248-SU, Order No. PSC-09-0372-PAA-SU, the Commission found the wastewater collection system to be 100% used and useful because the collection system in place was needed to serve the current customers. There has been no change to the collection system. It should remain 100% used and useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde (241-428)

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule F-8 Page 1 of 1

Preparer: F. Seidman

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

Wastewater Treatment & Related Facilities

Not Applicable - All sewage treatment service purchased from City of St. Petersburg.

Collection System

Not Applicable - System is built out. See Sch. F-7.

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde (241-428)

Docket No.: 160101-WS Test Year Ended: December 31, 2015 Schedule F-10 Page 1 of 1 Preparer: F. Seidman

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)
		Mete	r Equivalent I	RCs	SFR	Gallons/	Total	Total	Annual
Line		T. Contract	See Note		Gallons	SFR	Gallons	ERCs	% Incr.
No.	Year	Beginning	Ending	Average	Sold	(5)/(4)	Sold	(7)/(6)	in ERCs
2	2011	922	925	924	N/A	N/A	N/A	924	2
3	2012	925	931	928	N/A	N/A	N/A	928	0.49%
4	2013	931	932	932	N/A	N/A	N/A	932	0.38%
5	2014	932	937	935	N/A	N/A	N/A	935	0.32%
6	2015	937	952	945	N/A	N/A	N/A	945	1.07%
					Average G	rowth Through 5-Y	(ear Period (Col. 8)		0.59%

NOTE: Water is supplied by the City of St. Petersburg. Wastewater customer pay a flat rate. The City no longer maintains historical records regarding the gallons used by class or in total. Therefore, the growth analysis above is based on the historical number of meters equivalents as shown in the Utility's annual report at Schedule S-11. Since the Utility purchases all treatment and disposal service and the collection system is 100% used and useful (Sch. 7), the growth factor is not relevant.

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

	<u>x</u>	<u>Y</u>	
916.25	1	924	
5.25	2	928	
0.91153369	3	932	
	4	935	
	5	945	
		0.000	Section Value II
ΓY		10	ERCs
		2.00	ERCs
ΓY		28	ERCs
		5.57	ERCs
	916.25 5.25 0.91153369	916.25 1 5.25 2 0.91153369 3 4 5	916.25

Interim Rate Schedules

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

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

Schedule: A-2 (Interim)

Page 1 of 1

Preparer: Deborah Swain

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

	(1)	(2) Average	(3) A-3			(4) Adjusted	(5)
Line		Amount	Utility			Utility	Supporting
No.	Description	Books	Adjustments			Balance	Schedule(s)
1	Utility Plant in Service	\$ 4,599,437		(A)	\$	4,599,437	A-3, A-6
2							
3	Utility Land & Land Rights	727		(A)		727	A-3, A-6
4							
5	Less: Non-Used & Useful Plant	=		(B)		*:	A-7
6							
7	Construction Work in Progress	18	(18)	(C)		7	A-3
8							
9	Less: Accumulated Depreciation	(3,329,766)	25,394	(D)		(3,304,372)	A-3, A-10
10							
11	Less: CIAC	(1,821,202)		(E)		(1,821,202)	A-3, A-12
12							
13	Accumulated Amortization of CIAC	1,566,010		(E)		1,566,010	A-3, A-14
14							
15	Acquisition Adjustments	351,207	(351,207)	(F)			A-18
16							
17	Accum. Amort. of Acq. Adjustments	(81,247)	81,247	(F)			A-18
18							STARLS AV SAME
19	Advances For Construction						A-3, A-16
20							
21	Working Capital Allowance		95,329	(G)		95,329	A-3, A-17
22					500		
23	Total Rate Base	\$ 1,285,184	(149,255)		\$	1,135,929	

Schedule of Adjustments to Rate Base

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Interim [X] Final []

Florida Public Service Commission

Schedule: A-3 (Interim)

Page 1 of 1

Preparer: Deborah Swain Historic [X] Projected []

