

CLASS A and B  
WATER AND/OR WASTEWATER UTILITIES

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

OF

Utilities, Inc. of Florida - Sandalhaven  
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

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

Schedule: A-2  
 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.

| Line No. | (1)<br>Description                | (2)<br>Average Amount<br>Per<br>Books | (3)<br>A-3<br>Utility<br>Adjustments | (4)<br>Adjusted<br>Utility<br>Balance | (5)<br>Supporting<br>Schedule(s) |
|----------|-----------------------------------|---------------------------------------|--------------------------------------|---------------------------------------|----------------------------------|
| 1        | Utility Plant in Service          | \$ 8,780,399                          | \$ (1,059,950) (A)                   | \$ 7,720,449                          | A-3, A-6                         |
| 2        |                                   |                                       |                                      |                                       |                                  |
| 3        | Utility Land & Land Rights        | 157,484                               | 9,993 (A)                            | 167,477                               | A-3, A-6                         |
| 4        |                                   |                                       |                                      |                                       |                                  |
| 5        | Less: Non-Used & Useful Plant     | -                                     | - (B)                                | -                                     | A-7                              |
| 6        |                                   |                                       |                                      |                                       |                                  |
| 7        | Construction Work in Progress     | 340,176                               | (340,176) (C)                        | -                                     | A-3                              |
| 8        |                                   |                                       |                                      |                                       |                                  |
| 9        | Less: Accumulated Depreciation    | (4,051,269)                           | 1,226,034 (D)                        | (2,825,235)                           | A-3, A-10                        |
| 10       |                                   |                                       |                                      |                                       |                                  |
| 11       | Less: CIAC                        | (3,282,449)                           | 1,051,825 (E)                        | (2,230,624)                           | A-3, A-12                        |
| 12       |                                   |                                       |                                      |                                       |                                  |
| 13       | Accumulated Amortization of CIAC  | 1,687,927                             | (1,051,825) (E)                      | 636,102                               | A-3, A-14                        |
| 14       |                                   |                                       |                                      |                                       |                                  |
| 15       | Acquisition Adjustments           | 469,619                               | (469,619) (F)                        | -                                     | A-18                             |
| 16       |                                   |                                       |                                      |                                       |                                  |
| 17       | Accum. Amort. of Acq. Adjustments | (28,315)                              | 28,315 (F)                           | -                                     | A-18                             |
| 18       |                                   |                                       |                                      |                                       |                                  |
| 19       | Advances For Construction         |                                       |                                      |                                       | A-3, A-16                        |
| 20       |                                   |                                       |                                      |                                       |                                  |
| 21       | Working Capital Allowance         | -                                     | 476,681 (G)                          | 476,681                               | A-3, A-17                        |
| 22       |                                   |                                       |                                      |                                       |                                  |
| 23       | Total Rate Base                   | \$ 4,073,571                          | \$ (128,720)                         | \$ 3,944,850                          |                                  |

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

| Line No. | Description                                                                   | Water | Wastewater            |
|----------|-------------------------------------------------------------------------------|-------|-----------------------|
| 1        | <b>(A) Utility Plant in Service</b>                                           |       |                       |
| 2        | (1) PSC-10-0407-PAA-SU COA Adjustments (Affiliate Audit)                      |       |                       |
| 3        | Audit Adjustment 1                                                            |       |                       |
| 4        | 391.7 Transportation                                                          |       | (7,289)               |
| 5        | Audit Adjustment 2                                                            |       |                       |
| 6        | 352.1 Franchises                                                              |       | (2)                   |
| 7        | 353.7 Land & Land Rights Gen Plant                                            |       | (7)                   |
| 8        | 354.7 Office Structure & Improvement                                          |       | (404)                 |
| 9        | 390.7 Office Furniture & Equipment                                            |       | (252)                 |
| 10       | 390.7 Office Furniture & Equipment (computer systems)                         |       | (10,890)              |
| 11       | 393.7 Tool Shop & Misc Equipment                                              |       | (146)                 |
| 12       | 396.7 Communication Equipment                                                 |       | (26)                  |
| 13       | 398.7 Sewer Plant Allocated                                                   |       | (15,691)              |
| 14       | Total COA - Affiliate Audit                                                   |       | <u>(34,707)</u>       |
| 15       |                                                                               |       |                       |
| 16       | (2) Audit Adjustments PSC-16-0013-PAA-SU                                      |       |                       |
| 17       | 353.4 Land AF4                                                                |       | 10,000                |
| 18       | 360.2 Sewer Force Main AF1                                                    |       | (2,395)               |
| 19       | 371.3 Pumping Equipment AF1                                                   |       | (4,744)               |
| 20       | 380.4 Treatment / Disposal Equip AF1                                          |       | (7,815)               |
| 21       | Total Audit Adjustments                                                       |       | <u>(4,954)</u>        |
| 22       |                                                                               |       |                       |
| 23       | (3) Reclass Payments to EWD PSC-16-0013-PAA-SU                                |       |                       |
| 24       | 389.1 Intangible Plant                                                        |       | 2,227,820             |
| 25       | 380.4 Treatment & Disposal Equipment                                          |       | (2,227,820)           |
| 26       | Total Reclass Adjustments                                                     |       | -                     |
| 27       |                                                                               |       |                       |
| 28       | (4) Adjust plant as a result of the retirement of the WWTP PSC-16-0013-PAA-SU |       |                       |
| 29       | 354.4 Structures & Improvement                                                |       | (623,976)             |
| 30       | 355.4 Power Generation Equipment Treatment Plant                              |       | (170)                 |
| 31       | 375.6 Reuse Transmission & Distribution System                                |       | (3,382)               |
| 32       | 380.4 Treatment & Disposal Equipment                                          |       | (430,473)             |
| 33       | 381.4 Plant Sewers                                                            |       | (28,342)              |
| 34       | 380.5 Treatment & Disposal Equipment Reuse Treatment Plant                    |       | (1,110)               |
| 35       | 389.4 Reclass cost of decommissioning to deferred debit account (13 mo avg)   |       | (2,339)               |
| 36       | Total Retirement Adjustment                                                   |       | <u>(1,089,792)</u>    |
| 37       |                                                                               |       |                       |
| 38       | Total Test Year Adjustments to UPIS                                           |       | <u>\$ (1,129,453)</u> |
| 39       |                                                                               |       |                       |
| 40       | (5) Pro Forma Plant Additions                                                 |       |                       |
| 41       | 360.2 Collection System - Force                                               |       | 255,000               |
| 42       | 390.7 GIS system - allocated portion                                          |       | 12,053                |
| 43       | 391.7 Vehicle major upgrade - allocated portion                               |       | 770                   |
| 44       | 391.7 Vehicle replacement program - allocated portion                         |       | 11,693                |
| 45       | Total Pro Forma Plant Additions                                               |       | <u>\$ 279,516</u>     |
| 46       | (6) Plant retired during the test year related to Pro Forma                   |       |                       |
| 47       | 360.2 Collection System - Force                                               |       | (191,250)             |
| 48       | 391.7 Vehicle replacement program - allocated portion                         |       | (8,770)               |
| 49       | Total Pro Forma Retirements                                                   |       | <u>(200,020)</u>      |
| 50       |                                                                               |       |                       |
| 51       | Total Adjustments to Utility Plant in Service                                 |       | <u>\$ (1,049,957)</u> |
| 52       |                                                                               |       |                       |
| 53       | <b>(B) Non-Used &amp; Useful Plant</b>                                        |       |                       |
| 54       |                                                                               |       |                       |
| 55       | <b>(C) Construction Work in Progress</b>                                      |       |                       |
| 56       | To remove from rate base average construction work in progress                |       | <u>\$ (340,176)</u>   |

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

| Line No. | Description                                                                | Water                                                           | Wastewater            |
|----------|----------------------------------------------------------------------------|-----------------------------------------------------------------|-----------------------|
| 1        | <b>(D) Accumulated Depreciation</b>                                        |                                                                 |                       |
| 2        | (1) PSC-10-0407-PAA-SU COA Adjustments (Affiliate Audit)                   |                                                                 |                       |
| 3        | Audit Adjustment 1                                                         |                                                                 |                       |
| 4        | 391.7 Transportation                                                       |                                                                 | 22,689                |
| 5        | Audit Adjustment 2                                                         |                                                                 |                       |
| 6        | 352.1 Franchises                                                           |                                                                 | (13)                  |
| 7        | 354.7 Office Structure & Improvement                                       |                                                                 | (1,030)               |
| 8        | 390.7 Office Furniture & Equipment                                         |                                                                 | (647)                 |
| 9        | 390.7 Office Furniture & Equipment (computer systems)                      |                                                                 | 28,214                |
| 10       | 393.7 Tool Shop & Misc Equipment                                           |                                                                 | 864                   |
| 11       | 396.7 Communication Equipment                                              |                                                                 | (289)                 |
| 12       |                                                                            | Total COA - Affiliate Audit                                     | 49,788                |
| 13       |                                                                            |                                                                 |                       |
| 14       | (2) Audit Adjustments PSC-16-0013-PAA-SU                                   |                                                                 |                       |
| 15       | 360.2 Sewer Force Main AF1                                                 |                                                                 | (598)                 |
| 16       | 371.3 Pumping Equipment AF1                                                |                                                                 | (1,715)               |
| 17       | 380.4 Treatment / Disposal Equip AF1                                       |                                                                 | (2,172)               |
| 18       |                                                                            |                                                                 | <b>(4,485)</b>        |
| 19       | (3) Accumulated depreciation reclass from T&D to Intangible Plant          |                                                                 |                       |
| 20       | 380.4 Treatment & Disposal Equipment                                       |                                                                 | (536,304)             |
| 21       | 389.1 Other Intangible Plant                                               |                                                                 | 536,304               |
| 22       |                                                                            | Total Adjustments to Reclass Accum Depreciation                 | -                     |
| 23       |                                                                            |                                                                 |                       |
| 24       | (4) Adjust AD as a result of the retirement of the WWTP PSC-16-0013-PAA-SU |                                                                 |                       |
| 25       | 354.4 Structure & Improvement                                              |                                                                 | (623,976)             |
| 26       | 355.4 Power Generation Equipment Treatment Plant                           |                                                                 | (170)                 |
| 27       | 375.6 Reuse Transmission & Distribution System                             |                                                                 | (3,382)               |
| 28       | 380.4 Treatment & Disposal Equipment                                       |                                                                 | (430,473)             |
| 29       | 380.5 Treatment & Disposal Equipment Reuse Treatment Plant                 |                                                                 | (28,342)              |
| 30       | 381.4 Plant Sewers                                                         |                                                                 | (1,110)               |
| 31       |                                                                            | Total Adjustment to Accumulated Depreciation for retirement     | <b>(1,087,453)</b>    |
| 32       |                                                                            |                                                                 |                       |
| 39       | (5) 390.7 Correct depreciation of Project Phoenix (10 yr)                  |                                                                 | (14,752)              |
| 40       |                                                                            |                                                                 |                       |
| 33       | (6) Annualize Accum Depr for plant additions during TY                     |                                                                 |                       |
| 34       | 360.2 Force Main (\$771,079 x 3.33% - \$4,233 on books)                    |                                                                 | 21,444                |
| 35       | 361.2 Gravity Main (\$110,126 / 45 yrs, add 4 months)                      |                                                                 | 816                   |
| 36       | 371.3 Pumping Equipment (\$42,336 x 5.56% - \$227 on books)                |                                                                 | 2,127                 |
| 37       |                                                                            | Total Adjustment to Annualize Accum Depr for TY Additions       | 24,387                |
| 38       |                                                                            |                                                                 |                       |
| 41       |                                                                            | <b>Total Test Year Adjustments to Accumulated Depreciation</b>  | <b>\$ (1,032,515)</b> |
| 42       |                                                                            |                                                                 |                       |
| 43       | (7) Additions related to Pro Forma                                         |                                                                 |                       |
| 44       | 360.2 Collection System - Force                                            |                                                                 | 4,250                 |
| 45       | 390.7 GIS system - allocated portion                                       |                                                                 | 1,005                 |
| 46       | 391.7 Vehicle major upgrade - allocated portion                            |                                                                 | 77                    |
| 47       | 391.7 Vehicle replacement program - allocated portion                      |                                                                 | 1,170                 |
| 48       |                                                                            | Total Adjustments Accumulated Depreciation- Pro Forma Additions | 6,501                 |
| 49       |                                                                            |                                                                 |                       |
| 50       | (8) Plant retired during the test year related to Pro Forma                |                                                                 |                       |
| 51       | 360.2 Collection System - Force                                            |                                                                 | (191,250)             |
| 52       | 391.7 Vehicle replacement program - allocated portion                      |                                                                 | (8,770)               |
| 53       |                                                                            |                                                                 | (200,020)             |
| 54       |                                                                            |                                                                 |                       |
| 55       |                                                                            | <b>Adjustments to Accumulated Depreciation</b>                  | <b>\$ (1,226,034)</b> |

Schedule of Adjustments to Rate Base  
 Company: Utilities, Inc. of Florida - Sandalhaven  
 Docket No.: 160101 - WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Florida Public Service Commission  
 Schedule: A-3  
 Page 3 of 3  
 Preparer: Deborah Swain

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

| Line No. | Description                                                                          | Water | Wastewater          |
|----------|--------------------------------------------------------------------------------------|-------|---------------------|
| 1        | <b>(E) Contribution in Aid of Construction</b>                                       |       |                     |
| 2        | (1) To reclass Sewer Cap Res Fees from Tap Fees (13 mo balance in account)           |       |                     |
| 3        | (a) Sewer Cap Res Fee                                                                |       | 1,599,054           |
| 4        | (b) Sewer Tap Fees                                                                   |       | (1,599,054)         |
| 5        | Total Reclassification of CIAC                                                       |       | -                   |
| 6        |                                                                                      |       |                     |
| 7        | (2) Adjust CIAC as a result of the retirement of the WWTP PSC-16-0013-PAA-SU         |       |                     |
| 8        | (a) Structure - Treatment Plant                                                      |       | (628,734)           |
| 9        | (b) Lagoons                                                                          |       | (185)               |
| 10       | (c) Treatment Equipment                                                              |       | (62,927)            |
| 11       | (d) Tap Fees                                                                         |       |                     |
| 12       | (e) Sewer Cap Res Fee                                                                |       | (359,979)           |
| 13       | Total Test Year Adjustment to CIAC                                                   |       | <u>(1,051,825)</u>  |
| 14       |                                                                                      |       |                     |
| 15       | <b>(E) Accumulated Amortization of CIAC</b>                                          |       |                     |
| 16       | (1) To reclass Plant Capacity Fees from Tap Fees (13 mo balance in account)          |       |                     |
| 17       | (a) Sewer Cap Res Fee                                                                |       | 397,959             |
| 18       | (b) Sewer Tap Fees                                                                   |       | (397,959)           |
| 19       | Total Reclassification of CIAC                                                       |       | -                   |
| 20       |                                                                                      |       |                     |
| 21       | (2) Adjust Amortization as a result of the retirement of the WWTP PSC-16-0013-PAA-SU |       |                     |
| 22       | (a) Organization                                                                     |       |                     |
| 23       | (b) Structure - Treatment Plant                                                      |       | (628,734)           |
| 24       | (c) Lagoons                                                                          |       | (185)               |
| 25       | (d) Treatment Equipment                                                              |       | (62,927)            |
| 26       | (e) Tap Fees                                                                         |       |                     |
| 27       | (f) Sewer Cap Res Fee                                                                |       | (359,979)           |
| 28       | Total Test Year Adjustments to Accumulated CIAC Amortization                         |       | <u>(1,051,825)</u>  |
| 29       |                                                                                      |       |                     |
| 30       |                                                                                      |       |                     |
| 31       | <b>(F) To remove Acquisition Adjustment</b>                                          |       | <u>\$ (469,619)</u> |
| 32       |                                                                                      |       |                     |
| 33       | <b>(F) To remove Accumulated Amortization of Acquisition Adjustment</b>              |       | <u>\$ 28,315</u>    |
| 34       |                                                                                      |       |                     |
| 35       | <b>(G) Working Capital per Schedule A-17</b>                                         |       | <u>\$ 476,681</u>   |



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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven  
Docket No.: 160101 - WS  
Test 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 No. | Description                 | Water | Year-End Balance |            |
|----------|-----------------------------|-------|------------------|------------|
|          |                             |       |                  | Wastewater |
| 1        | 12/31/05 Balance *          |       | \$               | 2,274,338  |
| 2        | 2006 Additions              |       |                  | 2,871,633  |
| 3        | 2006 Retirements            |       |                  | 7,737      |
| 4        | 2006 Adjustments            |       |                  |            |
| 5        | 12/31/06 Balance            |       |                  | 5,138,234  |
| 6        | 2007 Additions              |       |                  | 3,358,447  |
| 7        | 2007 Retirements            |       |                  | 38,377     |
| 8        | 2007 Adjustments            |       |                  |            |
| 9        | 12/31/07 Balance            |       |                  | 8,458,304  |
| 10       | 2008 Additions              |       |                  | 312,181    |
| 11       | 2008 Retirements            |       |                  |            |
| 12       | 2008 Adjustments            |       |                  |            |
| 13       | 12/31/08 Balance            |       |                  | 8,770,485  |
| 14       | 2009 Additions              |       |                  | 168,718    |
| 15       | 2009 Retirements            |       |                  |            |
| 16       | 2009 Adjustments            |       |                  |            |
| 17       | 12/31/09 Balance            |       |                  | 8,939,203  |
| 18       | 2010 Additions              |       |                  | 58,924     |
| 19       | 2010 Retirements            |       |                  | 3,302      |
| 20       | 2010 Adjustments            |       |                  |            |
| 21       | 12/31/10 Balance            |       |                  | 8,994,825  |
| 22       | 2011 Additions              |       |                  | 55,342     |
| 23       | 2011 Retirements            |       |                  | 3,302      |
| 24       | 2011 Adjustments            |       |                  |            |
| 25       | 12/31/11 Balance            |       |                  | 9,046,865  |
| 26       | 2012 Additions              |       |                  | (341,741)  |
| 27       | 2012 Retirements            |       |                  | 14,411     |
| 28       | 2012 Adjustments            |       |                  |            |
| 29       | 12/31/12 Balance            |       |                  | 8,690,713  |
| 30       | 2013 Additions              |       |                  | 31,092     |
| 31       | 2013 Retirements            |       |                  | 5,754      |
| 32       | 2013 Adjustments - Rounding |       |                  | (2)        |
| 33       | 12/31/13 Balance            |       |                  | 8,716,049  |
| 34       | 2014 Retirements            |       |                  | 10,403     |
| 35       | 2014 Adjustments            |       |                  | 36,020     |
| 36       | 2014 Adjustments - Rounding |       |                  | 1          |
| 37       | 12/31/14 Balance **         |       |                  | 8,741,667  |
| 38       | Additions                   |       |                  | 1,050,113  |
| 39       | Retirements                 |       |                  | 122,058    |
| 40       | Rounding                    |       |                  | 1          |
| 41       | 12/31/2015 Balance          |       | \$               | 9,669,723  |

\* Rate base was last established for historical year 2005 in PSC Order No. 07-0865-PAA-SU.

\*\* Rate base was presented for historical year 2014 but not established in PSC Order No. 16-0013-PAA-SU

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven  
 Docket No.: 160101 - WS  
 Schedule Year Ended: December 31, 2015  
 Historic [X] Projected [ ]

Schedule: A-6  
 Page 1 of 2  
 Preparer: Deborah Swain

Recap Schedules: A-2, A-4

| Line No. | (1)<br>Account No. and Name               | (2)<br>Prior Year<br>12/31/14 | (3)<br>Test Year<br>12/31/15 | (4)<br>13 Month<br>Average Balance | (5)<br>Adjustments (A-3)<br>Test Year | (6)<br>Proforma | (7)<br>Adjusted<br>Average | (8)<br>Non-Used &<br>Useful % | (9)<br>Non-Used &<br>Amount |
|----------|-------------------------------------------|-------------------------------|------------------------------|------------------------------------|---------------------------------------|-----------------|----------------------------|-------------------------------|-----------------------------|
| 1        | <b>INTANGIBLE PLANT</b>                   |                               |                              |                                    |                                       |                 |                            |                               |                             |
| 2        | 351.1 Organization                        | \$ -                          | \$ -                         | \$ -                               |                                       |                 | \$ -                       |                               |                             |
| 3        | 352.1 Franchises                          | 3,459                         | 3,458                        | 3,459                              | (2)                                   |                 | 3,457                      |                               |                             |
| 4        | 389.1 Other Plant & Misc. Equipment       | -                             | -                            | -                                  | 2,227,820                             |                 | 2,227,820                  |                               |                             |
| 5        | <b>COLLECTION PLANT</b>                   |                               |                              |                                    |                                       |                 |                            |                               |                             |
| 6        | 353.2 Land & Land Rights                  | -                             | -                            | -                                  |                                       |                 | -                          |                               |                             |
| 7        | 354.2 Structures & Improvements           | 1,078                         | 1,078                        | 1,078                              |                                       |                 | 1,078                      |                               |                             |
| 8        | 355.2 Power Gen Equipment                 | 96,319                        | 96,319                       | 96,319                             |                                       |                 | 96,319                     |                               |                             |
| 9        | 360.2 Collection Sewers - Force           | 2,618,244                     | 3,351,504                    | 2,732,567                          | (2,395)                               | 63,750          | 2,793,922                  |                               |                             |
| 10       | 361.2 Collection Sewers - Gravity         | 693,976                       | 805,344                      | 762,823                            |                                       |                 | 762,823                    |                               |                             |
| 11       | 362.2 Special Collecting Structures       | -                             | -                            | -                                  |                                       |                 | -                          |                               |                             |
| 12       | 363.2 Services to Customers               | 119,831                       | 119,831                      | 119,831                            |                                       |                 | 119,831                    |                               |                             |
| 13       | 364.2 Flow Measuring Devices              | -                             | 1,500                        | 115                                |                                       |                 | 115                        |                               |                             |
| 14       | 365.2 Flow Measuring Installations        | -                             | -                            | -                                  |                                       |                 | -                          |                               |                             |
| 15       | 389.2 Other Plant & Misc. Equipment       | -                             | -                            | -                                  |                                       |                 | -                          |                               |                             |
| 16       | <b>SYSTEM PUMPING PLANT</b>               |                               |                              |                                    |                                       |                 |                            |                               |                             |
| 17       | 353.3 Land & Land Rights                  | -                             | -                            | -                                  |                                       |                 | -                          |                               |                             |
| 18       | 354.3 Structures & Improvements           | 665,526                       | 671,217                      | 666,920                            |                                       |                 | 666,920                    |                               |                             |
| 19       | 370.3 Receiving Wells                     | 600,398                       | 600,398                      | 600,398                            |                                       |                 | 600,398                    |                               |                             |
| 20       | 371.3 Pumping Equipment                   | 156,745                       | 199,081                      | 163,092                            | (4,744)                               |                 | 158,348                    |                               |                             |
| 21       | 389.3 Other Plant & Misc. Equipment       | 255                           | 255                          | 255                                |                                       |                 | 255                        |                               |                             |
| 22       | <b>TREATMENT AND DISPOSAL PLANT</b>       |                               |                              |                                    |                                       |                 |                            |                               |                             |
| 23       | 353.4 Land & Land Rights                  | 157,062                       | 157,062                      | 157,062                            | 10,000                                |                 | 167,062                    |                               |                             |
| 24       | 354.4 Structures & Improvements           | 623,976                       | 623,976                      | 623,976                            | (623,976)                             |                 | -                          |                               |                             |
| 25       | 355.4 Power Gen Equip                     | 170                           | 170                          | 170                                | (170)                                 |                 | -                          |                               |                             |
| 26       | 380.4 Treatment & Disposal Equipment      | 2,665,507                     | 2,666,458                    | 2,666,108                          | (2,666,108)                           |                 | -                          |                               |                             |
| 27       | 381.4 Plant Sewers                        | 28,342                        | 28,342                       | 28,342                             | (28,342)                              |                 | -                          |                               |                             |
| 28       | 382.4 Outfall Sewer Lines                 | -                             | -                            | -                                  |                                       |                 | -                          |                               |                             |
| 29       | 389.4 Other Plant & Misc. Equipment       | 239                           | 30,651                       | 2,578                              | (2,339)                               |                 | 239                        |                               |                             |
| 30       | <b>RECLAIMED WATER DISTRIBUTION PLANT</b> |                               |                              |                                    |                                       |                 |                            |                               |                             |
| 31       | 353.5 Land & Land Rights                  | -                             | -                            | -                                  |                                       |                 | -                          |                               |                             |
| 32       | 354.5 Structure & Improvements            | 156                           | 156                          | 156                                |                                       |                 | 156                        |                               |                             |
| 33       | 371.5 Pumping Equipment WTP               | -                             | -                            | -                                  |                                       |                 | -                          |                               |                             |
| 34       | 371.6 Pumping Equipment Dist              | -                             | -                            | -                                  |                                       |                 | -                          |                               |                             |
| 35       | 374.6 Reuse Distribution Reservoirs       | 884                           | 884                          | 884                                |                                       |                 | 884                        |                               |                             |
| 36       | 375.6 Reuse Transmission & Distribution   | 3,382                         | 3,382                        | 3,382                              | (3,382)                               |                 | -                          |                               |                             |
| 37       | 380.5 Treat/Disp Equip RCL WTP            | 1,110                         | 1,110                        | 1,110                              | (1,110)                               |                 | -                          |                               |                             |
| 38       | 389.5 Other Plant & Misc Equipment        | -                             | -                            | -                                  |                                       |                 | -                          |                               |                             |
| 39       | 366.6 Reuse Services                      | -                             | -                            | -                                  |                                       |                 | -                          |                               |                             |
| 40       | 367.6 Reuse Mtr Installations             | -                             | -                            | -                                  |                                       |                 | -                          |                               |                             |
| 41       | <b>GENERAL PLANT</b>                      |                               |                              |                                    |                                       |                 |                            |                               |                             |
| 42       | 353.7 Land & Land Rights                  | 425                           | 418                          | 422                                | (7)                                   |                 | 415                        |                               |                             |
| 43       | 354.7 Structures & Improvements           | 35,689                        | 35,834                       | 35,726                             | (404)                                 |                 | 35,322                     |                               |                             |
| 44       | 390.7 Office Furniture & Equipment        | 154,039                       | 154,404                      | 154,298                            | (11,142)                              | 12,053          | 155,209                    |                               |                             |
| 45       | 391.7 Transportation Equipment            | 54,789                        | 56,838                       | 56,709                             | (7,289)                               | 3,693           | 53,113                     |                               |                             |
| 46       | 392.7 Stores Equipment                    | -                             | -                            | -                                  |                                       |                 | -                          |                               |                             |
| 47       | 393.7 Tools, Shop & Garage Equipment      | 33,073                        | 33,084                       | 33,120                             | (146)                                 |                 | 32,974                     |                               |                             |
| 48       | 394.7 Laboratory Equipment                | 8,215                         | 8,215                        | 8,215                              |                                       |                 | 8,215                      |                               |                             |
| 49       | 395.7 Power Operated Equipment            | -                             | -                            | -                                  |                                       |                 | -                          |                               |                             |
| 50       | 396.7 Communication Equipment             | 3,088                         | 3,062                        | 3,077                              | (26)                                  |                 | 3,051                      |                               |                             |
| 51       | 397.7 Miscellaneous Equipment             | -                             | -                            | -                                  |                                       |                 | -                          |                               |                             |
| 52       | 398.7 Other Plant - Allocations           | 15,691                        | 15,691                       | 15,691                             | (15,691)                              |                 | -                          |                               |                             |
| 53       | Total                                     | \$ 8,741,667                  | \$ 9,669,722                 | \$ 8,937,883                       | \$ (1,129,453)                        | \$ 79,496       | \$ 7,887,926               | \$ -                          |                             |

Recap Schedules: A-2, A-4

| Line No. | Account No. and Name                      | (1)<br>Dec-14 | (2)<br>Jan-15 | (3)<br>Feb-15 | (4)<br>Mar-15 | (5)<br>Apr-15 | (6)<br>May-15 | (7)<br>Jun-15 | (8)<br>Jul-15 | (9)<br>Aug-15 | (10)<br>Sep-15 | (11)<br>Oct-15 | (12)<br>Nov-15 | (13)<br>Dec-15 | (14)<br>Average | (15)<br>13- Month Average |
|----------|-------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|-----------------|---------------------------|
| 1        | <b>INTANGIBLE PLANT</b>                   |               |               |               |               |               |               |               |               |               |                |                |                |                |                 |                           |
| 2        | 351.1 Organization                        | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -           | \$ -           | \$ -           | \$ -           | \$ -            | \$ -                      |
| 3        | 352.1 Franchises                          | 3,459         | 3,459         | 3,459         | 3,459         | 3,459         | 3,459         | 3,459         | 3,459         | 3,458         | 3,459          | 3,458          | 3,458          | 3,458          | 3,459           | 3,459                     |
| 4        | 389.1 Other Plant & Misc. Equipment       |               |               |               |               |               |               |               |               |               |                |                |                |                |                 |                           |
| 5        | <b>COLLECTION PLANT</b>                   |               |               |               |               |               |               |               |               |               |                |                |                |                |                 |                           |
| 6        | 353.2 Land & Land Rights                  | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -              | -              | -              | -               | -                         |
| 7        | 354.2 Structures & Improvements           | 1,078         | 1,078         | 1,078         | 1,078         | 1,078         | 1,078         | 1,078         | 1,078         | 1,078         | 1,078          | 1,078          | 1,078          | 1,078          | 1,078           | 1,078                     |
| 8        | 355.2 Power Gen Equipment                 | 96,319        | 96,319        | 96,319        | 96,319        | 96,319        | 96,319        | 96,319        | 96,319        | 96,319        | 96,319         | 96,319         | 96,319         | 96,319         | 96,319          | 96,319                    |
| 9        | 360.2 Collection Sewers - Force           | 2,618,244     | 2,618,244     | 2,618,244     | 2,618,244     | 2,618,508     | 2,618,508     | 2,618,508     | 2,618,778     | 2,624,401     | 2,624,401      | 2,624,671      | 3,351,107      | 3,351,504      | 2,732,567       | 2,732,567                 |
| 10       | 361.2 Collection Sewers - Gravity         | 693,976       | 695,040       | 695,040       | 695,128       | 695,128       | 805,254       | 805,254       | 805,254       | 805,254       | 805,344        | 805,344        | 805,344        | 805,344        | 805,344         | 762,823                   |
| 11       | 362.2 Special Collecting Structures       | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -              | -              | -              | -               | -                         |
| 12       | 363.2 Services to Customers               | 119,831       | 119,831       | 119,831       | 119,831       | 119,831       | 119,831       | 119,831       | 119,831       | 119,831       | 119,831        | 119,831        | 119,831        | 119,831        | 119,831         | 119,831                   |
| 13       | 364.2 Flow Measuring Devices              | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -              | -              | -              | 1,500           | 115                       |
| 14       | 365.2 Flow Measuring Installations        | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -              | -              | -              | -               | -                         |
| 15       | 389.2 Other Plant & Misc. Equipment       | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -              | -              | -              | -               | -                         |
| 16       | <b>SYSTEM PUMPING PLANT</b>               |               |               |               |               |               |               |               |               |               |                |                |                |                |                 |                           |
| 17       | 353.3 Land & Land Rights                  | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -              | -              | -              | -               | -                         |
| 18       | 354.3 Structures & Improvements           | 665,526       | 665,526       | 665,526       | 665,526       | 665,526       | 665,526       | 665,526       | 665,526       | 666,340       | 666,340        | 670,929        | 670,929        | 671,217        | 666,920         | 666,920                   |
| 19       | 370.3 Receiving Wells                     | 600,398       | 600,398       | 600,398       | 600,398       | 600,398       | 600,398       | 600,398       | 600,398       | 600,398       | 600,398        | 600,398        | 600,398        | 600,398        | 600,398         | 600,398                   |
| 20       | 371.3 Pumping Equipment                   | 156,745       | 156,745       | 156,745       | 156,745       | 160,105       | 160,105       | 160,105       | 160,105       | 160,105       | 162,969        | 162,969        | 167,678        | 199,081        | 163,092         | 163,092                   |
| 21       | 389.3 Other Plant & Misc. Equipment       | 255           | 255           | 255           | 255           | 255           | 255           | 255           | 255           | 255           | 255            | 255            | 255            | 255            | 255             | 255                       |
| 22       | <b>TREATMENT AND DISPOSAL PLANT</b>       |               |               |               |               |               |               |               |               |               |                |                |                |                |                 |                           |
| 23       | 353.4 Land & Land Rights                  | 157,062       | 157,062       | 157,062       | 157,062       | 157,062       | 157,062       | 157,062       | 157,062       | 157,062       | 157,062        | 157,062        | 157,062        | 157,062        | 157,062         | 157,062                   |
| 24       | 354.4 Structures & Improvements           | 623,976       | 623,976       | 623,976       | 623,976       | 623,976       | 623,976       | 623,976       | 623,976       | 623,976       | 623,976        | 623,976        | 623,976        | 623,976        | 623,976         | 623,976                   |
| 25       | 355.4 Power Gen Equip                     | 170           | 170           | 170           | 170           | 170           | 170           | 170           | 170           | 170           | 170            | 170            | 170            | 170            | 170             | 170                       |
| 26       | 380.4 Treatment & Disposal Equipment      | 2,665,507     | 2,665,507     | 2,665,507     | 2,666,035     | 2,666,035     | 2,666,035     | 2,666,035     | 2,666,458     | 2,666,458     | 2,666,458      | 2,666,458      | 2,666,458      | 2,666,458      | 2,666,108       | 2,666,108                 |
| 27       | 381.4 Plant Sewers                        | 28,342        | 28,342        | 28,342        | 28,342        | 28,342        | 28,342        | 28,342        | 28,342        | 28,342        | 28,342         | 28,342         | 28,342         | 28,342         | 28,342          | 28,342                    |
| 28       | 382.4 Outfall Sewer Lines                 | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -              | -              | -              | -               | -                         |
| 29       | 389.4 Other Plant & Misc. Equipment       | 239           | 239           | 239           | 239           | 239           | 239           | 239           | 239           | 239           | 239            | 239            | 239            | 239            | 30,651          | 2,578                     |
| 30       | <b>RECLAIMED WATER DISTRIBUTION PLANT</b> |               |               |               |               |               |               |               |               |               |                |                |                |                |                 |                           |
| 31       | 353.5 Land & Land Rights                  | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -              | -              | -              | -               | -                         |
| 32       | 354.6 Structure & Improvements            | 156           | 156           | 156           | 156           | 156           | 156           | 156           | 156           | 156           | 156            | 156            | 156            | 156            | 156             | 156                       |
| 33       | 371.5 Pumping Equipment WTP               | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -              | -              | -              | -               | -                         |
| 34       | 371.6 Pumping Equipment Dist              | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -              | -              | -              | -               | -                         |
| 35       | 374.6 Reuse Distribution Reservoirs       | 884           | 884           | 884           | 884           | 884           | 884           | 884           | 884           | 884           | 884            | 884            | 884            | 884            | 884             | 884                       |
| 36       | 375.6 Reuse Transmission & Distribution   | 3,382         | 3,382         | 3,382         | 3,382         | 3,382         | 3,382         | 3,382         | 3,382         | 3,382         | 3,382          | 3,382          | 3,382          | 3,382          | 3,382           | 3,382                     |
| 37       | 380.5 Treat/Disp Equip RCL WTP            | 1,110         | 1,110         | 1,110         | 1,110         | 1,110         | 1,110         | 1,110         | 1,110         | 1,110         | 1,110          | 1,110          | 1,110          | 1,110          | 1,110           | 1,110                     |
| 38       | 389.5 Other Plant & Misc Equipment        | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -              | -              | -              | -               | -                         |
| 39       | 366.6 Reuse Services                      | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -              | -              | -              | -               | -                         |
| 40       | 367.6 Reuse Mtr Installations             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -              | -              | -              | -               | -                         |
| 41       | <b>GENERAL PLANT</b>                      |               |               |               |               |               |               |               |               |               |                |                |                |                |                 |                           |
| 42       | 353.7 Land & Land Rights                  | 425           | 425           | 422           | 423           | 426           | 426           | 424           | 422           | 422           | 420            | 418            | 418            | 418            | 422             | 422                       |
| 43       | 354.7 Structures & Improvements           | 35,689        | 35,668        | 35,605        | 35,671        | 35,844        | 35,821        | 35,738        | 35,751        | 35,744        | 35,732         | 35,622         | 35,722         | 35,834         | 35,726          | 35,726                    |
| 44       | 390.7 Office Furniture & Equipment        | 154,039       | 153,881       | 153,092       | 153,555       | 154,783       | 154,820       | 154,865       | 154,670       | 155,158       | 154,570        | 154,069        | 153,963        | 154,404        | 154,298         | 154,298                   |
| 45       | 391.7 Transportation Equipment            | 54,789        | 54,746        | 54,834        | 58,520        | 58,221        | 58,169        | 58,039        | 56,294        | 56,154        | 57,021         | 56,817         | 56,770         | 56,838         | 56,709          | 56,709                    |
| 46       | 392.7 Stores Equipment                    | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -              | -              | -              | -               | -                         |
| 47       | 393.7 Tools, Shop & Garage Equipment      | 33,073        | 33,377        | 33,113        | 33,112        | 33,129        | 33,125        | 33,104        | 33,091        | 33,089        | 33,098         | 33,083         | 33,079         | 33,084         | 33,120          | 33,120                    |
| 48       | 394.7 Laboratory Equipment                | 8,215         | 8,215         | 8,215         | 8,215         | 8,215         | 8,215         | 8,215         | 8,215         | 8,215         | 8,215          | 8,215          | 8,215          | 8,215          | 8,215           | 8,215                     |
| 49       | 395.7 Power Operated Equipment            | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -              | -              | -              | -               | -                         |
| 50       | 396.7 Communication Equipment             | 3,088         | 3,087         | 3,076         | 3,079         | 3,091         | 3,090         | 3,083         | 3,077         | 3,076         | 3,067          | 3,062          | 3,060          | 3,062          | 3,077           | 3,077                     |
| 51       | 397.7 Miscellaneous Equipment             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -              | -              | -              | -               | -                         |
| 52       | 398.7 Other Plant - Allocations           | 15,691.00     | 15,691.00     | 15,691.00     | 15,691.00     | 15,691.00     | 15,691.00     | 15,691.00     | 15,691.00     | 15,691.00     | 15,691.00      | 15,691.00      | 15,691.00      | 15,691.00      | 15,691.00       | 15,691.00                 |
| 53       | <b>Total</b>                              | \$ 8,741,667  | \$ 8,742,812  | \$ 8,741,770  | \$ 8,746,604  | \$ 8,751,361  | \$ 8,861,444  | \$ 8,861,247  | \$ 8,859,994  | \$ 8,866,768  | \$ 8,869,987   | \$ 8,874,009   | \$ 9,605,095   | \$ 9,669,722   | \$ 8,937,883    | \$ 8,937,883              |

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven

Schedule: A-7

Docket No.: 160101 - WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

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.

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

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

Recap Schedules: A-1, A-2

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

Florida Public Service Commission

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

Schedule: A-8  
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 No. | Description                 | Water | Year-End Balance |            |
|----------|-----------------------------|-------|------------------|------------|
|          |                             |       |                  | Wastewater |
| 1        | 12/31/05 Balance *          |       | \$               | 872,991    |
| 2        | 2006 Additions              |       |                  | 113,072    |
| 3        | 2006 Retirements            |       |                  | 7,737      |
| 4        | 2006 Adjustments            |       |                  | -          |
| 5        | 12/31/06 Balance            |       |                  | 978,326    |
| 6        | 2007 Additions              |       |                  | 173,882    |
| 7        | 2007 Retirements            |       |                  | 38,377     |
| 8        | 2007 Adjustments            |       |                  | -          |
| 9        | 12/31/07 Balance            |       |                  | 1,113,831  |
| 10       | 2008 Additions              |       |                  | 357,808    |
| 11       | 2008 Retirements            |       |                  | -          |
| 12       | 2008 Adjustments            |       |                  | -          |
| 13       | 12/31/08 Balance            |       |                  | 1,471,639  |
| 14       | 2009 Additions              |       |                  | 317,049    |
| 15       | 2009 Retirements            |       |                  | -          |
| 16       | 2009 Adjustments            |       |                  | -          |
| 17       | 12/31/09 Balance            |       |                  | 1,788,688  |
| 18       | 2010 Additions              |       |                  | 313,920    |
| 19       | 2010 Retirements            |       |                  | 3,302      |
| 20       | 2010 Adjustments            |       |                  | -          |
| 21       | 12/31/10 Balance            |       |                  | 2,099,306  |
| 22       | 2011 Additions              |       |                  | 330,892    |
| 23       | 2011 Retirements            |       |                  | 5,231      |
| 24       | 2011 Adjustments            |       |                  | -          |
| 25       | 12/31/11 Balance            |       |                  | 2,424,967  |
| 26       | 2012 Additions              |       |                  | 817,858    |
| 27       | 2012 Retirements            |       |                  | 14,411     |
| 28       | 2012 Adjustments            |       |                  | -          |
| 29       | 12/31/12 Balance            |       |                  | 3,228,414  |
| 30       | 2013 Additions              |       |                  | 318,251    |
| 31       | 2013 Retirements            |       |                  | 5,754      |
| 32       | 2013 Adjustments - rounding |       |                  | (1)        |
| 33       | 12/31/13 Balance            |       |                  | 3,540,910  |
| 34       | 2014 Additions              |       |                  | 357,606    |
| 35       | 2014 Retirements            |       |                  | 15,149     |
| 36       | 2014 Adjustments            |       |                  | 1,198      |
| 37       | 12/31/14 Balance **         |       |                  | 3,884,565  |
| 38       | Additions                   |       |                  | 363,253    |
| 39       | Retirements                 |       |                  | 122,058    |
| 40       | Adjustments / Rounding      |       |                  | -          |
| 41       | 12/31/2015 Balance          |       | \$               | 4,125,760  |

42

43 \* Rate base was last established for historical year 2005 in PSC Order No. 07-0865-PAA-SU.

44 \*\* Rate base was presented for historical year 2014 but not established in PSC Order No. 16-0013-PAA-SU

Schedule of Wastewater Accumulated Depreciation By Primary Account

Florida Public Service Commission

Beginning and End of Year Average

Schedule: A-10

Company: Utilities, Inc. of Florida - Sandalhaven Explanation: Provide month ending balances for each month of the Docket No.: 160101 - WS test year and the ending balance for the prior year.