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

Line				
No.	Description	Water	Wa	stewater
1	(A) Utility Plant in Service			
2				
3	(B) Non-Used & Useful Plant			
4				
5	(B) Construction Work in Progress			CALCADA I
6	To remove from rate base average construction work in progress		\$	(18)
7	Total Construction Work in Progress		\$	(18)
8	(C) Accumulated Depreciation			
9	390.7 Correct depreciation of Project Phoenix (10 yr)		\$	(25,394)
10				
11	(D) Contribution in Aid of Construction			
12				
13	(E) To remove Acquisition Adjustment		\$	(351,207)
14	A TOTAL CONTRACTOR CON			
15	(F) To remove Accumulated Amortization of Acquisition Adjustment		\$	81,247
16	205			
17	(G) Working Capital per Schedule A-17, limited to \$0			
18	Balance sheet method (limited to \$0) Schedule A-17		\$	_
19	Per 1/8 O&M method		\$	95,329

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Interim [X] Final []

Historic [X] or Projected []

Schedule: B-2 (Interim)

Page 1 of 1

Preparer: Deborah Swain

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

Line	(1)	(2) Balance Per Books			(3) Utility Test Year		(4) Utility Adjusted	(5) Requested Revenue		F	(6) Requested Annual	(7) Supporting	
No.	Description				Adjustments	Test Year			Adjustment			Revenues	Schedule(s)
1	OPERATING REVENUES	\$	983,657	\$	8,873_(A)	\$	992,530	\$	69,084	(A)	\$	1,061,613	B-4, B-3
2												760 600	0.5.0.3
3	Operation & Maintenance		762,629		(B)		762,629			(B)		762,629	B-6, B-3
5	Depreciation, net of CIAC Amort.		120,386		(4,292) (C)		116,094			(C)		116,094	B-14, B-3
6										12.50			120.29
7	Amortization		9.00		(D)		-			(D)		-	B-3
8									72.722			50.054	D 45 D 3
9	Taxes Other Than Income		55,865		878 (E)		56,742		3,109	(E)		59,851	B-15, B-3
10			(4)		44 444 (=)		0.271		24.826	/r\		34,097	C-1, B-3
11	Provision for Income Taxes		(1,870)		11,141 (F)		9,271		24,826	(F)	-	34,037	C-1, b-3
12	ODERATING EVERNISES		027 000		7,726		944,735		27,935			972,670	
13	OPERATING EXPENSES	-	937,009	-	7,720	_	344,733	_	27,333	•	-	3.2,0.0	
14 15	NET OPERATING INCOME	Ś	46,648	Ś	1,146	\$	47,794	\$	41,148		\$	88,943	
	NET OF ENATING INCOME	<u> </u>	10,010	_						li .			
16 17													
18	RATE BASE	Ś	1,285,184	Ś	(149,255)	\$	1,135,929				\$	1,135,929	
	NATE DAGE	_	-,,										
19													
20			2.52	0/			4.21	0/				7.83%	
21	RATE OF RETURN		3.63	%			4.21	70				7.0370	

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

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

Page 1 of 1

Docket No.: 160101 - WS Preparer: Deborah Swain

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

Line No.		Description	Vater	Wa	stewater
1	(A)	Adjustments to Revenues			
2		(1) Annualized Revenue			
3		Annualized sewer revenues Schedule E-2			\$992,530
4		Test Year sewer revenues Schedule B-4			983,657
5		Adjustment required		\$	8,873
6					
7		(2) Revenue Increase			
8		Increase in revenue required by the Utility to realize a			
9		7.83% rate of return		\$	69,084
10					
11		Total Adjustments to Revenues		\$	77,956
12					
13	(B)	Adjustments to Operations & Maintenance Expenses			
13	(C)	Adjustments to Depreciation Expense	*		
14	30 10	390.7 Correct depreciation of Project Phoenix (10 yr)		\$	(4,292
15					
16					
17	(D)	Taxes Other Than Income			
18		(1) Regulatory Assessment Fees			
19		(a) RAFs for test year revenues per books			44,265
20		Less RAFs per books			43,786
21		Adjust for test year revenues per books		\$	478
22					
23		(b) Adjust for annualized revenues per Adjust (A) above			8,873
24		RAF rate		1/2	0.045
25		RAF Adjustment Required for Annualized Revenues		\$	399
26		Total Adiana Control Very TOTA		¢	878
27 28		Total Adjustments to Test Year TOTI		-	070
29		(2) To adjust RAF's for requested revenues (A) above			
30		Total Revenue Increase Requested		\$	69,084
31		RAF rate			0.04
32		RAF Adjustment Required for Requested Revenues		\$	3,109
33		That Adjustment required for requested networks			10.000
34		Total increase in Taxes Other Than Income		\$	3,987
35	(E)	Provision for Income Taxes			
36	1-7	(1) Adjusted taxes prior to revenue increase		\$	9,271
37		(2) To calculate additional taxes due to requested revenue adjustments		\$	24,826
38		Total Provision for Income Taxes		\$	34,097