Page 1 of 2

Preparer: Deborah Swain

Schedule Year Ended: December 31, 2015

Recap Schedules: A-2, A-8

Historic [X] Projected [ ]

| Line No. | (1)<br>Account No. and Name               | (2)<br>Prior Year<br>12/31/14 | (3)<br>Test Year<br>12/31/15 | (4)<br>13 Month<br>Avg Balance | (5)<br>Adjustments (A-3)<br>Test Year | (6)<br>Proforma     | (7)<br>Adjusted<br>Average | (8)<br>Non-Used &<br>Useful % | (9)<br>Non-Used &<br>Amount |
|----------|-------------------------------------------|-------------------------------|------------------------------|--------------------------------|---------------------------------------|---------------------|----------------------------|-------------------------------|-----------------------------|
| 1        | <b>INTANGIBLE PLANT</b>                   |                               |                              |                                |                                       |                     |                            |                               |                             |
| 2        | 351.1 Organization                        | \$ (2,150)                    | \$ -                         | \$ (1,323)                     |                                       |                     | \$ (1,323)                 |                               |                             |
| 3        | 352.1 Franchises                          | 2,120                         | 2,207                        | 2,163                          | (13)                                  |                     | 2,150                      |                               |                             |
| 4        | 389.1 Other Plant & Misc. Equipment       | -                             | -                            | -                              | 536,304                               |                     | 536,304                    |                               |                             |
| 5        | <b>COLLECTION PLANT</b>                   |                               |                              |                                |                                       |                     |                            |                               |                             |
| 6        | 353.2 Land & Land Rights                  | -                             | -                            | -                              |                                       |                     | -                          |                               |                             |
| 7        | 354.2 Structures & Improvements           | 439                           | 473                          | 456                            |                                       |                     | 456                        |                               |                             |
| 8        | 355.2 Power Gen Equipment                 | 39,007                        | 43,823                       | 41,415                         |                                       |                     | 41,415                     |                               |                             |
| 9        | 360.2 Collection Sewers - Force           | 1,002,804                     | 1,056,493                    | 1,040,827                      | 20,846                                | (187,000)           | 874,673                    |                               |                             |
| 10       | 361.2 Collection Sewers - Gravity         | 395,370                       | 412,729                      | 403,798                        | 816                                   |                     | 404,614                    |                               |                             |
| 11       | 362.2 Special Collecting Structures       | -                             | -                            | -                              |                                       |                     | -                          |                               |                             |
| 12       | 363.2 Services to Customers               | 87,805                        | 90,958                       | 89,381                         |                                       |                     | 89,381                     |                               |                             |
| 13       | 364.2 Flow Measuring Devices              | -                             | -                            | -                              |                                       |                     | -                          |                               |                             |
| 14       | 365.2 Flow Measuring Installations        | -                             | -                            | -                              |                                       |                     | -                          |                               |                             |
| 15       | 389.2 Other Plant & Misc. Equipment       | -                             | -                            | -                              |                                       |                     | -                          |                               |                             |
| 16       | <b>SYSTEM PUMPING PLANT</b>               |                               |                              |                                |                                       |                     |                            |                               |                             |
| 17       | 353.3 Land & Land Rights                  | -                             | -                            | -                              |                                       |                     | -                          |                               |                             |
| 18       | 354.3 Structures & Improvements           | 526,920                       | 550,247                      | 539,494                        |                                       |                     | 539,494                    |                               |                             |
| 19       | 370.3 Receiving Wells                     | 178,158                       | 198,171                      | 188,165                        |                                       |                     | 188,165                    |                               |                             |
| 20       | 371.3 Pumping Equipment                   | 94,974                        | 103,909                      | 99,387                         | 412                                   |                     | 99,799                     |                               |                             |
| 21       | 389.3 Other Plant & Misc. Equipment       | 91                            | 105                          | 98                             |                                       |                     | 98                         |                               |                             |
| 22       | <b>TREATMENT AND DISPOSAL PLANT</b>       |                               |                              |                                |                                       |                     |                            |                               |                             |
| 23       | 353.4 Land & Land Rights                  | -                             | -                            | -                              |                                       |                     | -                          |                               |                             |
| 24       | 354.4 Structures & Improvements           | 360,792                       | 380,342                      | 370,567                        | (623,976)                             |                     | (253,409)                  |                               |                             |
| 25       | 355.4 Gen Equipment                       | 83                            | 91                           | 87                             | (170)                                 |                     | (83)                       |                               |                             |
| 26       | 380.4 Treatment & Disposal Equipment      | 983,160                       | 1,131,280                    | 1,057,215                      | (968,949)                             |                     | 88,267                     |                               |                             |
| 27       | 381.4 Plant Sewers                        | 2,510                         | 3,319                        | 2,914                          | (1,110)                               |                     | 1,804                      |                               |                             |
| 28       | 382.4 Outfall Sewer Lines                 | -                             | -                            | -                              |                                       |                     | -                          |                               |                             |
| 29       | 389.4 Other Plant & Misc. Equipment       | 33                            | (80,043)                     | (6,121)                        |                                       |                     | (6,121)                    |                               |                             |
| 30       | <b>RECLAIMED WATER DISTRIBUTION PLANT</b> |                               |                              |                                |                                       |                     |                            |                               |                             |
| 31       | 354.6 Structure & Improvements            | 35                            | 40                           | 37                             |                                       |                     | 37                         |                               |                             |
| 32       | 371.5 Pumping Equipment WTP               | -                             | -                            | -                              |                                       |                     | -                          |                               |                             |
| 33       | 371.6 Pumping Equipment Dist              | -                             | -                            | -                              |                                       |                     | -                          |                               |                             |
| 34       | 374.5 Reuse Distribution Reservoirs       | 19                            | 42                           | 30                             |                                       |                     | 30                         |                               |                             |
| 35       | 375.6 Reuse Transmission & Dist           | 439                           | 518                          | 479                            | (3,382)                               |                     | (2,903)                    |                               |                             |
| 36       | 380.5 Treat/Disp Equip RCL WTP            | 410                           | 472                          | 441                            | (28,342)                              |                     | (27,901)                   |                               |                             |
| 37       | 389.5 Other Plant & Misc Equipment        | -                             | -                            | -                              |                                       |                     | -                          |                               |                             |
| 38       | 366.6 Reuse Services                      | -                             | -                            | -                              |                                       |                     | -                          |                               |                             |
| 39       | 367.6 Reuse Mtr Installations             | -                             | -                            | -                              |                                       |                     | -                          |                               |                             |
| 40       | <b>GENERAL PLANT</b>                      |                               |                              |                                |                                       |                     |                            |                               |                             |
| 41       | 353.7 Land & Land Rights                  | -                             | -                            | -                              |                                       |                     | -                          |                               |                             |
| 42       | 354.7 Structures & Improvements           | 15,360                        | 15,984                       | 15,689                         | (1,030)                               |                     | 14,659                     |                               |                             |
| 43       | 390.7 Office Furniture & Equipment        | 125,469                       | 140,605                      | 133,192                        | 12,815                                | 1,005               | 147,012                    |                               |                             |
| 44       | 391.7 Transportation Equipment            | 44,059                        | 44,726                       | 44,999                         | 22,689                                | (7,523)             | 60,165                     |                               |                             |
| 45       | 393.7 Tools, Shop & Garage Equipment      | 20,522                        | 22,290                       | 21,319                         | 864                                   |                     | 22,183                     |                               |                             |
| 46       | 394.7 Laboratory Equipment                | 4,381                         | 4,929                        | 4,655                          | (289)                                 |                     | 4,366                      |                               |                             |
| 47       | 395.7 Power Operated Equipment            | -                             | -                            | -                              |                                       |                     | -                          |                               |                             |
| 48       | 396.7 Communication Equipment             | 1,757                         | 2,050                        | 1,905                          |                                       |                     | 1,905                      |                               |                             |
| 49       | 397.7 Miscellaneous Equipment             | -                             | -                            | -                              |                                       |                     | -                          |                               |                             |
| 50       | 348.7 Other Plant - Allocations           | -                             | -                            | -                              |                                       |                     | -                          |                               |                             |
| 51       | <b>Total</b>                              | <b>\$ 3,884,565</b>           | <b>\$ 4,125,759</b>          | <b>\$ 4,051,269</b>            | <b>\$ (1,032,515)</b>                 | <b>\$ (193,519)</b> | <b>\$ 2,825,235</b>        |                               | <b>\$ -</b>                 |

Schedule of Wastewater Accumulated Depreciation By Primary Account  
 Beginning and End of Year Average  
 Company: Utilities, Inc. of Florida - Sandalhaven  
 Docket No.: 160101 - WS  
 Schedule Year Ended: December 31, 2015  
 Historic [X] Projected [ ]

Florida Public Service Commission  
 Schedule: A-10  
 Page 2 of 2  
 Preparer: Deborah Swain

| Line No. | Account No. and Name                    | Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year. |              |              |              |              |              |              |              |              |              |              |              |              |              | 13- Month Average |
|----------|-----------------------------------------|-----------------------------------------------------------------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------------|
|          |                                         | (1)                                                                                                                   | (2)          | (3)          | (4)          | (5)          | (6)          | (7)          | (8)          | (9)          | (10)         | (11)         | (12)         | (13)         | (14)         |                   |
|          |                                         | 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       |              |                   |
| 1        | INTANGIBLE PLANT                        |                                                                                                                       |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 2        | 351.1 Organization                      | \$ (2,150)                                                                                                            | \$ (2,150)   | \$ (2,150)   | \$ (2,150)   | \$ (2,150)   | \$ (2,150)   | \$ (2,150)   | \$ (2,150)   | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | (1,323)      |                   |
| 3        | 352.1 Franchises                        | 2,120                                                                                                                 | 2,127        | 2,135        | 2,142        | 2,149        | 2,156        | 2,163        | 2,171        | 2,178        | 2,185        | 2,192        | 2,199        | 2,207        | 2,163        |                   |
| 4        | 389.1 Other Plant & Misc. Equipment     |                                                                                                                       |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 5        | COLLECTION PLANT                        |                                                                                                                       |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 6        | 353.2 Land & Land Rights                |                                                                                                                       |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 7        | 354.2 Structures & Improvements         | 439                                                                                                                   | 442          | 445          | 447          | 450          | 453          | 456          | 459          | 462          | 464          | 467          | 470          | 473          | 456          |                   |
| 8        | 355.2 Power Gen Equipment               | 39,007                                                                                                                | 39,408       | 39,809       | 40,211       | 40,612       | 41,013       | 41,415       | 41,816       | 42,217       | 42,619       | 43,020       | 43,421       | 43,823       | 41,415       |                   |
| 9        | 360.2 Collection Sewers - Force         | 1,002,804                                                                                                             | 1,010,077    | 1,017,350    | 1,024,623    | 1,031,896    | 1,039,170    | 1,046,444    | 1,053,718    | 1,059,707    | 1,066,997    | 1,074,287    | 1,047,183    | 1,056,493    | 1,040,827    |                   |
| 10       | 361.2 Collection Sewers - Gravity       | 395,370                                                                                                               | 396,679      | 397,990      | 399,301      | 400,612      | 402,126      | 403,641      | 405,155      | 406,670      | 408,185      | 409,699      | 411,214      | 412,729      | 403,798      |                   |
| 11       | 362.2 Special Collecting Structures     |                                                                                                                       |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 12       | 363.2 Services to Customers             | 87,805                                                                                                                | 88,067       | 88,330       | 88,593       | 88,856       | 89,118       | 89,381       | 89,644       | 89,907       | 90,170       | 90,432       | 90,695       | 90,958       | 89,381       |                   |
| 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                |                                                                                                                       |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 18       | 354.3 Structures & Improvements         | 526,920                                                                                                               | 529,139      | 531,357      | 533,576      | 535,794      | 538,013      | 540,231      | 542,449      | 544,459      | 546,680      | 546,159      | 548,396      | 550,247      | 539,494      |                   |
| 19       | 370.3 Receiving Wells                   | 178,158                                                                                                               | 179,826      | 181,494      | 183,161      | 184,829      | 186,497      | 188,165      | 189,833      | 191,500      | 193,168      | 194,836      | 196,504      | 198,171      | 188,165      |                   |
| 20       | 371.3 Pumping Equipment                 | 94,974                                                                                                                | 95,700       | 96,426       | 97,151       | 97,877       | 98,618       | 99,360       | 100,101      | 100,842      | 101,596      | 102,351      | 103,127      | 103,909      | 99,387       |                   |
| 21       | 389.3 Other Plant & Misc. Equipment     | 91                                                                                                                    | 92           | 93           | 94           | 96           | 97           | 98           | 99           | 100          | 101          | 103          | 104          | 105          | 98           |                   |
| 22       | TREATMENT AND DISPOSAL PLANT            |                                                                                                                       |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 23       | 353.4 Land & Land Rights                |                                                                                                                       |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 24       | 354.4 Structures & Improvements         | 360,791.69                                                                                                            | 362,421      | 364,050      | 365,679      | 367,308      | 368,938      | 370,567      | 372,196      | 373,825      | 375,454      | 377,083      | 378,713      | 380,342      | 370,567      |                   |
| 25       | 355.4 Power Gen Equipment               | 83                                                                                                                    | 83.61        | 84.32        | 85.03        | 85.74        | 86.45        | 87.16        | 87.87        | 88.58        | 89.29        | 90.00        | 90.71        | 91.42        | 87           |                   |
| 26       | 380.4 Treatment & Disposal Equipment    | 983,160                                                                                                               | 995,500      | 1,007,841    | 1,020,183    | 1,032,526    | 1,044,869    | 1,057,212    | 1,069,556    | 1,081,901    | 1,094,246    | 1,106,591    | 1,118,935    | 1,131,280    | 1,057,215    |                   |
| 27       | 381.4 Plant Sewers                      | 2,510                                                                                                                 | 2,577        | 2,645        | 2,712        | 2,779        | 2,847        | 2,914        | 2,982        | 3,049        | 3,117        | 3,184        | 3,252        | 3,319        | 2,914        |                   |
| 28       | 382.4 Outfall Sewer Lines               |                                                                                                                       |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 29       | 389.4 Other Plant & Misc. Equipment     | 33                                                                                                                    | 34           | 35           | 36           | 37           | 38           | 39           | 40           | 42           | 43           | 44           | 45           | (80,043)     | (6,121)      |                   |
| 30       | RECLAIMED WATER DISTRIBUTION PLANT      |                                                                                                                       |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 31       | 354.6 Structure & Improvements          | 35                                                                                                                    | 35           | 36           | 36           | 36           | 37           | 37           | 38           | 38           | 38           | 39           | 39           | 40           | 37           |                   |
| 32       | 371.5 Pumping Equipment WTP             |                                                                                                                       |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 33       | 371.6 Pumping Equipment Dist            |                                                                                                                       |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 34       | 374.6 Reuse Distribution Reservoirs     | 19                                                                                                                    | 21           | 23           | 25           | 27           | 29           | 30           | 32           | 34           | 36           | 38           | 40           | 42           | 30           |                   |
| 35       | 375.6 Reuse Transmission & Distribution | 439                                                                                                                   | 446          | 452          | 459          | 465          | 472          | 479          | 485          | 492          | 498          | 505          | 511          | 518          | 479          |                   |
| 36       | 380.6 Treat/Disp Equip RCL WTP          | 410                                                                                                                   | 415          | 421          | 426          | 431          | 436          | 441          | 446          | 451          | 457          | 462          | 467          | 472          | 441          |                   |
| 37       | 389.5 Other Plant & Misc. Equipment     |                                                                                                                       |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 38       | 366.6 Reuse Services                    |                                                                                                                       |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 39       | 367.6 Reuse Mtr Installations           |                                                                                                                       |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 40       | GENERAL PLANT                           |                                                                                                                       |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 41       | 353.7 Land & Land Rights                |                                                                                                                       |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 42       | 354.7 Structures & Improvements         | 15,360                                                                                                                | 15,416       | 15,444       | 15,518       | 15,661       | 15,716       | 15,721       | 15,740       | 15,797       | 15,836       | 15,853       | 15,906       | 15,984       | 15,689       |                   |
| 43       | 390.7 Office Furniture & Equipment      | 125,469                                                                                                               | 126,791      | 127,415      | 129,009      | 131,506      | 132,848      | 133,644      | 134,596      | 136,000      | 136,757      | 137,755      | 139,099      | 140,605      | 133,192      |                   |
| 44       | 391.7 Transportation Equipment          | 44,059                                                                                                                | 44,625       | 45,004       | 47,085       | 47,116       | 47,457       | 47,605       | 42,676       | 43,032       | 43,555       | 43,843       | 44,204       | 44,726       | 44,999       |                   |
| 45       | 393.7 Tools, Shop & Garage Equipment    | 20,522                                                                                                                | 20,692       | 20,602       | 20,773       | 20,963       | 21,131       | 21,281       | 21,439       | 21,608       | 21,790       | 21,945       | 22,112       | 22,290       | 21,319       |                   |
| 46       | 394.7 Laboratory Equipment              | 4,381                                                                                                                 | 4,427        | 4,472        | 4,518        | 4,564        | 4,609        | 4,655        | 4,701        | 4,746        | 4,792        | 4,838        | 4,883        | 4,929        | 4,655        |                   |
| 47       | 395.7 Power Operated Equipment          |                                                                                                                       |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 48       | 396.7 Communication Equipment           | 1,757                                                                                                                 | 1,782        | 1,802        | 1,829        | 1,861        | 1,887        | 1,909        | 1,931        | 1,956        | 1,977        | 1,999        | 2,024        | 2,050        | 1,905        |                   |
| 49       | 397.7 Miscellaneous Equipment           |                                                                                                                       |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 50       | 348.7 Other Plant - Allocations         |                                                                                                                       |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 51       | Total                                   | \$ 3,884,565                                                                                                          | \$ 3,914,672 | \$ 3,943,604 | \$ 3,975,522 | \$ 4,006,388 | \$ 4,036,511 | \$ 4,065,824 | \$ 4,090,240 | \$ 4,121,102 | \$ 4,150,850 | \$ 4,177,817 | \$ 4,173,634 | \$ 4,125,760 | \$ 4,051,269 |                   |

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

Florida Public Service Commission

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

| Line No. | Description         | Water | Year-End Balance |            |
|----------|---------------------|-------|------------------|------------|
|          |                     |       |                  | Wastewater |
| 1        | 12/31/05 Balance *  |       | \$               | 2,293,750  |
| 2        | 2006 Additions      |       |                  | 895,000    |
| 3        | 2006 Debits         |       |                  |            |
| 4        | 2006 Adjustments    |       |                  | -          |
| 5        | 12/31/06 Balance    |       |                  | 3,188,750  |
| 6        | 2007 Additions      |       |                  | 10,000     |
| 7        | 2007 Debits         |       |                  |            |
| 8        | 2007 Adjustments    |       |                  | -          |
| 9        | 12/31/07 Balance    |       |                  | 3,198,750  |
| 10       | 2008 Additions      |       |                  | 68,075     |
| 11       | 2008 Debits         |       |                  |            |
| 12       | 2008 Adjustments    |       |                  | -          |
| 13       | 12/31/08 Balance    |       |                  | 3,266,825  |
| 14       | 2009 Additions      |       |                  | 9,815      |
| 15       | 2009 Debits         |       |                  |            |
| 16       | 2009 Adjustments    |       |                  |            |
| 17       | 12/31/09 Balance    |       |                  | 3,276,640  |
| 18       | 2010 Additions      |       |                  |            |
| 19       | 2010 Debits         |       |                  |            |
| 20       | 2010 Adjustments    |       |                  |            |
| 21       | 12/31/10 Balance    |       |                  | 3,276,640  |
| 22       | 2011 Additions      |       |                  | -          |
| 23       | 2011 Retirements    |       |                  | -          |
| 24       | 2011 Adjustments    |       |                  |            |
| 25       | 12/31/11 Balance    |       |                  | 3,276,640  |
| 26       | 2012 Additions      |       |                  | -          |
| 27       | 2012 Retirements    |       |                  | -          |
| 28       | 2012 Adjustments    |       |                  |            |
| 29       | 12/31/12 Balance    |       |                  | 3,276,640  |
| 30       | 2013 Additions      |       |                  | -          |
| 31       | 2013 Retirements    |       |                  | -          |
| 32       | 2013 Adjustments    |       |                  |            |
| 33       | 12/31/13 Balance    |       |                  | 3,276,640  |
| 34       | 2014 Additions      |       |                  | -          |
| 35       | 2014 Retirements    |       |                  | -          |
| 36       | 2014 Adjustments    |       |                  |            |
| 37       | 12/31/14 Balance ** |       |                  | 3,276,640  |
| 38       | Additions           |       |                  | 17,216     |
| 39       | Retirements         |       |                  |            |
| 40       | Rounding            |       |                  | 1          |
| 41       | 12/31/2015 Balance  |       | \$               | 3,293,857  |

43 \* Rate base was last established for historical year 2005 in PSC Order No. 07-0865-PAA-SU.

44 \*\* Rate base was presented for historical year 2014 but not established in PSC Order No. 16-0013-PAA-SU



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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven  
 Docket No.: 160101 - WS  
 Schedule Year Ended: December 31, 2015  
 Historic [X] Projected [ ]

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 No. | (1)<br>Description                    | (2)<br>Prior Year<br>12/31/14 | (3)<br>Test year<br>12/31/15 | (4)<br>13 Month<br>Average Balance | (5)<br>Adjustments<br>A-3 | (6)<br>Adjusted<br>Test Year | (7)<br>Non-Used<br>Useful % | (8)<br>Non-Used<br>Amount |
|----------|---------------------------------------|-------------------------------|------------------------------|------------------------------------|---------------------------|------------------------------|-----------------------------|---------------------------|
| 1        | <b>WATER</b>                          |                               |                              |                                    |                           |                              |                             |                           |
| 2        |                                       |                               |                              |                                    |                           |                              |                             |                           |
| 3        | Plant Capacity Fees                   | -                             | -                            | -                                  |                           | -                            |                             | -                         |
| 4        | Line/Main Extension Fees              | -                             | -                            | -                                  |                           | -                            |                             | -                         |
| 5        | Meters & Meter Installation Fees      | -                             | -                            | -                                  |                           | -                            |                             | -                         |
| 6        | Contributed Property                  | -                             | -                            | -                                  |                           | -                            |                             | -                         |
| 7        | Other - Tap Fees                      | -                             | -                            | -                                  |                           | -                            |                             | -                         |
| 8        |                                       |                               |                              |                                    |                           |                              |                             |                           |
| 9        | Total                                 | \$ -                          | \$ -                         | \$ -                               | \$ -                      | \$ -                         |                             | \$ -                      |
| 10       |                                       |                               |                              |                                    |                           |                              |                             |                           |
| 11       |                                       |                               |                              |                                    |                           |                              |                             |                           |
| 12       | <b>WASTEWATER</b>                     |                               |                              |                                    |                           |                              |                             |                           |
| 13       |                                       |                               |                              |                                    |                           |                              |                             |                           |
| 14       | Contributed Lines                     |                               |                              |                                    |                           |                              |                             |                           |
| 15       | 3550 - Force Mains                    | 76,270                        | 76,270                       | 76,270                             |                           | 76,270                       |                             | -                         |
| 16       | 3555 - Gravity Mains                  | 336,394                       | 336,394                      | 336,394                            |                           | 336,394                      |                             | -                         |
| 17       | 3565 - Services to Customers          | 62,033                        | 62,033                       | 62,033                             |                           | 62,033                       |                             | -                         |
| 18       |                                       |                               |                              |                                    |                           |                              |                             |                           |
| 19       | Contributed Other                     |                               |                              |                                    |                           |                              |                             |                           |
| 20       | 3500 - Struct - Pumping Plant         | 340,846                       | 340,846                      | 340,846                            |                           | 340,846                      |                             | -                         |
| 21       | 3505 - Structures - Treatment Plant   | 628,734                       | 628,734                      | 628,734                            | (628,734)                 | -                            |                             | -                         |
| 22       | 3560 - Special Coll. Struct. Manholes | 97,788                        | 97,788                       | 97,788                             |                           | 97,788                       |                             | -                         |
| 23       | 3600 - Lagoons                        | 185                           | 185                          | 185                                | (185)                     | -                            |                             | -                         |
| 24       | 3605 - Treatment Equip                | 62,927                        | 62,927                       | 62,927                             | (62,927)                  | -                            |                             | -                         |
| 25       |                                       |                               |                              |                                    |                           |                              |                             |                           |
| 26       | Cash Contributions                    |                               |                              |                                    |                           |                              |                             |                           |
| 27       | 3705 - Sewer Taps                     | 1,593,575                     | 1,608,662                    | 1,599,054                          | (1,599,054)               | -                            |                             | -                         |
| 28       | 3715 - Sewer Res Cap Fee              | 77,890                        | 80,020                       | 78,218                             | 1,239,075                 | 1,317,293                    |                             | -                         |
| 29       |                                       |                               |                              |                                    |                           |                              |                             |                           |
| 30       | Total                                 | \$ 3,276,640                  | \$ 3,293,857                 | \$ 3,282,449                       | \$ (1,051,825)            | \$ 2,230,624                 |                             | \$ -                      |

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven  
 Docket No.: 160101 - WS  
 Schedule Year Ended: December 31, 2015  
 Historic [X] Projected [ ]

Schedule: A-12  
 Page 2 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.

|          | (1)                              | (2)          | (3)          | (4)          | (5)          | (6)          | (7)          | (8)          | (9)          | (10)         | (11)         | (12)         | (13)         | (14)         | (15)              |
|----------|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------------|
| 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       | 13- Month Average |
| 1        | <b>WATER</b>                     |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 2        |                                  |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 3        | Plant Capacity Fees              | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -                 |
| 4        | Line/Main Extension Fees         | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -                 |
| 5        | Meters & Meter Installation Fees | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -                 |
| 6        | Contributed Property             | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -                 |
| 7        | Other - Tap Fees                 | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -                 |
| 8        |                                  |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 9        | <b>Total</b>                     | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -              |
| 10       |                                  |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 11       |                                  |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 12       | <b>WASTEWATER</b>                |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 13       |                                  |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 14       | Contributed Lines                |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 15       | 3550 - Force Mains               | 76,270       | 76,270       | 76,270       | 76,270       | 76,270       | 76,270       | 76,270       | 76,270       | 76,270       | 76,270       | 76,270       | 76,270       | 76,270       | 76,270            |
| 16       | 3555 - Gravity Mains             | 336,394      | 336,394      | 336,394      | 336,394      | 336,394      | 336,394      | 336,394      | 336,394      | 336,394      | 336,394      | 336,394      | 336,394      | 336,394      | 336,394           |
| 17       | 3565 - Services to Customers     | 62,033       | 62,033       | 62,033       | 62,033       | 62,033       | 62,033       | 62,033       | 62,033       | 62,033       | 62,033       | 62,033       | 62,033       | 62,033       | 62,033            |
| 18       |                                  |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 19       | Contributed Other                |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 20       | 3500 - Struct - Pumping Plant    | 340,846      | 340,846      | 340,846      | 340,846      | 340,846      | 340,846      | 340,846      | 340,846      | 340,846      | 340,846      | 340,846      | 340,846      | 340,846      | 340,846           |
| 21       | 3505 - Structures - Treatment F  | 628,734      | 628,734      | 628,734      | 628,734      | 628,734      | 628,734      | 628,734      | 628,734      | 628,734      | 628,734      | 628,734      | 628,734      | 628,734      | 628,734           |
| 22       | 3560 - Special Coll. Struct. Man | 97,788       | 97,788       | 97,788       | 97,788       | 97,788       | 97,788       | 97,788       | 97,788       | 97,788       | 97,788       | 97,788       | 97,788       | 97,788       | 97,788            |
| 23       | 3600 - Lagoons                   | 185          | 185          | 185          | 185          | 185          | 185          | 185          | 185          | 185          | 185          | 185          | 185          | 185          | 185               |
| 24       | 3605 - Treatment Equip           | 62,927       | 62,927       | 62,927       | 62,927       | 62,927       | 62,927       | 62,927       | 62,927       | 62,927       | 62,927       | 62,927       | 62,927       | 62,927       | 62,927            |
| 25       |                                  |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 26       | Cash Contributions               |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 27       | 3705 - Sewer Taps                | 1,593,575    | 1,593,575    | 1,593,575    | 1,593,575    | 1,593,575    | 1,597,641    | 1,597,641    | 1,597,641    | 1,601,778    | 1,601,778    | 1,606,021    | 1,608,662    | 1,608,662    | 1,599,054         |
| 28       | 3715 - Sewer Res Cap Fee         | 77,890       | 77,890       | 77,890       | 77,890       | 77,890       | 77,890       | 77,890       | 77,890       | 77,890       | 77,890       | 77,890       | 80,020       | 80,020       | 78,218            |
| 29       |                                  |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 30       | <b>Total</b>                     | \$ 3,276,640 | \$ 3,276,640 | \$ 3,276,640 | \$ 3,276,640 | \$ 3,276,640 | \$ 3,280,707 | \$ 3,280,707 | \$ 3,280,707 | \$ 3,284,844 | \$ 3,284,844 | \$ 3,289,086 | \$ 3,293,857 | \$ 3,293,857 | \$ 3,282,449      |

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven  
Docket No.: 160101 - WS  
Test 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 No. | Description                 | Year-End Balance |              |
|----------|-----------------------------|------------------|--------------|
|          |                             | Water            | Wastewater   |
| 1        | 12/31/05 Balance *          |                  | \$ 829,268   |
| 2        | 2006 Additions              |                  | 80,763       |
| 3        | 2006 Credits                |                  |              |
| 4        | 2006 Adjustments            |                  | -            |
| 5        | 12/31/06 Balance            |                  | 910,031      |
| 6        | 2007 Additions              |                  | 96,184       |
| 7        | 2007 Credits                |                  |              |
| 8        | 2007 Adjustments            |                  | -            |
| 9        | 12/31/07 Balance            |                  | 1,006,215    |
| 10       | 2008 Additions              |                  | 96,810       |
| 11       | 2008 Credits                |                  |              |
| 12       | 2008 Adjustments            |                  | -            |
| 13       | 12/31/08 Balance            |                  | 1,103,025    |
| 14       | 2009 Additions              |                  | 93,623       |
| 15       | 2009 Credits                |                  |              |
| 16       | 2009 Adjustments            |                  |              |
| 17       | 12/31/09 Balance            |                  | 1,196,648    |
| 18       | 2010 Additions              |                  | 92,873       |
| 19       | 2010 Credits                |                  |              |
| 20       | 2010 Adjustments            |                  |              |
| 21       | 12/31/10 Balance            |                  | 1,289,521    |
| 22       | 2011 Additions              |                  | 92,866       |
| 23       | 2011 Retirements            |                  |              |
| 24       | 2011 Adjustments            |                  |              |
| 25       | 12/31/11 Balance            |                  | 1,382,387    |
| 26       | 2012 Additions              |                  | 73,332       |
| 27       | 2012 Retirements            |                  |              |
| 28       | 2012 Adjustments            |                  |              |
| 29       | 12/31/12 Balance            |                  | 1,455,719    |
| 30       | 2013 Additions              |                  | 92,866       |
| 31       | 2013 Retirements            |                  |              |
| 32       | 2013 Adjustments- rounding  |                  | 3            |
| 33       | 12/31/13 Balance            |                  | 1,548,588    |
| 34       | 2014 Additions              |                  | 92,866       |
| 35       | 2014 Retirements            |                  |              |
| 36       | 2014 Adjustments - rounding |                  |              |
| 37       | 12/31/14 Balance **         |                  | 1,641,454    |
| 38       | Additions                   |                  | 93,024       |
| 39       | Retirements                 |                  |              |
| 40       | Adjustments                 |                  |              |
| 41       | 12/31/2015 Balance          |                  | \$ 1,734,478 |

\* Rate base was last established for historical year 2005 in PSC Order No. 07-0865-PAA-SU.

\*\* Rate base was presented for historical year 2014 but not established in PSC Order No. 16-0013-PAA-SU

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven  
 Docket No.: 160101 - WS  
 Schedule Year Ended: December 31, 2015  
 Historic [X] Projected [ ]

Schedule: A-14  
 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 projected year.

| Line No. | (1)<br>Description                    | (2)<br>Prior Year<br>12/31/14 | (3)<br>Test year<br>12/31/15 | (4)<br>13 Month<br>Average Balance | (5)<br>Adjustments<br>A-3 | (6)<br>Adjusted<br>Test Year | (7)<br>Non-Used<br>Useful % | (8)<br>Non-Used<br>Amount |
|----------|---------------------------------------|-------------------------------|------------------------------|------------------------------------|---------------------------|------------------------------|-----------------------------|---------------------------|
| 1        | <b>WATER</b>                          |                               |                              |                                    |                           |                              |                             |                           |
| 2        |                                       |                               |                              |                                    |                           |                              |                             |                           |
| 3        | Plant Capacity Fees                   | -                             | -                            | -                                  |                           | -                            |                             | -                         |
| 4        | Line/Main Extension Fees              | -                             | -                            | -                                  |                           | -                            |                             | -                         |
| 5        | Meters & Meter Installation Fees      | -                             | -                            | -                                  |                           | -                            |                             | -                         |
| 6        | Contributed Property                  | -                             | -                            | -                                  |                           | -                            |                             | -                         |
| 7        | Other - Tap Fees                      | -                             | -                            | -                                  |                           | -                            |                             | -                         |
| 8        |                                       |                               |                              |                                    |                           |                              |                             |                           |
| 9        | Total                                 | \$ -                          | \$ -                         | \$ -                               | \$ -                      | \$ -                         |                             | \$ -                      |
| 10       |                                       |                               |                              |                                    |                           |                              |                             |                           |
| 11       |                                       |                               |                              |                                    |                           |                              |                             |                           |
| 12       | <b>WASTEWATER</b>                     |                               |                              |                                    |                           |                              |                             |                           |
| 13       |                                       |                               |                              |                                    |                           |                              |                             |                           |
| 14       | Contributed Lines                     |                               |                              |                                    |                           |                              |                             |                           |
| 15       | 4100 - Force Mains                    | 30,503                        | 33,045                       | 31,774                             |                           | 31,774                       |                             | -                         |
| 16       | 4105 - Gravity Mains                  | 89,572                        | 97,034                       | 93,303                             |                           | 93,303                       |                             | -                         |
| 17       | 4115 - Services to Customers          | 21,544                        | 23,612                       | 22,578                             |                           | 22,578                       |                             | -                         |
| 18       |                                       |                               |                              |                                    |                           |                              |                             |                           |
| 19       | Contributed Other                     |                               |                              |                                    |                           |                              |                             |                           |
| 20       | 4030 - Organization                   | (5,996)                       | (5,996)                      | (5,996)                            |                           | (5,996)                      |                             | -                         |
| 21       | 4050 - Struct - Pumping Plant         | 158,326                       | 171,960                      | 165,143                            |                           | 165,143                      |                             | -                         |
| 22       | 4055 - Structures, Treatment Plant    | 879,194                       | 898,894                      | 889,044                            | (628,734)                 | 260,310                      |                             | -                         |
| 23       | 4110 - Special Coll. Struct. Manholes | 35,841                        | 38,010                       | 36,925                             |                           | 36,925                       |                             | -                         |
| 24       | 4150 - Lagoons                        | 108                           | 118                          | 113                                | (185)                     | (72)                         |                             | -                         |
| 25       | 4165 - Treatment Equip                | 41,978                        | 45,474                       | 43,726                             | (62,927)                  | (19,201)                     |                             | -                         |
| 26       |                                       |                               |                              |                                    |                           |                              |                             |                           |
| 27       | Cash Contributions                    |                               |                              |                                    |                           |                              |                             |                           |
| 28       | 4265 - Sewer Taps                     | 378,001                       | 417,988                      | 397,959                            | (397,959)                 | -                            |                             | -                         |
| 29       | 4275 - Sewer Res Cap Fee              | 12,383                        | 14,339                       | 13,358                             | 37,980                    | 51,338                       |                             | -                         |
| 30       |                                       |                               |                              |                                    |                           |                              |                             |                           |
| 31       | Total                                 | \$ 1,641,454                  | \$ 1,734,478                 | \$ 1,687,927                       | \$ (1,051,825)            | \$ 636,102                   |                             | \$ -                      |

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

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven  
 Docket No.: 160101 - WS  
 Schedule Year Ended: December 31, 2015  
 Historic [X] Projected [ ]

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

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

| Line No. | (1)<br>Description               | (2)<br>Dec-14 | (3)<br>Jan-15 | (4)<br>Feb-15 | (5)<br>Mar-15 | (6)<br>Apr-15 | (7)<br>May-15 | (8)<br>Jun-15 | (9)<br>Jul-15 | (10)<br>Aug-15 | (11)<br>Sep-15 | (12)<br>Oct-15 | (13)<br>Nov-15 | (14)<br>Dec-15 | (15)<br>13- Month Average |
|----------|----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------------------|
| 1        | <b>WATER</b>                     |               |               |               |               |               |               |               |               |                |                |                |                |                |                           |
| 2        |                                  |               |               |               |               |               |               |               |               |                |                |                |                |                |                           |
| 3        | Plant Capacity Fees              | -             | -             | -             | -             | -             | -             | -             | -             | -              | -              | -              | -              | -              | -                         |
| 4        | Line/Main Extension Fees         | -             | -             | -             | -             | -             | -             | -             | -             | -              | -              | -              | -              | -              | -                         |
| 5        | Meters & Meter Installation Fees | -             | -             | -             | -             | -             | -             | -             | -             | -              | -              | -              | -              | -              | -                         |
| 6        | Contributed Property             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -              | -              | -              | -              | -                         |
| 7        | Other - Tap Fees                 | -             | -             | -             | -             | -             | -             | -             | -             | -              | -              | -              | -              | -              | -                         |
| 8        |                                  |               |               |               |               |               |               |               |               |                |                |                |                |                |                           |
| 9        | Total                            | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -                      |
| 10       |                                  |               |               |               |               |               |               |               |               |                |                |                |                |                |                           |
| 11       |                                  |               |               |               |               |               |               |               |               |                |                |                |                |                |                           |
| 12       | <b>WASTEWATER</b>                |               |               |               |               |               |               |               |               |                |                |                |                |                |                           |
| 13       |                                  |               |               |               |               |               |               |               |               |                |                |                |                |                |                           |
| 14       | Contributed Lines                |               |               |               |               |               |               |               |               |                |                |                |                |                |                           |
| 15       | 4100 - Force Mains               | 30,503        | 30,714        | 30,926        | 31,138        | 31,350        | 31,562        | 31,774        | 31,986        | 32,197         | 32,409         | 32,621         | 32,833         | 33,045         | 31,774                    |
| 16       | 4105 - Gravity Mains             | 89,572        | 90,194        | 90,816        | 91,437        | 92,059        | 92,681        | 93,303        | 93,925        | 94,546         | 95,168         | 95,790         | 96,412         | 97,034         | 93,303                    |
| 17       | 4115 - Services to Customers     | 21,544        | 21,717        | 21,889        | 22,061        | 22,234        | 22,406        | 22,578        | 22,751        | 22,923         | 23,095         | 23,268         | 23,440         | 23,612         | 22,578                    |
| 18       |                                  |               |               |               |               |               |               |               |               |                |                |                |                |                |                           |
| 19       | Contributed Other                |               |               |               |               |               |               |               |               |                |                |                |                |                |                           |
| 20       | 4030 - Organization              | (5,996)       | (5,996)       | (5,996)       | (5,996)       | (5,996)       | (5,996)       | (5,996)       | (5,996)       | (5,996)        | (5,996)        | (5,996)        | (5,996)        | (5,996)        | (5,996)                   |
| 21       | 4050 - Struct - Pumping Plant    | 158,326       | 159,462       | 160,599       | 161,735       | 162,871       | 164,007       | 165,143       | 166,279       | 167,415        | 168,552        | 169,688        | 170,824        | 171,960        | 165,143                   |
| 22       | 4055 - Structures, Treatment Pl. | 879,194       | 880,836       | 882,478       | 884,119       | 885,761       | 887,402       | 889,044       | 890,686       | 892,327        | 893,969        | 895,610        | 897,252        | 898,894        | 889,044                   |
| 23       | 4110 - Special Coll. Struct. Man | 35,841        | 36,022        | 36,202        | 36,383        | 36,564        | 36,745        | 36,925        | 37,106        | 37,287         | 37,468         | 37,648         | 37,829         | 38,010         | 36,925                    |
| 24       | 4150 - Lagoons                   | 108           | 109           | 110           | 110           | 111           | 112           | 113           | 114           | 115            | 116            | 116            | 117            | 118            | 113                       |
| 25       | 4165 - Treatment Equip           | 41,978        | 42,269        | 42,561        | 42,852        | 43,143        | 43,435        | 43,726        | 44,017        | 44,309         | 44,600         | 44,891         | 45,183         | 45,474         | 43,726                    |
| 26       |                                  |               |               |               |               |               |               |               |               |                |                |                |                |                |                           |
| 27       | Cash Contributions               |               |               |               |               |               |               |               |               |                |                |                |                |                |                           |
| 28       | 4265 - Sewer Taps                | 378,001       | 381,321       | 384,640       | 387,960       | 391,280       | 394,609       | 397,937       | 401,266       | 404,603        | 407,940        | 411,286        | 414,637        | 417,988        | 397,959                   |
| 29       | 4275 - Sewer Res Cap Fee         | 12,383        | 12,546        | 12,708        | 12,870        | 13,032        | 13,195        | 13,357        | 13,519        | 13,681         | 13,844         | 14,006         | 14,173         | 14,339         | 13,358                    |
| 30       |                                  |               |               |               |               |               |               |               |               |                |                |                |                |                |                           |
| 31       | Total                            | \$ 1,641,454  | \$ 1,649,193  | \$ 1,656,932  | \$ 1,664,671  | \$ 1,672,409  | \$ 1,680,157  | \$ 1,687,904  | \$ 1,695,651  | \$ 1,703,407   | \$ 1,711,163   | \$ 1,718,928   | \$ 1,726,703   | \$ 1,734,478   | \$ 1,687,927              |

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

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven

Schedule: A-15

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 31, 2015

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) used.