Schedule of Requested Cost of Capital

13 Month Average Balance

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim [x] Final []

Historical [x] Projected []

Florida Public Service Commission

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	(3)	(4)	(5)
		Requested Rate Base			
Line No.	Class of Capital	AYE	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	468,864	41.28%	6.70%	2.76%
2	Short Term Debt	44,528	3.92%	2.32%	0.09%
3	Preferred Stock		0.00%	0.00%	0.00%
4	Common Equity	498,617	43.90%	11.34%	4.98%
5	Customer Deposits	8	0.00%	2.00%	0.00%
6	Tax Credits - Zero Cost		0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	123,919	10.91%	0.00%	0.00%
9	Other (Explain)	<u> </u>	0.00%	0.00%	0.00%
10					
11	Total	1,135,928	100.00%		7.83%

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

13 Month Average Balance

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 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) Thirteen	(5) Reconciliation Adj	(6) ustments	(7) Reconciled to
Line		Prior Year	Test Year	Month		Pro Rata	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	(179,531,136)	46.33%	468,864
2	Short Term Debt	2,300,000	17,000,000	17,100,000	(17,055,472)	4.40%	44,528
3	Preferred Stock	22 (25)	#		-	0.00%	-
4	Common Equity	187,444,000	201,944,049	191,433,000	(190,934,383)	49.27%	498,617
5	Customer Deposits	.	9 - 3	(.7)	8	n/a	-
6	Tax Credits - Zero Cost	4	940	•		n/a	
7	Tax Credits - Weighted Cost	3	10 <u>2</u> 4	12		n/a	
8	Accumulated Deferred Income Taxes (see note 1)	124,271	295,294	123,919	3	n/a	123,919
9	Other (Explain)	37			 v	n/a	
10		<u> </u>					
11	Total	369,868,271	399,239,343	388,656,919	(387,520,991)	100.00%	1,135,929

13 Notes:

12

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

Recap Schedules: D-1

Rate Schedule - Sewer

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 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.

Schedule: E-1 (Interim)

Page 1 of 1

Preparer: Jared Deason

	(1)	(2)	(3)	(4)	(5)
		Test Year Rates	Test Year Rates	Test Year Rates	
Line		Effective	Effective	Effective	Proposed
No	Class/Meter Size	3.14.2014	12.07.2015	06.24.2016	Rates
1	Residential				
2	Flat Rate (bi-monthly)	\$95.35	\$96.91	\$97.29	\$103.65
3					
4	General Service (Bi-Monthly)				
5	5/8" x 3/4"	\$60.81	\$61.10	\$62.06	\$65.35
6	1"	\$152.03	\$154.52	\$155.13	\$165.27
7	1.5"	\$304.06	\$309.05	\$310.28	\$330.56
8	2"	\$486.50	\$494.48	\$496.44	\$528.90
9	3"	\$973.00	\$988.96	\$992.89	\$1,057.79
10	4"	\$1,520.29	\$1,545.22	\$1,551.36	\$1,652.77
11	6"	\$3,040.59	\$3,090.46	\$3,102.73	\$3,305.56
12					
13	Gallonage Charge per 1,000 gallons	\$3.51	\$3.57	\$3.58	\$3.82

Preparer: Jared Deason

Revenue Schedule at Test Year Rates - Proof of Revenue Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