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

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

Florida Public Service Commission

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

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

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

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

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

| Line No |                                                            | Water     | Sewer             |
|---------|------------------------------------------------------------|-----------|-------------------|
| 1       | <u>Final Rates</u>                                         |           |                   |
| 2       | Current & Accrued Assets (13 Month Average)                |           |                   |
| 3       | Cash                                                       | \$        | -                 |
| 4       | Accounts Rec less Accum. Provision for Uncoll Accts        |           | 92,553            |
| 5       | Materials & Supplies                                       |           | 212               |
| 6       | Misc. Current & Accrued Assets                             |           | 2,840             |
| 7       | Deferred Debits                                            |           | 87,926            |
| 8       | Current & Accrued Liabilities(13 Month Average)            |           |                   |
| 9       | Accounts Payable                                           | \$        | (90,588)          |
| 10      | Accrued Taxes                                              |           | 384,771           |
| 11      | Accrued Interest                                           |           | (1,033)           |
| 12      | Misc. Current & Accrued Liabilities                        |           | 0                 |
| 13      |                                                            |           |                   |
| 14      | Working Capital (Balance Sheet Method)                     | <u>\$</u> | <u>\$</u> 476,681 |
| 15      |                                                            |           |                   |
| 16      |                                                            |           |                   |
| 17      |                                                            |           |                   |
| 18      | <u>Interim Rates</u>                                       |           |                   |
| 19      | Current & Accrued Assets (13 Month Average)                |           |                   |
| 20      | Cash                                                       | \$        | -                 |
| 21      | Accounts Rec less Accum. Provision for Uncoll Accts        |           | 92,553            |
| 22      | Materials & Supplies                                       |           | 212               |
| 23      | Misc. Current & Accrued Assets                             |           | 2,840             |
| 24      | Deferred Tax Debits <sup>(1)</sup>                         |           | 2,339             |
| 25      | Current & Accrued Liabilities(13 Month Average)            |           |                   |
| 26      | Accounts Payable                                           | \$        | (90,588)          |
| 27      | Accrued Taxes                                              |           | 384,771           |
| 28      | Accrued Interest                                           |           | (1,033)           |
| 29      | Misc. Current & Accrued Liabilities                        |           | -                 |
| 30      |                                                            |           |                   |
| 31      | Working Capital (Balance Sheet Method)                     | <u>\$</u> | <u>\$</u> 391,094 |
| 32      |                                                            |           |                   |
| 33      | <sup>(1)</sup> 13 month average of test year see A-3(A)(4) |           |                   |
| 34      |                                                            |           |                   |



Comparative Balance Sheet - Assets

Florida Public Service Commission

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

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

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

| Line No. | (1)<br>ASSETS                          | (2)<br>Prior Year<br>Ended 12/31/14 | (3)<br>Adjustments | (4)<br>Adjusted Prior Year<br>Ended 12/31/14 | (5)<br>Test Year<br>Ended 12/31/15 | (6)<br>13 Month<br>Average | (7)<br>Adjustments | (8)<br>Adjusted<br>Average |
|----------|----------------------------------------|-------------------------------------|--------------------|----------------------------------------------|------------------------------------|----------------------------|--------------------|----------------------------|
| 1        | Utility Plant in Service               | \$ 8,741,667                        |                    | \$ 8,741,667                                 | \$ 9,669,722                       | \$ 8,937,883               | \$ (39,661) (1)(3) | \$ 8,898,222               |
| 2        | Construction Work in Progress          | 235,734                             |                    | 235,734                                      | 48,817                             | 340,176                    |                    | 340,176                    |
| 3        | Utility Acquisition Adjustment         | 469,619                             |                    | 469,619                                      | 469,619                            | 469,619                    |                    | 469,619                    |
| 4        | GROSS UTILITY PLANT                    | 9,447,019                           |                    | 9,447,019                                    | 10,188,158                         | 9,747,678                  | (39,661)           | 9,708,017                  |
| 5        | Less: Accumulated Depreciation         | (3,884,565)                         |                    | (3,884,565)                                  | (4,125,760)                        | (4,051,268)                | 45,303 (2)         | (4,005,965)                |
| 6        | Less: Accum Amortization Acquis Adj    | (28,315)                            |                    | (28,315)                                     | (28,315)                           | (28,315)                   |                    | (28,315)                   |
| 7        | NET UTILITY PLANT                      | 5,534,139                           |                    | 5,534,139                                    | 6,034,083                          | 5,668,095                  | 5,642              | 5,673,737                  |
| 8        |                                        |                                     |                    |                                              |                                    |                            |                    |                            |
| 9        | Cash                                   | -                                   |                    | -                                            | -                                  | -                          |                    | -                          |
| 10       | Accounts Rec'b - trade                 | 83,897                              |                    | 83,897                                       | 113,251                            | 106,258                    |                    | 106,258                    |
| 11       | Notes Receivable                       | -                                   |                    | -                                            | -                                  | -                          |                    | -                          |
| 12       | Accts. Rec'b - Assoc. Cos.             | 1,679,793                           |                    | 1,679,793                                    | 646,298                            | 1,331,276                  |                    | 1,331,276                  |
| 13       | Notes Rec'b - Assoc. Cos.              | -                                   |                    | -                                            | -                                  | -                          |                    | -                          |
| 14       | Accts. Rec'b - Other                   | -                                   |                    | -                                            | -                                  | -                          |                    | -                          |
| 15       | Accrued Interest Rec'b                 | -                                   |                    | -                                            | -                                  | -                          |                    | -                          |
| 16       | Allowance for Bad Debts                | (12,522)                            |                    | (12,522)                                     | (15,930)                           | (13,705)                   |                    | (13,705)                   |
| 17       | Materials & Supplies                   | 230                                 |                    | 230                                          | -                                  | 212                        |                    | 212                        |
| 18       | Miscellaneous Current & Accrued Assets | 2,840                               |                    | 2,840                                        | 2,840                              | 2,840                      |                    | 2,840                      |
| 19       | Deferred Debits                        | -                                   |                    | -                                            | -                                  | -                          | 87,926 (3)         | 87,926                     |
| 20       | TOTAL CURRENT ASSETS                   | 1,754,238                           |                    | 1,754,238                                    | 746,460                            | 1,426,881                  | 87,926             | 1,514,807                  |
| 21       |                                        |                                     |                    |                                              |                                    |                            |                    |                            |
| 22       | Net Nonutility Property                | -                                   |                    | -                                            | -                                  | -                          |                    | -                          |
| 23       | Unamortized Debt Discount & Exp.       | -                                   |                    | -                                            | -                                  | -                          |                    | -                          |
| 24       | Prelim. Survey & Investigation Charges | -                                   |                    | -                                            | -                                  | -                          |                    | -                          |
| 25       | Clearing Accounts                      | -                                   |                    | -                                            | -                                  | -                          |                    | -                          |
| 26       | Deferred Rate Case Expense             | 74,085                              |                    | 74,085                                       | 157,239                            | 107,589                    |                    | 107,589                    |
| 27       | Other Miscellaneous Deferred Debits    | 86,825                              |                    | 86,825                                       | 19,041                             | 51,332                     |                    | 51,332                     |
| 28       | Accum. Deferred Income Taxes           | -                                   |                    | -                                            | -                                  | -                          |                    | -                          |
| 29       | TOTAL OTHER ASSETS                     | 160,910                             |                    | 160,910                                      | 176,281                            | 158,921                    | -                  | 158,921                    |
| 30       |                                        |                                     |                    |                                              |                                    |                            |                    |                            |
| 31       | TOTAL ASSETS                           | \$ 7,449,288                        |                    | \$ 7,449,288                                 | \$ 6,956,823                       | \$ 7,253,897               | \$ 93,568          | \$ 7,347,465               |

Note:

- 34 (1) Commission Ordered Adjustments (A-3, A-5, A-6)
- 35 (2) Commission Ordered Adjustments (A-3, A-9, A-10)
- 36 (3) Cost of decommissioning WWTP plant (A-3, A-6)
- 37 Less: one year amortization (over 10 years) (B-3, B-6)
- 38 Net adjustment

97,696  
 9,770  
 87,926

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

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

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

| Line No. | (1)<br>ASSETS                          | (2)<br>Dec-14 | (3)<br>Jan-15 | (4)<br>Feb-15 | (5)<br>Mar-15 | (6)<br>Apr-15 | (7)<br>May-15 | (8)<br>Jun-15 | (9)<br>Jul-15 | (10)<br>Aug-15 | (11)<br>Sep-15 | (12)<br>Oct-15 | (13)<br>Nov-15 | (14)<br>Dec-15 | (15)<br>13- Month Average |
|----------|----------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------------------|
| 1        | Utility Plant in Service               | \$ 8,741,667  | \$ 8,742,812  | \$ 8,741,770  | \$ 8,746,604  | \$ 8,751,361  | \$ 8,861,444  | \$ 8,861,247  | \$ 8,859,994  | \$ 8,866,768   | \$ 8,869,987   | \$ 8,874,009   | \$ 9,605,095   | \$ 9,669,722   | 8,937,883                 |
| 2        | Construction Work in Progress          | 235,734       | 191,046       | 196,830       | 222,834       | 221,336       | 121,691       | 124,735       | 752,725       | 572,642        | 783,457        | 801,224        | 149,215        | 48,817         | 340,176                   |
| 3        | Utility Acquisition Adjustment         | 469,619       | 469,619       | 469,619       | 469,619       | 469,619       | 469,619       | 469,619       | 469,619       | 469,619        | 469,619        | 469,619        | 469,619        | 469,619        | 469,619                   |
| 4        | GROSS UTILITY PLANT                    | 9,447,019     | 9,403,477     | 9,408,218     | 9,439,056     | 9,442,316     | 9,452,754     | 9,455,601     | 10,082,338    | 9,909,029      | 10,123,062     | 10,144,852     | 10,223,929     | 10,188,158     | 9,747,678                 |
| 5        | Less: Accumulated Depreciation         | (3,884,565)   | (3,914,672)   | (3,943,604)   | (3,975,522)   | (4,006,388)   | (4,036,511)   | (4,065,824)   | (4,090,240)   | (4,121,102)    | (4,150,850)    | (4,177,817)    | (4,173,634)    | (4,125,760)    | (4,051,268)               |
| 6        | Less: Accum Amortization Acquis Adj    | (28,315)      | (28,315)      | (28,315)      | (28,315)      | (28,315)      | (28,315)      | (28,315)      | (28,315)      | (28,315)       | (28,315)       | (28,315)       | (28,315)       | (28,315)       | (28,315)                  |
| 7        | NET UTILITY PLANT                      | 5,534,139     | 5,460,489     | 5,436,299     | 5,435,220     | 5,407,612     | 5,387,928     | 5,361,462     | 5,963,783     | 5,759,612      | 5,943,897      | 5,938,719      | 6,021,979      | 6,034,083      | 5,668,095                 |
| 8        |                                        |               |               |               |               |               |               |               |               |                |                |                |                |                |                           |
| 9        | Cash                                   |               |               |               |               |               |               |               |               |                |                |                |                |                | -                         |
| 10       | Accounts Rec'b - trade                 | 83,897        | 83,677        | 126,184       | 102,850       | 96,037        | 123,022       | 105,527       | 79,534        | 94,783         | 140,198        | 114,962        | 117,434        | 113,251        | 106,258                   |
| 11       | Notes Receivable                       |               |               |               |               |               |               |               |               |                |                |                |                |                | -                         |
| 12       | Accts. Rec'b - Assoc. Cos.             | 1,679,793     | 1,664,180     | 1,643,953     | 1,632,383     | 1,649,400     | 1,616,607     | 1,598,080     | 1,336,359     | 1,115,726      | 1,034,760      | 957,221        | 731,824        | 646,298        | 1,331,276                 |
| 13       | Notes Rec'b - Assoc. Cos.              |               |               |               |               |               |               |               |               |                |                |                |                |                | -                         |
| 14       | Accts. Rec'b - Other                   |               |               |               |               |               |               |               |               |                |                |                |                |                | -                         |
| 15       | Accrued Interest Rec'b                 |               |               |               |               |               |               |               |               |                |                |                |                |                | -                         |
| 16       | Allowance for Bad Debts                | (12,522)      | (12,418)      | (12,846)      | (13,025)      | (12,440)      | (13,139)      | (13,627)      | (13,791)      | (14,652)       | (14,143)       | (14,598)       | (15,036)       | (15,930)       | (13,705)                  |
| 17       | Materials & Supplies                   | 230           | 230           | 230           | 230           | 230           | 230           | 230           | 230           | 230            | 230            | 230            | 230            | -              | 212                       |
| 18       | Miscellaneous Current & Accrued Assets | 2,840         | 2,840         | 2,840         | 2,840         | 2,840         | 2,840         | 2,840         | 2,840         | 2,840          | 2,840          | 2,840          | 2,840          | 2,840          | 2,840                     |
| 19       |                                        |               |               |               |               |               |               |               |               |                |                |                |                |                |                           |
| 20       | TOTAL CURRENT ASSETS                   | 1,754,238     | 1,738,509     | 1,760,360     | 1,725,278     | 1,736,067     | 1,729,560     | 1,693,051     | 1,405,172     | 1,198,927      | 1,163,885      | 1,060,656      | 837,292        | 746,460        | 1,426,881                 |
| 21       |                                        |               |               |               |               |               |               |               |               |                |                |                |                |                |                           |
| 22       | Net Nonutility Property                |               |               |               |               |               |               |               |               |                |                |                |                |                | -                         |
| 23       | Unamortized Debt Discount & Exp.       |               |               |               |               |               |               |               |               |                |                |                |                |                | -                         |
| 24       | Prelim. Survey & Investigation Charges |               |               |               |               |               |               |               |               |                |                |                |                |                | -                         |
| 25       | Clearing Accounts                      |               |               |               |               |               |               |               |               |                |                |                |                |                | -                         |
| 26       | Deferred Rate Case Expense             | 74,085        | 70,970        | 67,855        | 64,739        | 69,726        | 90,292        | 91,836        | 132,753       | 134,184        | 147,862        | 147,548        | 149,575        | 157,239        | 107,589                   |
| 27       | Other Miscellaneous Deferred Debits    | 86,825        | 80,861        | 74,897        | 68,933        | 62,969        | 57,005        | 51,041        | 45,077        | 39,113         | 33,149         | 27,185         | 21,221         | 19,041         | 51,332                    |
| 28       | Accum. Deferred Income Taxes           |               |               |               |               |               |               |               |               |                |                |                |                |                | -                         |
| 29       | TOTAL OTHER ASSETS                     | 160,910       | 151,831       | 142,752       | 133,672       | 132,695       | 147,297       | 142,877       | 177,830       | 173,297        | 181,011        | 174,733        | 170,796        | 176,281        | 158,921                   |
| 30       |                                        |               |               |               |               |               |               |               |               |                |                |                |                |                |                           |
| 31       | TOTAL ASSETS                           | \$ 7,449,288  | \$ 7,350,829  | \$ 7,339,411  | \$ 7,294,170  | \$ 7,276,374  | \$ 7,264,785  | \$ 7,197,390  | \$ 7,546,785  | \$ 7,131,836   | \$ 7,288,793   | \$ 7,174,108   | \$ 7,030,066   | \$ 6,956,823   | \$ 7,253,897              |

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

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

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

| Line No. | (1)<br>EQUITY CAPITAL & LIABILITIES     | (2)<br>Prior Year<br>Ended 12/31/14 | (3)<br>Adjustments | (4)<br>Adjusted Prior Yr<br>Ended 12/31/14 | (5)<br>Test Year<br>Ended 12/31/15 | (6)<br>Adjustments | (7)<br>Adjusted Test Yr<br>Ended 12/31/15 | (8)<br>13 Month<br>Average | (9)<br>Adjustments | (10)<br>Adjusted<br>Average |
|----------|-----------------------------------------|-------------------------------------|--------------------|--------------------------------------------|------------------------------------|--------------------|-------------------------------------------|----------------------------|--------------------|-----------------------------|
| 1        | Common Stock Issued                     | \$ 1,000                            |                    | \$ 1,000                                   | \$ 1,000                           |                    | \$ 1,000                                  | \$ 1,000                   |                    | \$ 1,000                    |
| 2        | Preferred Stock Issued                  | -                                   |                    | -                                          | -                                  |                    | -                                         | -                          |                    | -                           |
| 3        | Additional Paid in Capital              | 4,937,257                           |                    | 4,937,257                                  | 4,937,257                          |                    | 4,937,257                                 | 4,937,257                  |                    | 4,937,257                   |
| 4        | Retained Earnings                       | (3,903,538)                         | (755,303)          | (4,658,841)                                | (4,342,585)                        | (951,572)          | (5,294,157)                               | (4,111,047)                | (676,832) (2)      | (4,787,879)                 |
| 5        | Other Equity Capital                    | -                                   |                    | -                                          | -                                  |                    | -                                         | -                          |                    | -                           |
| 6        |                                         |                                     |                    |                                            |                                    |                    |                                           |                            |                    |                             |
| 7        | TOTAL EQUITY CAPITAL                    | 1,034,719                           | (755,303)          | 279,416                                    | 595,672                            | (951,572)          | (355,900)                                 | 827,210                    | (676,832)          | 150,378                     |
| 8        |                                         |                                     |                    |                                            |                                    |                    |                                           |                            |                    |                             |
| 9        | Bonds                                   | -                                   |                    | -                                          | -                                  |                    | -                                         | -                          |                    | -                           |
| 10       | Reacquired Bonds                        | -                                   |                    | -                                          | -                                  |                    | -                                         | -                          |                    | -                           |
| 11       | Advances From Associated Companies      | 565,929                             |                    | 565,929                                    | 565,929                            |                    | 565,929                                   | 565,929                    |                    | 565,929                     |
| 12       | Other Long-Term Debt                    | -                                   |                    | -                                          | -                                  |                    | -                                         | -                          |                    | -                           |
| 13       |                                         |                                     |                    |                                            |                                    |                    |                                           |                            |                    |                             |
| 14       | TOTAL LONG-TERM DEBT                    | 565,929                             | -                  | 565,929                                    | 565,929                            | -                  | 565,929                                   | 565,929                    | -                  | 565,929                     |
| 15       |                                         |                                     |                    |                                            |                                    |                    |                                           |                            |                    |                             |
| 16       | Accounts Payable                        | 68,791                              |                    | 68,791                                     | 69,886                             |                    | 69,886                                    | 90,588                     |                    | 90,588                      |
| 17       | Notes Payable                           | -                                   |                    | -                                          | -                                  |                    | -                                         | -                          |                    | -                           |
| 18       | Notes & Accounts Payable - Assoc. Cos.  | 5,140,418                           |                    | 5,140,418                                  | 5,140,418                          |                    | 5,140,418                                 | 5,140,418                  |                    | 5,140,418                   |
| 19       | Customer Deposits                       | 4,971                               |                    | 4,971                                      | 5,949                              |                    | 5,949                                     | 5,426                      |                    | 5,426                       |
| 20       | Accrued Taxes                           | (413,411)                           |                    | (413,411)                                  | (416,908)                          |                    | (416,908)                                 | (384,771)                  |                    | (384,771)                   |
| 21       | Current Portion Long Term Debt          | -                                   |                    | -                                          | -                                  |                    | -                                         | -                          |                    | -                           |
| 22       | Accrued Interest                        | 944                                 |                    | 944                                        | 1,153                              |                    | 1,153                                     | 1,033                      |                    | 1,033                       |
| 23       | Accrued Dividends                       | -                                   |                    | -                                          | -                                  |                    | -                                         | -                          |                    | -                           |
| 24       | Misc. Current and Accrued Liabilities   | -                                   |                    | -                                          | -                                  |                    | -                                         | -                          |                    | -                           |
| 25       |                                         |                                     |                    |                                            |                                    |                    |                                           |                            |                    |                             |
| 26       | TOTAL CURRENT & ACCRUED LIABILITIES     | 4,801,713                           | -                  | 4,801,713                                  | 4,800,498                          | -                  | 4,800,498                                 | 4,852,694                  | -                  | 4,852,694                   |
| 27       |                                         |                                     |                    |                                            |                                    |                    |                                           |                            |                    |                             |
| 28       | Advances for Construction               | -                                   |                    | -                                          | -                                  |                    | -                                         | -                          |                    | -                           |
| 29       | Prepaid Capacity Charges                | -                                   |                    | -                                          | -                                  |                    | -                                         | -                          |                    | -                           |
| 30       | Accum. Deferred ITC's                   | -                                   |                    | -                                          | -                                  |                    | -                                         | -                          |                    | -                           |
| 31       | Operating Reserves                      | -                                   |                    | -                                          | -                                  |                    | -                                         | -                          |                    | -                           |
| 32       |                                         |                                     |                    |                                            |                                    |                    |                                           |                            |                    |                             |
| 33       | TOTAL DEFERRED CREDITS & OPER. RESERVES | -                                   | -                  | -                                          | -                                  | -                  | -                                         | -                          | -                  | -                           |
| 34       |                                         |                                     |                    |                                            |                                    |                    |                                           |                            |                    |                             |
| 35       | Contributions in Aid of Construction    | 3,276,640                           |                    | 3,276,640                                  | 3,293,857                          |                    | 3,293,857                                 | 3,282,447                  |                    | 3,282,447                   |
| 36       | Less: Accum. Amortization of CIAC       | (1,641,454)                         |                    | (1,641,454)                                | (1,734,478)                        |                    | (1,734,478)                               | (1,687,927)                |                    | (1,687,927)                 |
| 37       |                                         |                                     |                    |                                            |                                    |                    |                                           |                            |                    |                             |
| 38       | Accumulated Deferred Income Taxes       | (588,260)                           | 755,303            | 167,043                                    | (564,656)                          | 951,572            | 386,916                                   | (586,456)                  | 770,400 (1)        | 183,944                     |
| 39       |                                         |                                     |                    |                                            |                                    |                    |                                           |                            |                    |                             |
| 40       | Total Equity Capital and Liabilities    | \$ 7,449,288                        | \$ -               | \$ 7,449,288                               | \$ 6,956,823                       | \$ -               | \$ 6,956,823                              | \$ 7,253,897               | \$ 93,568          | \$ 7,347,465                |
| 41       |                                         |                                     |                    |                                            |                                    |                    |                                           |                            |                    |                             |
| 42       | Note:                                   |                                     |                    |                                            |                                    |                    |                                           |                            |                    |                             |
| 43       | (1) Commission Ordered Adjustment       |                                     |                    |                                            |                                    |                    |                                           |                            |                    |                             |
| 44       | ADIT - Post 2000 Tap Fees               |                                     | 618,138            |                                            |                                    | 618,138            |                                           |                            | 618,138            |                             |
| 45       | ADIT - NOLS                             |                                     | 137,165            |                                            |                                    | 333,434            |                                           |                            | 152,262            |                             |
| 46       |                                         |                                     | 755,303            |                                            |                                    | 951,572            |                                           |                            | 770,400            |                             |

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

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

| Line No. | (1)                                     | (2)          | (3)          | (4)          | (5)          | (6)          | (7)          | (8)          | (9)          | (10)         | (11)         | (12)         | (13)         | (14)         | (15)              |
|----------|-----------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------------|
|          | 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       | 13- Month 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                  |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 3        | Additional Paid in Capital              | 4,937,257    | 4,937,257    | 4,937,257    | 4,937,257    | 4,937,257    | 4,937,257    | 4,937,257    | 4,937,257    | 4,937,257    | 4,937,257    | 4,937,257    | 4,937,257    | 4,937,257    | 4,937,257         |
| 4        | Retained Earnings                       | (3,903,538)  | (3,949,008)  | (3,963,321)  | (4,013,764)  | (4,036,104)  | (4,054,272)  | (4,122,757)  | (4,160,367)  | (4,189,525)  | (4,201,074)  | (4,243,550)  | (4,263,748)  | (4,342,585)  | (4,111,047)       |
| 5        | Other Equity Capital                    |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 6        |                                         |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 7        | TOTAL EQUITY CAPITAL                    | 1,034,719    | 989,250      | 974,936      | 924,493      | 902,153      | 883,985      | 815,500      | 777,890      | 748,732      | 737,183      | 694,707      | 674,509      | 595,672      | 827,210           |
| 8        |                                         |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 9        | Bonds                                   |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 10       | Reacquired Bonds                        |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 11       | Advances From Associated Companies      | 565,929      | 565,929      | 565,929      | 565,929      | 565,929      | 565,929      | 565,929      | 565,929      | 565,929      | 565,929      | 565,929      | 565,929      | 565,929      | 565,929           |
| 12       | Other Long-Term Debt                    |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 13       |                                         |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 14       | TOTAL LONG-TERM DEBT                    | 565,929      | 565,929      | 565,929      | 565,929      | 565,929      | 565,929      | 565,929      | 565,929      | 565,929      | 565,929      | 565,929      | 565,929      | 565,929      | 565,929           |
| 15       |                                         |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 16       | Accounts Payable                        | 68,791       | 26,958       | 27,423       | 29,683       | 30,513       | 30,188       | 28,520       | 429,103      | 36,044       | 201,351      | 122,133      | 77,047       | 69,886       | 90,588            |
| 17       | Notes Payable                           |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 18       | Notes & Accounts Payable - Assoc. Cos.  | 5,140,418    | 5,140,418    | 5,140,418    | 5,140,418    | 5,140,418    | 5,140,418    | 5,140,418    | 5,140,418    | 5,140,418    | 5,140,418    | 5,140,418    | 5,140,418    | 5,140,418    | 5,140,418         |
| 19       | Customer Deposits                       | 4,971        | 4,867        | 4,587        | 4,612        | 5,393        | 5,469        | 5,331        | 5,524        | 5,749        | 6,056        | 5,932        | 6,099        | 5,949        | 5,426             |
| 20       | Accrued Taxes                           | (413,411)    | (416,735)    | (406,268)    | (395,632)    | (384,994)    | (374,502)    | (363,865)    | (369,902)    | (359,264)    | (348,626)    | (337,988)    | (413,928)    | (416,908)    | (384,771)         |
| 21       | Current Portion Long Term Debt          |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 22       | Accrued Interest                        | 944          | 954          | 953          | 970          | 987          | 1,005        | 1,019        | 1,041        | 1,065        | 1,088        | 1,112        | 1,134        | 1,153        | 1,033             |
| 23       | Accrued Dividends                       |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 24       | Misc. Current and Accrued Liabilities   |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 25       |                                         |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 26       | TOTAL CURRENT & ACCRUED LIABILITIES     | 4,801,713    | 4,756,463    | 4,767,113    | 4,780,050    | 4,792,317    | 4,802,578    | 4,811,423    | 5,206,184    | 4,824,012    | 5,000,288    | 4,931,608    | 4,810,769    | 4,800,498    | 4,852,694         |
| 27       |                                         |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 28       | Advances for Construction               |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 29       | Prepaid Capacity Charges                |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 30       | Accum. Deferred ITC's                   |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 31       | Operating Reserves                      |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 32       |                                         |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 33       | TOTAL DEFERRED CREDITS & OPER. RESERVES |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 34       |                                         |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 35       | Contributions in Aid of Construction    | 3,276,640    | 3,276,640    | 3,276,640    | 3,276,640    | 3,276,640    | 3,280,707    | 3,280,707    | 3,280,707    | 3,284,844    | 3,284,844    | 3,289,086    | 3,293,857    | 3,293,857    | 3,282,447         |
| 36       | Less: Accum. Amortization of CIAC       | (1,641,454)  | (1,649,193)  | (1,656,932)  | (1,664,671)  | (1,672,409)  | (1,680,157)  | (1,687,904)  | (1,695,651)  | (1,703,407)  | (1,711,163)  | (1,718,928)  | (1,726,703)  | (1,734,478)  | (1,687,927)       |
| 37       |                                         |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 38       | Accumulated Deferred Income Taxes       | (588,260)    | (588,260)    | (588,275)    | (588,272)    | (588,256)    | (588,257)    | (588,266)    | (588,274)    | (588,275)    | (588,287)    | (588,294)    | (588,296)    | (564,656)    | (586,456)         |
| 39       |                                         |              |              |              |              |              |              |              |              |              |              |              |              |              |                   |
| 40       | TOTAL EQUITY CAPITAL & LIABILITIES      | \$ 7,449,288 | \$ 7,350,829 | \$ 7,339,411 | \$ 7,294,170 | \$ 7,276,374 | \$ 7,264,785 | \$ 7,197,390 | \$ 7,546,785 | \$ 7,131,836 | \$ 7,288,793 | \$ 7,174,108 | \$ 7,030,066 | \$ 6,956,823 | \$ 7,253,897      |

Net Operating  
Income

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

Schedule: B-2  
 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 No. | (1)<br>Description               | (2)<br>Test Year<br>Per<br>Books | (3)<br>Utility<br>Test Year<br>Adjustments | (4)<br>Utility<br>Adjusted<br>Test Year | (5)<br>Requested<br>Revenue<br>Adjustment | (6)<br>Requested<br>Annual<br>Revenues | (7)<br>Supporting<br>Schedule(s) |
|----------|----------------------------------|----------------------------------|--------------------------------------------|-----------------------------------------|-------------------------------------------|----------------------------------------|----------------------------------|
| 1        | OPERATING REVENUES               | \$ 720,320                       | \$ 476,468 (A)                             | \$ 1,196,788                            | \$ 362,377 (A)                            | \$ 1,559,165                           | B-4, B-3                         |
| 2        |                                  |                                  |                                            |                                         |                                           |                                        |                                  |
| 3        | Operation & Maintenance          | 608,949                          | 138,444 (B)                                | 747,392                                 | (B)                                       | 747,392                                | B-6, B-3                         |
| 4        |                                  |                                  |                                            |                                         |                                           |                                        |                                  |
| 5        | Depreciation, net of CIAC Amort. | 277,069                          | (60,680) (C)                               | 216,389                                 | (C)                                       | 216,389                                | B-14, B-3                        |
| 6        |                                  |                                  |                                            |                                         |                                           |                                        |                                  |
| 7        | Amortization                     | -                                | - (D)                                      | -                                       | (D)                                       | -                                      |                                  |
| 8        |                                  |                                  |                                            |                                         |                                           |                                        |                                  |
| 9        | Taxes Other Than Income          | 120,630                          | 29,551 (E)                                 | 150,181                                 | 16,307 (E)                                | 166,488                                | B-15, B-3                        |
| 10       |                                  |                                  |                                            |                                         |                                           |                                        |                                  |
| 11       | Provision for Income Taxes       | 23,639                           | (37,797) (F)                               | (14,158)                                | 130,226 (F)                               | 116,068                                | C-1, B-3                         |
| 12       |                                  |                                  |                                            |                                         |                                           |                                        |                                  |
| 13       | OPERATING EXPENSES               | 1,030,288                        | 69,517                                     | 1,099,805                               | 146,533                                   | 1,246,338                              |                                  |
| 14       |                                  |                                  |                                            |                                         |                                           |                                        |                                  |
| 15       | NET OPERATING INCOME             | \$ (309,968)                     | \$ 406,951                                 | \$ 96,983                               | \$ 215,844                                | \$ 312,827                             |                                  |
| 16       |                                  |                                  |                                            |                                         |                                           |                                        |                                  |
| 17       |                                  |                                  |                                            |                                         |                                           |                                        |                                  |
| 18       | RATE BASE, Average               | \$ 4,073,571                     | \$ (128,720)                               | \$ 3,944,850                            |                                           | \$ 3,944,850                           |                                  |
| 19       |                                  |                                  |                                            |                                         |                                           |                                        |                                  |
| 20       |                                  |                                  |                                            |                                         |                                           |                                        |                                  |
| 21       | RATE OF RETURN                   | (7.61) %                         |                                            | 2.46 %                                  |                                           | 7.93%                                  |                                  |

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

| Line No. | Description                                                         | Water | Wastewater        |
|----------|---------------------------------------------------------------------|-------|-------------------|
| 1        | <b>(A) Operating Revenues</b>                                       |       |                   |
| 2        | (1) Test Year Revenue Adjustments                                   |       |                   |
| 3        | Test Year water/sewer revenues per Schedule E-2                     |       | 720,320           |
| 4        | Remove accruals                                                     |       | <u>(13,210)</u>   |
| 5        | Test year revenues before annualization                             |       | 707,110           |
| 6        | Annualized water/sewer revenues per Schedule E-2                    |       | <u>1,196,788</u>  |
| 7        | Annualization Adjustment                                            |       | <u>489,678</u>    |
| 8        | Total Test Year Adjustments                                         |       | <u>\$ 476,468</u> |
| 9        | (2) Revenue Increase                                                |       |                   |
| 10       | Increase in revenue required by the Utility to realize a            |       | <u>362,377</u>    |
| 11       | 7.93% % rate of return                                              |       | <u>362,377</u>    |
| 12       |                                                                     |       |                   |
| 13       | Total Adjustments to Revenues                                       |       | <u>\$ 852,055</u> |
| 14       |                                                                     |       |                   |
| 15       | <b>(B) Operations &amp; Maintenance (O &amp; M) Expenses</b>        |       |                   |
| 16       | (1) Test Year Adjustment                                            |       |                   |
| 17       | (a) 718 To reconcile to chemical schedule                           |       | (230)             |
| 18       |                                                                     |       |                   |
| 19       | (b) Adjustments related to decommissioning WWTP and diverting flows |       |                   |
| 20       | 701 Salaries & Wages                                                |       | 3,000             |
| 21       | 710 Purchased Sewage Treatment (20,627,000 mg treated x \$.00728)   |       | 150,165           |
| 22       | 715 Purchased Power                                                 |       | (6,000)           |
| 23       | 720 Materials & Supplies                                            |       | (69,473)          |
| 24       | 775 Miscellaneous                                                   |       | <u>(4,439)</u>    |
| 25       |                                                                     |       | 73,253            |
| 26       | Test Year O & M Expense Adjustment                                  |       | <u>\$ 73,024</u>  |
| 27       | (2) Proforma Adjustments                                            |       |                   |
| 28       | (a) 775 Amortization of Loss of Retirement (97,696 / 10 yrs)        |       | 9,770             |
| 29       |                                                                     |       |                   |
| 30       | (b) 701 Salaries & Wages                                            |       | 7,493             |
| 31       | 703 Salaries & Wages - Officers, Etc.                               |       | 144               |
| 32       | 704 Employee Pensions & Benefits                                    |       | 1,841             |
| 33       | 750 Transportation Expense Increase 3%                              |       | 156               |
| 34       |                                                                     |       |                   |
| 35       | (c) Rate Case Expenses                                              |       |                   |
| 36       | 1/4 of Rate Case Expense                                            |       | 46,016            |
| 37       | Total Proforma O & M Expense Adjustment                             |       | <u>\$ 65,420</u>  |
| 38       |                                                                     |       |                   |
| 39       | Total O & M Expense Adjustment                                      |       | <u>\$ 138,444</u> |
| 40       |                                                                     |       |                   |
| 41       | <b>(C) Depreciation Expense Adjustments</b>                         |       |                   |
| 42       | (1) 390.7 Correct depreciation of Project Phoenix (10 yr)           |       | (2,493)           |
| 43       |                                                                     |       |                   |
| 44       | (2) Adjustment per PSC-16-0013-PA-SU                                |       |                   |
| 45       | (a) Audit Adjustments PSC-16-0013-PAA-SU                            |       |                   |
| 46       | 360.2 Sewer Force Main AF1                                          |       | (80)              |
| 47       | 371.3 Pumping Equipment AF1                                         |       | (264)             |
| 48       | 380.4 Treatment / Disposal Equip AF1                                |       | <u>(434)</u>      |
| 49       | Total Audit Adjustments                                             |       | (778)             |

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

| Line No. | Description                                                                          | Water | Wastewater      |
|----------|--------------------------------------------------------------------------------------|-------|-----------------|
| 1        | (b) Adjust depreciation exp for reclass from T&D to Intangible Plant                 |       |                 |
| 2        | 380.4 Treatment & Disposal Equipment                                                 |       | (125,451)       |
| 3        | 389.1 Other Intangible Plant                                                         |       | 56,453          |
| 4        |                                                                                      |       | <u>(68,998)</u> |
| 5        |                                                                                      |       |                 |
| 6        | (3) Adjust depreciation expense related to WWTP retirement                           |       |                 |
| 7        | (a) Retire plant as a result of the decommissioning and abandonment                  |       |                 |
| 8        | of the WWTP in conformance with DEP Consent Order.                                   |       |                 |
| 9        | 354.4 Structures and Improvement                                                     |       | (19,550)        |
| 10       | 355.4 Power Generation Equipment Treatment Plant                                     |       | (9)             |
| 11       | 375.6 Reuse Transmission & Distribution System                                       |       | (79)            |
| 12       | 380.4 Treatment & Disposal Equipment                                                 |       | (22,235)        |
| 13       | 380.5 Treatment & Disposal Equipment Reuse Treatment Plant                           |       | (62)            |
| 14       | 381.4 Plant Sewers                                                                   |       | (810)           |
| 15       | Total Adjustment for Retirement                                                      |       | <u>(42,745)</u> |
| 16       |                                                                                      |       |                 |
| 17       | (b) Adjust CIAC Amortization related to the decommissioning of WWTP                  |       |                 |
| 18       | (1) Structure - Treatment Plant - 7230                                               |       | 19,699          |
| 19       | (2) Lagoons - 7325                                                                   |       | 10              |
| 20       | (3) Treatment Equipment - 7330                                                       |       | 3,496           |
| 21       | (4) Tap Fees - 7430                                                                  |       | 1,869           |
| 22       |                                                                                      |       | <u>25,074</u>   |
| 23       |                                                                                      |       |                 |
| 24       | (4) Adjust depreciation expense to include full year depreciation on plant additions |       |                 |
| 25       | 360.2 Force Main (\$771,079 x 3.33% - \$4,233 on books)                              |       | 21,444          |
| 26       | 361.2 Gravity Main (\$110,126 / 45 yrs, add 4 months)                                |       | 816             |
| 27       | 371.3 Pumping Equipment (\$42,336*5.56% - \$227 on books)                            |       | 2,127           |
| 28       |                                                                                      |       | <u>24,387</u>   |
| 29       |                                                                                      |       |                 |
| 30       | Test Year Adjustment to Net Depreciation Expense                                     |       | <u>(65,553)</u> |
| 31       |                                                                                      |       |                 |
| 32       | (5) Adjust depreciation expense related to Pro Forma additions and retirements       |       |                 |
| 33       | (a) Proforma Plant Additions                                                         |       |                 |
| 34       | 360.2 Collection System - Force                                                      |       | 8,500           |
| 35       | 390.7 GIS system - allocated portion                                                 |       | 2,009           |
| 36       | 391.7 Vehicle major upgrade - allocated portion                                      |       | 2,493           |
| 37       | 391.7 Vehicle replacement program - allocated portion                                |       |                 |
| 38       | ( b ) Retirement of Force Main                                                       |       |                 |
| 39       | 360.2 Collection System - Force                                                      |       | (6,375)         |
| 40       | 391.7 Vehicle replacement program - allocated portion                                |       | (1,754)         |
| 41       | Pro Forma Adjustment to Depreciation Expense                                         | \$    | 4,873           |
| 42       |                                                                                      |       |                 |
| 43       | Total Adjustment to Depreciation Expense                                             | \$    | <u>(60,680)</u> |
| 44       |                                                                                      |       |                 |
| 45       | (D) To remove Amortization of Acquisition Adjustment                                 |       |                 |



Schedule of Adjustments to Operating Income  
 Company: Utilities, Inc. of Florida - Sandalhaven  
 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 3 of 3  
 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 | Wastewater             |
|----------|----------------------------------------------------------------------|-------|------------------------|
| 1        | <b>(E) Taxes Other Than Income</b>                                   |       |                        |
| 2        | (1) Regulatory Assessment Fees                                       |       |                        |
| 3        | (a) RAFs for test year revenues per books                            |       | 32,414                 |
| 4        | Less RAFs per books                                                  |       | <u>26,971</u>          |
| 5        | Adjust for test year revenues per books                              |       | 5,444                  |
| 6        |                                                                      |       |                        |
| 7        | (b) To adjust test year RAF's for annualized revenues                | \$    | 489,678                |
| 8        | RAF rate                                                             |       | <u>0.045</u>           |
| 9        | RAF Adjustment Required for Annualized Revenues                      | \$    | <u>22,036</u>          |
| 10       |                                                                      |       |                        |
| 11       | <b>Total Test Year Adjustment to Taxes Other Than Income</b>         | \$    | <b><u>27,479</u></b>   |
| 12       |                                                                      |       |                        |
| 13       | (2) To adjust Property Tax for Proforma Plant (millage = 16.6854)    | \$    | <u>1,488</u>           |
| 14       |                                                                      |       |                        |
| 15       | (3) To adjust Payroll Tax for Proforma Salaries                      | \$    | <u>584</u>             |
| 16       |                                                                      |       |                        |
| 15       | (4) To adjust RAF's for requested revenues                           |       |                        |
| 16       | Total Revenue Increase Requested                                     |       | 362,377                |
| 17       | Regulatory Assessment Fees (RAFs)                                    |       | <u>0.045</u>           |
| 18       | Adjust for requested revenue increase                                | \$    | <u>16,307</u>          |
| 19       |                                                                      |       |                        |
| 20       | <b>Total increase in Taxes Other Than Income</b>                     | \$    | <b><u>45,858</u></b>   |
| 21       | <b>(F) Provision for Income Taxes</b>                                |       |                        |
| 22       | (1) Adjustment to reflect current income taxes expense for test year |       |                        |
| 23       | Income Tax Per Books                                                 | \$    | 23,639                 |
| 24       | Test Year Current Income Tax per C-2                                 |       | <u>(14,158)</u>        |
| 25       | <b>Adjustment to reflect current income tax</b>                      | \$    | <b><u>(37,797)</u></b> |
| 26       |                                                                      |       |                        |
| 27       | (2) Adj. to Current Income taxes for rate increase                   | \$    | <u>130,227</u>         |
| 28       |                                                                      |       |                        |
| 29       | <b>Total Provision for income Taxes</b>                              | \$    | <b><u>116,068</u></b>  |

Test Year Operating Revenues

Florida Public Service Commission

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

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

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

| No. | WATER SALES<br>Line<br>Account No. and Description | (1)<br>Total<br>Water | SEWER SALES<br>Account No. and Description | (2)<br>Total<br>Wastewater |
|-----|----------------------------------------------------|-----------------------|--------------------------------------------|----------------------------|
| 1   | 460 Unmetered Water Revenue                        |                       | 521.1 Flat Rate - Residential              | (23,614)                   |
| 2   | 461.1 Metered - Residential                        | -                     | 521.2 Flat Rate - Commercial               | 26,329                     |
| 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                    | -                          |
| 7   | 462.1 Public Fire Protection                       |                       | 522.1 Measured - Residential               | 439,528                    |
| 8   | 462.2 Private Fire Protection                      |                       | 522.2 Measured - Commercial                | 143,719                    |
| 9   | 464 Other Sales - Public Authorities               |                       | 522.3 Measured - Industrial                | -                          |
| 10  | 465 Irrigation Customers                           |                       | 522.4 Measured - Public Authority          | -                          |
| 11  | 466 Sales for Resale                               |                       | 522.5 Measured - Multi-Family              | 117,835                    |
| 12  | 467 Interdepartmental Sales                        |                       | 523 Other Sales - Public Authorities       |                            |
| 13  |                                                    |                       | 524 Revenues from Other Systems            |                            |
| 14  | TOTAL WATER SALES                                  | -                     | 525 Interdepartmental Sales                |                            |
| 15  |                                                    |                       | Accrued Sewer Revenues                     | 13,210                     |
| 16  | OTHER WATER REVENUES                               |                       | TOTAL SEWER SALES                          | 717,007                    |
| 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                    |                            |
| 21  | 474 Other Water Revenues                           | -                     | 534 Rents From Sewer Property              |                            |
| 22  |                                                    |                       | 535 Interdepartmental Rents                |                            |
| 23  |                                                    |                       | 536 Other Sewer Revenues                   | 3,313                      |
| 24  |                                                    |                       | 541 Measured Re-Use Revenues               | -                          |
| 25  |                                                    | -                     |                                            |                            |
| 26  |                                                    |                       | TOTAL OTHER                                |                            |
| 27  |                                                    |                       | SEWER REVENUES                             | 3,313                      |
| 28  |                                                    | -                     |                                            |                            |
| 29  |                                                    |                       |                                            |                            |
| 30  |                                                    |                       | TOTAL SEWER                                |                            |
| 31  |                                                    |                       | OPERATING REVENUES                         | \$ 720,320                 |

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven  
 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.

Schedule: B-6  
 Page 1 of 1  
 Preparer: Deborah Swain  
 Recap Schedules: B-2

| Line No. | (1)<br>Account No. and Name            | (2)<br>Jan 2015  | (3)<br>Feb 2015  | (4)<br>March 2015 | (5)<br>April 2015 | (6)<br>May 2015  | (7)<br>June 2015 | (8)<br>July 2015 | (9)<br>August 2015 | (10)<br>Sept. 2015 | (11)<br>October 2015 | (12)<br>Nov 2015 | (13)<br>Dec 2015 | (14)<br>Total Annual | (15)<br>Adjustments B-3 | (16)<br>Adj. Total Annual |
|----------|----------------------------------------|------------------|------------------|-------------------|-------------------|------------------|------------------|------------------|--------------------|--------------------|----------------------|------------------|------------------|----------------------|-------------------------|---------------------------|
| 1        | 701 Salaries & Wages - Employees       | 13,459           | 11,124           | 10,926            | 11,622            | 11,192           | 11,481           | 12,898           | 10,568             | 12,400             | 12,050               | 7,837            | 9,950            | \$ 135,506           | \$ 10,493               | \$ 145,999                |
| 2        | 703 Salaries & Wages - Officers, Etc.  | 303              | 311              | 300               | 313               | 308              | 307              | 393              | 236                | 300                | 306                  | 745              | 26               | 3,849                | 144                     | 3,993                     |
| 3        | 704 Employee Pensions & Benefits       | 3,149            | 2,275            | 1,925             | 1,751             | 1,974            | 2,745            | 2,073            | 2,353              | 1,602              | 2,285                | 2,359            | 3,047            | 27,539               | 1,841                   | 29,380                    |
| 4        | 710 Purchased Sewage Treatment         | 13,681           | 24,657           | 20,421            | 22,395            | 14,046           | 10,152           | 14,545           | 13,331             | 11,303             | 12,655               | 12,959           | 29,210           | 199,356              | 150,165                 | 349,521                   |
| 5        | 711 Sludge Removal Expense             | 155              | (156)            | 6,670             | -                 | -                | 3,450            | -                | 3,335              | -                  | -                    | -                | -                | 13,455               | -                       | 13,455                    |
| 6        | 715 Purchased Power                    | 1,944            | 1,997            | 2,048             | 2,018             | 1,548            | 1,622            | 1,664            | 1,883              | 1,562              | 1,878                | 4,450            | 1,324            | 23,939               | (6,000)                 | 17,939                    |
| 7        | 716 Fuel for Power Purchased           | -                | -                | -                 | -                 | -                | -                | -                | -                  | -                  | -                    | -                | -                | -                    | -                       | -                         |
| 8        | 718 Chemicals                          | -                | -                | -                 | 1,079             | 260              | 624              | 228              | 416                | (47)               | 455                  | 260              | 100              | 3,375                | (230)                   | 3,145                     |
| 9        | 720 Materials & Supplies               | 13,848           | 6,478            | 7,025             | 7,314             | 8,980            | 6,736            | 7,565            | 10,646             | 3,763              | 8,360                | 6,698            | 5,014            | 92,427               | (69,473)                | 22,954                    |
| 10       | 731 Contractual Services - Engr.       | 12,532           | -                | (9,211)           | -                 | -                | -                | -                | 55                 | (55)               | -                    | -                | -                | 3,321                | -                       | 3,321                     |
| 11       | 732 Contractual Services - Acct.       | 241              | 244              | 258               | 242               | 242              | 241              | 284              | 284                | 282                | 281                  | 334              | 335              | 3,268                | -                       | 3,268                     |
| 12       | 733 Contractual Services - Legal       | -                | 3                | -                 | -                 | -                | -                | -                | (113)              | -                  | 10                   | -                | 35               | (65)                 | -                       | (65)                      |
| 13       | 734 Contractual Services - Mgmt. Fees  | -                | -                | -                 | -                 | -                | -                | -                | -                  | -                  | -                    | -                | -                | -                    | -                       | -                         |
| 14       | 735 Contractual Services - Testing     | -                | -                | -                 | -                 | -                | -                | -                | -                  | -                  | -                    | -                | -                | -                    | -                       | -                         |
| 15       | 736 Contractual Services - Other       | 1,341            | 1,342            | 1,564             | 2,482             | 492              | 1,450            | 2,514            | 2,062              | 502                | 1,619                | 1,399            | 2,407            | 19,174               | -                       | 19,174                    |
| 16       | 741 Rental of Building/Real Prop.      | 8                | 8                | 8                 | 8                 | 8                | 8                | 8                | 8                  | 8                  | 8                    | 8                | 17               | 105                  | -                       | 105                       |
| 17       | 742 Rental of Equipment                | -                | -                | 11                | -                 | -                | -                | -                | -                  | -                  | -                    | -                | 5                | 16                   | -                       | 16                        |
| 18       | 750 Transportation Expenses            | 349              | 379              | 384               | 506               | 554              | 468              | 463              | 433                | 393                | 470                  | 418              | 390              | 5,209                | 156                     | 5,365                     |
| 19       | 756 Insurance - Vehicle                | -                | -                | -                 | -                 | -                | -                | -                | -                  | -                  | -                    | -                | -                | -                    | -                       | -                         |
| 20       | 757 Insurance - General Liability      | 832              | 730              | 823               | 843               | 829              | 827              | 822              | 822                | 817                | 869                  | 849              | 850              | 9,914                | -                       | 9,914                     |
| 21       | 758 Insurance - Workman's Comp.        | -                | -                | -                 | -                 | -                | -                | -                | -                  | -                  | -                    | -                | -                | -                    | -                       | -                         |
| 22       | 759 Insurance - Other                  | 27               | 50               | 27                | 103               | 121              | 237              | 284              | 65                 | 231                | 421                  | 720              | (117)            | 2,170                | -                       | 2,170                     |
| 23       | 760 Advertising Expense                | -                | -                | -                 | -                 | -                | -                | -                | -                  | -                  | -                    | -                | -                | -                    | -                       | -                         |
| 24       | 766 Reg. Comm. Exp. - Rate Case Amort. | 3,115            | 3,115            | 3,115             | 3,115             | 3,115            | 3,115            | 3,115            | 3,115              | 3,115              | 3,115                | 3,115            | 3,115            | 37,384               | 46,016                  | 83,400                    |
| 25       | 767 Reg. Comm. Exp. - Other            | (104)            | (2)              | 6                 | -                 | 18               | 19               | 6                | 6                  | -                  | 73                   | 2                | 64               | 89                   | -                       | 89                        |
| 26       | 770 Bad Debt Expense                   | 320              | 424              | 189               | 511               | 734              | 494              | 169              | 1,024              | 44                 | 461                  | 428              | 915              | 5,712                | -                       | 5,712                     |
| 27       | 775 Miscellaneous Expenses             | 1,473            | 2,307            | 2,111             | 1,933             | 2,453            | 1,586            | 2,444            | 864                | 779                | 1,189                | 4,664            | 1,404            | 23,208               | 5,331                   | 28,539                    |
| 28       |                                        |                  |                  |                   |                   |                  |                  |                  |                    |                    |                      |                  |                  |                      |                         |                           |
| 29       | <b>TOTAL</b>                           | <b>\$ 66,673</b> | <b>\$ 55,286</b> | <b>\$ 48,600</b>  | <b>\$ 56,236</b>  | <b>\$ 46,874</b> | <b>\$ 45,564</b> | <b>\$ 49,477</b> | <b>\$ 51,394</b>   | <b>\$ 37,000</b>   | <b>\$ 46,506</b>     | <b>\$ 47,247</b> | <b>\$ 58,092</b> | <b>\$ 608,949</b>    | <b>\$ 138,444</b>       | <b>\$ 747,392</b>         |

Company: Utilities, Inc. of Florida - Sandalhaven  
 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.

| Line | (1)                                    | (2)                           | (3)                    | (4)                  | (5)               | (6)               | (7)            | (8)                                                                                                 |
|------|----------------------------------------|-------------------------------|------------------------|----------------------|-------------------|-------------------|----------------|-----------------------------------------------------------------------------------------------------|
| No.  | Account No. and Name                   | Prior TY<br>Total Per<br>FPSC | Current TY<br>12/31/15 | TY Adj.'s<br>per B-3 | Adjusted TY       | \$                | %              | Explanation                                                                                         |
| 1    | 701 Salaries & Wages - Employees       | \$ 64,330                     | \$ 135,506             | \$ 10,493            | \$ 145,999        | \$ 81,669         | 62.02 %        | Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015. |
| 2    | 703 Salaries & Wages - Officers, Etc.  | 17,681                        | 3,849                  | 144                  | 3,993             | \$ (13,688)       | (77.42) %      | Under benchmark                                                                                     |
| 3    | 704 Employee Pensions & Benefits       | 22,010                        | 27,539                 | 1,841                | 29,380            | \$ 7,370          | 32.17 %        | Reflects large increases in health care costs since the last TY.                                    |
| 4    | 710 Purchased Sewage Treatment         | 267,125                       | 199,356                | 150,165              | 349,521           | \$ 82,396         | 24.31 %        | WWTP decommissioned, flows diverted to Englewood Water District                                     |
| 5    | 711 Sludge Removal Expense             | -                             | 13,455                 | -                    | 13,455            | \$ 13,455         | 540.35 %       | Increase in volume of sludge hauled                                                                 |
| 6    | 715 Purchased Power                    | 10,962                        | 23,939                 | (6,000)              | 17,939            | \$ 6,977          | 47.05 %        | Increase in kwh purchased.                                                                          |
| 7    | 716 Fuel for Power Purchased           | -                             | -                      | -                    | -                 | -                 | %              |                                                                                                     |
| 8    | 718 Chemicals                          | 247                           | 3,375                  | (230)                | 3,145             | \$ 2,898          | 867.66 %       | Prior TY total shown does not accurately reflect annual chemical expense that was incurred.         |
| 9    | 720 Materials & Supplies               | 21,621                        | 92,427                 | (69,473)             | 22,954            | \$ 1,333          | 6.63 %         | De minimus amount                                                                                   |
| 10   | 731 Contractual Services - Engr.       | 1,133                         | 3,321                  | -                    | 3,321             | \$ 2,188          | 193.12 %       | Nominal variance from year to year for engineering services                                         |
| 11   | 732 Contractual Services - Acct.       | 6,043                         | 3,268                  | -                    | 3,268             | \$ (2,775)        | (45.93) %      | Under benchmark                                                                                     |
| 12   | 733 Contractual Services - Legal       | 212                           | (65)                   | -                    | (65)              | \$ (277)          | (130.72) %     | Under benchmark                                                                                     |
| 13   | 734 Contractual Services - Mgmt. Fees  | -                             | -                      | -                    | -                 | -                 | %              |                                                                                                     |
| 14   | 735 Contractual Services - Testing     | -                             | -                      | -                    | -                 | -                 | %              |                                                                                                     |
| 15   | 736 Contractual Services - Other       | 17,224                        | 19,174                 | -                    | 19,174            | \$ 1,950          | 8.88 %         | Nominal variance from year to year for other services                                               |
| 16   | 741 Rental of Building/Real Prop.      | 87                            | 105                    | -                    | 105               | \$ 18             | 20.75 %        | De minimus amount                                                                                   |
| 17   | 742 Rental of Equipment                | -                             | 16                     | -                    | 16                | \$ 16             | 100.00 %       | De minimus amount                                                                                   |
| 18   | 750 Transportation Expenses            | 11,687                        | 5,209                  | 156                  | 5,365             | \$ (6,322)        | (54.10) %      | Under benchmark                                                                                     |
| 19   | 756 Insurance - Vehicle                | -                             | -                      | -                    | -                 | -                 | %              |                                                                                                     |
| 20   | 757 Insurance - General Liability      | 10,133                        | 9,914                  | -                    | 9,914             | \$ (219)          | (2.16) %       | Under benchmark                                                                                     |
| 21   | 758 Insurance - Workman's Comp.        | -                             | -                      | -                    | -                 | -                 | %              |                                                                                                     |
| 22   | 759 Insurance - Other                  | 1,827                         | 2,170                  | -                    | 2,170             | \$ 343            | 18.76 %        | De minimus amount                                                                                   |
| 23   | 760 Advertising Expense                | 253                           | -                      | -                    | -                 | \$ (253)          | (100.00) %     | Under benchmark                                                                                     |
| 24   | 766 Reg. Comm. Exp. - Rate Case Amort. | 68,138                        | 37,384                 | 46,016               | 83,400            | \$ 15,262         | 21.51 %        | N/A                                                                                                 |
| 25   | 767 Reg. Comm. Exp. - Other            | 720                           | 89                     | -                    | 89                | \$ (631)          | (31.34) %      | Under benchmark                                                                                     |
| 26   | 770 Bad Debt Expense                   | 1,898                         | 5,712                  | -                    | 5,712             | \$ 3,814          | 66.92 %        | De minimus amount                                                                                   |
| 27   | 775 Miscellaneous Expenses             | 41,849                        | 23,208                 | 5,331                | 28,539            | \$ (13,310)       | (77.73) %      | There were fewer repair activities and costs in 2015TY compared to the prior TY.                    |
| 28   |                                        |                               |                        |                      |                   |                   |                |                                                                                                     |
| 29   | <b>TOTAL</b>                           | <b>\$ 565,180</b>             | <b>\$ 608,949</b>      | <b>\$ 138,444</b>    | <b>\$ 747,392</b> | <b>\$ 182,212</b> | <b>26.10 %</b> |                                                                                                     |
| 30   |                                        |                               |                        |                      |                   |                   |                |                                                                                                     |
| 31   | Adjustment: Remove Regulatory Exp      | \$ (68,858)                   | \$ (37,473)            | \$ (46,016)          | \$ (83,489)       | \$ (14,631)       |                |                                                                                                     |
| 32   |                                        |                               |                        |                      |                   |                   |                |                                                                                                     |
| 33   | <b>ADJUSTED TOTAL</b>                  | <b>\$ 496,322</b>             | <b>\$ 571,476</b>      | <b>\$ 92,428</b>     | <b>\$ 663,903</b> | <b>\$ 167,581</b> | <b>26.81 %</b> |                                                                                                     |
| 34   |                                        |                               |                        |                      |                   |                   |                |                                                                                                     |
| 35   | Total Customers (ERC's)                | 1,253.6                       |                        |                      | 1,229.0           | (24.60)           | (1.96) %       |                                                                                                     |
| 36   |                                        |                               |                        |                      |                   |                   |                |                                                                                                     |
| 37   | Consumer Price Index - U               | 234.812                       |                        |                      | 237.017           | 2.20              | 0.94 %         |                                                                                                     |
| 38   |                                        |                               |                        |                      |                   |                   |                |                                                                                                     |
| 39   | Benchmark Index:                       |                               |                        |                      |                   | 0.9804            |                |                                                                                                     |
| 40   |                                        |                               |                        |                      |                   | 1.0094            |                |                                                                                                     |
| 41   |                                        |                               |                        |                      |                   |                   |                |                                                                                                     |
| 42   |                                        |                               |                        |                      |                   | 0.9896            |                |                                                                                                     |

Company: Utilities Inc. of Florida - Sandalhaven  
 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)<br>Line<br>No. | (2)<br>Type of Service | (3)<br>Consultants                  | (4)<br>Amount | (5)<br>Description of Work Performed       |
|--------------------|------------------------|-------------------------------------|---------------|--------------------------------------------|
| 1                  | Engineering            | CPH, Inc.                           | \$ 28,651     | various engineering services               |
| 2                  | Other Outside Services | Sunshine State One Call of FL, Inc. | \$ 210        | underground utility location notifications |
| 3                  | Other Outside Services | Charlotte County Utilities, Inc.    | \$ 11,159     | meter reads                                |
| 4                  | Other Outside Services | CSC Corporation Service Company     | \$ 90         | corporation agent services                 |
| 5                  | Other Outside Services | First Choice Bee Removal, Inc.      | \$ 478        | bee hive removal and repair                |

Company: Utilities, Inc. of Florida - Sandalhaven  
 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)                               |                                                                         |
|----------|---------------------------------------------------------|--------------------------------|------------------------|-------|-----------------------------------|-------------------------------------------------------------------------|
| Line No. | Firm or Vendor Name                                     | Counsel, Consultant or Witness | Hourly Rate Per Person | Hours | Total Estimate of Charges by Firm | Type of Service Rendered                                                |
| 1        | Friedman & Friedman, P.A.                               | Martin Friedman                | 360.00                 | 21.01 | 7,564                             | Legal Fees                                                              |
| 2        | Friedman & Friedman, P.A.                               | Bridget Friedman               | 360.00                 | 7.00  | 2,520                             | Legal Fees                                                              |
| 3        | Milian, Swain & Associates                              | Deborah Swain                  | 200.00                 | 17.51 | 3,502                             | Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing    |
| 4        | Milian, Swain & Associates                              | Cynthia Yapp                   | 150.00                 | 21.88 | 3,282                             | Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing    |
| 5        | Milian, Swain & Associates                              | John Swain                     | 130.00                 | 1.05  | 137                               | Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing    |
| 6        | M&R Consultants                                         | Frank Seidman                  | 150.00                 | 10.50 | 1,575                             | U&UAnalysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing |
| 7        | Guastella Associates                                    | John Guastella                 | 245.00                 | 7.00  | 1,715                             | Consolidated Rates                                                      |
| 8        | Guastella Associates                                    | Gary White                     | 200.00                 | 5.25  | 1,050                             | Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing    |
| 9        | Public Service Commission                               |                                |                        |       | 158                               | Filing Fee                                                              |
| 10       | Water Service Corp.                                     | Other staff                    |                        |       | 350                               | Assist w/MFRs, data requests, audit facilitation                        |
| 11       | Travel & Other                                          |                                |                        |       |                                   |                                                                         |
| 12       | Consultants Travel                                      |                                |                        |       | 236                               | Travel, Hotel/Accommodation, Rental Care, Airfare                       |
| 13       | Water Service Corp. / UIF                               |                                |                        |       | 263                               | Travel, Hotel/Accommodation, Rental Care, Airfare                       |
| 14       | Water Service Corp. / UIF                               |                                |                        |       | 1,313                             | Notices - postage, printing, publication                                |
| 15       |                                                         |                                |                        |       |                                   |                                                                         |
| 16       | Estimate Through                                        |                                |                        |       | <u>\$ 23,665</u>                  |                                                                         |
| 17       |                                                         |                                |                        |       |                                   |                                                                         |
| 18       | [ ] PAA                                                 |                                |                        |       |                                   |                                                                         |
| 19       | [x] Commission Hearing                                  |                                |                        |       |                                   |                                                                         |
| 20       |                                                         |                                |                        |       |                                   |                                                                         |
| 21       | Amortization Period 4 Years                             |                                |                        |       |                                   |                                                                         |
| 22       | Explanation if different from Section 367.0816, Florida |                                |                        |       |                                   |                                                                         |
| 23       |                                                         |                                |                        |       |                                   |                                                                         |
| 24       | Amortization of Rate Case Expense:                      |                                |                        |       |                                   |                                                                         |
| 25       |                                                         |                                |                        |       |                                   |                                                                         |
| 26       |                                                         |                                |                        |       |                                   |                                                                         |
| 27       | Prior unamortized rate case expenses                    |                                |                        |       | \$ 37,383                         |                                                                         |
| 28       | Prior unamortized rate case expenses                    |                                |                        |       | 120,531                           |                                                                         |
| 29       | Unamortized rate case expenses Generic Docket           |                                |                        |       | 2,484                             |                                                                         |
| 30       | Current rate case expense                               |                                |                        |       | <u>23,665</u>                     |                                                                         |
| 31       | Total projected rate case expense                       |                                |                        |       | <u>184,063</u>                    |                                                                         |
| 32       | Annual Amortization                                     |                                |                        |       | <u>\$ 46,016</u>                  |                                                                         |
| 33       |                                                         |                                |                        |       |                                   |                                                                         |
| 34       | Method of Allocation between systems                    |                                |                        |       |                                   |                                                                         |
| 35       | ERCs                                                    |                                |                        |       | 1,229.00                          |                                                                         |
| 36       | Percent of ERCs                                         |                                |                        |       | <u>100.00%</u>                    |                                                                         |

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

Florida Public Service Commission

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

Schedule: B-11  
 Page 1 of 1  
 Preparer: Jared Deason

Explanation:

| Line No. | Description                                         | Period  | Budget Amount | Term of Amort. | Test Year Amortization |
|----------|-----------------------------------------------------|---------|---------------|----------------|------------------------|
| 1        | Permit Renewal                                      | Q1 2012 | \$ 11,660     | 60 months      | \$ 2,332               |
| 2        | DOCKET NO. 2011-011-S - deep well injection project | Q4 2012 | \$ 99,884     | 180 months     | \$ 6,659               |
| 3        | DOCKET NO. 2011-011-S - WWTP expansion              | Q4 2012 | \$ 227,056    | 180 months     | \$ 15,137              |
| 4        | Bushwacker Tree Service                             | Q3 2014 | \$ 13,500     | 60 months      | \$ 2,700               |

Allocation of Expenses

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

Preparer: John Hoy

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

Utilities, Inc. of Sandalhaven  
 Allocation Percentage

| Line No.                                             | G/L Acct. No.   | Description                              | Allocation Percentages |                          |         | Description of Allocation Method | Historical Month Ending January 31, 2015 |                          |             | Allocation Percentage |               |
|------------------------------------------------------|-----------------|------------------------------------------|------------------------|--------------------------|---------|----------------------------------|------------------------------------------|--------------------------|-------------|-----------------------|---------------|
|                                                      |                 |                                          | UIF - Sandalhaven      | Other Companies/ Systems | Total   |                                  | Amounts Allocated                        |                          |             | 0.00% Water           | 100.00% Sewer |
|                                                      |                 |                                          |                        |                          |         |                                  | UIF - Sandalhaven                        | Other Companies/ Systems | Total       |                       |               |
| <b>Water Service Corp. Allocated Expenses:</b>       |                 |                                          |                        |                          |         |                                  |                                          |                          |             |                       |               |
| 1                                                    | 403             | Depreciation Expense                     | 0.43%                  | 99.57%                   | 100.00% | ERC                              | \$1,350                                  | 309,185                  | \$310,535   | -                     | 1,350         |
| 2                                                    | 408             | Taxes Other than Income                  | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$221                                    | 49,229                   | \$49,450    | -                     | 221           |
| 3                                                    | 409             | Gains/Losses from Disposition of Utility | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                      | -                        | \$0         | -                     | -             |
| 4                                                    | 410             | Miscellaneous Non-Utility Expenses       | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                      | -                        | \$0         | -                     | -             |
| 5                                                    | 420             | Interest During Construction             | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                      | -                        | \$0         | -                     | -             |
| 6                                                    | 427             | Interest Expense                         | 0.45%                  | 99.55%                   | 100.00% | ERC                              | (\$19)                                   | (4,137)                  | (\$4,155)   | -                     | (19)          |
| 7                                                    | 601/701/603/703 | Salaries                                 | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$1,580                                  | 351,763                  | \$353,343   | -                     | 1,580         |
| 8                                                    | 604/704         | Employee Benefits                        | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$3,149                                  | 700,798                  | \$703,946   | -                     | 3,149         |
| 9                                                    | 620/720         | Materials and Supplies                   | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$398                                    | 88,640                   | \$89,038    | -                     | 398           |
| 10                                                   | 632/732         | Contractual Services - Accounting        | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$241                                    | 53,675                   | \$53,917    | -                     | 241           |
| 11                                                   | 633/733         | Contractual Services - Legal             | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                      | -                        | \$0         | -                     | -             |
| 12                                                   | 636/736         | Contractual Services - Other             | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$378                                    | 84,206                   | \$84,584    | -                     | 378           |
| 13                                                   | 641             | Rent Expense                             | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$8                                      | 1,696                    | \$1,704     | -                     | 8             |
| 14                                                   | 650/750         | Transportation Expenses                  | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$5                                      | 1,055                    | \$1,060     | -                     | 5             |
| 15                                                   | 657             | Insurance - General Liability            | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$832                                    | 185,128                  | \$185,960   | -                     | 832           |
| 16                                                   | 659/759         | Other Insurance                          | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$27                                     | 6,074                    | \$6,101     | -                     | 27            |
| 17                                                   | 670/770         | Bad Debt Expense                         | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$5                                      | 1,013                    | \$1,017     | -                     | 5             |
| 18                                                   | 675/775         | Miscellaneous Expenses                   | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$517                                    | 115,060                  | \$115,577   | -                     | 517           |
| 19                                                   |                 |                                          |                        |                          |         |                                  | \$8,693                                  | \$1,943,385              | \$1,952,077 | -                     | 8,693         |
| 20                                                   |                 |                                          |                        |                          |         |                                  |                                          |                          |             |                       |               |
| 21                                                   |                 |                                          |                        |                          |         |                                  |                                          |                          |             |                       |               |
| <b>Water Service Corp. Allocated State Expenses:</b> |                 |                                          |                        |                          |         |                                  |                                          |                          |             |                       |               |
| 22                                                   | 403             | Depreciation Expenses                    | 1.66%                  | 98.34%                   | 100.00% | ERC                              | \$604                                    | \$35,671                 | \$36,275    | -                     | 604           |
| 23                                                   | 408             | Taxes Other than Income                  | 1.90%                  | 98.10%                   | 100.00% | ERC                              | \$667                                    | \$34,506                 | \$35,173    | -                     | 667           |
| 24                                                   | 410             | Miscellaneous Non-Utility Expenses       | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                      | \$0                      | \$0         | -                     | -             |
| 25                                                   | 414             | Taxes Other than Income                  | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                      | \$0                      | \$0         | -                     | -             |
| 26                                                   | 427             | Interest Expense                         | 1.96%                  | 98.04%                   | 100.00% | ERC                              | \$0                                      | \$5                      | \$5         | -                     | 0             |
| 27                                                   | 601/701/603/703 | Salaries                                 | 1.92%                  | 98.08%                   | 100.00% | ERC                              | \$879                                    | \$45,001                 | \$45,880    | -                     | 879           |
| 28                                                   | 604/704         | Employee Benefits                        | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                      | \$0                      | \$0         | -                     | -             |
| 29                                                   | 620/720         | Materials and Supplies                   | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$5                                      | \$237                    | \$242       | -                     | 5             |
| 30                                                   | 631/731         | Contractual Services - Engineering       | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                      | \$0                      | \$0         | -                     | -             |
| 31                                                   | 633/733         | Contractual Services - Legal             | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                      | \$0                      | \$0         | -                     | -             |
| 32                                                   | 635             | Testing Expense                          | 3.88%                  | 96.12%                   | 100.00% | ERC                              | \$117                                    | \$2,884                  | \$3,000     | -                     | 117           |
| 33                                                   | 636/736         | Contractual Services - Other             | 3.83%                  | 96.17%                   | 100.00% | ERC                              | \$158                                    | \$3,958                  | \$4,115     | -                     | 158           |
| 34                                                   | 642/742         | Rental of Equipment                      | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                      | \$0                      | \$0         | -                     | -             |
| 35                                                   | 650/750         | Transportation Expense                   | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$345                                    | \$17,877                 | \$18,222    | -                     | 345           |
| 36                                                   | 667/767         | Reg. Commission Exp. - Other             | 1.89%                  | 98.11%                   | 100.00% | ERC                              | (\$104)                                  | (\$5,391)                | (\$5,495)   | -                     | (104)         |
| 37                                                   | 675/775         | Miscellaneous Expenses                   | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$166                                    | \$8,611                  | \$8,777     | -                     | 166           |
| 38                                                   |                 |                                          |                        |                          |         |                                  | \$2,835                                  | \$143,358                | \$146,193   | -                     | 2,835         |
| 39                                                   |                 |                                          |                        |                          |         |                                  |                                          |                          |             |                       |               |
| 40                                                   |                 |                                          |                        |                          |         |                                  |                                          |                          |             |                       |               |
| 41                                                   |                 |                                          |                        |                          |         |                                  |                                          |                          |             |                       |               |
| <b>Water Service Corp. Allocated UI Expenses:</b>    |                 |                                          |                        |                          |         |                                  |                                          |                          |             |                       |               |
| 42                                                   | 427             | Interest Expense                         | 0.00%                  | 0.00%                    | 0.00%   | Unallocated Rate Base            | \$0                                      | \$0                      | \$0         | -                     | -             |
| 43                                                   |                 |                                          |                        |                          |         |                                  | \$-                                      | \$-                      | \$0         | -                     | -             |
| 44                                                   |                 |                                          |                        |                          |         |                                  |                                          |                          |             |                       |               |
| 45                                                   |                 |                                          |                        |                          |         |                                  |                                          |                          |             |                       |               |
| 46                                                   |                 |                                          |                        |                          |         |                                  |                                          |                          |             |                       |               |

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



Allocation of Expenses

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

Preparer: John Hoy

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

Utilities, Inc. of Sandalhaven  
 Allocation Percentage

| Line No.                                            | G/L Acct. No.   | Description                              | Allocation Percentages |                          |         | Description of Allocation Method | Historical Month Ending February 28, 2015<br>Amounts Allocated |                          |             | Allocation Percentage |               |
|-----------------------------------------------------|-----------------|------------------------------------------|------------------------|--------------------------|---------|----------------------------------|----------------------------------------------------------------|--------------------------|-------------|-----------------------|---------------|
|                                                     |                 |                                          | UIF - Sandalhaven      | Other Companies/ Systems | Total   |                                  | UIF - Sandalhaven                                              | Other Companies/ Systems | Total       | 0.00% Water           | 100.00% Sewer |
|                                                     |                 |                                          |                        |                          |         |                                  |                                                                |                          |             |                       |               |
| <b>Water Service Corp. Allocated Expenses:</b>      |                 |                                          |                        |                          |         |                                  |                                                                |                          |             |                       |               |
| 1                                                   | 403             | Depreciation Expense                     | 0.43%                  | 99.57%                   | 100.00% | ERC                              | \$1,355                                                        | 312,514                  | \$313,870   | -                     | 1,355         |
| 2                                                   | 408             | Taxes Other than Income                  | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$216                                                          | 48,347                   | \$48,563    | -                     | 216           |
| 3                                                   | 409             | Gains/Losses from Disposition of Utility | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                                            | -                        | \$0         | -                     | -             |
| 4                                                   | 410             | Miscellaneous Non-Utility Expenses       | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                                            | -                        | \$0         | -                     | -             |
| 5                                                   | 420             | Interest During Construction             | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                                            | -                        | \$0         | -                     | -             |
| 6                                                   | 427             | Interest Expense                         | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$10                                                           | 2,290                    | \$2,300     | -                     | 10            |
| 7                                                   | 601/701/603/703 | Salaries                                 | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$1,514                                                        | 339,396                  | \$340,910   | -                     | 1,514         |
| 8                                                   | 604/704         | Employee Benefits                        | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$2,275                                                        | \$10,018                 | \$512,294   | -                     | 2,275         |
| 9                                                   | 620/720         | Materials and Supplies                   | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$265                                                          | 59,454                   | \$59,719    | -                     | 265           |
| 10                                                  | 632/732         | Contractual Services - Accounting        | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$244                                                          | 54,783                   | \$55,028    | -                     | 244           |
| 11                                                  | 633/733         | Contractual Services - Legal             | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                                            | -                        | \$0         | -                     | -             |
| 12                                                  | 636/736         | Contractual Services - Other             | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$367                                                          | 82,355                   | \$82,722    | -                     | 367           |
| 13                                                  | 641             | Rent Expense                             | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$8                                                            | 1,696                    | \$1,704     | -                     | 8             |
| 14                                                  | 650/750         | Transportation Expenses                  | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$1                                                            | 256                      | \$257       | -                     | 1             |
| 15                                                  | 657             | Insurance - General Liability            | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$730                                                          | 163,537                  | \$164,266   | -                     | 730           |
| 16                                                  | 659/759         | Other Insurance                          | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$50                                                           | 11,102                   | \$11,152    | -                     | 50            |
| 17                                                  | 670/770         | Bad Debt Expense                         | 0.44%                  | 99.56%                   | 100.00% | ERC                              | (\$4)                                                          | (849)                    | (\$852)     | -                     | (4)           |
| 18                                                  | 675/775         | Miscellaneous Expenses                   | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$601                                                          | 134,707                  | \$135,308   | -                     | 601           |
| 19                                                  |                 |                                          |                        |                          |         |                                  | \$7,633                                                        | \$1,719,606              | \$1,727,240 | -                     | 7,633         |
| 20                                                  |                 |                                          |                        |                          |         |                                  |                                                                |                          |             |                       |               |
| 21                                                  |                 |                                          |                        |                          |         |                                  |                                                                |                          |             |                       |               |
| <b>Water Service Corp. Allocated State Expenses</b> |                 |                                          |                        |                          |         |                                  |                                                                |                          |             |                       |               |
| 22                                                  | 403             | Depreciation Expenses                    | 1.50%                  | 98.50%                   | 100.00% | ERC                              | \$309                                                          | \$20,375                 | \$20,685    | -                     | 309           |
| 23                                                  | 408             | Taxes Other than Income                  | 1.90%                  | 98.10%                   | 100.00% | ERC                              | \$475                                                          | \$24,526                 | \$25,001    | -                     | 475           |
| 24                                                  | 410             | Miscellaneous Non-Utility Expenses       | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                                            | \$0                      | \$0         | -                     | -             |
| 25                                                  | 414             | Taxes Other than Income                  | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                                            | \$0                      | \$0         | -                     | -             |
| 26                                                  | 427             | Interest Expense                         | 1.95%                  | 98.05%                   | 100.00% | ERC                              | \$0                                                            | \$5                      | \$5         | -                     | 0             |
| 27                                                  | 601/701/603/703 | Salaries                                 | 1.92%                  | 98.08%                   | 100.00% | ERC                              | \$912                                                          | \$46,599                 | \$47,511    | -                     | 912           |
| 28                                                  | 604/704         | Employee Benefits                        | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                                            | \$0                      | \$0         | -                     | -             |
| 29                                                  | 620/720         | Materials and Supplies                   | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$16                                                           | \$809                    | \$824       | -                     | 16            |
| 30                                                  | 631/731         | Contractual Services - Engineering       | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                                            | \$0                      | \$0         | -                     | -             |
| 31                                                  | 633/733         | Contractual Services - Legal             | 1.92%                  | 98.08%                   | 100.00% | ERC                              | \$3                                                            | \$137                    | \$140       | -                     | 3             |
| 32                                                  | 635             | Testing Expense                          | 3.89%                  | 96.11%                   | 100.00% | ERC                              | (\$117)                                                        | (\$2,883)                | (\$3,000)   | -                     | (117)         |
| 33                                                  | 636/736         | Contractual Services - Other             | 4.01%                  | 95.99%                   | 100.00% | ERC                              | (\$151)                                                        | (\$3,619)                | (\$3,770)   | -                     | (151)         |
| 34                                                  | 642/742         | Rental of Equipment                      | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                                            | \$0                      | \$0         | -                     | -             |
| 35                                                  | 650/750         | Transportation Expense                   | 1.90%                  | 98.10%                   | 100.00% | ERC                              | \$378                                                          | \$19,576                 | \$19,954    | -                     | 378           |
| 36                                                  | 667/767         | Reg. Commission Exp. - Other             | 1.90%                  | 98.10%                   | 100.00% | ERC                              | (\$2)                                                          | (\$103)                  | (\$105)     | -                     | (2)           |
| 37                                                  | 675/775         | Miscellaneous Expenses                   | 1.85%                  | 98.15%                   | 100.00% | ERC                              | \$156                                                          | \$8,249                  | \$8,405     | -                     | 156           |
| 38                                                  |                 |                                          |                        |                          |         |                                  | \$1,979                                                        | \$113,672                | \$115,651   | -                     | 1,979         |
| 39                                                  |                 |                                          |                        |                          |         |                                  |                                                                |                          |             |                       |               |
| 40                                                  |                 |                                          |                        |                          |         |                                  |                                                                |                          |             |                       |               |
| 41                                                  |                 |                                          |                        |                          |         |                                  |                                                                |                          |             |                       |               |
| <b>Water Service Corp. Allocated UI Expenses</b>    |                 |                                          |                        |                          |         |                                  |                                                                |                          |             |                       |               |
| 42                                                  | 427             | Interest Expense                         | 0.00%                  | 0.00%                    | 0.00%   | Unallocated Rate Base            | \$0                                                            | \$0                      | \$0         | -                     | -             |
| 43                                                  |                 |                                          |                        |                          |         |                                  | \$-                                                            | \$-                      | \$0         | -                     | -             |
| 44                                                  |                 |                                          |                        |                          |         |                                  |                                                                |                          |             |                       |               |
| 45                                                  |                 |                                          |                        |                          |         |                                  |                                                                |                          |             |                       |               |
| 46                                                  |                 |                                          |                        |                          |         |                                  |                                                                |                          |             |                       |               |

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

Allocation of Expenses

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

Preparer: John Hoy

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

Utilities, Inc. of Sandalhaven  
 Allocation Percentage

| Line No.                                            | G/L Acct. No.   | Description                              | Allocation Percentages |                          |         | Description of Allocation Method | Amounts Allocated |                          |             | Historical Month Ending March 31, 2015 |               |
|-----------------------------------------------------|-----------------|------------------------------------------|------------------------|--------------------------|---------|----------------------------------|-------------------|--------------------------|-------------|----------------------------------------|---------------|
|                                                     |                 |                                          | UIF - Sandalhaven      | Other Companies/ Systems | Total   |                                  | UIF - Sandalhaven | Other Companies/ Systems | Total       | 0.00% Water                            | 100.00% Sewer |
|                                                     |                 |                                          |                        |                          |         |                                  |                   |                          |             |                                        |               |
| <b>Water Service Corp. Allocated Expenses:</b>      |                 |                                          |                        |                          |         |                                  |                   |                          |             |                                        |               |
| 1                                                   | 403             | Depreciation Expense                     | 0.43%                  | 99.57%                   | 100.00% | ERC                              | \$1,366           | 314,377                  | \$315,743   | -                                      | 1,366         |
| 2                                                   | 408             | Taxes Other than Income                  | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$184             | 41,170                   | \$41,354    | -                                      | 184           |
| 3                                                   | 409             | Gains/Losses from Disposition of Utility | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | -                        | \$0         | -                                      | -             |
| 4                                                   | 410             | Miscellaneous Non-Utility Expenses       | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | -                        | \$0         | -                                      | -             |
| 5                                                   | 420             | Interest During Construction             | 0.49%                  | 99.51%                   | 100.00% | ERC                              | (\$0)             | (2)                      | (\$2)       | -                                      | (0)           |
| 6                                                   | 427             | Interest Expense                         | -1290.22%              | 1390.22%                 | 100.00% | ERC                              | \$387             | (417)                    | (\$30)      | -                                      | 387           |
| 7                                                   | 601/701/603/703 | Salaries                                 | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$1,622           | 363,004                  | \$364,627   | -                                      | 1,622         |
| 8                                                   | 604/704         | Employee Benefits                        | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$1,922           | 430,090                  | \$432,013   | -                                      | 1,922         |
| 9                                                   | 620/720         | Materials and Supplies                   | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$323             | 72,210                   | \$72,533    | -                                      | 323           |
| 10                                                  | 632/732         | Contractual Services - Accounting        | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$258             | 57,621                   | \$57,879    | -                                      | 258           |
| 11                                                  | 633/733         | Contractual Services - Legal             | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | -                        | \$0         | -                                      | -             |
| 12                                                  | 636/736         | Contractual Services - Other             | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$542             | 121,297                  | \$121,839   | -                                      | 542           |
| 13                                                  | 641             | Rent Expense                             | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$8               | 1,747                    | \$1,755     | -                                      | 8             |
| 14                                                  | 650/750         | Transportation Expenses                  | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$1               | 207                      | \$208       | -                                      | 1             |
| 15                                                  | 657             | Insurance - General Liability            | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$823             | 184,236                  | \$185,059   | -                                      | 823           |
| 16                                                  | 659/759         | Other Insurance                          | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$27              | 6,082                    | \$6,109     | -                                      | 27            |
| 17                                                  | 670/770         | Bad Debt Expense                         | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$10              | 2,273                    | \$2,284     | -                                      | 10            |
| 18                                                  | 675/775         | Miscellaneous Expenses                   | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$933             | 208,789                  | \$209,722   | -                                      | 933           |
| 19                                                  |                 |                                          |                        |                          |         |                                  | \$8,406           | \$1,802,686              | \$1,811,093 | -                                      | 8,406         |
| 20                                                  |                 |                                          |                        |                          |         |                                  |                   |                          |             |                                        |               |
| 21                                                  |                 |                                          |                        |                          |         |                                  |                   |                          |             |                                        |               |
| <b>Water Service Corp. Allocated State Expenses</b> |                 |                                          |                        |                          |         |                                  |                   |                          |             |                                        |               |
| 22                                                  | 403             | Depreciation Expenses                    | 1.82%                  | 98.18%                   | 100.00% | ERC                              | \$2,098           | \$113,001                | \$115,099   | -                                      | 2,098         |
| 23                                                  | 408             | Taxes Other than Income                  | 1.90%                  | 98.10%                   | 100.00% | ERC                              | \$430             | \$22,197                 | \$22,626    | -                                      | 430           |
| 24                                                  | 410             | Miscellaneous Non-Utility Expenses       | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | \$0                      | \$0         | -                                      | -             |
| 25                                                  | 414             | Taxes Other than Income                  | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | \$0                      | \$0         | -                                      | -             |
| 26                                                  | 427             | Interest Expense                         | 1.96%                  | 98.04%                   | 100.00% | ERC                              | \$0               | \$5                      | \$5         | -                                      | 0             |
| 27                                                  | 601/701/603/703 | Salaries                                 | 1.92%                  | 98.08%                   | 100.00% | ERC                              | \$996             | \$50,911                 | \$51,907    | -                                      | 996           |
| 28                                                  | 604/704         | Employee Benefits                        | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$3               | \$162                    | \$165       | -                                      | 3             |
| 29                                                  | 620/720         | Materials and Supplies                   | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$8               | \$410                    | \$418       | -                                      | 8             |
| 30                                                  | 631/731         | Contractual Services - Engineering       | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | \$0                      | \$0         | -                                      | -             |
| 31                                                  | 633/733         | Contractual Services - Legal             | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | \$0                      | \$0         | -                                      | -             |
| 32                                                  | 635             | Testing Expense                          | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | \$0                      | \$0         | -                                      | -             |
| 33                                                  | 636/736         | Contractual Services - Other             | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$59              | \$3,081                  | \$3,140     | -                                      | 59            |
| 34                                                  | 642/742         | Rental of Equipment                      | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$11              | \$545                    | \$556       | -                                      | 11            |
| 35                                                  | 650/750         | Transportation Expense                   | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$383             | \$19,858                 | \$20,241    | -                                      | 383           |
| 36                                                  | 667/767         | Reg. Commission Exp. - Other             | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$6               | \$324                    | \$331       | -                                      | 6             |
| 37                                                  | 675/775         | Miscellaneous Expenses                   | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$177             | \$9,154                  | \$9,331     | -                                      | 177           |
| 38                                                  |                 |                                          |                        |                          |         |                                  | \$ 4,171          | \$ 219,647               | \$223,818   | -                                      | 4,171         |
| 39                                                  |                 |                                          |                        |                          |         |                                  |                   |                          |             |                                        |               |
| 40                                                  |                 |                                          |                        |                          |         |                                  |                   |                          |             |                                        |               |
| 41                                                  |                 |                                          |                        |                          |         |                                  |                   |                          |             |                                        |               |
| <b>Water Service Corp. Allocated UI Expenses</b>    |                 |                                          |                        |                          |         |                                  |                   |                          |             |                                        |               |
| 42                                                  | 427             | Interest Expense                         | 1.19%                  | 98.81%                   | 100.00% | Unallocated Rate Base            | \$35,101          | \$2,904,776              | \$2,939,877 | -                                      | 35,101        |
| 43                                                  |                 |                                          |                        |                          |         |                                  | \$ 35,101         | \$ 2,904,776             | \$2,939,877 | -                                      | 35,101        |
| 44                                                  |                 |                                          |                        |                          |         |                                  |                   |                          |             |                                        |               |
| 45                                                  |                 |                                          |                        |                          |         |                                  |                   |                          |             |                                        |               |
| 46                                                  |                 |                                          |                        |                          |         |                                  |                   |                          |             |                                        |               |

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

Allocation of Expenses

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

Preparer: John Hoy

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

Utilities, Inc. of Sandalhaven  
 Allocation Percentage

| Line No. | G/L Acct. No.   | Description                                         | Allocation Percentages |                          |         | Description of Allocation Method | Historical Month Ending April 30, 2015 |                          |                    | Allocation Percentage |               |
|----------|-----------------|-----------------------------------------------------|------------------------|--------------------------|---------|----------------------------------|----------------------------------------|--------------------------|--------------------|-----------------------|---------------|
|          |                 |                                                     | UIF - Sandalhaven      | Other Companies/ Systems | Total   |                                  | Amounts Allocated                      |                          |                    | 0.00% Water           | 100.00% Sewer |
|          |                 |                                                     |                        |                          |         |                                  | UIF - Sandalhaven                      | Other Companies/ Systems | Total              |                       |               |
| 1        |                 | <u>Water Service Corp. Allocated Expenses:</u>      |                        |                          |         |                                  |                                        |                          |                    |                       |               |
| 2        | 403             | Depreciation Expense                                | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$1,530                                | 348,490                  | \$350,020          | -                     | 1,530         |
| 3        | 408             | Taxes Other than Income                             | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$164                                  | 36,336                   | \$36,500           | -                     | 164           |
| 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                        | 0.45%                  | 99.55%                   | 100.00% | ERC                              | (\$4)                                  | (788)                    | (\$791)            | -                     | (4)           |
| 7        | 427             | Interest Expense                                    | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$6                                    | 1,368                    | \$1,374            | -                     | 6             |
| 8        | 601/701/603/703 | Salaries                                            | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$1,778                                | 394,786                  | \$396,564          | -                     | 1,778         |
| 9        | 604/704         | Employee Benefits                                   | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$1,745                                | 387,437                  | \$389,182          | -                     | 1,745         |
| 10       | 620/720         | Materials and Supplies                              | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$334                                  | 74,089                   | \$74,423           | -                     | 334           |
| 11       | 632/732         | Contractual Services - Accounting                   | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$242                                  | 53,675                   | \$53,917           | -                     | 242           |
| 12       | 633/733         | Contractual Services - Legal                        | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                    | -                        | \$0                | -                     | -             |
| 13       | 636/736         | Contractual Services - Other                        | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$506                                  | 112,266                  | \$112,772          | -                     | 506           |
| 14       | 641             | Rent Expense                                        | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$8                                    | 1,747                    | \$1,755            | -                     | 8             |
| 15       | 650/750         | Transportation Expenses                             | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$1                                    | 319                      | \$320              | -                     | 1             |
| 16       | 657             | Insurance - General Liability                       | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$843                                  | 187,183                  | \$188,025          | -                     | 843           |
| 17       | 659/759         | Other Insurance                                     | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$103                                  | 22,929                   | \$23,032           | -                     | 103           |
| 18       | 670/770         | Bad Debt Expense                                    | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$9                                    | 1,997                    | \$2,006            | -                     | 9             |
| 19       | 675/775         | Miscellaneous Expenses                              | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$734                                  | 163,004                  | \$163,738          | -                     | 734           |
| 20       |                 |                                                     |                        |                          |         |                                  | <u>\$7,999</u>                         | <u>\$1,784,838</u>       | <u>\$1,792,837</u> | -                     | <u>7,999</u>  |
| 21       |                 |                                                     |                        |                          |         |                                  |                                        |                          |                    |                       |               |
| 22       |                 | <u>Water Service Corp. Allocated State Expenses</u> |                        |                          |         |                                  |                                        |                          |                    |                       |               |
| 23       |                 |                                                     |                        |                          |         |                                  |                                        |                          |                    |                       |               |
| 24       | 403             | Depreciation Expenses                               | 1.56%                  | 98.44%                   | 100.00% | ERC                              | \$383                                  | \$24,088                 | \$24,470           | -                     | 383           |
| 25       | 408             | Taxes Other than Income                             | 1.91%                  | 98.09%                   | 100.00% | ERC                              | \$446                                  | \$22,940                 | \$23,386           | -                     | 446           |
| 26       | 410             | Miscellaneous Non-Utility Expenses                  | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                    | \$0                      | \$0                | -                     | -             |
| 27       | 414             | Taxes Other than Income                             | 1.90%                  | 98.10%                   | 100.00% | ERC                              | (\$86)                                 | (\$4,414)                | (\$4,500)          | -                     | (86)          |
| 28       | 427             | Interest Expense                                    | 1.91%                  | 98.09%                   | 100.00% | ERC                              | \$0                                    | \$5                      | \$5                | -                     | 0             |
| 29       | 601/701/603/703 | Salaries                                            | 1.93%                  | 98.07%                   | 100.00% | ERC                              | \$928                                  | \$47,230                 | \$48,158           | -                     | 928           |
| 30       | 604/704         | Employee Benefits                                   | 1.90%                  | 98.10%                   | 100.00% | ERC                              | \$6                                    | \$299                    | \$305              | -                     | 6             |
| 31       | 620/720         | Materials and Supplies                              | 1.59%                  | 98.41%                   | 100.00% | ERC                              | \$8                                    | \$478                    | \$486              | -                     | 8             |
| 32       | 631/731         | Contractual Services - Engineering                  | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                    | \$0                      | \$0                | -                     | -             |
| 33       | 633/733         | Contractual Services - Legal                        | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                    | \$0                      | \$0                | -                     | -             |
| 34       | 635             | Testing Expense                                     | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                    | \$0                      | \$0                | -                     | -             |
| 35       | 636/736         | Contractual Services - Other                        | 1.90%                  | 98.10%                   | 100.00% | ERC                              | \$47                                   | \$2,420                  | \$2,467            | -                     | 47            |
| 36       | 642/742         | Rental of Equipment                                 | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                    | \$0                      | \$0                | -                     | -             |
| 37       | 650/750         | Transportation Expense                              | 1.90%                  | 98.10%                   | 100.00% | ERC                              | \$505                                  | \$26,043                 | \$26,547           | -                     | 505           |
| 38       | 667/767         | Reg. Commission Exp. - Other                        | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                    | \$0                      | \$0                | -                     | -             |
| 39       | 675/775         | Miscellaneous Expenses                              | 1.91%                  | 98.09%                   | 100.00% | ERC                              | \$548                                  | \$28,157                 | \$28,706           | -                     | 548           |
| 40       |                 |                                                     |                        |                          |         |                                  | <u>\$ 2,784</u>                        | <u>\$ 147,245</u>        | <u>\$150,029</u>   | -                     | <u>2,784</u>  |
| 41       |                 |                                                     |                        |                          |         |                                  |                                        |                          |                    |                       |               |
| 42       |                 | <u>Water Service Corp. Allocated UI Expenses</u>    |                        |                          |         |                                  |                                        |                          |                    |                       |               |
| 43       |                 |                                                     |                        |                          |         |                                  |                                        |                          |                    |                       |               |
| 44       | 427             | Interest Expense                                    | 0.00%                  | 0.00%                    | 0.00%   | Unallocated Rate Base            | \$0                                    | \$0                      | \$0                | -                     | -             |
| 45       |                 |                                                     |                        |                          |         |                                  | <u>\$ -</u>                            | <u>\$ -</u>              | <u>\$0</u>         | -                     | -             |