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,

Part		a revenue calculation must be made for each p	eriod.														
Part		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
New Class Marche March				Total Billable	Test Year	Test Year		Total Billable	Test Year			Billable		Test Year			
No Class/Meter Size 1,20/15 to 1,20/				Gallons (in				Gallons (in		Test Year		Gallons (in		Rates			
No. Class/Meter Size 127.2015 127.2015 127.2015 123.120	Line		Bills	000's)	Rates Effective	Revenue	Total Bills	000's)	Rates Effective	Revenue	Total Bills	000's)	Total Test	Effective			
Class/Meters 17,2015 17,2015 17,2015 12,31.015 12,31.015 12,31.015 12,31.015 2015			1.1.2015 to	1.1.2015 to	2 44 2014	1.1.2015 to	12.7.2015 -	12.7.2015 -	12 7 2015	12.7.2015 -	Jan - Dec	Jan - Dec	Year		Annualized	Proposed	
File Rate All Meter Sizes 5,187 596,35 5494,580 472 596,91 545,742 5,659 5540,222 5,659 5540,222 5,655 5550,555 555	No.	Class/Meter Size	12.7.2015	12.7.2015	3.14.2014	12.7.2015	12.31.2015	12.31.2015	12.7.2013	12.31.2015	2015	2015	Revenue	12.7.2015	Revenues	Rates	Proposed Rates
Total Residential Service S,187 S494,580 472 S45,742 S,659 S540,322 S548,414 S586,555	1	Residential - Base Charge	=		40479797617	200000000000000000000000000000000000000	90000	-	10. 10.0000000							000000000000000000000000000000000000000	140000000
Section Sect	2	Flat Rate All Meter Sizes	5,187	2	\$95.35				\$96.91					\$96.91		\$103.65	
General Service - Base Charge 7	3	Total Residential Service	5,187	8	55 95	\$494,580	472			\$45,742	5,659		THE RESERVE TO THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAME				
System	4	Average Residential Bill		•	100	95.35				\$96.91	24		\$95.48		\$96.91	9	\$103.65
System	5																
Solid State	6	General Service - Base Charge															
1.5° General Service 125 \$304.06 \$38,008 11 \$309.05 \$34,000 136 \$41,407 \$309.05 \$42,031 \$330.56 \$544,955 \$10 2° General Service 205 \$486.50 \$597.30 50 \$598.96 \$50 \$0 \$50 \$598.96 \$50	7	5/8" General Service	11		\$60.81	\$669	1		\$61.10	\$61			1.0000000	\$\frac{1}{2}\text{(\$\frac{1}\text{(\$\frac{1}(\$\frac			
2 Centeral Service 205 \$486.50 \$99,733 18 \$494.48 \$8,901 223 \$108,633 \$494.48 \$110,269 \$528.90 \$117,945 \$11 3" General Service 5 \$1,520.29 \$9,122 0 \$1,545.22 \$0 6 \$91,225 \$1,545.22 \$9,277 \$9,917 \$13 6" General Service 12 \$3,040.59 \$36,487 1 \$3,090.46 \$3,090 13 \$395,778 \$3,090.66 \$40,176 \$3,095.66 \$42,972 \$14 Total General Service Base Facility Charges 583 \$2,364 \$3.51 \$183,798 \$4,760 \$5.57 \$16,993 \$57,124 \$200,791 \$3.57 \$203,993 \$3.82 \$218,214 \$16 \$17 \$18 \$183,798 \$18 \$18 \$183,798 \$1	8	1" General Service	224		\$152.03	\$34,055	20		75 (100 to 100 t								
3	9	1.5" General Service	125		\$304.06	\$38,008	11										
2	10	2" General Service	205				18		######################################	1800-8-00-00-0			200000000000000000000000000000000000000				
Semeral Service 12 \$3,040.59 \$36,487 1 \$3,090.46 \$3,090 13 \$39,578 \$3,090.46 \$40,176 \$53,05.56 \$42,072 \$1 \$14 \$15 \$1	11	3" General Service									1073						
Total General Service Base Facility Charges S83 S218,072 S1 S18,542 634 \$236,615 \$240,183 \$225,900	12	4" General Service	6		10.00		0			100 miles							
Figure F	13				\$3,040.59		1	<u>}</u>	\$3,090.46			45		\$3,090.46		\$3,305.56	