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

Allocation of Expenses

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

Preparer: John Hoy

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

Utilities, Inc. of Sandalhaven  
 Allocation Percentage

| Line No.                                       | G/L Acct. No.                                                                                                                                              | Description                              | Allocation Percentages |                          |         | Description of Allocation Method | Amounts Allocated |                          |                    | Historical Month Ending May 31, 2015 |               |     |
|------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|------------------------|--------------------------|---------|----------------------------------|-------------------|--------------------------|--------------------|--------------------------------------|---------------|-----|
|                                                |                                                                                                                                                            |                                          | UIF - Sandalhaven      | Other Companies/ Systems | Total   |                                  | UIF - Sandalhaven | Other Companies/ Systems | Total              | 0.00% Water                          | 100.00% Sewer |     |
|                                                |                                                                                                                                                            |                                          |                        |                          |         |                                  |                   |                          |                    |                                      |               | (1) |
| <b>Water Service Corp. Allocated Expenses:</b> |                                                                                                                                                            |                                          |                        |                          |         |                                  |                   |                          |                    |                                      |               |     |
| 1                                              | 403                                                                                                                                                        | Depreciation Expense                     | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$1,389           | 317,393                  | \$318,782          | -                                    | 1,389         |     |
| 2                                              | 408                                                                                                                                                        | Taxes Other than Income                  | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$146             | 32,361                   | \$32,506           | -                                    | 146           |     |
| 3                                              | 409                                                                                                                                                        | Gains/Losses from Disposition of Utility | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | -                        | \$0                | -                                    | -             |     |
| 4                                              | 410                                                                                                                                                        | Miscellaneous Non-Utility Expenses       | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | -                        | \$0                | -                                    | -             |     |
| 5                                              | 420                                                                                                                                                        | Interest During Construction             | 0.45%                  | 99.55%                   | 100.00% | ERC                              | (\$4)             | (798)                    | (\$802)            | -                                    | (4)           |     |
| 6                                              | 427                                                                                                                                                        | Interest Expense                         | 0.44%                  | 99.56%                   | 100.00% | ERC                              | (\$1)             | (123)                    | (\$124)            | -                                    | (1)           |     |
| 7                                              | 601/701/603/703                                                                                                                                            | Salaries                                 | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$1,598           | 355,145                  | \$356,743          | -                                    | 1,598         |     |
| 8                                              | 604/704                                                                                                                                                    | Employee Benefits                        | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$1,964           | 436,308                  | \$438,272          | -                                    | 1,964         |     |
| 9                                              | 620/720                                                                                                                                                    | Materials and Supplies                   | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$293             | 65,119                   | \$65,412           | -                                    | 293           |     |
| 10                                             | 632/732                                                                                                                                                    | Contractual Services - Accounting        | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$242             | 53,675                   | \$53,917           | -                                    | 242           |     |
| 11                                             | 633/733                                                                                                                                                    | Contractual Services - Legal             | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | -                        | \$0                | -                                    | -             |     |
| 12                                             | 636/736                                                                                                                                                    | Contractual Services - Other             | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$487             | 108,219                  | \$108,706          | -                                    | 487           |     |
| 13                                             | 641                                                                                                                                                        | Rent Expense                             | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$8               | 1,809                    | \$1,817            | -                                    | 8             |     |
| 14                                             | 650/750                                                                                                                                                    | Transportation Expenses                  | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$3               | 733                      | \$736              | -                                    | 3             |     |
| 15                                             | 657                                                                                                                                                        | Insurance - General Liability            | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$829             | 184,131                  | \$184,959          | -                                    | 829           |     |
| 16                                             | 659/759                                                                                                                                                    | Other Insurance                          | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$121             | 26,904                   | \$27,026           | -                                    | 121           |     |
| 17                                             | 670/770                                                                                                                                                    | Bad Debt Expense                         | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$6               | 1,390                    | \$1,396            | -                                    | 6             |     |
| 18                                             | 675/775                                                                                                                                                    | Miscellaneous Expenses                   | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$498             | 110,565                  | \$111,063          | -                                    | 498           |     |
| 19                                             |                                                                                                                                                            |                                          |                        |                          |         |                                  | <u>\$7,580</u>    | <u>\$1,692,830</u>       | <u>\$1,700,410</u> | -                                    | <u>7,580</u>  |     |
| 20                                             |                                                                                                                                                            |                                          |                        |                          |         |                                  |                   |                          |                    |                                      |               |     |
| 21                                             |                                                                                                                                                            |                                          |                        |                          |         |                                  |                   |                          |                    |                                      |               |     |
| 22                                             | <b>Water Service Corp. Allocated State Expenses</b>                                                                                                        |                                          |                        |                          |         |                                  |                   |                          |                    |                                      |               |     |
| 23                                             | 403                                                                                                                                                        | Depreciation Expenses                    | 1.56%                  | 98.44%                   | 100.00% | ERC                              | \$384             | \$24,207                 | \$24,591           | -                                    | 384           |     |
| 24                                             | 408                                                                                                                                                        | Taxes Other than Income                  | 1.90%                  | 98.10%                   | 100.00% | ERC                              | \$390             | \$20,109                 | \$20,499           | -                                    | 390           |     |
| 25                                             | 410                                                                                                                                                        | Miscellaneous Non-Utility Expenses       | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | \$0                      | \$0                | -                                    | -             |     |
| 26                                             | 414                                                                                                                                                        | Taxes Other than Income                  | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | \$0                      | \$0                | -                                    | -             |     |
| 27                                             | 427                                                                                                                                                        | Interest Expense                         | 1.96%                  | 98.04%                   | 100.00% | ERC                              | \$0               | \$5                      | \$5                | -                                    | 0             |     |
| 28                                             | 601/701/603/703                                                                                                                                            | Salaries                                 | 1.92%                  | 98.08%                   | 100.00% | ERC                              | \$997             | \$50,798                 | \$51,795           | -                                    | 997           |     |
| 29                                             | 604/704                                                                                                                                                    | Employee Benefits                        | 1.90%                  | 98.10%                   | 100.00% | ERC                              | \$10              | \$520                    | \$530              | -                                    | 10            |     |
| 30                                             | 620/720                                                                                                                                                    | Materials and Supplies                   | 1.56%                  | 98.44%                   | 100.00% | ERC                              | \$7               | \$440                    | \$447              | -                                    | 7             |     |
| 31                                             | 631/731                                                                                                                                                    | Contractual Services - Engineering       | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | \$0                      | \$0                | -                                    | -             |     |
| 32                                             | 633/733                                                                                                                                                    | Contractual Services - Legal             | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | \$0                      | \$0                | -                                    | -             |     |
| 33                                             | 635                                                                                                                                                        | Testing Expense                          | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | \$0                      | \$0                | -                                    | -             |     |
| 34                                             | 636/736                                                                                                                                                    | Contractual Services - Other             | 1.90%                  | 98.10%                   | 100.00% | ERC                              | \$4               | \$226                    | \$230              | -                                    | 4             |     |
| 35                                             | 642/742                                                                                                                                                    | Rental of Equipment                      | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | \$0                      | \$0                | -                                    | -             |     |
| 36                                             | 650/750                                                                                                                                                    | Transportation Expense                   | 1.90%                  | 98.10%                   | 100.00% | ERC                              | \$551             | \$28,424                 | \$28,974           | -                                    | 551           |     |
| 37                                             | 667/767                                                                                                                                                    | Reg. Commission Exp. - Other             | 1.90%                  | 98.10%                   | 100.00% | ERC                              | \$18              | \$954                    | \$972              | -                                    | 18            |     |
| 38                                             | 675/775                                                                                                                                                    | Miscellaneous Expenses                   | 1.91%                  | 98.09%                   | 100.00% | ERC                              | \$149             | \$7,635                  | \$7,784            | -                                    | 149           |     |
| 39                                             |                                                                                                                                                            |                                          |                        |                          |         |                                  | <u>\$ 2,510</u>   | <u>\$ 133,318</u>        | <u>\$135,828</u>   | -                                    | <u>2,510</u>  |     |
| 40                                             |                                                                                                                                                            |                                          |                        |                          |         |                                  |                   |                          |                    |                                      |               |     |
| 41                                             |                                                                                                                                                            |                                          |                        |                          |         |                                  |                   |                          |                    |                                      |               |     |
| 42                                             | <b>Water Service Corp. Allocated UI Expenses</b>                                                                                                           |                                          |                        |                          |         |                                  |                   |                          |                    |                                      |               |     |
| 43                                             | 427                                                                                                                                                        | Interest Expense                         | 0.00%                  | 0.00%                    | 0.00%   | Unallocated Rate Base            | \$0               | \$0                      | \$0                | -                                    | -             |     |
| 44                                             |                                                                                                                                                            |                                          |                        |                          |         |                                  | <u>\$ -</u>       | <u>\$ -</u>              | <u>\$0</u>         | -                                    | -             |     |
| 45                                             |                                                                                                                                                            |                                          |                        |                          |         |                                  |                   |                          |                    |                                      |               |     |
| 46                                             | Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company. |                                          |                        |                          |         |                                  |                   |                          |                    |                                      |               |     |

Allocation of Expenses

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

Preparer: John Hoy

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

Utilities, Inc. of Sandalhaven  
Allocation Percentage

| Line No. | G/L Acct. No.                                        | Description                              | Allocation Percentages |                          |         | Description of Allocation Method | Amounts Allocated |                          |                    | Historical Month Ending June 30, 2015 |               |
|----------|------------------------------------------------------|------------------------------------------|------------------------|--------------------------|---------|----------------------------------|-------------------|--------------------------|--------------------|---------------------------------------|---------------|
|          |                                                      |                                          | UIF - Sandalhaven      | Other Companies/ Systems | Total   |                                  | UIF - Sandalhaven | Other Companies/ Systems | Total              | 0.00% Water                           | 100.00% Sewer |
|          |                                                      |                                          |                        |                          |         |                                  |                   |                          |                    |                                       |               |
| 1        | <u>Water Service Corp. Allocated Expenses:</u>       |                                          |                        |                          |         |                                  |                   |                          |                    |                                       |               |
| 2        | 403                                                  | Depreciation Expense                     | 0.43%                  | 99.57%                   | 100.00% | ERC                              | \$1,297           | 298,108                  | \$299,405          | -                                     | 1,297         |
| 3        | 408                                                  | Taxes Other than Income                  | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$149             | 33,165                   | \$33,314           | -                                     | 149           |
| 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             | 0.45%                  | 99.55%                   | 100.00% | ERC                              | (\$6)             | (1,424)                  | (\$1,430)          | -                                     | (6)           |
| 7        | 427                                                  | Interest Expense                         | -270.77%               | 370.77%                  | 100.00% | ERC                              | \$387             | (530)                    | (\$143)            | -                                     | 387           |
| 8        | 601/701/603/703                                      | Salaries                                 | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$1,637           | 365,215                  | \$366,852          | -                                     | 1,637         |
| 9        | 604/704                                              | Employee Benefits                        | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$2,745           | 612,403                  | \$615,148          | -                                     | 2,745         |
| 10       | 620/720                                              | Materials and Supplies                   | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$356             | 79,353                   | \$79,709           | -                                     | 356           |
| 11       | 632/732                                              | Contractual Services - Accounting        | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$241             | 53,676                   | \$53,917           | -                                     | 241           |
| 12       | 633/733                                              | Contractual Services - Legal             | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | -                        | \$0                | -                                     | -             |
| 13       | 636/736                                              | Contractual Services - Other             | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$479             | 106,777                  | \$107,256          | -                                     | 479           |
| 14       | 641                                                  | Rent Expense                             | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$8               | 1,809                    | \$1,817            | -                                     | 8             |
| 15       | 650/750                                              | Transportation Expenses                  | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$4               | 919                      | \$923              | -                                     | 4             |
| 16       | 657                                                  | Insurance - General Liability            | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$827             | 184,557                  | \$185,384          | -                                     | 827           |
| 17       | 659/759                                              | Other Insurance                          | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$237             | 52,878                   | \$53,115           | -                                     | 237           |
| 18       | 670/770                                              | Bad Debt Expense                         | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$6               | 1,264                    | \$1,270            | -                                     | 6             |
| 19       | 675/775                                              | Miscellaneous Expenses                   | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$634             | 141,378                  | \$142,011          | -                                     | 634           |
| 20       |                                                      |                                          |                        |                          |         |                                  | <u>\$9,000</u>    | <u>\$1,929,548</u>       | <u>\$1,938,548</u> | <u>-</u>                              | <u>9,000</u>  |
| 21       | <u>Water Service Corp. Allocated State Expenses:</u> |                                          |                        |                          |         |                                  |                   |                          |                    |                                       |               |
| 22       | 403                                                  | Depreciation Expenses                    | 1.55%                  | 98.45%                   | 100.00% | ERC                              | \$381             | \$24,143                 | \$24,524           | -                                     | 381           |
| 23       | 408                                                  | Taxes Other than Income                  | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$428             | \$22,195                 | \$22,623           | -                                     | 428           |
| 24       | 410                                                  | Miscellaneous Non-Utility Expenses       | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | \$0                      | \$0                | -                                     | -             |
| 25       | 414                                                  | Taxes Other than Income                  | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | \$0                      | \$0                | -                                     | -             |
| 26       | 427                                                  | Interest Expense                         | 1.82%                  | 98.18%                   | 100.00% | ERC                              | \$0               | \$5                      | \$5                | -                                     | 0             |
| 27       | 601/701/603/703                                      | Salaries                                 | 1.92%                  | 98.08%                   | 100.00% | ERC                              | \$1,206           | \$61,730                 | \$62,936           | -                                     | 1,206         |
| 28       | 604/704                                              | Employee Benefits                        | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | \$0                      | \$0                | -                                     | -             |
| 29       | 620/720                                              | Materials and Supplies                   | 1.91%                  | 98.09%                   | 100.00% | ERC                              | \$33              | \$1,722                  | \$1,755            | -                                     | 33            |
| 30       | 631/731                                              | Contractual Services - Engineering       | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | \$0                      | \$0                | -                                     | -             |
| 31       | 633/733                                              | Contractual Services - Legal             | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | \$0                      | \$0                | -                                     | -             |
| 32       | 635                                                  | Testing Expense                          | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | \$0                      | \$0                | -                                     | -             |
| 33       | 636/736                                              | Contractual Services - Other             | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$6               | \$294                    | \$300              | -                                     | 6             |
| 34       | 642/742                                              | Rental of Equipment                      | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | \$0                      | \$0                | -                                     | -             |
| 35       | 650/750                                              | Transportation Expense                   | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$464             | \$24,068                 | \$24,531           | -                                     | 464           |
| 36       | 667/767                                              | Reg. Commission Exp. - Other             | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$19              | \$989                    | \$1,008            | -                                     | 19            |
| 37       | 675/775                                              | Miscellaneous Expenses                   | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$119             | \$6,192                  | \$6,311            | -                                     | 119           |
| 38       |                                                      |                                          |                        |                          |         |                                  | <u>\$ 2,656</u>   | <u>\$ 141,337</u>        | <u>\$143,993</u>   | <u>-</u>                              | <u>2,656</u>  |
| 39       |                                                      |                                          |                        |                          |         |                                  |                   |                          |                    |                                       |               |
| 40       |                                                      |                                          |                        |                          |         |                                  |                   |                          |                    |                                       |               |
| 41       | <u>Water Service Corp. Allocated UI Expenses:</u>    |                                          |                        |                          |         |                                  |                   |                          |                    |                                       |               |
| 42       | 427                                                  | Interest Expense                         | 1.12%                  | 98.88%                   | 100.00% | Unallocated Rate Base            | \$33,514          | \$2,952,540              | \$2,986,054        | -                                     | 33,514        |
| 43       |                                                      |                                          |                        |                          |         |                                  | <u>\$ 33,514</u>  | <u>\$ 2,952,540</u>      | <u>\$2,986,054</u> | <u>-</u>                              | <u>33,514</u> |

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

Allocation of Expenses

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

Preparer: John Hoy

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

Utilities, Inc. of Sandalhaven  
 Allocation Percentage

| Line No.                                             | G/L Acct. No.   | Description                              | Allocation Percentages |                          |         | Description of Allocation Method | Historical Month Ending July 31, 2015 |                          |             | Allocation Percentage |               |
|------------------------------------------------------|-----------------|------------------------------------------|------------------------|--------------------------|---------|----------------------------------|---------------------------------------|--------------------------|-------------|-----------------------|---------------|
|                                                      |                 |                                          | UIF - Sandalhaven      | Other Companies/ Systems | Total   |                                  | Amounts Allocated                     |                          |             | 0.00% Water           | 100.00% Sewer |
|                                                      |                 |                                          |                        |                          |         |                                  | UIF - Sandalhaven                     | Other Companies/ Systems | Total       |                       |               |
| <u>Water Service Corp. Allocated Expenses:</u>       |                 |                                          |                        |                          |         |                                  |                                       |                          |             |                       |               |
| 1                                                    | 403             | Depreciation Expense                     | 0.43%                  | 99.57%                   | 100.00% | ERC                              | \$1,412                               | 324,979                  | \$326,391   | -                     | 1,412         |
| 2                                                    | 408             | Taxes Other than Income                  | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$149                                 | 33,404                   | \$33,553    | -                     | 149           |
| 3                                                    | 409             | Gains/Losses from Disposition of Utility | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                   | -                        | \$0         | -                     | -             |
| 4                                                    | 410             | Miscellaneous Non-Utility Expenses       | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                   | -                        | \$0         | -                     | -             |
| 5                                                    | 420             | Interest During Construction             | 0.44%                  | 99.56%                   | 100.00% | ERC                              | (\$8)                                 | (1,786)                  | (\$1,793)   | -                     | (8)           |
| 6                                                    | 427             | Interest Expense                         | 0.45%                  | 99.55%                   | 100.00% | ERC                              | (\$1)                                 | (306)                    | (\$308)     | -                     | (1)           |
| 7                                                    | 601/701/603/703 | Salaries                                 | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$1,728                               | 386,852                  | \$388,579   | -                     | 1,728         |
| 8                                                    | 604/704         | Employee Benefits                        | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$2,015                               | 451,154                  | \$453,169   | -                     | 2,015         |
| 9                                                    | 620/720         | Materials and Supplies                   | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$284                                 | 63,553                   | \$63,837    | -                     | 284           |
| 10                                                   | 632/732         | Contractual Services - Accounting        | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$284                                 | 63,632                   | \$63,917    | -                     | 284           |
| 11                                                   | 633/733         | Contractual Services - Legal             | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                   | -                        | \$0         | -                     | -             |
| 12                                                   | 636/736         | Contractual Services - Other             | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$449                                 | 100,606                  | \$101,056   | -                     | 449           |
| 13                                                   | 641             | Rent Expense                             | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$8                                   | 1,866                    | \$1,874     | -                     | 8             |
| 14                                                   | 650/750         | Transportation Expenses                  | 0.45%                  | 99.55%                   | 100.00% | ERC                              | \$1                                   | 302                      | \$303       | -                     | 1             |
| 15                                                   | 657             | Insurance - General Liability            | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$822                                 | 184,137                  | \$184,960   | -                     | 822           |
| 16                                                   | 659/759         | Other Insurance                          | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$284                                 | 63,621                   | \$63,905    | -                     | 284           |
| 17                                                   | 670/770         | Bad Debt Expense                         | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$5                                   | 1,106                    | \$1,111     | -                     | 5             |
| 18                                                   | 675/775         | Miscellaneous Expenses                   | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$595                                 | 133,214                  | \$133,809   | -                     | 595           |
| 19                                                   |                 |                                          |                        |                          |         |                                  | \$8,027                               | \$1,806,335              | \$1,814,362 | -                     | 8,027         |
| 20                                                   |                 |                                          |                        |                          |         |                                  |                                       |                          |             |                       |               |
| 21                                                   |                 |                                          |                        |                          |         |                                  |                                       |                          |             |                       |               |
| <u>Water Service Corp. Allocated State Expenses:</u> |                 |                                          |                        |                          |         |                                  |                                       |                          |             |                       |               |
| 22                                                   | 403             | Depreciation Expenses                    | 1.57%                  | 98.43%                   | 100.00% | ERC                              | \$413                                 | \$25,849                 | \$26,261    | -                     | 413           |
| 23                                                   | 408             | Taxes Other than Income                  | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$314                                 | \$16,299                 | \$16,613    | -                     | 314           |
| 24                                                   | 410             | Miscellaneous Non-Utility Expenses       | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                   | \$0                      | \$0         | -                     | -             |
| 25                                                   | 414             | Taxes Other than Income                  | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                   | \$0                      | \$0         | -                     | -             |
| 26                                                   | 427             | Interest Expense                         | 1.93%                  | 98.07%                   | 100.00% | ERC                              | \$0                                   | \$4                      | \$4         | -                     | 0             |
| 27                                                   | 601/701/603/703 | Salaries                                 | 1.91%                  | 98.09%                   | 100.00% | ERC                              | \$1,288                               | \$66,134                 | \$67,421    | -                     | 1,288         |
| 28                                                   | 604/704         | Employee Benefits                        | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$59                                  | \$3,044                  | \$3,103     | -                     | 59            |
| 29                                                   | 620/720         | Materials and Supplies                   | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$15                                  | \$767                    | \$782       | -                     | 15            |
| 30                                                   | 631/731         | Contractual Services - Engineering       | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                   | \$0                      | \$0         | -                     | -             |
| 31                                                   | 633/733         | Contractual Services - Legal             | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                   | \$0                      | \$0         | -                     | -             |
| 32                                                   | 635             | Testing Expense                          | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                   | \$0                      | \$0         | -                     | -             |
| 33                                                   | 636/736         | Contractual Services - Other             | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$155                                 | \$8,075                  | \$8,230     | -                     | 155           |
| 34                                                   | 642/742         | Rental of Equipment                      | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                   | \$0                      | \$0         | -                     | -             |
| 35                                                   | 650/750         | Transportation Expense                   | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$461                                 | \$24,017                 | \$24,479    | -                     | 461           |
| 36                                                   | 667/767         | Reg. Commission Exp. - Other             | 1.88%                  | 98.12%                   | 100.00% | ERC                              | \$6                                   | \$334                    | \$340       | -                     | 6             |
| 37                                                   | 675/775         | Miscellaneous Expenses                   | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$263                                 | \$13,661                 | \$13,925    | -                     | 263           |
| 38                                                   |                 |                                          |                        |                          |         |                                  | \$2,974                               | \$158,184                | \$161,158   | -                     | 2,974         |
| 39                                                   |                 |                                          |                        |                          |         |                                  |                                       |                          |             |                       |               |
| 40                                                   |                 |                                          |                        |                          |         |                                  |                                       |                          |             |                       |               |
| 41                                                   |                 |                                          |                        |                          |         |                                  |                                       |                          |             |                       |               |
| <u>Water Service Corp. Allocated UI Expenses:</u>    |                 |                                          |                        |                          |         |                                  |                                       |                          |             |                       |               |
| 42                                                   | 427             | Interest Expense                         | 0.00%                  | 0.00%                    | 0.00%   | Unallocated Rate Base            | \$0                                   | \$0                      | \$0         | -                     | -             |
| 43                                                   |                 |                                          |                        |                          |         |                                  | \$-                                   | \$-                      | \$0         | -                     | -             |
| 44                                                   |                 |                                          |                        |                          |         |                                  |                                       |                          |             |                       |               |
| 45                                                   |                 |                                          |                        |                          |         |                                  |                                       |                          |             |                       |               |
| 46                                                   |                 |                                          |                        |                          |         |                                  |                                       |                          |             |                       |               |

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

Allocation of Expenses

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

Preparer: John Hoy

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

Utilities, Inc. of Sandalhaven  
 Allocation Percentage

| Line No.                                       | G/L Acct. No.                                        | Description                              | Allocation Percentages |                          |         | Description of Allocation Method | Amounts Allocated |                          |                    | Historical Month Ending August 31, 2015 |               |     |
|------------------------------------------------|------------------------------------------------------|------------------------------------------|------------------------|--------------------------|---------|----------------------------------|-------------------|--------------------------|--------------------|-----------------------------------------|---------------|-----|
|                                                |                                                      |                                          | UIF - Sandalhaven      | Other Companies/ Systems | Total   |                                  | UIF - Sandalhaven | Other Companies/ Systems | Total              | 0.00% Water                             | 100.00% Sewer |     |
|                                                |                                                      |                                          |                        |                          |         |                                  |                   |                          |                    |                                         |               | (1) |
| <u>Water Service Corp. Allocated Expenses:</u> |                                                      |                                          |                        |                          |         |                                  |                   |                          |                    |                                         |               |     |
| 1                                              |                                                      |                                          |                        |                          |         |                                  |                   |                          |                    |                                         |               |     |
| 2                                              | 403                                                  | Depreciation Expense                     | 0.43%                  | 99.57%                   | 100.00% | ERC                              | \$1,450           | 333,653                  | \$335,102          | -                                       | 1,450         |     |
| 3                                              | 408                                                  | Taxes Other than Income                  | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$141             | 31,494                   | \$31,634           | -                                       | 141           |     |
| 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             | 0.44%                  | 99.56%                   | 100.00% | ERC                              | (\$9)             | (2,023)                  | (\$2,032)          | -                                       | (9)           |     |
| 7                                              | 427                                                  | Interest Expense                         | 0.45%                  | 99.55%                   | 100.00% | ERC                              | (\$1)             | (168)                    | (\$168)            | -                                       | (1)           |     |
| 8                                              | 601/701/603/703                                      | Salaries                                 | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$1,536           | 344,236                  | \$345,772          | -                                       | 1,536         |     |
| 9                                              | 604/704                                              | Employee Benefits                        | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$2,347           | 525,870                  | \$528,217          | -                                       | 2,347         |     |
| 10                                             | 620/720                                              | Materials and Supplies                   | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$380             | 85,136                   | \$85,516           | -                                       | 380           |     |
| 11                                             | 632/732                                              | Contractual Services - Accounting        | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$284             | 63,633                   | \$63,917           | -                                       | 284           |     |
| 12                                             | 633/733                                              | Contractual Services - Legal             | 0.44%                  | 99.56%                   | 100.00% | ERC                              | (\$113)           | (25,253)                 | (\$25,365)         | -                                       | (113)         |     |
| 13                                             | 636/736                                              | Contractual Services - Other             | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$519             | 116,291                  | \$116,810          | -                                       | 519           |     |
| 14                                             | 641                                                  | Rent Expense                             | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$8               | 1,866                    | \$1,874            | -                                       | 8             |     |
| 15                                             | 650/750                                              | Transportation Expenses                  | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$1               | 314                      | \$315              | -                                       | 1             |     |
| 16                                             | 657                                                  | Insurance - General Liability            | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$822             | 184,239                  | \$185,061          | -                                       | 822           |     |
| 17                                             | 659/759                                              | Other Insurance                          | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$65              | 14,477                   | \$14,541           | -                                       | 65            |     |
| 18                                             | 670/770                                              | Bad Debt Expense                         | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$5               | 1,191                    | \$1,197            | -                                       | 5             |     |
| 19                                             | 675/775                                              | Miscellaneous Expenses                   | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$557             | 124,743                  | \$125,300          | -                                       | 557           |     |
| 20                                             |                                                      |                                          |                        |                          |         |                                  | <u>\$7,993</u>    | <u>\$1,799,699</u>       | <u>\$1,807,692</u> | -                                       | <u>7,993</u>  |     |
| 21                                             |                                                      |                                          |                        |                          |         |                                  |                   |                          |                    |                                         |               |     |
| 22                                             | <u>Water Service Corp. Allocated State Expenses:</u> |                                          |                        |                          |         |                                  |                   |                          |                    |                                         |               |     |
| 23                                             |                                                      |                                          |                        |                          |         |                                  |                   |                          |                    |                                         |               |     |
| 24                                             | 403                                                  | Depreciation Expenses                    | 1.55%                  | 98.45%                   | 100.00% | ERC                              | \$385             | \$24,410                 | \$24,795           | -                                       | 385           |     |
| 25                                             | 408                                                  | Taxes Other than Income                  | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$397             | \$20,610                 | \$21,007           | -                                       | 397           |     |
| 26                                             | 410                                                  | Miscellaneous Non-Utility Expenses       | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | \$0                      | \$0                | -                                       | -             |     |
| 27                                             | 414                                                  | Taxes Other than Income                  | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | \$0                      | \$0                | -                                       | -             |     |
| 28                                             | 427                                                  | Interest Expense                         | 1.96%                  | 98.04%                   | 100.00% | ERC                              | \$0               | \$5                      | \$5                | -                                       | 0             |     |
| 29                                             | 601/701/603/703                                      | Salaries                                 | 1.91%                  | 98.09%                   | 100.00% | ERC                              | \$1,274           | \$65,504                 | \$66,778           | -                                       | 1,274         |     |
| 30                                             | 604/704                                              | Employee Benefits                        | 1.88%                  | 98.12%                   | 100.00% | ERC                              | \$6               | \$319                    | \$325              | -                                       | 6             |     |
| 31                                             | 620/720                                              | Materials and Supplies                   | 1.62%                  | 98.38%                   | 100.00% | ERC                              | \$10              | \$598                    | \$607              | -                                       | 10            |     |
| 32                                             | 631/731                                              | Contractual Services - Engineering       | 1.88%                  | 98.12%                   | 100.00% | ERC                              | \$55              | \$2,861                  | \$2,916            | -                                       | 55            |     |
| 33                                             | 633/733                                              | Contractual Services - Legal             | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | \$0                      | \$0                | -                                       | -             |     |
| 34                                             | 635                                                  | Testing Expense                          | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | \$0                      | \$0                | -                                       | -             |     |
| 35                                             | 636/736                                              | Contractual Services - Other             | 1.88%                  | 98.12%                   | 100.00% | ERC                              | \$4               | \$201                    | \$205              | -                                       | 4             |     |
| 36                                             | 642/742                                              | Rental of Equipment                      | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | \$0                      | \$0                | -                                       | -             |     |
| 37                                             | 650/750                                              | Transportation Expense                   | 1.88%                  | 98.12%                   | 100.00% | ERC                              | \$432             | \$22,493                 | \$22,925           | -                                       | 432           |     |
| 38                                             | 667/767                                              | Reg. Commission Exp. - Other             | 1.88%                  | 98.12%                   | 100.00% | ERC                              | \$6               | \$318                    | \$324              | -                                       | 6             |     |
| 39                                             | 675/775                                              | Miscellaneous Expenses                   | 1.84%                  | 98.16%                   | 100.00% | ERC                              | \$55              | \$2,938                  | \$2,993            | -                                       | 55            |     |
| 40                                             |                                                      |                                          |                        |                          |         |                                  | <u>\$ 2,624</u>   | <u>\$ 140,257</u>        | <u>\$142,881</u>   | -                                       | <u>2,624</u>  |     |
| 41                                             |                                                      |                                          |                        |                          |         |                                  |                   |                          |                    |                                         |               |     |
| 42                                             | <u>Water Service Corp. Allocated UI Expenses:</u>    |                                          |                        |                          |         |                                  |                   |                          |                    |                                         |               |     |
| 43                                             |                                                      |                                          |                        |                          |         |                                  |                   |                          |                    |                                         |               |     |
| 44                                             | 427                                                  | Interest Expense                         | 0.00%                  | 0.00%                    | 0.00%   | Unallocated Rate Base            | \$0               | \$0                      | \$0                | -                                       | -             |     |
| 45                                             |                                                      |                                          |                        |                          |         |                                  | <u>\$ -</u>       | <u>\$ -</u>              | <u>\$0</u>         | -                                       | -             |     |

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

Allocation of Expenses

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

Preparer: John Hoy

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

Utilities, Inc. of Sandalhaven  
 Allocation Percentage

| Line No. | G/L Acct. No.                                       | Description                              | Allocation Percentages |                          |         | Description of Allocation Method | Historical Month Ending September 30, 2015 |                          |                    | Allocation Percentage |               |
|----------|-----------------------------------------------------|------------------------------------------|------------------------|--------------------------|---------|----------------------------------|--------------------------------------------|--------------------------|--------------------|-----------------------|---------------|
|          |                                                     |                                          | UIF - Sandalhaven      | Other Companies/ Systems | Total   |                                  | Amounts Allocated                          |                          |                    | 0.00% Water           | 100.00% Sewer |
|          |                                                     |                                          |                        |                          |         |                                  | UIF - Sandalhaven                          | Other Companies/ Systems | Total              |                       |               |
| 1        | <u>Water Service Corp. Allocated Expenses:</u>      |                                          |                        |                          |         |                                  |                                            |                          |                    |                       |               |
| 2        | 403                                                 | Depreciation Expense                     | 0.43%                  | 99.57%                   | 100.00% | ERC                              | \$1,427                                    | 330,556                  | \$331,984          | -                     | 1,427         |
| 3        | 408                                                 | Taxes Other than Income                  | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$137                                      | 30,975                   | \$31,113           | -                     | 137           |
| 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             | 0.44%                  | 99.56%                   | 100.00% | ERC                              | (\$11)                                     | (2,541)                  | (\$2,552)          | -                     | (11)          |
| 7        | 427                                                 | Interest Expense                         | -235.32%               | 335.32%                  | 100.00% | ERC                              | \$356                                      | (507)                    | (\$151)            | -                     | 356           |
| 8        | 601/701/603/703                                     | Salaries                                 | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$1,662                                    | 374,716                  | \$376,378          | -                     | 1,662         |
| 9        | 604/704                                             | Employee Benefits                        | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$1,591                                    | 358,732                  | \$360,323          | -                     | 1,591         |
| 10       | 620/720                                             | Materials and Supplies                   | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$300                                      | 67,540                   | \$67,839           | -                     | 300           |
| 11       | 632/732                                             | Contractual Services - Accounting        | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$282                                      | 63,634                   | \$63,917           | -                     | 282           |
| 12       | 633/733                                             | Contractual Services - Legal             | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                        | -                        | \$0                | -                     | -             |
| 13       | 636/736                                             | Contractual Services - Other             | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$501                                      | 113,043                  | \$113,544          | -                     | 501           |
| 14       | 641                                                 | Rent Expense                             | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$8                                        | 1,866                    | \$1,874            | -                     | 8             |
| 15       | 650/750                                             | Transportation Expenses                  | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$1                                        | 271                      | \$272              | -                     | 1             |
| 16       | 657                                                 | Insurance - General Liability            | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$817                                      | 184,143                  | \$184,960          | -                     | 817           |
| 17       | 659/759                                             | Other Insurance                          | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$231                                      | 52,102                   | \$52,333           | -                     | 231           |
| 18       | 670/770                                             | Bad Debt Expense                         | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$4                                        | 919                      | \$923              | -                     | 4             |
| 19       | 675/775                                             | Miscellaneous Expenses                   | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$542                                      | 122,199                  | \$122,741          | -                     | 542           |
| 20       |                                                     |                                          |                        |                          |         |                                  | <u>\$7,849</u>                             | <u>\$1,697,646</u>       | <u>\$1,705,496</u> | -                     | <u>7,849</u>  |
| 21       |                                                     |                                          |                        |                          |         |                                  |                                            |                          |                    |                       |               |
| 22       | <u>Water Service Corp. Allocated State Expenses</u> |                                          |                        |                          |         |                                  |                                            |                          |                    |                       |               |
| 23       |                                                     |                                          |                        |                          |         |                                  |                                            |                          |                    |                       |               |
| 24       | 403                                                 | Depreciation Expenses                    | 1.58%                  | 98.42%                   | 100.00% | ERC                              | \$420                                      | \$26,221                 | \$26,642           | -                     | 420           |
| 25       | 408                                                 | Taxes Other than Income                  | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$403                                      | \$20,879                 | \$21,282           | -                     | 403           |
| 26       | 410                                                 | Miscellaneous Non-Utility Expenses       | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                        | \$0                      | \$0                | -                     | -             |
| 27       | 414                                                 | Taxes Other than Income                  | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                        | \$0                      | \$0                | -                     | -             |
| 28       | 427                                                 | Interest Expense                         | 1.82%                  | 98.18%                   | 100.00% | ERC                              | \$0                                        | \$5                      | \$5                | -                     | 0             |
| 29       | 601/701/603/703                                     | Salaries                                 | 1.91%                  | 98.09%                   | 100.00% | ERC                              | \$1,216                                    | \$62,357                 | \$63,574           | -                     | 1,216         |
| 30       | 604/704                                             | Employee Benefits                        | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$10                                       | \$539                    | \$550              | -                     | 10            |
| 31       | 620/720                                             | Materials and Supplies                   | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$4                                        | \$189                    | \$192              | -                     | 4             |
| 32       | 631/731                                             | Contractual Services - Engineering       | 1.89%                  | 98.11%                   | 100.00% | ERC                              | (\$55)                                     | (\$2,861)                | (\$2,916)          | -                     | (\$55)        |
| 33       | 633/733                                             | Contractual Services - Legal             | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                        | \$0                      | \$0                | -                     | -             |
| 34       | 635                                                 | Testing Expense                          | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                        | \$0                      | \$0                | -                     | -             |
| 35       | 636/736                                             | Contractual Services - Other             | 1.90%                  | 98.10%                   | 100.00% | ERC                              | \$1                                        | \$37                     | \$37               | -                     | 1             |
| 36       | 642/742                                             | Rental of Equipment                      | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                        | \$0                      | \$0                | -                     | -             |
| 37       | 650/750                                             | Transportation Expense                   | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$392                                      | \$20,369                 | \$20,761           | -                     | 392           |
| 38       | 667/767                                             | Reg. Commission Exp. - Other             | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                        | \$0                      | \$0                | -                     | -             |
| 39       | 675/775                                             | Miscellaneous Expenses                   | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$181                                      | \$9,398                  | \$9,579            | -                     | 181           |
| 40       |                                                     |                                          |                        |                          |         |                                  | <u>\$ 2,572</u>                            | <u>\$ 137,133</u>        | <u>\$139,705</u>   | -                     | <u>2,572</u>  |
| 41       |                                                     |                                          |                        |                          |         |                                  |                                            |                          |                    |                       |               |
| 42       | <u>Water Service Corp. Allocated UI Expenses</u>    |                                          |                        |                          |         |                                  |                                            |                          |                    |                       |               |
| 43       |                                                     |                                          |                        |                          |         |                                  |                                            |                          |                    |                       |               |
| 44       | 427                                                 | Interest Expense                         | 1.49%                  | 98.51%                   | 100.00% | Unallocated Rate Base            | \$44,779                                   | \$2,959,948              | \$3,004,727        | -                     | 44,779        |
| 45       |                                                     |                                          |                        |                          |         |                                  | <u>\$ 44,779</u>                           | <u>\$ 2,959,948</u>      | <u>\$3,004,727</u> | -                     | <u>44,779</u> |

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



Allocation of Expenses

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

Preparer: John Hoy

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

Utilities, Inc. of Sandalhaven  
 Allocation Percentage

| Line No. | G/L Acct. No.                                        | Description                              | Allocation Percentages |                          |         | Description of Allocation Method | Historical Month Ending October 31, 2015 |                          |                    | Allocation Percentage |               |
|----------|------------------------------------------------------|------------------------------------------|------------------------|--------------------------|---------|----------------------------------|------------------------------------------|--------------------------|--------------------|-----------------------|---------------|
|          |                                                      |                                          | UIF - Sandalhaven      | Other Companies/ Systems | Total   |                                  | Amounts Allocated                        |                          |                    | 0.00% Water           | 100.00% Sewer |
|          |                                                      |                                          |                        |                          |         |                                  | UIF - Sandalhaven                        | Other Companies/ Systems | Total              |                       |               |
| 1        | <u>Water Service Corp. Allocated Expenses:</u>       |                                          |                        |                          |         |                                  |                                          |                          |                    |                       |               |
| 2        | 403                                                  | Depreciation Expense                     | 0.43%                  | 99.57%                   | 100.00% | ERC                              | \$1,423                                  | 330,763                  | \$332,186          | -                     | 1,423         |
| 3        | 408                                                  | Taxes Other than Income                  | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$135                                    | 30,588                   | \$30,723           | -                     | 135           |
| 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             | 0.44%                  | 99.56%                   | 100.00% | ERC                              | (\$13)                                   | (2,865)                  | (\$2,878)          | -                     | (13)          |
| 7        | 427                                                  | Interest Expense                         | 0.44%                  | 99.56%                   | 100.00% | ERC                              | (\$1)                                    | (237)                    | (\$238)            | -                     | (1)           |
| 8        | 601/701/603/703                                      | Salaries                                 | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$1,636                                  | 370,018                  | \$371,654          | -                     | 1,636         |
| 9        | 604/704                                              | Employee Benefits                        | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$2,285                                  | 516,794                  | \$519,079          | -                     | 2,285         |
| 10       | 620/720                                              | Materials and Supplies                   | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$316                                    | 71,448                   | \$71,764           | -                     | 316           |
| 11       | 632/732                                              | Contractual Services - Accounting        | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$281                                    | 63,635                   | \$63,917           | -                     | 281           |
| 12       | 633/733                                              | Contractual Services - Legal             | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$10                                     | 2,190                    | \$2,200            | -                     | 10            |
| 13       | 636/736                                              | Contractual Services - Other             | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$636                                    | 143,877                  | \$144,513          | -                     | 636           |
| 14       | 641                                                  | Rent Expense                             | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$8                                      | 1,866                    | \$1,874            | -                     | 8             |
| 15       | 650/750                                              | Transportation Expenses                  | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$2                                      | 376                      | \$378              | -                     | 2             |
| 16       | 657                                                  | Insurance - General Liability            | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$869                                    | 196,658                  | \$197,527          | -                     | 869           |
| 17       | 659/759                                              | Other Insurance                          | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$421                                    | 95,337                   | \$95,758           | -                     | 421           |
| 18       | 670/770                                              | Bad Debt Expense                         | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$6                                      | 1,382                    | \$1,388            | -                     | 6             |
| 19       | 675/775                                              | Miscellaneous Expenses                   | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$661                                    | 149,471                  | \$150,132          | -                     | 661           |
| 20       |                                                      |                                          |                        |                          |         |                                  | <u>\$8,676</u>                           | <u>\$1,971,301</u>       | <u>\$1,979,977</u> | <u>-</u>              | <u>8,676</u>  |
| 21       |                                                      |                                          |                        |                          |         |                                  |                                          |                          |                    |                       |               |
| 22       | <u>Water Service Corp. Allocated State Expenses:</u> |                                          |                        |                          |         |                                  |                                          |                          |                    |                       |               |
| 23       |                                                      |                                          |                        |                          |         |                                  |                                          |                          |                    |                       |               |
| 24       | 403                                                  | Depreciation Expenses                    | 1.59%                  | 98.41%                   | 100.00% | ERC                              | \$445                                    | \$27,590                 | \$28,035           | -                     | 445           |
| 25       | 408                                                  | Taxes Other than Income                  | 1.88%                  | 98.12%                   | 100.00% | ERC                              | \$407                                    | \$21,172                 | \$21,579           | -                     | 407           |
| 26       | 410                                                  | Miscellaneous Non-Utility Expenses       | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                      | \$0                      | \$0                | -                     | -             |
| 27       | 414                                                  | Taxes Other than Income                  | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                      | \$0                      | \$0                | -                     | -             |
| 28       | 427                                                  | Interest Expense                         | 1.88%                  | 98.12%                   | 100.00% | ERC                              | \$5                                      | \$250                    | \$255              | -                     | 5             |
| 29       | 601/701/603/703                                      | Salaries                                 | 1.91%                  | 98.09%                   | 100.00% | ERC                              | \$1,195                                  | \$61,478                 | \$62,673           | -                     | 1,195         |
| 30       | 604/704                                              | Employee Benefits                        | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                      | \$0                      | \$0                | -                     | -             |
| 31       | 620/720                                              | Materials and Supplies                   | 1.66%                  | 98.34%                   | 100.00% | ERC                              | \$12                                     | \$719                    | \$731              | -                     | 12            |
| 32       | 631/731                                              | Contractual Services - Engineering       | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                      | \$0                      | \$0                | -                     | -             |
| 33       | 633/733                                              | Contractual Services - Legal             | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                      | \$0                      | \$0                | -                     | -             |
| 34       | 635                                                  | Testing Expense                          | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                      | \$0                      | \$0                | -                     | -             |
| 35       | 636/736                                              | Contractual Services - Other             | 1.88%                  | 98.12%                   | 100.00% | ERC                              | \$11                                     | \$564                    | \$575              | -                     | 11            |
| 36       | 642/742                                              | Rental of Equipment                      | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                      | \$0                      | \$0                | -                     | -             |
| 37       | 650/750                                              | Transportation Expense                   | 1.88%                  | 98.12%                   | 100.00% | ERC                              | \$468                                    | \$24,417                 | \$24,885           | -                     | 468           |
| 38       | 667/767                                              | Reg. Commission Exp. - Other             | 1.88%                  | 98.12%                   | 100.00% | ERC                              | \$73                                     | \$3,801                  | \$3,873            | -                     | 73            |
| 39       | 675/775                                              | Miscellaneous Expenses                   | 1.87%                  | 98.13%                   | 100.00% | ERC                              | \$179                                    | \$9,385                  | \$9,564            | -                     | 179           |
| 40       |                                                      |                                          |                        |                          |         |                                  | <u>\$ 2,794</u>                          | <u>\$ 149,376</u>        | <u>\$152,170</u>   | <u>-</u>              | <u>2,794</u>  |
| 41       |                                                      |                                          |                        |                          |         |                                  |                                          |                          |                    |                       |               |
| 42       | <u>Water Service Corp. Allocated UI Expenses:</u>    |                                          |                        |                          |         |                                  |                                          |                          |                    |                       |               |
| 43       |                                                      |                                          |                        |                          |         |                                  |                                          |                          |                    |                       |               |
| 44       | 427                                                  | Interest Expense                         | 0.00%                  | 0.00%                    | 0.00%   | Unallocated Rate Base            | \$0                                      | \$0                      | \$0                | -                     | -             |
| 45       |                                                      |                                          |                        |                          |         |                                  | <u>\$ -</u>                              | <u>\$ -</u>              | <u>\$0</u>         | <u>-</u>              | <u>-</u>      |
| 46       |                                                      |                                          |                        |                          |         |                                  |                                          |                          |                    |                       |               |

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

Allocation of Expenses

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

Preparer: John Hoy

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

Utilities, Inc. of Sandalhaven  
 Allocation Percentage

| Line No. | G/L Acct. No.                                                                                                                                              | Description                              | Allocation Percentages |                          |         | Description of Allocation Method | Historical Month Ending November 30, 2015 |                          |                    | Allocation Percentage |               |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|------------------------|--------------------------|---------|----------------------------------|-------------------------------------------|--------------------------|--------------------|-----------------------|---------------|
|          |                                                                                                                                                            |                                          | UIF - Sandalhaven      | Other Companies/ Systems | Total   |                                  | Amounts Allocated                         |                          |                    | 0.00% Water           | 100.00% Sewer |
|          |                                                                                                                                                            |                                          |                        |                          |         |                                  | UIF - Sandalhaven                         | Other Companies/ Systems | Total              |                       |               |
| 1        | <u>Water Service Corp. Allocated Expenses:</u>                                                                                                             |                                          |                        |                          |         |                                  |                                           |                          |                    |                       |               |
| 2        | 403                                                                                                                                                        | Depreciation Expense                     | 0.43%                  | 99.57%                   | 100.00% | ERC                              | \$1,423                                   | 330,934                  | \$332,357          | -                     | 1,423         |
| 3        | 408                                                                                                                                                        | Taxes Other than Income                  | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$133                                     | 30,130                   | \$30,263           | -                     | 133           |
| 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             | 0.44%                  | 99.56%                   | 100.00% | ERC                              | (\$13)                                    | (2,913)                  | (\$2,925)          | -                     | (13)          |
| 7        | 427                                                                                                                                                        | Interest Expense                         | 0.44%                  | 99.56%                   | 100.00% | ERC                              | (\$2)                                     | (477)                    | (\$479)            | -                     | (2)           |
| 8        | 601/701/603/703                                                                                                                                            | Salaries                                 | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$2,022                                   | 457,624                  | \$459,646          | -                     | 2,022         |
| 9        | 604/704                                                                                                                                                    | Employee Benefits                        | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$2,362                                   | 534,728                  | \$537,091          | -                     | 2,362         |
| 10       | 620/720                                                                                                                                                    | Materials and Supplies                   | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$280                                     | 63,468                   | \$63,749           | -                     | 280           |
| 11       | 632/732                                                                                                                                                    | Contractual Services - Accounting        | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$334                                     | 75,547                   | \$75,880           | -                     | 334           |
| 12       | 633/733                                                                                                                                                    | Contractual Services - Legal             | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                       | -                        | \$0                | -                     | -             |
| 13       | 636/736                                                                                                                                                    | Contractual Services - Other             | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$533                                     | 120,603                  | \$121,135          | -                     | 533           |
| 14       | 641                                                                                                                                                        | Rent Expense                             | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$8                                       | 1,866                    | \$1,874            | -                     | 8             |
| 15       | 650/750                                                                                                                                                    | Transportation Expenses                  | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$2                                       | 561                      | \$563              | -                     | 2             |
| 16       | 657                                                                                                                                                        | Insurance - General Liability            | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$849                                     | 192,148                  | \$192,997          | -                     | 849           |
| 17       | 659/759                                                                                                                                                    | Other Insurance                          | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$720                                     | 163,020                  | \$163,741          | -                     | 720           |
| 18       | 670/770                                                                                                                                                    | Bad Debt Expense                         | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$6                                       | 1,285                    | \$1,290            | -                     | 6             |
| 19       | 675/775                                                                                                                                                    | Miscellaneous Expenses                   | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$624                                     | 141,241                  | \$141,865          | -                     | 624           |
| 20       |                                                                                                                                                            |                                          |                        |                          |         |                                  | <u>\$9,281</u>                            | <u>\$2,109,766</u>       | <u>\$2,119,046</u> | -                     | <u>9,281</u>  |
| 21       |                                                                                                                                                            |                                          |                        |                          |         |                                  |                                           |                          |                    |                       |               |
| 22       | <u>Water Service Corp. Allocated State Expenses</u>                                                                                                        |                                          |                        |                          |         |                                  |                                           |                          |                    |                       |               |
| 23       |                                                                                                                                                            |                                          |                        |                          |         |                                  |                                           |                          |                    |                       |               |
| 24       | 403                                                                                                                                                        | Depreciation Expenses                    | 1.56%                  | 98.44%                   | 100.00% | ERC                              | \$405                                     | \$25,527                 | \$25,932           | -                     | 405           |
| 25       | 408                                                                                                                                                        | Taxes Other than Income                  | 1.88%                  | 98.12%                   | 100.00% | ERC                              | \$382                                     | \$19,904                 | \$20,286           | -                     | 382           |
| 26       | 410                                                                                                                                                        | Miscellaneous Non-Utility Expenses       | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                       | \$0                      | \$0                | -                     | -             |
| 27       | 414                                                                                                                                                        | Taxes Other than Income                  | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                       | \$0                      | \$0                | -                     | -             |
| 28       | 427                                                                                                                                                        | Interest Expense                         | 1.82%                  | 98.18%                   | 100.00% | ERC                              | \$0                                       | \$5                      | \$5                | -                     | 0             |
| 29       | 601/701/603/703                                                                                                                                            | Salaries                                 | 1.90%                  | 98.10%                   | 100.00% | ERC                              | \$1,223                                   | \$62,996                 | \$64,218           | -                     | 1,223         |
| 30       | 604/704                                                                                                                                                    | Employee Benefits                        | 1.88%                  | 98.12%                   | 100.00% | ERC                              | (\$3)                                     | (\$142)                  | (\$145)            | -                     | (3)           |
| 31       | 620/720                                                                                                                                                    | Materials and Supplies                   | 1.70%                  | 98.30%                   | 100.00% | ERC                              | \$12                                      | \$671                    | \$683              | -                     | 12            |
| 32       | 631/731                                                                                                                                                    | Contractual Services - Engineering       | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                       | \$0                      | \$0                | -                     | -             |
| 33       | 633/733                                                                                                                                                    | Contractual Services - Legal             | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                       | \$0                      | \$0                | -                     | -             |
| 34       | 635                                                                                                                                                        | Testing Expense                          | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                       | \$0                      | \$0                | -                     | -             |
| 35       | 636/736                                                                                                                                                    | Contractual Services - Other             | 1.88%                  | 98.12%                   | 100.00% | ERC                              | \$2                                       | \$93                     | \$95               | -                     | 2             |
| 36       | 642/742                                                                                                                                                    | Rental of Equipment                      | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0                                       | \$0                      | \$0                | -                     | -             |
| 37       | 650/750                                                                                                                                                    | Transportation Expense                   | 1.88%                  | 98.12%                   | 100.00% | ERC                              | \$416                                     | \$21,692                 | \$22,108           | -                     | 416           |
| 38       | 667/767                                                                                                                                                    | Reg. Commission Exp. - Other             | 1.88%                  | 98.12%                   | 100.00% | ERC                              | \$2                                       | \$106                    | \$108              | -                     | 2             |
| 39       | 675/775                                                                                                                                                    | Miscellaneous Expenses                   | 1.90%                  | 98.10%                   | 100.00% | ERC                              | \$231                                     | \$11,960                 | \$12,191           | -                     | 231           |
| 40       |                                                                                                                                                            |                                          |                        |                          |         |                                  | <u>\$ 2,670</u>                           | <u>\$ 142,811</u>        | <u>\$145,481</u>   | -                     | <u>2,670</u>  |
| 41       |                                                                                                                                                            |                                          |                        |                          |         |                                  |                                           |                          |                    |                       |               |
| 42       | <u>Water Service Corp. Allocated UI Expenses</u>                                                                                                           |                                          |                        |                          |         |                                  |                                           |                          |                    |                       |               |
| 43       |                                                                                                                                                            |                                          |                        |                          |         |                                  |                                           |                          |                    |                       |               |
| 44       | 427                                                                                                                                                        | Interest Expense                         | 0.00%                  | 0.00%                    | 0.00%   | Unallocated Rate Base            | \$0                                       | \$0                      | \$0                | -                     | -             |
| 45       |                                                                                                                                                            |                                          |                        |                          |         |                                  | <u>\$ -</u>                               | <u>\$ -</u>              | <u>\$0</u>         | -                     | -             |
| 46       | Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company. |                                          |                        |                          |         |                                  |                                           |                          |                    |                       |               |

Allocation of Expenses

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

Preparer: John Hoy

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

Utilities, Inc. of Sandalhaven  
Allocation Percentage

| Line No. | G/L Acct. No.                                        | Description                              | Allocation Percentages |                          |         | Description of Allocation Method | Amounts Allocated |                          |                    | Historical Month Ending December 31, 2015 |               |
|----------|------------------------------------------------------|------------------------------------------|------------------------|--------------------------|---------|----------------------------------|-------------------|--------------------------|--------------------|-------------------------------------------|---------------|
|          |                                                      |                                          | UIF - Sandalhaven      | Other Companies/ Systems | Total   |                                  | UIF - Sandalhaven | Other Companies/ Systems | Total              | 0.00% Water                               | 100.00% Sewer |
|          |                                                      |                                          |                        |                          |         |                                  |                   |                          |                    |                                           |               |
| 1        | <u>Water Service Corp. Allocated Expenses:</u>       |                                          |                        |                          |         |                                  |                   |                          |                    |                                           |               |
| 2        | 403                                                  | Depreciation Expense                     | 0.43%                  | 99.57%                   | 100.00% | ERC                              | \$1,365           | 317,657                  | \$319,022          | -                                         | 1,365         |
| 3        | 408                                                  | Taxes Other than Income                  | 0.45%                  | 99.55%                   | 100.00% | ERC                              | (\$0)             | (42)                     | (\$42)             | -                                         | (0)           |
| 4        | 409                                                  | Gains/Losses from Disposition of Utility | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$0               | 100                      | \$100              | -                                         | 0             |
| 5        | 410                                                  | Miscellaneous Non-Utility Expenses       | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$90              | 20,350                   | \$20,439           | -                                         | 90            |
| 6        | 420                                                  | Interest During Construction             | 0.44%                  | 99.56%                   | 100.00% | ERC                              | (\$15)            | (3,292)                  | (\$3,307)          | -                                         | (15)          |
| 7        | 427                                                  | Interest Expense                         | -2030.37%              | 2130.37%                 | 100.00% | ERC                              | \$429             | (450)                    | (\$21)             | -                                         | 429           |
| 8        | 601/701/603/703                                      | Salaries                                 | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$1,410           | 319,027                  | \$320,437          | -                                         | 1,410         |
| 9        | 604/704                                              | Employee Benefits                        | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$3,049           | 689,729                  | \$692,778          | -                                         | 3,049         |
| 10       | 620/720                                              | Materials and Supplies                   | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$345             | 78,001                   | \$78,345           | -                                         | 345           |
| 11       | 632/732                                              | Contractual Services - Accounting        | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$335             | 75,805                   | \$76,140           | -                                         | 335           |
| 12       | 633/733                                              | Contractual Services - Legal             | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | -                        | \$0                | -                                         | -             |
| 13       | 636/736                                              | Contractual Services - Other             | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$520             | 117,529                  | \$118,049          | -                                         | 520           |
| 14       | 641                                                  | Rent Expense                             | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$17              | 3,732                    | \$3,748            | -                                         | 17            |
| 15       | 650/750                                              | Transportation Expenses                  | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$1               | 296                      | \$297              | -                                         | 1             |
| 16       | 657                                                  | Insurance - General Liability            | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$850             | 192,337                  | \$193,188          | -                                         | 850           |
| 17       | 659/759                                              | Other Insurance                          | 0.44%                  | 99.56%                   | 100.00% | ERC                              | (\$117)           | (26,493)                 | (\$26,610)         | -                                         | (117)         |
| 18       | 670/770                                              | Bad Debt Expense                         | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$5               | 1,129                    | \$1,134            | -                                         | 5             |
| 19       | 675/775                                              | Miscellaneous Expenses                   | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$595             | 134,652                  | \$135,247          | -                                         | 595           |
| 20       |                                                      |                                          |                        |                          |         |                                  | <u>\$8,880</u>    | <u>\$1,920,064</u>       | <u>\$1,928,944</u> | -                                         | <u>8,880</u>  |
| 21       | <u>Water Service Corp. Allocated State Expenses:</u> |                                          |                        |                          |         |                                  |                   |                          |                    |                                           |               |
| 22       | 403                                                  | Depreciation Expenses                    | 1.60%                  | 98.40%                   | 100.00% | ERC                              | \$469             | \$28,853                 | \$29,322           | -                                         | 469           |
| 23       | 408                                                  | Taxes Other than Income                  | 1.88%                  | 98.12%                   | 100.00% | ERC                              | \$418             | \$21,771                 | \$22,189           | -                                         | 418           |
| 24       | 410                                                  | Miscellaneous Non-Utility Expenses       | 1.91%                  | 98.09%                   | 100.00% | ERC                              | \$63              | \$3,229                  | \$3,291            | -                                         | 63            |
| 25       | 414                                                  | Taxes Other than Income                  | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | \$0                      | \$0                | -                                         | -             |
| 26       | 427                                                  | Interest Expense                         | 1.86%                  | 98.14%                   | 100.00% | ERC                              | \$0               | \$17                     | \$17               | -                                         | 0             |
| 27       | 601/701/603/703                                      | Salaries                                 | 1.91%                  | 98.09%                   | 100.00% | ERC                              | \$1,462           | \$75,217                 | \$76,679           | -                                         | 1,462         |
| 28       | 604/704                                              | Employee Benefits                        | 1.88%                  | 98.12%                   | 100.00% | ERC                              | (\$2)             | (\$80)                   | (\$82)             | -                                         | (2)           |
| 29       | 620/720                                              | Materials and Supplies                   | 1.88%                  | 98.12%                   | 100.00% | ERC                              | \$11              | \$575                    | \$586              | -                                         | 11            |
| 30       | 631/731                                              | Contractual Services - Engineering       | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | \$0                      | \$0                | -                                         | -             |
| 31       | 633/733                                              | Contractual Services - Legal             | 1.88%                  | 98.12%                   | 100.00% | ERC                              | \$35              | \$1,836                  | \$1,871            | -                                         | 35            |
| 32       | 635                                                  | Testing Expense                          | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | \$0               | \$0                      | \$0                | -                                         | -             |
| 33       | 636/736                                              | Contractual Services - Other             | 1.88%                  | 98.12%                   | 100.00% | ERC                              | \$159             | \$8,302                  | \$8,461            | -                                         | 159           |
| 34       | 642/742                                              | Rental of Equipment                      | 1.88%                  | 98.12%                   | 100.00% | ERC                              | \$5               | \$274                    | \$279              | -                                         | 5             |
| 35       | 650/750                                              | Transportation Expense                   | 1.88%                  | 98.12%                   | 100.00% | ERC                              | \$389             | \$20,268                 | \$20,657           | -                                         | 389           |
| 36       | 667/767                                              | Reg. Commission Exp. - Other             | 1.88%                  | 98.12%                   | 100.00% | ERC                              | \$64              | \$3,332                  | \$3,395            | -                                         | 64            |
| 37       | 675/775                                              | Miscellaneous Expenses                   | 1.88%                  | 98.12%                   | 100.00% | ERC                              | \$378             | \$19,707                 | \$20,085           | -                                         | 378           |
| 38       |                                                      |                                          |                        |                          |         |                                  | <u>\$ 3,452</u>   | <u>\$ 183,299</u>        | <u>\$186,751</u>   | -                                         | <u>3,452</u>  |
| 39       | <u>Water Service Corp. Allocated UI Expenses:</u>    |                                          |                        |                          |         |                                  |                   |                          |                    |                                           |               |
| 40       | 427                                                  | Interest Expense                         | 1.29%                  | 98.71%                   | 100.00% | Unallocated Rate Base            | \$41,126          | \$3,138,094              | \$3,179,219        | -                                         | 41,126        |
| 41       |                                                      |                                          |                        |                          |         |                                  | <u>\$ 41,126</u>  | <u>\$ 3,138,094</u>      | <u>\$3,179,219</u> | -                                         | <u>41,126</u> |

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

Allocation of Expenses

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

Preparer: John Hoy

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

Utilities, Inc. of Sandalhaven  
Allocation Percentage

| Line No. | G/L Acct. No.                                        | Description                              | Allocation Percentages |                          |         | Description of Allocation Method | Amounts Allocated |                          |                     | Historical Year Ending December 31, 2015 |                |
|----------|------------------------------------------------------|------------------------------------------|------------------------|--------------------------|---------|----------------------------------|-------------------|--------------------------|---------------------|------------------------------------------|----------------|
|          |                                                      |                                          | UIF - Sandalhaven      | Other Companies/ Systems | Total   |                                  | UIF - Sandalhaven | Other Companies/ Systems | Total               | 0.00% Water                              | 100.00% Sewer  |
|          |                                                      |                                          |                        |                          |         |                                  |                   |                          |                     |                                          |                |
| 1        | <u>Water Service Corp. Allocated Expenses:</u>       |                                          |                        |                          |         |                                  |                   |                          |                     |                                          |                |
| 2        | 403                                                  | Depreciation Expense                     | 0.43%                  | 99.57%                   | 100.00% | ERC                              | \$16,787          | 3,868,608                | \$3,885,396         | -                                        | 16,787         |
| 3        | 408                                                  | Taxes Other than Income                  | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$1,774           | 397,157                  | \$398,931           | -                                        | 1,774          |
| 4        | 409                                                  | Gains/Losses from Disposition of Utility | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$0               | 100                      | \$100               | -                                        | 0              |
| 5        | 410                                                  | Miscellaneous Non-Utility Expenses       | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$90              | 20,350                   | \$20,439            | -                                        | 90             |
| 6        | 420                                                  | Interest During Construction             | 0.44%                  | 99.56%                   | 100.00% | ERC                              | (\$82)            | (18,431)                 | (\$18,513)          | -                                        | (82)           |
| 7        | 427                                                  | Interest Expense                         | -72.35%                | 172.35%                  | 100.00% | ERC                              | \$1,551           | (3,694)                  | (\$2,144)           | -                                        | 1,551          |
| 8        | 601/701/603/703                                      | Salaries                                 | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$19,724          | 4,421,781                | \$4,441,505         | -                                        | 19,724         |
| 9        | 604/704                                              | Employee Benefits                        | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$27,449          | 6,154,061                | \$6,181,510         | -                                        | 27,449         |
| 10       | 620/720                                              | Materials and Supplies                   | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$3,873           | 868,012                  | \$871,885           | -                                        | 3,873          |
| 11       | 632/732                                              | Contractual Services - Accounting        | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$3,268           | 732,993                  | \$736,260           | -                                        | 3,268          |
| 12       | 633/733                                              | Contractual Services - Legal             | 0.44%                  | 99.56%                   | 100.00% | ERC                              | (\$103)           | (23,062)                 | (\$23,165)          | -                                        | (103)          |
| 13       | 636/736                                              | Contractual Services - Other             | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$5,917           | 1,327,070                | \$1,332,987         | -                                        | 5,917          |
| 14       | 641                                                  | Rent Expense                             | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$105             | 23,565                   | \$23,670            | -                                        | 105            |
| 15       | 650/750                                              | Transportation Expenses                  | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$25              | 5,608                    | \$5,633             | -                                        | 25             |
| 16       | 657                                                  | Insurance - General Liability            | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$9,914           | 2,222,434                | \$2,232,348         | -                                        | 9,914          |
| 17       | 659/759                                              | Other Insurance                          | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$2,170           | 488,032                  | \$490,202           | -                                        | 2,170          |
| 18       | 670/770                                              | Bad Debt Expense                         | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$63              | 14,101                   | \$14,164            | -                                        | 63             |
| 19       | 675/775                                              | Miscellaneous Expenses                   | 0.44%                  | 99.56%                   | 100.00% | ERC                              | \$7,490           | 1,679,022                | \$1,686,512         | -                                        | 7,490          |
| 20       |                                                      |                                          |                        |                          |         |                                  | <u>\$100,016</u>  | <u>\$22,177,704</u>      | <u>\$22,277,720</u> | -                                        | <u>100,016</u> |
| 21       |                                                      |                                          |                        |                          |         |                                  | -                 | -                        | -                   | -                                        | -              |
| 22       | <u>Water Service Corp. Allocated State Expenses:</u> |                                          |                        |                          |         |                                  |                   |                          |                     |                                          |                |
| 23       |                                                      |                                          |                        |                          |         |                                  |                   |                          |                     |                                          |                |
| 24       | 403                                                  | Depreciation Expenses                    | 1.65%                  | 98.35%                   | 100.00% | ERC                              | \$6,696           | \$399,934                | \$406,630           | -                                        | 6,696          |
| 25       | 408                                                  | Taxes Other than Income                  | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$5,156           | \$267,109                | \$272,264           | -                                        | 5,156          |
| 26       | 410                                                  | Miscellaneous Non-Utility Expenses       | 1.91%                  | 98.09%                   | 100.00% | ERC                              | \$63              | \$3,229                  | \$3,291             | -                                        | 63             |
| 27       | 414                                                  | Taxes Other than Income                  | 1.90%                  | 98.10%                   | 100.00% | ERC                              | (\$86)            | (\$4,414)                | (\$4,500)           | -                                        | (86)           |
| 28       | 427                                                  | Interest Expense                         | 1.88%                  | 98.12%                   | 100.00% | ERC                              | \$6               | \$315                    | \$321               | -                                        | 6              |
| 29       | 601/701/603/703                                      | Salaries                                 | 1.91%                  | 98.09%                   | 100.00% | ERC                              | \$13,575          | \$695,954                | \$709,529           | -                                        | 13,575         |
| 30       | 604/704                                              | Employee Benefits                        | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$90              | \$4,661                  | \$4,751             | -                                        | 90             |
| 31       | 620/720                                              | Materials and Supplies                   | 1.80%                  | 98.20%                   | 100.00% | ERC                              | \$139             | \$7,613                  | \$7,752             | -                                        | 139            |
| 32       | 631/731                                              | Contractual Services - Engineering       | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | (\$0)             | \$0                      | \$0                 | -                                        | (0)            |
| 33       | 633/733                                              | Contractual Services - Legal             | 1.88%                  | 98.12%                   | 100.00% | ERC                              | \$38              | \$1,973                  | \$2,011             | -                                        | 38             |
| 34       | 635                                                  | Testing Expense                          | 0.00%                  | 0.00%                    | 0.00%   | ERC                              | (\$0)             | \$0                      | \$0                 | -                                        | (0)            |
| 35       | 636/736                                              | Contractual Services - Other             | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$454             | \$23,633                 | \$24,087            | -                                        | 454            |
| 36       | 642/742                                              | Rental of Equipment                      | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$16              | \$819                    | \$835               | -                                        | 16             |
| 37       | 650/750                                              | Transportation Expense                   | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$5,184           | \$269,102                | \$274,285           | -                                        | 5,184          |
| 38       | 667/767                                              | Reg. Commission Exp. - Other             | 1.88%                  | 98.12%                   | 100.00% | ERC                              | \$89              | \$4,662                  | \$4,752             | -                                        | 89             |
| 39       | 675/775                                              | Miscellaneous Expenses                   | 1.89%                  | 98.11%                   | 100.00% | ERC                              | \$2,603           | \$135,047                | \$137,650           | -                                        | 2,603          |
| 40       |                                                      |                                          |                        |                          |         |                                  | <u>\$ 34,022</u>  | <u>\$ 1,809,636</u>      | <u>\$1,843,658</u>  | -                                        | <u>34,022</u>  |
| 41       |                                                      |                                          |                        |                          |         |                                  | 0                 |                          | 0                   |                                          |                |
| 42       | <u>Water Service Corp. Allocated UI Expenses:</u>    |                                          |                        |                          |         |                                  |                   |                          |                     |                                          |                |
| 43       |                                                      |                                          |                        |                          |         |                                  |                   |                          |                     |                                          |                |
| 44       | 427                                                  | Interest Expense                         | 1.28%                  | 98.72%                   | 100.00% | Unallocated Rate Base            | \$154,520         | \$11,955,357             | \$12,109,878        | -                                        | 154,520        |
| 45       |                                                      |                                          |                        |                          |         |                                  | <u>\$ 154,520</u> | <u>\$ 11,955,357</u>     | <u>\$12,109,878</u> | -                                        | <u>154,520</u> |
| 46       |                                                      |                                          |                        |                          |         |                                  | 0                 |                          | 0                   |                                          |                |

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

Net Depreciation Expense - Wastewater  
 Company: Utilities, Inc. of Florida - Sandalhaven  
 Docket No.: 160101 - WS  
 Schedule Year Ended: December 31, 2015  
 Historic [X] Projected [ ]

Florida Public Service Commission  
 Schedule: B-14  
 Page 1 of 1  
 Preparer: Deborah Swain  
 Recap Schedules: B-2

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

| Line No. | (1)<br>Account No. and Name               | (2)<br>Test Year Expense | (3)<br>Adjustments (B-3)<br>Test Year | (4)<br>Proforma | (5)<br>Adjusted Balance | (6)<br>Non-Used & Useful % | (7)<br>Non-Used & Amount |
|----------|-------------------------------------------|--------------------------|---------------------------------------|-----------------|-------------------------|----------------------------|--------------------------|
| 1        | <b>INTANGIBLE PLANT</b>                   |                          |                                       |                 |                         |                            |                          |
| 2        | 351.1 Organization                        | 2,150                    |                                       |                 | 2,150                   |                            |                          |
| 3        | 352.1 Franchises                          | 86                       |                                       |                 | 86                      |                            |                          |
| 4        | 389.1 Other Plant & Misc. Equipment       |                          | 56,453                                |                 | 56,453                  |                            |                          |
| 5        | <b>COLLECTION PLANT</b>                   |                          |                                       |                 |                         |                            |                          |
| 6        | 353.2 Land & Land Rights                  |                          |                                       |                 |                         |                            |                          |
| 7        | 354.2 Structures & Improvements           | 34                       |                                       |                 | 34                      |                            |                          |
| 8        | 355.2 Power Generation Equipment          | 4,816                    |                                       |                 | 4,816                   |                            |                          |
| 9        | 360.2 Collection Sewers - Force           | 91,508                   | 21,364                                | 2,125           | 114,997                 |                            |                          |
| 10       | 361.2 Collection Sewers - Gravity         | 17,359                   | 816                                   |                 | 18,175                  |                            |                          |
| 11       | 362.2 Special Collecting Structures       |                          |                                       |                 |                         |                            |                          |
| 12       | 363.2 Services to Customers               | 3,153                    |                                       |                 | 3,153                   |                            |                          |
| 13       | 364.2 Flow Measuring Devices              | -                        |                                       |                 | -                       |                            |                          |
| 14       | 365.2 Flow Measuring Installations        |                          |                                       |                 |                         |                            |                          |
| 15       | 389.2 Other Plant & Misc. Equipment       | -                        |                                       |                 | -                       |                            |                          |
| 16       | <b>SYSTEM PUMPING PLANT</b>               |                          |                                       |                 |                         |                            |                          |
| 17       | 353.3 Land & Land Rights                  |                          |                                       |                 |                         |                            |                          |
| 18       | 354.3 Structures & Improvements           | 26,693                   |                                       |                 | 26,693                  |                            |                          |
| 19       | 370.3 Receiving Wells                     | 20,013                   |                                       |                 | 20,013                  |                            |                          |
| 20       | 371.3 Pumping Equipment                   | 8,935                    | 1,863                                 |                 | 10,798                  |                            |                          |
| 21       | 389.3 Other Plant & Misc. Equipment       | 14                       |                                       |                 | 14                      |                            |                          |
| 22       | <b>TREATMENT AND DISPOSAL PLANT</b>       |                          |                                       |                 |                         |                            |                          |
| 23       | 353.4 Land & Land Rights                  |                          |                                       |                 |                         |                            |                          |
| 24       | 354.4 Structures & Improvements           | 19,550                   | (19,550)                              |                 | 0                       |                            |                          |
| 25       | 355.4 Power Generation Equipment          | 9                        | (9)                                   |                 | (0)                     |                            |                          |
| 26       | 380.4 Treatment & Disposal Equipment      | 148,120                  | (148,120)                             |                 | (0)                     |                            |                          |
| 27       | 381.4 Plant Sewers                        | 810                      | (810)                                 |                 | (0)                     |                            |                          |
| 28       | 382.4 Outfall Sewer Lines                 | -                        |                                       |                 | -                       |                            |                          |
| 29       | 389.4 Other Plant & Misc. Equipment       | 527                      |                                       |                 | 527                     |                            |                          |
| 30       | <b>RECLAIMED WATER DISTRIBUTION PLANT</b> |                          |                                       |                 |                         |                            |                          |
| 31       | 354.5 Structures & Improvements           | 5                        |                                       |                 | 5                       |                            |                          |
| 32       | 366.6 Reuse Services                      | -                        |                                       |                 | -                       |                            |                          |
| 33       | 367.6 Reuse Mtr/Installations             | -                        |                                       |                 | -                       |                            |                          |
| 34       | 374.5 Reuse Dist Reservoirs               | 24                       |                                       |                 | 24                      |                            |                          |
| 35       | 375.6 Reuse Trans. And Dist. System       | 79                       | (79)                                  |                 | (0)                     |                            |                          |
| 36       | 371.6 Pumping Equip RCLM Dist             | -                        |                                       |                 | -                       |                            |                          |
| 37       | 371.5 Pumping Equipment                   | -                        |                                       |                 | -                       |                            |                          |
| 38       | 380.5 Treatment & Disposal Equipment      | 62                       | (62)                                  |                 | (0)                     |                            |                          |
| 39       | 389.5 Other Plant & Misc Equipment        | -                        |                                       |                 | -                       |                            |                          |
| 40       | <b>GENERAL PLANT</b>                      |                          |                                       |                 |                         |                            |                          |
| 41       | 353.7 Land & Land Rights                  |                          |                                       |                 |                         |                            |                          |
| 42       | 354.7 Structures & Improvements           | 123                      |                                       |                 | 123                     |                            |                          |
| 43       | 390.7 Office Furniture & Equipment        | 16,832                   | (2,493)                               | 2,009           | 16,348                  |                            |                          |
| 44       | 391.7 Transportation Equipment            | 6,685                    |                                       | 739             | 7,424                   |                            |                          |
| 45       | 392.7 Stores Equipment                    |                          |                                       |                 |                         |                            |                          |
| 46       | 393.7 Tools, Shop & Garage Equipment      | 1,809                    |                                       |                 | 1,809                   |                            |                          |
| 47       | 394.7 Laboratory Equipment                | 548                      |                                       |                 | 548                     |                            |                          |
| 48       | 395.7 Power Operated Equipment            | -                        |                                       |                 | -                       |                            |                          |
| 49       | 396.7 Communication Equipment             | 150                      |                                       |                 | 150                     |                            |                          |
| 50       | 397.7 Miscellaneous Equipment             | -                        |                                       |                 | -                       |                            |                          |
| 51       | 398.7 Other Tangible Plant                |                          |                                       |                 |                         |                            |                          |
| 52       | TOTAL                                     | 370,093                  | (90,627)                              | 4,873           | 284,339                 |                            | N/A                      |
| 53       | LESS: AMORTIZATION OF CIAC                | (93,024)                 | 25,074                                |                 | (67,950)                |                            |                          |
| 54       |                                           |                          |                                       |                 |                         |                            |                          |
| 55       | NET DEPRECIATION EXPENSE - SEWER          | \$ 277,069               | \$ (65,553)                           | \$ 4,873        | \$ 216,389              |                            | N/A                      |

Taxes Other Than Income (Final Rates)

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

Florida Public Service Commission  
 Schedule: B-15  
 Page 1 of 1  
 Preparer: Deborah Swain  
 Recap Schedules: B-1, B-2

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

| Line No. | (1)<br>Description                                 | (2)<br>Regulatory<br>Assessment<br>Fees (RAFs) | (3)<br>Payroll<br>Taxes | (4)<br>Real Estate<br>& Personal<br>Property | (5)<br>Other<br>(Business Tax) | (6)<br>Total |
|----------|----------------------------------------------------|------------------------------------------------|-------------------------|----------------------------------------------|--------------------------------|--------------|
| 1        |                                                    |                                                |                         |                                              |                                |              |
| 2        | <b>WASTEWATER</b>                                  |                                                |                         |                                              |                                |              |
| 3        | Test Year                                          | 26,971                                         | 6,547                   | 86,924                                       | 189                            | 120,630      |
| 4        | Adjust Current RAF                                 |                                                |                         |                                              |                                | -            |
| 5        | Test Year Per Books                                | \$ 26,971                                      | \$ 6,547                | \$ 86,924                                    | \$ 189                         | \$ 120,630   |
| 6        |                                                    |                                                |                         |                                              |                                |              |
| 7        | Adjustments to Test Year (Explain):                |                                                |                         |                                              |                                |              |
| 8        | Adjustment to RAF per B-3                          | 5,444                                          |                         |                                              |                                | 5,444        |
| 9        | Increase in ad valorem tax per B-3                 |                                                |                         | 1,488                                        |                                | 1,488        |
| 10       | Payroll Tax for allocations/annualization/increase |                                                | 584                     |                                              |                                | 584          |
| 11       | Increase in RAFs associated with annualized sewer  |                                                |                         |                                              |                                |              |
| 12       | revenues per B-3                                   | 22,036                                         |                         |                                              |                                | 22,036       |
| 13       | Total Test Year Adjustments                        | 27,479                                         | 584                     | 1,488                                        | -                              | 29,551       |
| 14       |                                                    |                                                |                         |                                              |                                |              |
| 15       | Adjusted Test Year                                 | 54,450                                         | 7,131                   | 88,411                                       | 189                            | 150,181      |
| 16       | Increase in ad valorem tax per B-3                 |                                                |                         |                                              |                                |              |
| 17       | RAFs Assoc. with Revenue Increase                  | 16,307                                         | -                       | -                                            | -                              | 16,307       |
| 18       | Total Adjustments for requested increases          | 16,307                                         | -                       | -                                            | -                              | 16,307       |
| 19       |                                                    |                                                |                         |                                              |                                |              |
| 20       | Total Balance                                      | \$ 70,757                                      | \$ 7,131                | \$ 88,411                                    | \$ 189                         | \$ 166,488   |

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 - Sandalhaven

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 Per Books | Utility Adjustments | Utility Adjusted | Water | Sewer      |
|----------|-----------------------------|------|-----------------|---------------------|------------------|-------|------------|
| 1        | Current Tax Expense         | C-2  | \$ 152,536      | \$ (36,467)         | \$ 116,069       |       | \$ 116,069 |
| 2        |                             |      |                 |                     |                  |       |            |
| 3        | Deferred Income Tax Expense | C-5  | 307,507         | (307,507)           | -                |       | -          |
| 4        |                             |      |                 |                     |                  |       |            |
| 5        | ITC Realized This Year      | C-7  |                 |                     |                  |       |            |
| 6        |                             |      |                 |                     |                  |       |            |
| 7        | ITC Amortization            | C-7  |                 |                     |                  |       |            |
| 8        | (3% ITC and IRC 46(f)(2))   |      |                 |                     |                  |       |            |
| 9        |                             |      |                 |                     |                  |       |            |
| 10       | Parent Debt Adjustment      | C-8  | -               | -                   | -                | -     | -          |
| 11       |                             |      |                 |                     |                  |       |            |
| 12       | Total Income Tax Expense    |      | \$ 460,043      | \$ (343,974)        | \$ 116,069       | \$ -  | \$ 116,069 |

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

Recap Schedules: B-1, B-2

## Income Tax



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                                | Utility Adjustments | Utility Adjusted | Adjust for Increase | Sewer      |            |
|----------|------------------------------------------------|---------------------|------------------|---------------------|------------|------------|
| 1        | Net Utility Operating Income (Sch. B-2 )       | \$ (309,968)        | \$ 406,951       | \$ 96,983           | \$ 215,844 | \$ 312,827 |
| 2        | Add: Income Tax Expense Per Books (Sch. B-2)   | 23,639              | (37,797)         | (14,158)            | 130,226    | 116,068    |
| 3        |                                                |                     |                  |                     |            |            |
| 4        | Subtotal                                       | (286,329)           | 369,154          | 82,825              | 346,070    | 428,895    |
| 5        | Less: Interest Charges (Sch. C-3)              | 183,602             | (63,153)         | 120,449             |            | 120,449    |
| 6        |                                                |                     |                  |                     |            |            |
| 7        | Taxable Income Per Books                       | (469,931)           | 432,307          | (37,624)            | 346,070    | 308,446    |
| 8        |                                                |                     |                  |                     |            |            |
| 9        | Schedule M Adjustments:                        |                     |                  |                     |            |            |
| 10       | Permanent Differences (From Sch. C-4)          | 27,219              | (27,219)         | -                   | -          | -          |
| 11       | Timing Differences (From Sch. C-5)             | 817,186             | (817,186)        | -                   | -          | -          |
| 12       | Other Adjustments - Pre-tax income difference  | 30,884              | (30,884)         | -                   | -          | -          |
| 13       |                                                |                     |                  |                     |            |            |
| 14       | Total Schedule M Adjustments                   | 875,289             | (875,289)        | -                   | -          | -          |
| 15       |                                                |                     |                  |                     |            |            |
| 16       | Taxable Income Before State Taxes              | 405,358             | (442,981)        | (37,624)            | 346,070    | 308,446    |
| 17       | Less: State Income Tax Exemption (\$5,000)     |                     |                  | -                   |            | -          |
| 18       |                                                |                     |                  |                     |            |            |
| 19       | State Taxable Income                           | 405,358             | (442,981)        | (37,624)            | 346,070    | 308,446    |
| 20       | State Income Tax (5.5% of Line 19)             | 22,295              | (24,364)         | (2,069)             | 19,034     | 16,965     |
| 21       | Limited by NOL                                 |                     | -                | -                   |            | -          |
| 22       | Credits                                        |                     |                  |                     |            |            |
| 23       |                                                |                     |                  |                     |            |            |
| 24       | Current State Income Taxes                     | 22,295              | (24,364)         | (2,069)             | 19,034     | 16,965     |
| 25       |                                                |                     |                  |                     |            |            |
| 26       | Federal Taxable Income (Line 16 - Line 24)     | 383,063             | (418,617)        | (35,555)            | 327,036    | 291,481    |
| 27       | Federal Income Tax Rate                        | 0.34                | 0.34             | 0.34                | 0.34       | 0.34       |
| 28       | Federal Income Taxes (Line 26 x Line 27)       | 130,241             | (142,330)        | (12,089)            | 111,192    | 99,104     |
| 29       | Less: Investment Tax Credit Realized           |                     |                  |                     |            |            |
| 30       | This Year (Sch. C-8)                           | -                   | -                | -                   | -          | -          |
| 31       |                                                |                     |                  |                     |            |            |
| 32       | Current Federal Inc. Taxes (Line 28 - Line 30) | 130,241             | (142,330)        | (12,089)            | 111,192    | 99,104     |
| 33       |                                                |                     |                  |                     |            |            |
| 34       | Summary:                                       |                     |                  |                     |            |            |
| 35       | Current State Income Taxes (Line 24)           | 22,295              | (24,364)         | (2,069)             | 19,034     | 16,965     |
| 36       | Current Federal Income Taxes (Line 32)         | 130,241             | (142,330)        | (12,089)            | 111,192    | 99,104     |
| 37       |                                                |                     |                  |                     |            |            |
| 38       | Total Current Income Tax Expense (To C-1)      | \$ 152,536          | \$ (166,694)     | \$ (14,158)         | \$ 130,227 | \$ 116,069 |
| 39       |                                                |                     |                  |                     |            |            |

40 <sup>1</sup> Adjustment needed due to the fact that the Company's tax schedule were done prior to the Company's books being closed

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 - Sandalhaven  
 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 No. | Description                                            | Total Per Books | Utility Adjustments | Utility Adjusted | Water               | Wastewater              |
|----------|--------------------------------------------------------|-----------------|---------------------|------------------|---------------------|-------------------------|
| 1        | Interest on Long-Term Debt                             |                 |                     | \$ -             |                     |                         |
| 2        |                                                        |                 |                     |                  |                     |                         |
| 3        | Amortization of Debt Premium,                          |                 |                     | -                |                     |                         |
| 4        | Disc. and Expense Net                                  |                 |                     |                  |                     |                         |
| 5        |                                                        |                 |                     |                  |                     |                         |
| 6        | Interest on Short-Term Debt                            | 303             | 3,643               | 3,945            | -                   | 3,945                   |
| 7        |                                                        |                 |                     |                  |                     |                         |
| 8        | Other Interest Expense - Intercompany                  | 156,081         | (39,577)            | 116,503          | -                   | 116,503                 |
| 9        |                                                        |                 |                     |                  |                     |                         |
| 10       | AFUDC                                                  | 27,219          | (27,219)            | -                |                     |                         |
| 11       |                                                        |                 |                     |                  |                     |                         |
| 12       | ITC Interest Synchronization                           |                 |                     |                  |                     |                         |
| 13       | (IRC 46(f)(2) only - See below)                        | -               | -                   | -                | -                   | -                       |
| 14       |                                                        |                 |                     |                  |                     |                         |
| 15       | Total Used For Tax Calculation                         | \$ 183,602      | \$ (63,153)         | \$ 120,449       | \$ -                | \$ 120,449              |
| 16       |                                                        |                 |                     |                  |                     |                         |
| 17       | Calculation of ITC Interest Synchronization Adjustment |                 |                     |                  |                     |                         |
| 18       | ONLY for Option 2 companies (See Sch. C-8, pg. 4)      |                 |                     |                  |                     |                         |
| 19       |                                                        |                 |                     |                  |                     |                         |
| 20       |                                                        |                 |                     |                  | Total Weighted Cost | Debt Only Weighted Cost |
| 21       | Balances From Schedule D-1                             | Amount          | Ratio               | Cost             |                     |                         |
| 22       |                                                        |                 |                     |                  |                     |                         |
| 23       | Long-Term Debt                                         |                 |                     |                  | Not applicable      |                         |
| 24       |                                                        |                 |                     |                  |                     |                         |
| 25       | Short-Term Debt                                        |                 |                     |                  |                     |                         |
| 26       | Preferred Stock                                        |                 |                     |                  |                     |                         |
| 27       |                                                        |                 |                     |                  |                     |                         |
| 28       | Common Equity                                          |                 |                     |                  |                     |                         |
| 29       |                                                        |                 |                     |                  |                     |                         |
| 30       | Total                                                  |                 |                     |                  |                     |                         |
| 31       |                                                        |                 |                     |                  |                     |                         |
| 32       | ITCs (from D-1, Line 7)                                |                 |                     |                  |                     |                         |
| 33       |                                                        |                 |                     |                  |                     |                         |
| 34       | Weighted Debt Cost (From Line 12)                      |                 |                     |                  |                     |                         |
| 35       |                                                        |                 |                     |                  |                     |                         |
| 36       | Interest Adjustment (To Line 6)                        |                 |                     |                  |                     |                         |