Gallonage Charge (per 1,000 Gallons) 52,364 53.51 \$183,798 4,760 \$3.57 \$16,993 \$57,124 \$200,791 \$3.57 \$203,933 \$3.82 \$218,214 Total General Service Consumption 52,364 183,798 4,760 16,993 57,124 \$200,791 \$3.57 \$203,933 \$3.82 \$218,214 Total General Service Structure 583 52,364 \$401,870 \$51 4,760 \$35,535 634 57,124 \$437,405 \$4434,116 \$4437,405 Average General Service Bill \$689,31 \$696,77 \$689,91 \$700,50 \$749,39 Other Miscellaneous Revenues \$	14	Total General Service Base Facility Charges	583			\$218,072	51	_		\$18,542	634	16	\$236,615		\$240,183		\$256,900
Total General Service Consumption S2,364 183,798 4,750 16,993 57,124 \$200,791 \$203,993 \$218,214	15			5									4	91	Ø1.	10	2000000
Total General Service S83 S2,364 S401,870 S1 4,760 S35,535 634 S7,124 S437,405 S444,116 S475,114	16	Gallonage Charge (per 1,000 Gallons)			\$3.51						22			\$3.57		\$3.82	
Average General Service Bill \$689.31 \$696.77 \$689.91 \$700.50 \$749.39	17	Total General Service Consumption		52,364	•				=	THE RESERVE OF THE PERSON NAMED IN			- Lancing Company of the Company	6 1			
Average General Service Bill Spot	18	Total General Service	583	52,364		\$401,870	51	4,760	=	\$35,535	634	57,124					
Other Miscellaneous Revenues -	19	Average General Service Bill			-	\$689.31				\$696.77	(1)		\$689.91		\$700.50		\$749.39
Total Other Revenues Total Other Revenues Total Other Revenues S896,451 S81,277 S977,727 S992,530 \$1,051,669 \$1,051,669 \$1,051,669 \$26 Total Per Books Test Year Accrual Per Books \$1,950 \$22,985 Per Books Net of Accrual Difference \$34,231 \$36,441 \$360,672 Total Required Revenues \$1,061,613 \$361,051,669 \$361,051,669 \$361,051,669 \$361,051,669 \$361,051,669 \$361,051,669 \$361,051,669 \$361,051,669 \$361,051,669 \$361,051,669 \$361,051,669 \$361,051,669 \$361,051,669 \$361,061,613 \$361,061,613	20																8
23	21	Other Miscellaneous Revenues									6			8 9			
24 Adjusted Test Year/Annualized / Proposed Revenues \$896,451 \$81,277 \$977,727 \$992,530 \$1,061,669 25 26 Total Per Books \$ 901,706 \$ 81,950 \$ 938,657 27 Test Year Accrual \$ 55,509 \$22,985 28 Per Books Net of Accrual \$ 934,231 \$ 26,441 \$ 960,672 Total Required Revenues \$ 1,061,613 29 Difference \$ 54,836 \$ 17,055 Difference 5 56	22	Total Other Revenues									i i		\$0	77 4	\$0		\$0
25 Solution of Accrual Solution of Accru	23																
26 Total Per Books \$ 901,706 \$ 81,950 \$ 983,657 27 Test Year Accrual \$ (32,524) \$ 55,509 \$ 22,985 28 Per Books Net of Accrual \$ 934,231 \$ 26,441 \$ 960,672 Total Required Revenues \$ 1,061,613 29 Difference \$ (\$37,780) \$ 54,836 \$ 17,055 Difference \$ 56	24	Adjusted Test Year/ Annualized / Proposed Revenues				\$896,451				\$81,277	ing.		\$977,727		\$992,530		\$1,061,669
26 Total Per Books \$ 901,706 \$ 81,950 \$ 983,657 27 Test Year Accrual \$ (32,524) \$ 55,509 \$ 22,985 28 Per Books Net of Accrual \$ 934,231 \$ 26,441 \$ 960,672 Total Required Revenues \$ 1,061,613 29 Difference \$ (\$37,780) \$ 54,836 \$ 17,055 Difference \$ 56	25										***						
28 Per Books Net of Accrual \$ 934,231 \$ 26,441 \$ 960,672 Total Required Revenues \$ 1,061,613 \$ Difference \$ 56		Total Per Books				\$ 901,706				\$ 81,950							
28 Per Books Net of Accrual 29 Difference \$ 554,836 \$17,055 Difference \$ 56	27	Test Year Accrual				\$ (32,524)				\$ 55,509	20						
29 Difference (357,760)	28	Per Books Net of Accrual				\$ 934,231									Total Requ		
30 Percentage 4.04% 207.39% 1.78% Percentage Difference 0.01%	29	Difference				(\$37,780)				\$54,836	e e		THE RESERVE THE PERSON NAMED IN				
	30	Percentage				-4.04%				207.39%	45		1.78%		Percenta	ge Difference	0.01%