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Preparer: Deborah Swain

Schedule Year Ended: December 31, 2015

Historic  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 per Books    | Adjustments | Adjusted Total     | Water       | Sewer              |
|----------|-----------------------------|--------------------|-------------|--------------------|-------------|--------------------|
| 1        | AFUDC                       | \$ (27,219)        | \$ -        | \$ (27,219)        |             | \$ (27,219)        |
| 2        | Meals & entertainment (50%) | 95                 | \$ -        | 95                 |             | \$ 95              |
| 3        |                             | <u>\$ (27,123)</u> | <u>\$ -</u> | <u>\$ (27,123)</u> | <u>\$ -</u> | <u>\$ (27,123)</u> |

Supporting Schedules: None

Recap Schedules: C-2

Deferred Income Tax Expense (Final) - Sewer

Florida Public Service Commission

Schedule: C-5

Company: Utilities, Inc. of Florida - Sandalhaven

Page 1 of 1

Docket No.: 160101 - WS

Preparer: Deborah Swain

Schedule Year Ended: December 31, 2015

Historic [X] Projected [ ]

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

| Line No. | Description                                   | Total Per Books | Utility Adjustments | Utility Adjusted | Test Year Adjustments | Wastewater |
|----------|-----------------------------------------------|-----------------|---------------------|------------------|-----------------------|------------|
| 1        | Timing Differences:                           |                 |                     |                  |                       |            |
| 2        | Tax Depreciation and Amortization             | \$ 824,198      | \$ -                | \$ 824,198       |                       | \$ 824,198 |
| 3        | Book Depreciation and Amortization            | 277,069         | (65,553)            | 211,516          |                       | 211,516    |
| 4        |                                               |                 |                     |                  |                       |            |
| 5        | Difference                                    | 547,129         | 65,553              | 612,682          | -                     | 612,682    |
| 6        |                                               |                 |                     |                  |                       |            |
| 7        | Other Timing Differences (Itemize):           |                 |                     |                  |                       |            |
| 8        | Tap Fees                                      |                 |                     | -                | -                     | -          |
| 9        | Deferred Maintenance - Amort                  | 67,784          | -                   | 67,784           |                       | 67,784     |
| 10       | Deferred Rate Case Exp                        | 37,374          | -                   | 37,374           |                       | 37,374     |
| 11       | Deferred Rate Case Additions                  | 120,538         | -                   | 120,538          |                       | 120,538    |
| 12       | Organization Exp - Amort                      | 2,236           |                     | 2,236            |                       | 2,236      |
| 13       | Bad Debt                                      | 3,408           |                     | 3,408            |                       | 3,408      |
| 14       | Gain on sale of assets                        | 43,883          |                     | 43,883           |                       | 43,883     |
| 15       | Other <sup>1</sup>                            | (5,165)         |                     | (5,165)          |                       | (5,165)    |
| 16       |                                               |                 |                     |                  |                       |            |
| 17       | Total Timing Differences (To C-2)             | 817,186         | 65,553              | 882,739          | -                     | 882,739    |
| 18       |                                               |                 |                     |                  |                       |            |
| 19       | State Tax Rate                                | 0.055           | 0.055               | 0.055            | 0.055                 | 0.055      |
| 20       | State Deferred Taxes ( Line 16x Line 18)      | 44,945          | 3,605               | 48,550           | -                     | 48,551     |
| 21       | (Limited by NOL)                              |                 |                     | -                |                       | -          |
| 22       | Total State Tax Deferred                      | 44,945          | 3,605               | 48,550           | -                     | 48,551     |
| 23       |                                               |                 |                     |                  |                       |            |
| 24       | Timing Differences For Federal Deferred Taxes |                 |                     |                  |                       |            |
| 25       | (Line 16 - 21)                                | 772,241         | 61,948              | 834,189          | -                     | 834,189    |
| 26       | Federal Tax Rate                              | 0.34            | 0.34                | 0.34             | 0.34                  | 0.34       |
| 27       |                                               |                 |                     |                  |                       |            |
| 28       | Federal Deferred Taxes (Line 24 x Line 25)    | 262,562         | 21,062              | 283,624          | -                     | 283,624    |
| 29       | Add: State Deferred Taxes (Line 21)           | 44,945          | 3,605               | 48,550           | -                     | 48,551     |
| 30       |                                               |                 |                     |                  |                       |            |
| 31       | Total Deferred Tax Expense (To C-1)           | \$ 307,507      | \$ 24,667           | \$ 332,174       | \$ -                  | \$ 332,175 |
| 32       |                                               |                 |                     |                  |                       |            |

33 <sup>1</sup> 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

Accumulated Deferred Income Taxes

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven  
 Docket No.: 160101 - WS  
 Schedule Year Ended: December 31, 2015  
 Historic [X] Projected []

Schedule: C-6  
 Page 1 of 2  
 Preparer: Deborah Swain

Recap Schedules: A-18, A-19, D-2

Explanation: For each of the accumulated deferred tax accounts provide a summary and detail of state & federal balances

| Line No. | Year | Acct No. 256.4421/4371 DEF TAX TAP FEE POST 2000     |           |           | Net Deferred Income Tax Summary                   |          |          |
|----------|------|------------------------------------------------------|-----------|-----------|---------------------------------------------------|----------|----------|
|          |      | State                                                | Federal   | Total     | State                                             | Federal  | Total    |
| 1        | 2014 | 90,347                                               | 527,791   | 618,138   | 78,198                                            | 510,064  | 588,262  |
| 2        | 2015 | 90,347                                               | 527,791   | 618,138   | 88,445                                            | 476,212  | 564,657  |
| 3        |      |                                                      |           |           |                                                   |          |          |
| 4        |      | <b>Acct No. 256.4417/4367 ACCUM DEF INCOME TAX</b>   |           |           |                                                   |          |          |
| 5        |      | State                                                | Federal   | Total     |                                                   |          |          |
| 6        | 2014 | 1                                                    | -         | 1         |                                                   |          |          |
| 7        | 2015 | (11)                                                 | (100)     | (111)     |                                                   |          |          |
| 8        |      |                                                      |           |           |                                                   |          |          |
| 9        |      | <b>Account No. 256.4425/4375 DEF TAX - RATE CASE</b> |           |           | <b>Acct No. 256.4427/4377 DEF TAX - DEF MAINT</b> |          |          |
| 10       |      | State                                                | Federal   | Total     | State                                             | Federal  | Total    |
| 11       | 2013 | (5,972)                                              | (34,880)  | (40,852)  | (7,870)                                           | (45,974) | (53,844) |
| 12       | 2014 | (10,920)                                             | (62,252)  | (73,172)  | (3,836)                                           | (23,662) | (27,498) |
| 13       |      |                                                      |           |           |                                                   |          |          |
| 14       |      | <b>Acct No. 256.4433/4383 DEF TAX - ORGN EXP</b>     |           |           | <b>Acct No. 256.4435/4385 DEF TAX - BAD DEBT</b>  |          |          |
| 15       |      | State                                                | Federal   | Total     | State                                             | Federal  | Total    |
| 16       | 2013 | (5,106)                                              | (29,942)  | (35,048)  | 483                                               | 2,821    | 3,304    |
| 17       | 2014 | (4,973)                                              | (29,206)  | (34,179)  | 686                                               | 3,943    | 4,629    |
| 18       |      |                                                      |           |           |                                                   |          |          |
| 19       |      | <b>Acct No. 256.4437/4387 DEF TAX - DEPRECIATION</b> |           |           | <b>Acct No. 256.4439/4389 DEF TAX - NOL</b>       |          |          |
| 20       |      | State                                                | Federal   | Total     | State                                             | Federal  | Total    |
| 21       | 2013 | (13,350)                                             | (27,252)  | (40,602)  | 19,665                                            | 117,500  | 137,165  |
| 22       | 2014 | (24,953)                                             | (231,630) | (256,583) | 42,105                                            | 291,328  | 333,433  |

Company: Utilities, Inc. of Florida - Sandalhaven  
 Docket No.: 160101 - WS  
 Schedule Year Ended: December 31, 2015  
 Historic [X] Projected [ ]

Schedule: C-6  
 Page 2 of 2  
 Preparer: Deborah Swain

Recap Schedules: C-6 Page 1

Explanation: For each of the accumulated deferred tax accounts provide a summary and detail of state & federal balances

| <u>Account No. 256.4417 ACCUM DEF INCOME TAX STATE</u> |                                                            |                       |                          |                           |                | <u>Account No. 256.4367 ACCUM DEF INCOME TAX FED</u>        |                       |                          |                           |                |
|--------------------------------------------------------|------------------------------------------------------------|-----------------------|--------------------------|---------------------------|----------------|-------------------------------------------------------------|-----------------------|--------------------------|---------------------------|----------------|
| Year                                                   | Beginning Balance                                          | Current Year Deferral | Flowback to Current Year | Adjustment Debit (Credit) | Ending Balance | Beginning Balance                                           | Current Year Deferral | Flowback to Current Year | Adjustment Debit (Credit) | Ending Balance |
| 1 2014                                                 |                                                            |                       |                          |                           | 1              |                                                             |                       |                          |                           | -              |
| 2 2015                                                 | 1                                                          | (12)                  |                          |                           | (11)           |                                                             | (100)                 |                          |                           | (100)          |
| 3                                                      |                                                            |                       |                          |                           |                |                                                             |                       |                          |                           |                |
| 4                                                      | <u>Account No. 256.4421 DEF ST TAX - TAP FEE POST 2000</u> |                       |                          |                           |                | <u>Account No. 256.4371 DEF FED TAX - TAP FEE POST 2000</u> |                       |                          |                           |                |
| Year                                                   | Beginning Balance                                          | Current Year Deferral | Flowback to Current Year | Adjustment Debit (Credit) | Ending Balance | Beginning Balance                                           | Current Year Deferral | Flowback to Current Year | Adjustment Debit (Credit) | Ending Balance |
| 5 2014                                                 |                                                            |                       |                          |                           | 90,347         |                                                             |                       |                          |                           | 527,791        |
| 6 2015                                                 | 90,347                                                     |                       |                          |                           | 90,347         | 527,791                                                     |                       |                          |                           | 527,791        |
| 7                                                      |                                                            |                       |                          |                           |                |                                                             |                       |                          |                           |                |
| 8                                                      |                                                            |                       |                          |                           |                |                                                             |                       |                          |                           |                |
| 9                                                      | <u>Account No. 256.4427 DEF ST TAX - DEF MAINT</u>         |                       |                          |                           |                | <u>Account No. 256.4377 DEF FED TAX - DEF MAINT</u>         |                       |                          |                           |                |
| Year                                                   | Beginning Balance                                          | Current Year Deferral | Flowback to Current Year | Adjustment Debit (Credit) | Ending Balance | Beginning Balance                                           | Current Year Deferral | Flowback to Current Year | Adjustment Debit (Credit) | Ending Balance |
| 10 2014                                                |                                                            |                       |                          |                           | (7,870)        |                                                             |                       |                          |                           | (45,974)       |
| 11 2015                                                | (7,870)                                                    | 4,034                 |                          |                           | (3,836)        | (45,974)                                                    | 22,312                |                          |                           | (23,662)       |
| 12                                                     |                                                            |                       |                          |                           |                |                                                             |                       |                          |                           |                |
| 13                                                     |                                                            |                       |                          |                           |                |                                                             |                       |                          |                           |                |
| 14                                                     | <u>Account No. 256.4435 DEF ST TAX - BAD DEBT</u>          |                       |                          |                           |                | <u>Account No. 256.4385 DEF FED TAX - BAD DEBT</u>          |                       |                          |                           |                |
| Year                                                   | Beginning Balance                                          | Current Year Deferral | Flowback to Current Year | Adjustment Debit (Credit) | Ending Balance | Beginning Balance                                           | Current Year Deferral | Flowback to Current Year | Adjustment Debit (Credit) | Ending Balance |
| 15 2014                                                |                                                            |                       |                          |                           | 483            |                                                             |                       |                          |                           | 2,821          |
| 16 2015                                                | 483                                                        | 203                   |                          |                           | 686            | 2,821                                                       | 1,122                 |                          |                           | 3,943          |
| 17                                                     |                                                            |                       |                          |                           |                |                                                             |                       |                          |                           |                |
| 18                                                     |                                                            |                       |                          |                           |                |                                                             |                       |                          |                           |                |
| 19                                                     | <u>Account No. 256.4425 DEF ST TAX - RATE CASE</u>         |                       |                          |                           |                | <u>Account No. 256.4375 DEF FED TAX - RATE CASE</u>         |                       |                          |                           |                |
| Year                                                   | Beginning Balance                                          | Current Year Deferral | Flowback to Current Year | Adjustment Debit (Credit) | Ending Balance | Beginning Balance                                           | Current Year Deferral | Flowback to Current Year | Adjustment Debit (Credit) | Ending Balance |
| 20 2014                                                |                                                            |                       |                          |                           | (5,972)        |                                                             |                       |                          |                           | (34,880)       |
| 21 2015                                                | (5,972)                                                    | (4,948)               |                          |                           | (10,920)       | (34,880)                                                    | (27,372)              |                          |                           | (62,252)       |
| 22                                                     |                                                            |                       |                          |                           |                |                                                             |                       |                          |                           |                |
| 23                                                     |                                                            |                       |                          |                           |                |                                                             |                       |                          |                           |                |
| 24                                                     | <u>Account No. 256.4433 ST TAX - ORGN EXP</u>              |                       |                          |                           |                | <u>Account No. 256.4383 DEF FED TAX - ORGN EXP</u>          |                       |                          |                           |                |
| Year                                                   | Beginning Balance                                          | Current Year Deferral | Flowback to Current Year | Adjustment Debit (Credit) | Ending Balance | Beginning Balance                                           | Current Year Deferral | Flowback to Current Year | Adjustment Debit (Credit) | Ending Balance |
| 25 2014                                                |                                                            |                       |                          |                           | (5,106)        |                                                             |                       |                          |                           | (29,942)       |
| 26 2015                                                | (5,106)                                                    | 133                   |                          |                           | (4,973)        | (29,942)                                                    | 736                   |                          |                           | (29,206)       |
| 27                                                     |                                                            |                       |                          |                           |                |                                                             |                       |                          |                           |                |
| 28                                                     |                                                            |                       |                          |                           |                |                                                             |                       |                          |                           |                |
| 29                                                     | <u>Account No. 256.4437 DEF ST TAX - DEPRECIATION</u>      |                       |                          |                           |                | <u>Account No. 256.4387 DEF FED TAX - DEPRECIATION</u>      |                       |                          |                           |                |
| Year                                                   | Beginning Balance                                          | Current Year Deferral | Flowback to Current Year | Adjustment Debit (Credit) | Ending Balance | Beginning Balance                                           | Current Year Deferral | Flowback to Current Year | Adjustment Debit (Credit) | Ending Balance |
| 30 2014                                                |                                                            |                       |                          |                           | (13,350)       |                                                             |                       |                          |                           | (27,252)       |
| 31 2015                                                | (13,350)                                                   | (11,603)              |                          |                           | (24,953)       | (27,252)                                                    | (204,378)             |                          |                           | (231,630)      |
| 32                                                     |                                                            |                       |                          |                           |                |                                                             |                       |                          |                           |                |
| 33                                                     |                                                            |                       |                          |                           |                |                                                             |                       |                          |                           |                |
| 34                                                     | <u>Account No. 256.4439 DEF ST TAX - NOL</u>               |                       |                          |                           |                | <u>Account No. 256.4389 DEF FED TAX - NOL</u>               |                       |                          |                           |                |
| Year                                                   | Beginning Balance                                          | Current Year Deferral | Flowback to Current Year | Adjustment Debit (Credit) | Ending Balance | Beginning Balance                                           | Current Year Deferral | Flowback to Current Year | Adjustment Debit (Credit) | Ending Balance |
| 35 2014                                                |                                                            |                       |                          |                           | 19,665         |                                                             |                       |                          |                           | -              |
| 36 2015                                                | 19,665                                                     | 22,440                |                          |                           | 42,105         | 117,500                                                     | 173,828               |                          |                           | 291,328        |
| 37                                                     |                                                            |                       |                          |                           |                |                                                             |                       |                          |                           |                |

Company: Utilities, Inc. of Florida - Sandalhaven

Schedule: C-7

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Deborah Swain

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

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

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

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

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

Supporting Schedules: None  
Recap Schedules: C-3



Income Tax Returns

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven

Schedule: C-9

Docket No.: 160101 - WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

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.

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

Miscellaneous Tax Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven

Schedule: C-10

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Deborah Swain

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

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- |   |                                                                                 |      |
|---|---------------------------------------------------------------------------------|------|
| 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 - Sandalhaven

Schedule D-1

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Preparer: John Hoy

Historical [x] Projected [ ]

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)                                  | (3)     | (4)       | (5)           |
|----------|---------------------------------|--------------------------------------|---------|-----------|---------------|
|          |                                 | Reconciled to<br>Requested Rate Base |         |           |               |
| Line No. | Class of Capital                | AYE 12/31/15                         | Ratio   | Cost Rate | Weighted Cost |
| 1        | Long Term Debt                  | \$1,739,914                          | 44.11%  | 6.70%     | 2.95%         |
| 2        | Short Term Debt                 | 165,241                              | 4.19%   | 2.32%     | 0.10%         |
| 3        | Preferred Stock                 | -                                    | 0.00%   | 0.00%     | 0.00%         |
| 4        | Common Equity                   | 1,850,325                            | 46.90%  | 10.40%    | 4.88%         |
| 5        | Customer Deposits               | 5,426                                | 0.14%   | 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 | 183,944                              | 4.66%   | 0.00%     | 0.00%         |
| 9        | Other (Explain)                 | -                                    | 0.00%   | 0.00%     | 0.00%         |
| 10       |                                 |                                      |         |           |               |
| 11       | Total                           | \$3,944,850                          | 100.00% |           | 7.93%         |
| 12       |                                 |                                      |         |           |               |

Notes:

1. The cost of equity is based on the leverage formula in effect pursuant to Order No.PSC-16-0254-PAA-WS

15

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

Supporting Schedules: D-2

Recap Schedules: A-1, A-2

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Company: Utilities, Inc. of Florida - Sandalhaven

Docket No.: 160101 - WS

Schedule D-2

Test Year Ended: December 31, 2015

Page 1 of 1

Interim [ ] Final [x]

Historical [x] Projected [ ]

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.

| Line No. | (1)<br>Class of Capital                                                                                                  | (2)<br>Balance<br>12/31/2014 | (3)<br>Balance<br>12/31/2015 | (4)<br>Thirteen<br>Month<br>Average | (5)<br>Proforma<br>Adjustment | (6)<br>Adjusted<br>13 Month<br>Average | (7) Reconciliation Adjustments |                | (8)<br>Pro Rata<br>Percentage | (9)<br>Reconciled to<br>Requested Rate Base<br>AYE 12/31/15 |
|----------|--------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------------------|-------------------------------------|-------------------------------|----------------------------------------|--------------------------------|----------------|-------------------------------|-------------------------------------------------------------|
|          |                                                                                                                          |                              |                              |                                     |                               |                                        | Pro Rata                       |                |                               |                                                             |
| 1        | Long Term Debt                                                                                                           | 180,000,000                  | 180,000,000                  | 180,000,000                         |                               | 180,000,000                            | (178,260,087)                  | 46.33%         | 1,739,914                     |                                                             |
| 2        | Short Term Debt                                                                                                          | 2,300,000                    | 17,000,000                   | 17,100,000                          |                               | 17,100,000                             | (16,934,759)                   | 4.40%          | 165,241                       |                                                             |
| 3        | Preferred Stock                                                                                                          |                              | -                            | -                                   |                               | -                                      | -                              | 0.00%          | -                             |                                                             |
| 4        | Common Equity                                                                                                            | 187,444,000                  | 201,944,049                  | 191,433,000                         |                               | 191,433,000                            | (189,582,675)                  | 49.27%         | 1,850,325                     |                                                             |
| 5        | Customer Deposits                                                                                                        | 4,971                        | 5,949                        | 5,426                               |                               | 5,426                                  | -                              | n/a            | 5,426                         |                                                             |
| 6        | Tax Credits - Zero Cost                                                                                                  |                              | -                            | -                                   |                               | -                                      | -                              | n/a            | -                             |                                                             |
| 7        | Tax Credits - Weighted Cost                                                                                              |                              | -                            | -                                   |                               | -                                      | -                              | n/a            | -                             |                                                             |
| 8        | Accumulated Deferred Income Taxes (1)                                                                                    | 167,043                      | 386,916                      | 183,944                             |                               | 183,944                                | -                              | n/a            | 183,944                       |                                                             |
| 9        | Other (Explain)                                                                                                          |                              |                              |                                     |                               |                                        |                                |                |                               |                                                             |
| 10       |                                                                                                                          |                              |                              |                                     |                               |                                        |                                |                |                               |                                                             |
| 11       | Total                                                                                                                    | <u>369,916,014</u>           | <u>399,336,914</u>           | <u>388,722,370</u>                  | -                             | <u>388,722,370</u>                     | <u>(384,777,521)</u>           | <u>100.00%</u> | <u>3,944,850</u>              |                                                             |
| 12       |                                                                                                                          |                              |                              |                                     |                               |                                        |                                |                |                               |                                                             |
| 13       | <b>Notes:</b>                                                                                                            |                              |                              |                                     |                               |                                        |                                |                |                               |                                                             |
| 14       | 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

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

Schedule D-3  
Page 1 of 1

Preparer: John Hoy

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)           |
|------|---------------------------------------------------------------------------|------------|---------------------|-------------------|------------------|---------------------|---------------------|-----------------|--------------|---------------------|---------------------|----------------|
| Line | Description, Coupon                                                       |            | Call Provision,     | Principal Amount  | Principal Amount | Discount or Premium | Discount or Premium | Issuing Expense | Net Proceeds | Rate (Contract Rate | Dollar Dividend on  | Effective Cost |
| No.  | Rate, Years of Life                                                       | Issue Date | Special Restriction | Sold (Face Value) | Outstanding      | on Principal Amount | Associated with     | Associated with | (5)-(9)+(7)  | on Face Value)      | Face Value (11)x(5) | Rate (12)/(10) |
|      |                                                                           |            |                     |                   |                  | Sold                | Column (5)          | Column (4)      |              |                     |                     |                |
| 1    | Not applicable.                                                           |            |                     |                   |                  |                     |                     |                 |              |                     |                     |                |
| 2    |                                                                           |            |                     |                   |                  |                     |                     |                 |              |                     |                     |                |
| 3    | 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 - Sandalhaven  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  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)                                                   |                     |
|----------|---------------------------------------------------------------------------|-------------------------|--------------------------|-------------------------------------------------------|---------------------|
| Line No. | Lender                                                                    | Total Interest Expense  | Maturity Date            | Thirteen Month Average Amount Outstanding at 12/31/15 | Effective Cost Rate |
| 1        | Chase                                                                     | <u>\$397,063</u>        | Revolving Line of Credit | <u>\$17,100,000</u>                                   | <u>2.32%</u>        |
| 2        |                                                                           |                         |                          |                                                       |                     |
| 3        | Total                                                                     | <u><u>\$397,063</u></u> |                          | <u><u>\$17,100,000</u></u>                            | <u><u>2.32%</u></u> |
| 4        |                                                                           |                         |                          |                                                       |                     |
| 5        |                                                                           |                         |                          |                                                       |                     |
| 6        | Note: Short term debt is actual for UIF's parent company, Utilities, Inc. |                         |                          |                                                       |                     |

Recap Schedules: D-2

Cost of Long Term Debt  
13 Month Average Balance

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

Preparer: John Hoy

Explanation: Provide the specified date on long term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an

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

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



Cost of Variable Rate Long Term Debt  
13 Month Average Balance

Florida Public Service Commission

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

Schedule D-6  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the specified data on variable cost long term debt issues on a 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)                                   | (13)                                         |
|-------------|----------------------------------------------------------------------------------------|-------------------------------|---------------------------------------|---------------------------------|------------------------------------------|-------------------------------|-------------------------------|------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|------------------------------------------------|---------------------------------------------------|----------------------------------------|----------------------------------------------|
|             |                                                                                        |                               |                                       | 13 Month<br>Average             | Amount<br>Outstanding                    |                               |                               | Annual<br>Amortization of<br>Discount or<br>Premium<br>on Principal<br>Outstanding | Annual<br>Amortization of<br>Issuing Expense<br>on<br>Principal<br>Outstanding | Basis of Variable<br>Rate (i.e. Prime +<br>2%) | Interest Cost<br>(Coupon<br>Rate x Column<br>(4)) | Total Interest<br>Cost<br>(8)-(9)+(10) | Effective Cost<br>Rate<br>(11)/((4)-(6)-(7)) |
| Line<br>No. | Description, Coupon<br>Rate, Years of Life                                             | Issue Date -<br>Maturity Date | Principal Amount<br>Sold (Face Value) | Principal Amount<br>Outstanding | Amount<br>Outstanding<br>within One Year | Associated with<br>Column (4) | Associated with<br>Column (4) | on Principal<br>Outstanding                                                        | on Principal<br>Outstanding                                                    |                                                |                                                   |                                        |                                              |
| 1           | Not applicable                                                                         |                               |                                       |                                 |                                          |                               |                               |                                                                                    |                                                                                |                                                |                                                   |                                        |                                              |
| 2           |                                                                                        |                               |                                       |                                 |                                          |                               |                               |                                                                                    |                                                                                |                                                |                                                   |                                        |                                              |
| 3           | Note: Variable rate long term debt is actual for UIF's parent company, Utilities, Inc. |                               |                                       |                                 |                                          |                               |                               |                                                                                    |                                                                                |                                                |                                                   |                                        |                                              |

Supporting Schedules: None

Recap Schedules: D-2

Schedule of Customer Deposits

Florida Public Service Commission

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

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

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

| Line No. | (1)<br>For the Month Ended | (2)<br>Beginning Balance | (3)<br>Deposits Received | (4)<br>Deposits Refunded | (5)<br>Ending Balance<br>(2+3-4) |
|----------|----------------------------|--------------------------|--------------------------|--------------------------|----------------------------------|
| 1        | Dec 14                     |                          |                          |                          | \$ 4,971                         |
| 2        | Jan 15                     | 4,971                    |                          | (104)                    | 4,867                            |
| 3        | Feb 15                     | 4,867                    |                          | (280)                    | 4,587                            |
| 4        | Mar 15                     | 4,587                    | 25                       |                          | 4,612                            |
| 5        | Apr 15                     | 4,612                    | 781                      |                          | 5,393                            |
| 6        | May 15                     | 5,393                    | 76                       |                          | 5,469                            |
| 7        | Jun 15                     | 5,469                    |                          | (139)                    | 5,330                            |
| 8        | Jul 15                     | 5,330                    | 193                      |                          | 5,523                            |
| 9        | Aug 15                     | 5,523                    | 226                      |                          | 5,749                            |
| 10       | Sep 15                     | 5,749                    | 307                      |                          | 6,056                            |
| 11       | Oct 15                     | 6,056                    |                          | (124)                    | 5,932                            |
| 12       | Nov 15                     | 5,932                    | 167                      |                          | 6,099                            |
| 13       | Dec 15                     | 6,099                    |                          | (150)                    | 5,949                            |
| 14       |                            |                          |                          |                          |                                  |
| 15       |                            |                          |                          | Thirteen Month Average   | \$ 5,426                         |

Recap Schedules: D-2

## Rate Schedules

Rate Schedule - Sewer

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven

Schedule: E-1

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Jared Deason

Water [ ] or Sewer [X]

Interim [ ] Final [x]

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

| Line No | (1)<br>Class/Meter Size           | (2)                                      | (3)                                       | (4)                                     | (5)               |
|---------|-----------------------------------|------------------------------------------|-------------------------------------------|-----------------------------------------|-------------------|
|         |                                   | Test Year Rates<br>Effective<br>3.1.2014 | Test Year Rates<br>Effective<br>7.29.2015 | Present Rates<br>Effective<br>2.16.2016 | Proposed<br>Rates |
| 1       | <u>Residential</u>                |                                          |                                           |                                         |                   |
| 2       | All Meter Sizes                   | \$29.34                                  | \$34.60                                   | \$43.60                                 | \$56.80           |
| 3       |                                   |                                          |                                           |                                         |                   |
| 4       | Gallonge Charge per 1,000 gallons |                                          |                                           |                                         |                   |
| 5       | 6,000 gallons Cap                 |                                          |                                           | \$16.41                                 | \$21.38           |
| 6       | 8,000 gallons Cap                 | \$6.59                                   | \$7.77                                    |                                         |                   |
| 7       |                                   |                                          |                                           |                                         |                   |
| 8       | <u>General Service</u>            |                                          |                                           |                                         |                   |
| 9       | 5/8"                              | \$29.34                                  | \$34.60                                   | \$43.60                                 | \$56.80           |
| 10      | 1"                                | \$73.35                                  | \$86.50                                   | \$109.00                                | \$142.01          |
| 11      | 1.5"                              | \$146.69                                 | \$173.00                                  | \$218.00                                | \$284.01          |
| 12      | 2"                                | \$234.71                                 | \$276.80                                  | \$348.80                                | \$454.42          |
| 13      | 3"                                | \$469.43                                 | \$553.60                                  | \$697.60                                | \$908.83          |
| 14      | 4"                                | \$733.47                                 | \$865.00                                  | \$1,090.00                              | \$1,420.05        |
| 15      | 6"                                | \$1,466.94                               | \$1,730.00                                | \$2,180.00                              | \$2,840.10        |
| 16      |                                   |                                          |                                           |                                         |                   |
| 17      | Gallonge Charge per 1,000 gallons | \$7.92                                   | \$9.34                                    | \$19.69                                 | \$25.65           |

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

| Line No. | (1)<br>Class/Meter Size                            | (2)                               |                                                                     | (3)                                      |                                                  | (4)                                       |                                                                       | (5)                                       |                                                    | (6)                              |                                                        | (7)                                        |                                            | (8)                    |                   | (9)                           |           | (10)      |  | (11) |  | (12) |  | (13) |  | (14) |  | (15) |  | (16) |  |  |
|----------|----------------------------------------------------|-----------------------------------|---------------------------------------------------------------------|------------------------------------------|--------------------------------------------------|-------------------------------------------|-----------------------------------------------------------------------|-------------------------------------------|----------------------------------------------------|----------------------------------|--------------------------------------------------------|--------------------------------------------|--------------------------------------------|------------------------|-------------------|-------------------------------|-----------|-----------|--|------|--|------|--|------|--|------|--|------|--|------|--|--|
|          |                                                    | Bills<br>1.1.2015 to<br>7.28.2015 | Total Billable<br>Gallons (In<br>000's)<br>1.1.2015 to<br>7.28.2015 | Test Year<br>Rates Effective<br>3.1.2014 | Test Year<br>Revenue<br>1.1.2015 to<br>7.28.2015 | Total Bills<br>7.29.2015 to<br>12.31.2015 | Total Billable<br>Gallons (In<br>000's)<br>7.29.2015 to<br>12.31.2015 | Test Year<br>Rates Effective<br>7.29.2015 | Test Year<br>Revenue<br>7.29.2015 to<br>12.31.2015 | Total Bills<br>Jan - Dec<br>2015 | Billable<br>Gallons (In<br>000's)<br>Jan - Dec<br>2015 | Total Test<br>Year<br>Revenue<br>2.16.2016 | Present<br>Rates<br>Effective<br>2.16.2016 | Annualized<br>Revenues | Proposed<br>Rates | Revenues at<br>Proposed Rates |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 1        | <b>Residential - Base Charge</b>                   |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  |                                                        |                                            |                                            |                        |                   |                               |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 2        | All Meter Sizes                                    | 5,577                             |                                                                     | \$29.34                                  | \$163,629                                        | 3,956                                     |                                                                       | \$34.60                                   | \$136,878                                          | 9,533                            |                                                        | 300,507                                    | \$43.60                                    | \$415,639              | \$56.80           | \$541,474                     |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 3        |                                                    |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  |                                                        |                                            |                                            |                        |                   |                               |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 4        | Total Residential Service BFC                      | 5,577                             |                                                                     |                                          | \$163,629                                        | 3,956                                     |                                                                       |                                           | \$136,878                                          | 9,533                            |                                                        | \$300,507                                  |                                            | \$415,639              |                   | \$541,474                     |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 5        | <b>Consumption Charge (per 1,000 Gallons)</b>      |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  |                                                        |                                            |                                            |                        |                   |                               |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 6        | Gallonage Charge per 1,000 gallons                 |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  |                                                        |                                            |                                            |                        |                   |                               |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 6        | 6,000 gallon Maximum                               |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  |                                                        |                                            | 17,234                                     | 0                      | \$16.41           | \$282,810                     | \$21.38   | \$368,463 |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 7        | 8,000 gallon Maximum                               |                                   | 10,543                                                              | \$6.59                                   | \$69,478                                         |                                           | 7,531                                                                 | \$7.77                                    | \$58,516                                           |                                  |                                                        | 18,074                                     | 127,994                                    |                        |                   |                               |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 8        |                                                    |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  |                                                        |                                            |                                            |                        |                   |                               |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 9        | Total Residential Service Billable Cons.           |                                   | 10,543                                                              |                                          | \$69,478                                         |                                           | 7,531                                                                 |                                           | \$58,516                                           |                                  |                                                        |                                            | \$127,994                                  |                        | \$282,810         |                               | \$368,463 |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 10       | Total Residential Service                          | 5,577                             | 10,543                                                              |                                          | \$233,108                                        | 3,956                                     | 7,531                                                                 |                                           | \$195,393                                          | 9,533                            | 18,074                                                 | \$428,501                                  |                                            | \$698,449              |                   | \$909,937                     |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 11       | Average Residential Bill                           |                                   |                                                                     |                                          | \$41.80                                          |                                           |                                                                       |                                           | \$49.39                                            |                                  |                                                        | \$56.90                                    |                                            | \$73.27                |                   | \$95.45                       |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 12       |                                                    |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  |                                                        |                                            |                                            |                        |                   |                               |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 13       | <b>General Service - Base Charge</b>               |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  |                                                        |                                            |                                            |                        |                   |                               |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 14       | 5/8" General Service                               | 158                               |                                                                     | \$29.34                                  | \$4,636                                          | 113                                       |                                                                       | \$34.60                                   | \$3,910                                            | 271                              |                                                        | 8,546                                      | \$43.60                                    | \$11,816               | \$56.80           | \$15,393                      |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 15       | 1" General Service                                 | 15                                |                                                                     | \$73.35                                  | \$1,100                                          | 9                                         |                                                                       | \$86.50                                   | \$779                                              | 24                               |                                                        | 1,879                                      | \$109.00                                   | \$2,616                | \$142.01          | \$3,408                       |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 16       | 1.5" General Service                               | 42                                |                                                                     | \$146.69                                 | \$6,161                                          | 31                                        |                                                                       | \$173.00                                  | \$5,363                                            | 73                               |                                                        | 11,524                                     | \$218.00                                   | \$15,914               | \$284.01          | \$20,733                      |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 17       | 2" General Service                                 | 56                                |                                                                     | \$234.71                                 | \$13,144                                         | 40                                        |                                                                       | \$276.80                                  | \$11,072                                           | 96                               |                                                        | 24,216                                     | \$348.80                                   | \$33,485               | \$454.42          | \$43,624                      |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 18       | 3" General Service                                 | 49                                |                                                                     | \$469.43                                 | \$23,002                                         | 35                                        |                                                                       | \$553.60                                  | \$19,376                                           | 84                               |                                                        | 42,378                                     | \$697.60                                   | \$58,598               | \$908.83          | \$76,342                      |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 19       | 4" General Service                                 | 0                                 |                                                                     | \$733.47                                 | \$0                                              | 0                                         |                                                                       | \$865.00                                  | \$0                                                | 0                                |                                                        | 0                                          | \$1,090.00                                 | \$0                    | \$1,420.05        | \$0                           |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 20       | 6" General Service                                 | 14                                |                                                                     | \$1,466.94                               | \$20,537                                         | 10                                        |                                                                       | \$1,730.00                                | \$17,300                                           | 24                               |                                                        | 37,837                                     | \$2,180.00                                 | \$52,320               | \$2,840.10        | \$68,162                      |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 21       | Total General Service Base Facility Charge:        | 334                               |                                                                     |                                          | \$68,580                                         | 238                                       |                                                                       |                                           | \$57,799                                           | 572                              |                                                        | \$126,379                                  |                                            | \$174,749              |                   | \$227,662                     |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 22       |                                                    |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  |                                                        |                                            |                                            |                        |                   |                               |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 23       | <b>Consumption Charge (per 1,000 Gallons)</b>      |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  |                                                        |                                            |                                            |                        |                   |                               |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 24       | Gallonage Charge per 1,000 Gallons                 |                                   | 9,489                                                               | \$7.92                                   | \$75,153                                         |                                           | 6,777                                                                 | \$9.34                                    | \$63,297                                           |                                  |                                                        | 16,266                                     | \$138,450                                  | \$19.69                | \$320,278         | \$25.65                       | \$417,223 |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 25       |                                                    |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  |                                                        |                                            |                                            |                        |                   |                               |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 26       | Total General Service Consumption                  |                                   | 9,489                                                               |                                          | \$75,153                                         |                                           | 6,777                                                                 |                                           | \$63,297                                           |                                  |                                                        | 16,266                                     | \$138,450                                  |                        | \$320,278         |                               | \$417,223 |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 27       | Total General Service                              | 334                               | 9,489                                                               |                                          | \$143,733                                        | 238                                       | 6,777                                                                 |                                           | \$121,096                                          | 572                              | 16,266                                                 | \$264,829                                  |                                            | \$495,026              |                   | \$644,885                     |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 28       | Average General Service Bill                       |                                   |                                                                     |                                          | \$430.34                                         |                                           |                                                                       |                                           | \$508.81                                           |                                  |                                                        | \$39.08                                    |                                            | \$865.43               |                   | \$1,127.42                    |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 29       |                                                    |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  |                                                        |                                            |                                            |                        |                   |                               |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 30       | Other Miscellaneous Revenues                       |                                   |                                                                     |                                          | \$ 2,123                                         |                                           |                                                                       |                                           | \$ 1,190                                           |                                  |                                                        | \$ 3,313                                   |                                            | \$ 3,313               |                   | \$ 3,313                      |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 31       |                                                    |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  |                                                        |                                            |                                            |                        |                   |                               |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 32       | Total Other Revenues                               |                                   |                                                                     |                                          | \$ 2,123                                         |                                           |                                                                       |                                           | \$ 1,190                                           |                                  |                                                        | \$ 3,313                                   |                                            | \$ 3,313               |                   | \$ 3,313                      |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 33       |                                                    |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  |                                                        |                                            |                                            |                        |                   |                               |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 34       | Adjusted Test Year/ Annualized / Proposed Revenues |                                   |                                                                     |                                          | \$378,963                                        |                                           |                                                                       |                                           | \$317,680                                          |                                  |                                                        | \$696,643                                  |                                            | \$1,196,788            |                   | \$1,558,135                   |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 35       |                                                    |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  |                                                        |                                            |                                            |                        |                   |                               |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 36       | Total Per Books                                    |                                   |                                                                     |                                          | \$ 407,162                                       |                                           |                                                                       |                                           | \$ 313,158                                         |                                  |                                                        | \$ 720,320                                 |                                            | \$ 1,196,788           |                   | \$ 1,558,135                  |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 37       | Adjustment to remove accrued revenues per B-3, B-4 |                                   |                                                                     |                                          | 8,938                                            |                                           |                                                                       |                                           | (22,148)                                           |                                  |                                                        | (13,210)                                   |                                            |                        |                   |                               |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 38       | Per Books Net of Accrual                           |                                   |                                                                     |                                          | \$ 416,100                                       |                                           |                                                                       |                                           | \$ 291,010                                         |                                  |                                                        | \$ 707,110                                 |                                            | \$ 1,196,788           |                   | \$ 1,558,135                  |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 39       | Difference                                         |                                   |                                                                     |                                          | (\$37,136)                                       |                                           |                                                                       |                                           | \$26,670                                           |                                  |                                                        | (\$10,466)                                 |                                            |                        |                   |                               |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |
| 40       | Percentage                                         |                                   |                                                                     |                                          | -8.92%                                           |                                           |                                                                       |                                           | 9.16%                                              |                                  |                                                        | -1.48%                                     |                                            |                        |                   |                               |           |           |  |      |  |      |  |      |  |      |  |      |  |      |  |  |

Customer Monthly Billing Schedule  
 Company: Utilities, Inc. of Florida - Sandalhaven  
 Docket No.: 160101 - WS  
 Test Year Ended: December 31, 2015  
 Water [x] or Sewer [x]

Florida Public Service Commission  
 Schedule E-3  
 Page 1 of 1  
 Preparer: Jared Deason

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

| WATER    |                |                 |                       |                     |                             |           |           |
|----------|----------------|-----------------|-----------------------|---------------------|-----------------------------|-----------|-----------|
| Line No. | (1) Month/Year | (2) Residential | (3) Multi-Residential | (4) General Service | (5) Private Fire Protection | (6) Other | (7) Total |
| 1        | January        |                 |                       |                     |                             |           |           |
| 2        | February       |                 |                       |                     |                             |           |           |
| 3        | March          |                 |                       |                     |                             |           |           |
| 4        | April          |                 |                       |                     |                             |           |           |
| 5        | May            |                 |                       |                     |                             |           |           |
| 6        | June           |                 |                       |                     |                             |           |           |
| 7        | July           |                 |                       |                     |                             |           |           |
| 8        | August         |                 |                       |                     |                             |           |           |
| 9        | September      |                 |                       |                     |                             |           |           |
| 10       | October        |                 |                       |                     |                             |           |           |
| 11       | November       |                 |                       |                     |                             |           |           |
| 12       | December       |                 |                       |                     |                             |           |           |
| 13       |                |                 |                       |                     |                             |           |           |
| 14       | Total          |                 |                       |                     |                             |           |           |

| WASTEWATER |                |                 |                       |                     |                             |                        |           |
|------------|----------------|-----------------|-----------------------|---------------------|-----------------------------|------------------------|-----------|
| Line No.   | (1) Month/Year | (2) Residential | (3) Multi-Residential | (4) General Service | (5) Private Fire Protection | (6) Other (Restaurant) | (7) Total |
| 1          | January        | 797             | -                     | 46                  |                             | 2                      | 845       |
| 2          | February       | 787             | -                     | 46                  |                             | 2                      | 835       |
| 3          | March          | 796             | -                     | 45                  |                             | 2                      | 843       |
| 4          | April          | 794             | -                     | 45                  |                             | 2                      | 841       |
| 5          | May            | 820             | -                     | 44                  |                             | 2                      | 866       |
| 6          | June           | 790             | -                     | 47                  |                             | 2                      | 839       |
| 7          | July           | 793             | -                     | 45                  |                             | 2                      | 840       |
| 8          | August         | 781             | -                     | 45                  |                             | 2                      | 828       |
| 9          | September      | 794             | -                     | 47                  |                             | 2                      | 843       |
| 10         | October        | 799             | -                     | 46                  |                             | 2                      | 847       |
| 11         | November       | 789             | -                     | 46                  |                             | 2                      | 837       |
| 12         | December       | 793             | -                     | 46                  |                             | 2                      | 841       |
| 13         |                |                 |                       |                     |                             |                        |           |
| 14         | Total          | 9,533           | -                     | 548                 | -                           | 24                     | 10,105    |

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven

Schedule E-4

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Jared Deason

Interim  Final

Historical  Projected

Water  Sewer

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges.

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

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven

Schedule E-5

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim  Final

Preparer: Jared Deason

Historical  Projected

Water  Sewer

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

| Line Number | (1)<br>Initial Connection | (2)<br>Normal Connect | (3)<br>Violation Reconnect | (4)<br>Premises Visit | (5)<br>Other Charges | (6)<br>Total |
|-------------|---------------------------|-----------------------|----------------------------|-----------------------|----------------------|--------------|
| 1           | \$ 2,268                  | \$ -                  | \$ -                       |                       | \$ 1,045             | \$ 3,313     |
| 2           |                           |                       |                            |                       |                      |              |
| 3           | Other Charges as follows: |                       |                            |                       |                      |              |
| 4           | Connection Meter Fee      |                       |                            |                       |                      |              |
| 5           |                           |                       |                            |                       | \$ 295               |              |
| 6           | Tampering Fee             |                       |                            |                       |                      |              |
| 7           | Cut-Off Charge            |                       |                            |                       |                      |              |
| 8           |                           |                       |                            |                       | \$ 600               |              |
| 9           |                           |                       |                            |                       | \$ 150               |              |
| 10          |                           |                       |                            |                       | \$ 1,045             |              |



Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven

Schedule E-6

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 31, 2015

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 | Type | Quantity |

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

Private Fire Protection Service

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven

Schedule E-7

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Jared Deason

Interim  Final

Historical  Projected

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

| Line No. | (1)<br>Size | (2)<br>Type | (3)<br>Quantity |
|----------|-------------|-------------|-----------------|
|----------|-------------|-------------|-----------------|

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

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven

Schedule E-8

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Jared Deason

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

| Line No. | (1)<br>Type | (2)<br>Description                                                                                                         |
|----------|-------------|----------------------------------------------------------------------------------------------------------------------------|
| 1        |             | UIF - Sandalhaven does not have any outstanding contracts or agreements having rates or conditions different from those on |
| 2        |             | the approved tariffs; therefore this schedule is not applicable.                                                           |

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven  
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).

| Line No. | (1)<br>Type Tax<br>or Fee                                                                                                                                  | (2)<br>To Whom<br>Paid | (3)<br>Amount | (4)<br>How Collected<br>From Customers | (5)<br>Type<br>Agreement |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|---------------|----------------------------------------|--------------------------|
| 1        | UIF - Sandalhaven does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not applicable. |                        |               |                                        |                          |
| 2        |                                                                                                                                                            |                        |               |                                        |                          |

**Service Availability Charges Schedule**  
**Company: Utilities, Inc. of Florida - Sandalhaven**  
**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.**

| Line No. | (1)<br>Type Charge                                                                                                                  | (3)<br>Water           |                         | (5)<br>Sewer           |                         |
|----------|-------------------------------------------------------------------------------------------------------------------------------------|------------------------|-------------------------|------------------------|-------------------------|
|          |                                                                                                                                     | (2)<br>Present Charges | (3)<br>Proposed Charges | (4)<br>Present Charges | (5)<br>Proposed Charges |
| 1        |                                                                                                                                     |                        |                         |                        |                         |
| 2        | UIF - Sandalhaven is not proposing a change to its present service availability charges; therefore this schedule is not applicable. |                        |                         |                        |                         |

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven

Schedule: E-11

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Jared Deason

Water  or Sewer

Historic  or Projected

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

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

- 1 There are no contracts. Reserved Capacity Fees are collected in accordance with Par. 25.0, Guaranteed Revenue, of the
- 2 approved tariff.

**Class A Utility Cost of Service Study**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Sandalhaven**

**Schedule: E-12**

**Docket No.: 160101 - WS**

**Page 1 of 1**

**Test Year Ended: December 31, 2015**

**Preparer: Jared Deason**

**Water [X] or Sewer [X]**

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

---

**Line**

**No.**

---

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

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

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

Customer Class:

Meter Size: all

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

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

The billing analysis is contained in Volume II

Engineering  
Schedules

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 DER.

| Month/<br>Year | (1)                              | (2)      | (3)      | (4)      | (5)                  | (6)                                | (7)                          |
|----------------|----------------------------------|----------|----------|----------|----------------------|------------------------------------|------------------------------|
|                | Individual Plant Flows (000,000) |          |          |          | Total Plant<br>Flows | Purchased<br>Sewage<br>Treatment * | Total<br>Sewage<br>Treatment |
|                | Sandalhaven                      | N/A      | N/A      | N/A      |                      |                                    |                              |
| Jan-15         | 2.704                            |          |          |          | 2.704                | 2.653                              | 5.357                        |
| Feb-15         | 2.577                            |          |          |          | 2.577                | 2.595                              | 5.172                        |
| Mar-15         | 2.848                            |          |          |          | 2.848                | 2.992                              | 5.840                        |
| Apr-15         | 2.153                            |          |          |          | 2.153                | 2.324                              | 4.477                        |
| May-15         | 1.364                            |          |          |          | 1.364                | 1.967                              | 3.331                        |
| Jun-15         | 2.351                            |          |          |          | 2.351                | 1.812                              | 4.163                        |
| Jul-15         | 1.799                            |          |          |          | 1.799                | 1.914                              | 3.713                        |
| Aug-15         | 1.513                            |          |          |          | 1.513                | 1.741                              | 3.254                        |
| Sep-15         | 1.501                            |          |          |          | 1.501                | 1.711                              | 3.212                        |
| Oct-15         | 1.648                            |          |          |          | 1.648                | 1.850                              | 3.498                        |
| Nov-15         | 0.169                            |          |          |          | 0.169                | 3.756                              | 3.925                        |
| Dec-15         | -                                |          |          |          | -                    | 4.532                              | 4.532                        |
| <b>Total</b>   | <b>20.627</b>                    | <b>-</b> | <b>-</b> | <b>-</b> | <b>20.627</b>        | <b>29.847</b>                      | <b>50.474</b>                |

\* Sewage treated by Englewood Water District (EWD)

Utilities, Inc. of Florida - Sandalhaven (256-446)  
 Pocket No. 160101-WS  
 Test Year Ended: December 31, 2015

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

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

| PRE-ABANDONMENT OF WWTP - Plant taken off line, Nov. 6, 2015                                                                                                                                     |                                                           | MONTH            | GPD            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|------------------|----------------|
| 1. a.                                                                                                                                                                                            | Permitted Capacity, Treatment Plant (Rolling 3MADF)       |                  | <u>45,000</u>  |
| b.                                                                                                                                                                                               | Purchased Capacity, Englewood Water District (EWD) (AADF) |                  | <u>300,000</u> |
| The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.                                                                  |                                                           |                  |                |
| 2. a.                                                                                                                                                                                            | Max TMADF, WWTP                                           | <u>Mar, 2015</u> | <u>90,377</u>  |
|                                                                                                                                                                                                  | Average Annual Daily Flow, WWTP                           |                  | <u>56,513</u>  |
| b.                                                                                                                                                                                               | Average Daily Flow Max Month, EWD                         | <u>Dec, 2015</u> | <u>109,011</u> |
|                                                                                                                                                                                                  | Average Annual Daily Flow, EWD                            |                  | <u>81,773</u>  |
| An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods. |                                                           |                  |                |
| POST ABANDONMENT OF WWTP - Plant taken off line, Nov. 6, 2015                                                                                                                                    |                                                           | MONTH            | GPD            |
| 1. a.                                                                                                                                                                                            | Permitted Capacity, Treatment Plant (Rolling 3MADF)       |                  | <u>-</u>       |
| b.                                                                                                                                                                                               | Purchased Capacity, Englewood Water District (EWD) (AADF) |                  | <u>300,000</u> |
| The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.                                                                  |                                                           |                  |                |
| 2. a.                                                                                                                                                                                            | Average Daily Flow Max Month - assumes all flows to EWD   | <u>Mar, 2015</u> | <u>188,387</u> |
|                                                                                                                                                                                                  | Average Annual Daily Flow - assumes all flows to EWD      |                  | <u>138,285</u> |
| An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods. |                                                           |                  |                |

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).

|                                                                                                                       |                                                                                              |                 |                 |
|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|-----------------|-----------------|
| Line No.                                                                                                              | PRE-ABANDONMENT OF WWTP - Plant taken off line, Nov. 6, 2015                                 |                 |                 |
|                                                                                                                       | SANDALHAVEN TREATMENT PLANT                                                                  |                 |                 |
| 1 (A)                                                                                                                 | Used and useful flow, AADF                                                                   |                 |                 |
| 2                                                                                                                     | Flows only to WWTP (11 months flows)                                                         | <u>56,513</u>   |                 |
| 4 (C)                                                                                                                 | Plus: Property needed for post test year period ( This WWTP cannot handle additional growth) | <u>-</u>        |                 |
| 5 (D)                                                                                                                 | Total Flows to WWTP                                                                          | 56,513          |                 |
| 6 (E)                                                                                                                 | Permitted Capacity (Rolling 3MADF)                                                           | <u>45,000</u>   |                 |
| 7 (F)                                                                                                                 | Used and useful percentage                                                                   | <u>126.00</u> % |                 |
|                                                                                                                       |                                                                                              | Use             | <u>100.00</u> % |
| 8 (G)                                                                                                                 | Non-used and useful percentage                                                               | <u>-26.00</u> % |                 |
|                                                                                                                       |                                                                                              | Use             | <u>0.00</u> %   |
| The above used and useful percentage is applicable to All Treatment & Disposal Accounts<br>355.4,354.4,380.4 & 389.4. |                                                                                              |                 |                 |

|                                                                                                                       |                                                                                                                                                            |                 |                 |
|-----------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|
| Line No.                                                                                                              | POST ABANDONMENT OF WWTP - Plant taken off line, Nov. 6, 2015                                                                                              |                 |                 |
|                                                                                                                       | ASSUME ALL FLOWS TO ENGLEWOOD WATER DISTRICT                                                                                                               |                 |                 |
| 1 (A)                                                                                                                 | TY Flows to EWD, GPD, AADF - assumes all flows to EWD                                                                                                      | <u>138,285</u>  |                 |
| 2 (B)                                                                                                                 | Plus: Property needed for post test year period ( F-8) [total flows committed to be treated]                                                               | 163,780         |                 |
| 3 (C)                                                                                                                 | Total Flows to be Treated, GPD, AADF                                                                                                                       | 302,065         |                 |
| 4 (D)                                                                                                                 | EWD Purchased Capacity, AADF                                                                                                                               | <u>300,000</u>  |                 |
| 5 (E)                                                                                                                 | Used and useful percentage                                                                                                                                 | <u>101.00</u> % |                 |
|                                                                                                                       | See explanation on Schedule F - 6, page 2. Note that the Utility has already seen AADF of 154,850 gpd in 2010. On that basis alone, U&U would exceed 100%. | Use:            | <u>100.00</u> % |
| 6 (F)                                                                                                                 | Non-used and useful percentage                                                                                                                             | <u>(1.00)</u> % |                 |
| The above used and useful percentage is applicable to All Treatment & Disposal Accounts<br>355.4,354.4,380.4 & 389.4. |                                                                                                                                                            |                 |                 |

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

Utilities, Inc. of Florida - Sandalhaven (256-446)  
Docket No. 160101-WS  
Test Year Ended: December 31, 2015

Schedule F-6  
Page 2 of 4  
Preparer: Seidman, F.

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

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#### HISTORY OF DEVELOPMENT OF WASTEWATER TREATMENT & DISPOSAL AT SANDALHAVEN

Until 2006, all sewage in the Sandalhaven service area was treated at the onsite 150,000 AADF rated WWTP. Disposal was via spray irrigation, rated at 150,000 gpd at the Wildflower Golf Course. The Utility also had a 100,000 gpd percolation pond as back up. In 2006, the golf course became permanently unavailable for disposal. Other land for disposal was not available, the percolation pond has inadequate capacity during periods of peak demand and DEP would not approve other alternative means of disposal. The Utility determined that the most economic alternative to meet the then current and future demand was to purchase treatment & disposal capacity from the Englewood Water District (EWD) and eventually retire the onsite WWTP. The Utility proceeded with its plans. The Commission, in Order No. PSC-07-0865-PAA-SU, found that the Utility acted prudently in exploring alternative treatment and disposal options, and to implement the most cost effective option. The Commission also found that the Utility made a prudent decision to interconnect with EWD. Based on the then expressed demand, the Utility contracted with EWD to purchase 500,000 gpd capacity. The arrangement was for an initial increment of 100,000 gpd to be followed by two 200,000 gpd increments. The Utility purchased an initial block of 100,000 gpd capacity and then an additional 200,000 gpd block from EWD. Both were paid for in 2006. The remaining 200,000 gpd was to be purchased at a later date, however, sensing the slow down of the economy, the Utility negotiated to not have to commit to the final 200,000 gpd increment. Based on the best information available in 2006, and the commitments being made for demand, the purchase of 300,000 gpd was a prudent decision as was relinquishing the last 200,000 gpd increment.

The onsite WWTP was taken off line November 6, 2015. all flows now go to the EWD for treatment and disposal.

#### BASIS FOR 100% USED & USEFUL

Per agreement with DEP, the Utility is required to purchase wastewater treatment and disposal capacity from EWD. The size of blocks of capacity purchased is necessary and prudent. The amount of capacity purchased was based on serving all of the existing customers served by the WWTP (that has now been taken off line) [97,367 gpd in 2005] plus prepaid commitments and guaranteed revenue agreements of 245,220 gpd in 2006, totalling 342,587. Since that time, flows have been as high as 154,850 gpd in 2010 and are currently 138,285 gpd. In addition to the current demand, the Utility must also have capacity to treat 163,780 gpd of prepaid commitment not yet served. The reduction in actual flows from 2010 to 2015 is indicative of the instability of MFD occupancy over which the Utility has no control.

The level of Used & Useful should be applied only to net plant, net of the associated CIAC.

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

Utilities, Inc. of Florida - Sandalhaven (256-446)  
Docket No. 160101-WS  
Test Year Ended: December 31, 2015

Schedule F-6  
Page 3 of 4  
Preparer: Seidman, F.

**A. Infiltration allowance, excluding service laterals**

|   | Main dia.<br>inches                    | Type | Main length<br>feet | Allowance @ 500<br>gpd/inch-dia.-mile |        |            |
|---|----------------------------------------|------|---------------------|---------------------------------------|--------|------------|
|   |                                        |      |                     | miles                                 | gpd    |            |
| 1 | 4                                      |      | 0                   | 0.000                                 | 0      |            |
|   | 6                                      | PVC  | 2,325               | 0.440                                 | 1,321  |            |
| 2 | 6                                      |      | 0                   | 0.000                                 | 0      |            |
| 3 | 8                                      | PVC  | 16,310              | 3.089                                 | 12,356 |            |
|   | 8                                      | VCP  | 26,935              | 5.101                                 | 20,405 |            |
| 4 | 10                                     |      | 0                   | 0.000                                 | 0      |            |
| 5 | 12                                     |      | 0                   | 0.000                                 | 0      |            |
| 6 | 15                                     |      | 0                   | 0.000                                 | 0      |            |
| 7 | Total                                  |      | 45,570              | 8.631                                 | 34,082 | 12,440,071 |
| 8 | Estimated Inflow @ 10% of flows (L.10) |      |                     |                                       |        | 5,047,410  |
| 9 | Allowable I&I                          |      |                     |                                       |        | 17,487,481 |

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

10 Wastewater treated 50,474,100 F-2

|                             | <u>Water Gallons (not capped) sold to:</u> | <u>Estimated returned *</u> |            |      |
|-----------------------------|--------------------------------------------|-----------------------------|------------|------|
| 11 Residential WW SFR       | 21,141,000                                 | 90%                         | 19,026,900 | F-10 |
| 14 General Service          | 15,358,000                                 | 96%                         | 14,743,680 |      |
| 15 Estimated flows returned | 36,499,000                                 | 93%                         | 33,770,580 | F-10 |

16 Estimated I&I (treated less returned) [L.10-L.15] 16,703,520  
 17 Actual less allowable [L.16-L.9] -783,961  
 18 Excess, if any [L.17, if positive] 0  
 19 Excess as percent of wastewater treated 0.00%  
 20 Excess as percent to be used for filing 0.00%

**\* - Notes:**

1. Residential flow returns at 90% are borne out by the capped residential flows of 17,284,000 and consistent with the flows used and accepted in Docket No. 060285-SU.
2. General Service flow returns at 96% is consistent with flows used and accepted in Docket No. 060285-SU.
4. These results are consistent with the NOTE above wherein little excess I&I was found after an investigation followed by repairs.

Utilities, Inc. of Florida - Sandalhaven (256-446)  
Docket No. 160101-WS  
Test Year Ended: December 31, 2015

Schedule F-6  
Page 4 of 4  
Preparer: Seidman, F.

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

|                                                                       |                                                         | (a)                                                         | (b)                | (c)            | (d)            | (e)                       | (f)                      |
|-----------------------------------------------------------------------|---------------------------------------------------------|-------------------------------------------------------------|--------------------|----------------|----------------|---------------------------|--------------------------|
| Schedule of Commitments and Capacity                                  |                                                         | Calculation of Committed EWD Capacity for Docket No. 160101 |                    |                |                |                           |                          |
| COMMITMENTS                                                           |                                                         | CIAC Paid?                                                  | ERCs @ 190 gpd/ERC | Flow (gpd)     | ERCS not built | Prepaid Capacity Not Used | Date Paid                |
| <b>Current Annual Average Flow (12 Month RAA) to Sandalhaven WWTP</b> |                                                         |                                                             |                    | 138,285        |                |                           |                          |
| <b>Additional Prepaid Commitments:</b>                                |                                                         |                                                             |                    |                |                |                           |                          |
| 52 lots                                                               | Eagles Preserve                                         | No                                                          | 68                 | 12,920         | 68             | 12,920                    | Guaranteed Rev. Payments |
| 60 lots                                                               | Shamrock Shores                                         | Yes                                                         | 57                 | 10,830         | 56             | 10,640                    | Predates UI ownership    |
| 45 lots                                                               | Cape Haze Marina, in bankruptcy                         | Yes                                                         | 59                 | 11,290         | 45             | 8,550                     | 6/12/95                  |
| 105 condos                                                            | Hacienda Del Mar, under constr.                         | Yes                                                         | 112                | 21,280         | -              | -                         | 2/24/03                  |
| 48 rooms                                                              | Ship's Lantern Hotel, no activity                       | Yes                                                         | 51                 | 9,600          | 51             | 9,690                     | 1/15/03                  |
| 234 condos                                                            | Hammocks at Cape Haze, under constr.                    | Yes                                                         | 234                | 44,460         | 85             | 16,150                    | 10/1/04                  |
| Commer'l                                                              | Cape Haze Plaza Addition, under constr.                 | Yes                                                         | 28                 | 5,260          | -              | -                         | 3/31/05                  |
| 264 apts                                                              | Cape Haze Resort-under constr.                          | Yes                                                         | 264                | 50,160         | 120            | 22,800                    | 2/24/06                  |
| <b>SUBTOTAL 2006</b>                                                  |                                                         |                                                             | 873                | 165,800        | 425            | 80,750                    |                          |
| 422 condos                                                            | Placida Commons/Coral Caye (formerly 8401 Placida Road) | Yes                                                         | 418                | 79,420         | 408            | 77,520                    | 9/11/06                  |
| <b>Total Prepaid Commitments through 2006</b>                         |                                                         |                                                             | 1,291              | 245,220        | 833            | 158,270                   |                          |
| <b>Prepaid Commitments added after 2006</b>                           |                                                         |                                                             |                    |                |                |                           |                          |
|                                                                       | Placida Plaza                                           | Yes                                                         | 26                 | 4,922          | 26             | 4,940                     | 10/19/08                 |
|                                                                       | Egret Real Estate                                       | Yes                                                         | 3                  | 619            | 3              | 570                       | 3/17/09                  |
|                                                                       |                                                         |                                                             | 29                 | 5,541          | 29             | 5,510                     |                          |
| <b>Total Prepaid Commitments</b>                                      |                                                         |                                                             | 1,320              | 250,761        | 862            | 163,780                   |                          |
| <b>Total Capacity Committed including flows diverted from WWTP</b>    |                                                         |                                                             |                    | <b>389,046</b> |                |                           |                          |



Utilities, Inc. of Florida - Sandalhaven (256-446)  
Docket No. 160101-WS  
Test Year Ended: December 31, 2015

Schedule F-7  
Docket No. 160101-WS  
Preparer: Seidman, F.

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

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

This is a wastewater-only system.

**Wastewater Collection System**

The wastewater collection mains and lift stations within developments were contributed by the developers. Under the circumstances, a used & useful analysis was not deemed necessary nor performed. The collection system, excluding the force main to EWD and the associated master lift station, should be considered 100% used and useful. Used & useful for these components are addressed below.

**Force Main**

In anticipation of the closing of the WWTP determined that it was necessary to transmit all flows to the Englewood Water District. The Commission, in Order No. 07-0865-PAA-SU, found that the utility made a prudent decision to interconnect with EWD. Sandalhaven, taking advantage of economies of scale, constructed a 12" force main, adequate to handle anticipated demand. This eliminated the doubling of labor costs and road trenching and repairing associated with laying the main in two phases. The plant has been mandated to close and all flows diverted by the fall of 2015. This force main is the sole means of transmitting flows from Sandalhaven to the EWD plant. The Commission recognized in Order No. PSC-14-0626-PAA-WU that when a pipeline provides the sole means of transmission, it should be considered 100% used and useful. Everything depends on it. That logical conclusion is applicable here. Therefore, force main should be considered 100% U&U.

**Lift Station for 12" Force Main**

As a part of the force main project, the Utility constructed a receiving well for this lift station adequate for total demand as the most economical choice, while equipping it with pumping capacity adequate for current demand and near term growth. Since it would be uneconomical to enlarge the receiving well, and since the force main is now the sole means of transmitting flows, the lift station should be considered 100% used & useful.

Utilities, Inc. of Florida - Sandalhaven (256-446)  
Docket No. 160101-WS  
Test Year Ended: December 31, 2015

Schedule F-8  
Page 1 of 1  
Preparer: Seidman, F.

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

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Recap Schedules: F-6, F-7

Wastewater Treatment & Related Facilities -

All flows are now sent to the Englewood Water District (EWD for treatment and disposal.

The growth factor is determined according to the formula in Commission Rule 25-30.431:

$$PN = EG \times PT \times U$$

where:

- EG = Equivalent annual growth in ERCs (see E-6), capped @ 5%/yr
- PT = Post test year period per statute
- U = Unit of measure utilized in U&U calculations
- PN = Property needed expressed in U units

The raw data produces negative growth and for reasons explained in Sch. F-10 is not representative of ongoing demand.

For purposes of determining used & useful of the EWD purchases, the prepaid commitments on which the the EWD purchases were based must be recognized. As described in Sch. F-6, page 4, there are 250,761 gpd in prepaid commitments of which 163,780 gpd are still outstanding. Therefore, PN = 163,780 gpd should be used in the calculation of U&U at Sch. F 6.

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

| Line No.                                  | (1)<br>Year | (2) SFR Customers |        |         | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6) | (9)<br>Annual % Incr. in ERCs |
|-------------------------------------------|-------------|-------------------|--------|---------|-------------------------|----------------------------|---------------------------|---------------------------|-------------------------------|
|                                           |             | Beginning         | Ending | Average |                         |                            |                           |                           |                               |
| 1                                         | 2011        | 725               | 769    | 747     | 19,758,000              | 26,450                     | 50,204,000                | 1,898                     |                               |
| 2                                         | 2012        | 769               | 757    | 763     | 19,141,000              | 25,087                     | 48,368,000                | 1,928                     | 1.58%                         |
| 3                                         | 2013        | 757               | 764    | 761     | 19,657,000              | 25,847                     | 42,970,000                | 1,662                     | -13.78%                       |
| 4                                         | 2014        | 764               | 788    | 776     | 19,209,000              | 24,754                     | 36,568,000                | 1,477                     | -11.14%                       |
| 5                                         | 2015        | 788               | 793    | 791     | 21,141,000              | 26,744                     | 36,499,000                | 1,365                     | -7.62%                        |
| Average Growth Through 5-Year Period (Col |             |                   |        |         |                         |                            |                           | 1,608                     | -7.74%                        |

Note: Above shows total sales (not capped) to WW Customers.

| Regression Analysis per Rule 25-30.431(2)(C) |              | <u>X</u> | <u>Y</u>      |
|----------------------------------------------|--------------|----------|---------------|
| Constant:                                    | 2121.350769  | -        |               |
| X Coefficient:                               | -151.7430723 | 1        | 1,898 Actual  |
| R^2:                                         | 0.925067974  | 2        | 1,928 Actual  |
|                                              |              | 3        | 1,662 Actual  |
|                                              |              | 4        | 1,477 Actual  |
|                                              |              | 5        | 1,365 Actual  |
|                                              |              | 10       | 604 Projected |
| 5 year growth                                |              |          | (761)         |
| Annual average growth                        |              |          | (152)         |
| Annual average growth @                      |              | -7.74%   | (106)         |

The substantial reduction in total gallons sold, even though SFR gallons and gallons/SFR are relatively stable, is more an indication of instability in MFD (included in General Service) occupancy than of growth patterns. Compare the pattern of change in total ERCs between 2012 and 2015 to that between 2007 and 2011.

|         |        |      |         |
|---------|--------|------|---------|
| 2007    | 6.48%  | 2012 | 1.58%   |
| 2008    | 11.99% | 2013 | -13.78% |
| 2009    | 15.48% | 2014 | -11.14% |
| 2010    | 12.42% | 2015 | -7.62%  |
| 2011    | 18.78% |      |         |
| Average | 13.03% |      | -7.74%  |

When occupancy increases, so will total gallons sold and thus total ERCs.

Interim Rate  
Schedules

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven  
 Docket No.: 160101 - WS  
 Schedule Year Ended: December 31, 2015  
 Interim  Final   
 Historic  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.

| Line No. | (1)<br>Description                | (2)<br>Average<br>Amount<br>Books | (3)<br>A-3<br>Utility<br>Adjustments | (4)<br>Adjusted<br>Utility<br>Balance | (5)<br>Supporting<br>Schedule(s) |
|----------|-----------------------------------|-----------------------------------|--------------------------------------|---------------------------------------|----------------------------------|
| 1        | Utility Plant in Service          | \$ 8,780,399                      | \$ (1,129,453) (A)                   | \$ 7,650,946                          | A-3, A-6                         |
| 2        |                                   |                                   |                                      |                                       |                                  |
| 3        | Utility Land & Land Rights        | 157,484                           | (A)                                  | 157,484                               | A-3, A-6                         |
| 4        |                                   |                                   |                                      |                                       |                                  |
| 5        | Less: Non-Used & Useful Plant     | -                                 | (B)                                  | -                                     | A-3, A-7                         |
| 6        |                                   |                                   |                                      |                                       |                                  |
| 7        | Construction Work in Progress     | 340,176                           | (340,176) (C)                        | 0                                     | A-3                              |
| 8        |                                   |                                   |                                      |                                       |                                  |
| 9        | Less: Accumulated Depreciation    | (4,051,269)                       | 1,056,902 (D)                        | (2,994,367)                           | A-3, A-10                        |
| 10       |                                   |                                   |                                      |                                       |                                  |
| 11       | Less: CIAC                        | (3,282,449)                       | (E)                                  | (3,282,449)                           | A-3, A-12                        |
| 12       |                                   |                                   |                                      |                                       |                                  |
| 13       | Accumulated Amortization of CIAC  | 1,687,927                         | (E)                                  | 1,687,927                             | A-3, A-14                        |
| 14       |                                   |                                   |                                      |                                       |                                  |
| 15       | Acquisition Adjustments           | 469,619                           | (469,619) (F)                        | -                                     | A-18                             |
| 16       |                                   |                                   |                                      |                                       |                                  |
| 17       | Accum. Amort. of Acq. Adjustments | (28,315)                          | 28,315 (F)                           | -                                     | A-18                             |
| 18       |                                   |                                   |                                      |                                       |                                  |
| 19       | Advances For Construction         |                                   |                                      |                                       | A-3, A-16                        |
| 20       |                                   |                                   |                                      |                                       |                                  |
| 21       | Working Capital Allowance         | -                                 | 85,247 (G)                           | 85,247                                | A-3, A-17                        |
| 22       |                                   |                                   |                                      |                                       |                                  |
| 23       | Total Rate Base                   | <u>\$ 4,073,571</u>               | <u>\$ (768,784)</u>                  | <u>\$ 3,304,788</u>                   |                                  |

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

| Line No. | Description                                                             | Water     | Wastewater         |
|----------|-------------------------------------------------------------------------|-----------|--------------------|
| 1        | <b>(A) Utility Plant in Service</b>                                     |           |                    |
| 2        | (1) PSC-10-0407-PAA-SU COA Adjustments (Affiliate Audit) - Schedule A-3 |           | (34,707)           |
| 3        |                                                                         |           |                    |
| 4        | (2) Audit Adjustments PSC-16-0013-PAA-SU - Schedule A-3                 |           | (4,954)            |
| 5        |                                                                         |           |                    |
| 6        | (3) Reclass Payments to EWD PSC-16-0013-PAA-SU - Schedule A-3           |           | -                  |
| 7        |                                                                         |           |                    |
| 8        | (4) Adjust plant for retirement of WWTP PSC-16-0013-PAA-SU              |           | (1,089,792)        |
| 9        |                                                                         |           |                    |
| 10       | <b>Total Adjustments to Utility Plant in Service</b>                    | <b>\$</b> | <b>(1,129,453)</b> |
| 11       |                                                                         |           |                    |
| 12       | <b>(B) Non-Used &amp; Useful Plant</b>                                  |           |                    |
| 13       | Non-used and Useful - 100% Per F-6 (Interim)                            |           |                    |
| 14       |                                                                         |           |                    |
| 15       | <b>(C) Construction Work in Progress</b>                                |           |                    |
| 16       | To remove from rate base average construction work in progress          | \$        | (340,176)          |
| 17       | <b>Total Construction Work in Progress</b>                              | <b>\$</b> | <b>(340,176)</b>   |
| 18       |                                                                         |           |                    |
| 19       | <b>(D) Accumulated Depreciation</b>                                     |           |                    |
| 20       | (1) PSC-10-0407-PAA-SU COA Adjustments (Affiliate Audit) - Schedule A-3 |           | 49,788             |
| 21       |                                                                         |           |                    |
| 22       | (2) Audit Adjustments PSC-16-0013-PAA-SU - Schedule A-3                 |           | (4,485)            |
| 23       |                                                                         |           |                    |
| 24       | (3) 390.7 Correct depreciation of Project Phoenix (10 yr)               |           | (14,752)           |
| 25       |                                                                         |           |                    |
| 26       | (4) Accumulated depreciation reclass for payments to EWD - Schedule A-3 |           | -                  |
| 27       |                                                                         |           |                    |
| 28       | (5) Adjust AD for retirement of the WWTP PSC-16-0013-PAA-SU             |           | (1,087,453)        |
| 29       |                                                                         |           |                    |
| 30       | <b>Adjustments to Test Year Accumulated Depreciation</b>                | <b>\$</b> | <b>(1,056,902)</b> |
| 31       |                                                                         |           |                    |
| 32       | <b>(E) Contribution in Aid of Construction</b>                          |           |                    |
| 33       | (1) To reclass Plant Capacity Fees from Tap Fees - Schedule A-3         |           | -                  |
| 34       |                                                                         |           |                    |
| 35       | <b>(E) Amortization of Contribution in Aid of Construction</b>          |           |                    |
| 36       |                                                                         |           |                    |
| 37       | <b>(F) To remove Acquisition Adjustment</b>                             | <b>\$</b> | <b>(469,619)</b>   |
| 38       |                                                                         |           |                    |
| 39       | <b>(F) To remove Accumulated Amortization of Acquisition Adjustment</b> | <b>\$</b> | <b>28,315</b>      |
| 40       |                                                                         |           |                    |
| 41       | <b>(G) Working Capital</b>                                              |           |                    |
| 42       | Per 1/8 O&M method                                                      | <b>\$</b> | <b>85,247</b>      |

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven  
 Docket No.: 160101 - WS  
 Schedule Year Ended: December 31, 2015  
 Interim  Final   
 Historic  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 No. | (1)<br>Description               | (2)<br>Balance Per Books | (3)<br>Utility Test Year Adjustments | (4)<br>Utility Adjusted Test Year | (5)<br>Requested Revenue Adjustment | (6)<br>Requested Annual Revenues | (7)<br>Supporting Schedule(s) |
|----------|----------------------------------|--------------------------|--------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------|
| 1        | OPERATING REVENUES               | \$ 720,320               | \$ 43,871 (A)                        | \$ 764,191                        | \$ 590,334 (A)                      | \$ 1,354,525                     | B-4, B-3                      |
| 2        |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 3        | Operation & Maintenance          | 608,949                  | 73,024 (B)                           | 681,972                           | (B)                                 | 681,972                          | B-6, B-3                      |
| 4        |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 5        | Depreciation, net of CIAC Amort. | 277,069                  | (89,940) (C)                         | 187,129                           | (C)                                 | 187,129                          | B-14, B-3                     |
| 6        |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 7        | Amortization                     | -                        | (D)                                  | 0                                 | (D)                                 | -                                | B-3                           |
| 8        |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 9        | Taxes Other Than Income          | 120,630                  | 8,012 (E)                            | 128,642                           | 26,565 (E)                          | 155,207                          | B-15, B-3                     |
| 10       |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 11       | Provision for Income Taxes       | 23,639                   | (149,132) (F)                        | (125,493)                         | 212,146 (F)                         | 86,654                           | C-1, B-3                      |
| 12       |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 13       | OPERATING EXPENSES               | 1,030,288                | (158,037)                            | 872,251                           | 238,711                             | 1,110,962                        |                               |
| 14       |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 15       | NET OPERATING INCOME             | \$ (309,968)             | \$ 201,908                           | \$ (108,060)                      | \$ 351,623                          | \$ 243,563                       |                               |
| 16       |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 17       |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 18       | RATE BASE                        | \$ 4,073,571             | \$ (768,784)                         | \$ 3,304,788                      |                                     | \$ 3,304,788                     |                               |
| 19       |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 20       |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 21       | RATE OF RETURN                   | --                       | %                                    | --                                | %                                   | 7.37%                            |                               |

Schedule of Adjustments to Operating Income  
 Company: Utilities, Inc. of Florida - Sandalhaven  
 Schedule Year Ended: December 31, 2015  
 Docket No.: 160101 - WS  
 Interim [X] Final [ ]  
 Historic [X] or Projected [ ]

Florida Public Service Commission  
 Schedule: B-3 (Interim)  
 Page 1 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 | Wastewater                |
|----------|---------------------------------------------------------------------------|-------|---------------------------|
| 1        | <b>(A) Operating Revenues</b>                                             |       |                           |
| 2        | (1) Test Year Revenue Adjustments                                         |       |                           |
| 3        | Test Year water/sewer revenues per Schedule E-2                           |       | 720,320                   |
| 4        | Remove accruals                                                           |       | <u>(13,210)</u>           |
| 5        | Test year revenues before annualization                                   |       | 707,110                   |
| 6        | Annualized water/sewer revenues per Schedule E-2                          |       | <u>764,191</u>            |
| 7        | Annualization Adjustment                                                  |       | <u>57,081</u>             |
| 8        |                                                                           |       |                           |
| 9        | (2) Revenue Increase                                                      |       |                           |
| 10       | Increase in revenue required by the Utility to realize a                  |       | 590,334                   |
| 11       | 7.37% % rate of return                                                    |       | <u>590,334</u>            |
| 12       |                                                                           |       |                           |
| 13       | <b>Total Adjustments to Revenues</b>                                      |       | <u><u>\$ 647,416</u></u>  |
| 14       |                                                                           |       |                           |
| 15       | <b>(B) Operations &amp; Maintenance (O &amp; M) Expenses</b>              |       |                           |
| 16       | (1) Test Year Adjustment                                                  |       |                           |
| 17       | (a) 718 To reconcile expense to chemical schedule                         |       | (230)                     |
| 18       |                                                                           |       |                           |
| 19       | (b) Adjustments related to decommissioning WWTP and diverting flows       |       |                           |
| 20       | 701 Salaries & Wages                                                      |       | 3,000                     |
| 21       | 710 Purchased Sewage Treatment                                            |       | 150,165                   |
| 22       | 715 Purchased Power                                                       |       | (6,000)                   |
| 23       | 718 Chemicals                                                             |       |                           |
| 24       | 720 Materials & Supplies                                                  |       | (69,473)                  |
| 25       | 775 Miscellaneous                                                         |       | <u>(4,439)</u>            |
| 26       |                                                                           |       | 73,253                    |
| 27       |                                                                           |       |                           |
| 28       | <b>Test Year O &amp; M Expense Adjustment</b>                             |       | <u><u>\$ 73,024</u></u>   |
| 29       |                                                                           |       |                           |
| 30       | <b>(C) Adjustments to Depreciation Expense</b>                            |       |                           |
| 31       | (3) 390.7 Correct depreciation of Project Phoenix (10 yr)                 |       | (2,493)                   |
| 32       |                                                                           |       |                           |
| 33       | (2) Adjustment per PSC-16-0013-PA-SU - Schedule B-3                       |       |                           |
| 34       | (a) Audit Adjustments PSC-16-0013-PAA-SU                                  |       | (778)                     |
| 35       | (b) Adjust depreciation exp for reclass from T&D to Intangible Plant      |       | (68,998)                  |
| 36       |                                                                           |       |                           |
| 37       | (3) Adjust depreciation expense related to WWTP retirement - Schedule B-3 |       | (17,671)                  |
| 38       |                                                                           |       |                           |
| 39       | <b>Total Adjustment to Depreciation Exp, Net of Amortization</b>          |       | <u><u>\$ (89,940)</u></u> |



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

Florida Public Service Commission  
 Schedule: B-3 (Interim)  
 Page 2 of 2  
 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                                                          | Water | Wastewater       |
|----------|----------------------------------------------------------------------|-------|------------------|
| 1        | (D) Acquisition Adjustment                                           |       |                  |
| 2        |                                                                      |       |                  |
| 3        | (E) Taxes Other Than Income                                          |       |                  |
| 4        | (1) Regulatory Assessment Fees                                       |       |                  |
| 5        | (a) RAFs for test year revenues per books                            | \$    | 32,414           |
| 6        | Less RAFs per books                                                  |       | 26,971           |
| 7        | Adjust for test year revenues per books                              | \$    | 5,443            |
| 8        |                                                                      |       |                  |
| 9        | (b) To adjust test year RAF's for annualized revenues                | \$    | 57,081           |
| 10       | RAF rate                                                             |       | 0.045            |
| 11       | RAF Adjustment Required for Annualized Revenues                      | \$    | 2,569            |
| 12       |                                                                      |       |                  |
| 13       | <b>Total Test Year Adjustment to Taxes Other Than Income</b>         | \$    | <b>8,012</b>     |
| 14       |                                                                      |       |                  |
| 15       | (2) To adjust RAF's for requested revenues                           |       |                  |
| 16       | Total Revenue Increase Requested                                     | \$    | 590,334          |
| 17       | RAF rate                                                             |       | 0.045            |
| 18       | RAF Adjustment Required for Requested Revenues                       | \$    | 26,565           |
| 19       |                                                                      |       |                  |
| 20       | <b>Total increase in Taxes Other Than Income</b>                     | \$    | <b>34,577</b>    |
| 21       | (F) Provision for Income Taxes                                       |       |                  |
| 22       | (1) Adjustment to reflect current income taxes expense for test year |       |                  |
| 23       | Income Tax Per Books                                                 | \$    | 23,639           |
| 24       | Test Year Current Income Tax per C-2                                 |       | (125,493)        |
| 25       | <b>Adjustment to reflect current income tax</b>                      | \$    | <b>(149,132)</b> |
| 26       |                                                                      |       |                  |
| 27       | (2) Adj. to Current Income taxes for rate increase                   | \$    | 212,146          |
| 28       |                                                                      |       |                  |
| 29       | <b>Total Provision for income Taxes</b>                              | \$    | <b>86,654</b>    |

Schedule of Requested Cost of Capital  
13 Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sandalhaven

Schedule D-1 (Interim)

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim  Final

Preparer: John Hoy

Historical  Projected

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)                 | (3)            | (4)       | (5)           |
|----------|---------------------------------|---------------------|----------------|-----------|---------------|
|          |                                 | Reconciled to       |                |           |               |
|          |                                 | Requested Rate Base |                |           |               |
| Line No. | Class of Capital                | AYE                 | Ratio          | Cost Rate | Weighted Cost |
| 1        | Long Term Debt                  | 1,443,373           | 43.68%         | 6.70%     | 2.92%         |
| 2        | Short Term Debt                 | 137,078             | 4.15%          | 2.32%     | 0.10%         |
| 3        | Preferred Stock                 | -                   | 0.00%          | 0.00%     | 0.00%         |
| 4        | Common Equity                   | 1,534,966           | 46.45%         | 9.36%     | 4.35%         |
| 5        | Customer Deposits               | 5,426               | 0.16%          | 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 | 183,944             | 5.57%          | 0.00%     | 0.00%         |
| 9        | Other (Explain)                 | -                   | 0.00%          | 0.00%     | 0.00%         |
| 10       |                                 |                     |                |           |               |
| 11       | Total                           | <u>3,304,787</u>    | <u>100.00%</u> |           | <u>7.37%</u>  |

Supporting Schedules: D-2

Recap Schedules: A-1, A-2

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

Florida Public Service Commission

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

Schedule D-2 (Interim)  
Page 1 of 1

Preparer: John Hoy

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

| Line No. | (1)<br>Class of Capital                                                                                                  | (2)                | (3)                | (4)                    | (5) Reconciliation Adjustments |                     | (6)                                   | (7) |
|----------|--------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|------------------------|--------------------------------|---------------------|---------------------------------------|-----|
|          |                                                                                                                          | Prior Year Balance | Test Year Balance  | Thirteen Month Average | Pro Rata                       | Pro Rata Percentage | Reconciled to Requested Rate Base AYE |     |
| 1        | Long Term Debt                                                                                                           | 180,000,000        | 180,000,000        | 180,000,000            | (178,556,627)                  | 46.33%              | 1,443,373                             |     |
| 2        | Short Term Debt                                                                                                          | 2,300,000          | 17,000,000         | 17,100,000             | (16,962,922)                   | 4.40%               | 137,078                               |     |
| 3        | Preferred Stock                                                                                                          | -                  | -                  | -                      | -                              | 0.00%               | -                                     |     |
| 4        | Common Equity                                                                                                            | 187,444,000        | 201,944,049        | 191,433,000            | (189,898,034)                  | 49.27%              | 1,534,966                             |     |
| 5        | Customer Deposits                                                                                                        | 4,971              | 5,949              | 5,426                  | -                              | n/a                 | 5,426                                 |     |
| 6        | Tax Credits - Zero Cost                                                                                                  | -                  | -                  | -                      | -                              | n/a                 | -                                     |     |
| 7        | Tax Credits - Weighted Cost                                                                                              | -                  | -                  | -                      | -                              | n/a                 | -                                     |     |
| 8        | Accumulated Deferred Income Taxes (see note 1)                                                                           | 167,043            | 386,916            | 183,944                | -                              | n/a                 | 183,944                               |     |
| 9        | Other (Explain)                                                                                                          |                    |                    |                        | -                              | n/a                 |                                       |     |
| 10       |                                                                                                                          |                    |                    |                        |                                |                     |                                       |     |
| 11       | Total                                                                                                                    | <u>369,916,014</u> | <u>399,336,914</u> | <u>388,722,370</u>     | <u>(385,417,583)</u>           | <u>100.00%</u>      | <u>3,304,788</u>                      |     |
| 12       |                                                                                                                          |                    |                    |                        |                                |                     |                                       |     |
| 13       | <b>Notes:</b>                                                                                                            |                    |                    |                        |                                |                     |                                       |     |
| 14       | Long term debt, short term debt, preferred stock, and common equity are actual for UIF's parent company, Utilities, Inc. |                    |                    |                        |                                |                     |                                       |     |

Recap Schedules: D-1

Company: Utilities, Inc. of Florida - Sandalhaven

Schedule: E-1 (Interim)

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Jared Deason

Water [ ] or Sewer [X]

Interim [ ] Final [x]

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

| Line No | (1)<br>Class/Meter Size            | (2)                                      | (3)                                       | (4)               |
|---------|------------------------------------|------------------------------------------|-------------------------------------------|-------------------|
|         |                                    | Test Year Rates<br>Effective<br>3.1.2014 | Test Year Rates<br>Effective<br>7.29.2015 | Proposed<br>Rates |
| 1       | <b>Residential</b>                 |                                          |                                           |                   |
| 2       | All Meter Sizes                    | \$29.34                                  | \$34.60                                   | \$61.33           |
| 3       |                                    |                                          |                                           |                   |
| 4       | Gallorage Charge per 1,000 gallons |                                          |                                           |                   |
| 5       | 6,000 gallons Cap                  |                                          |                                           | \$0.00            |
| 6       | 8,000 gallons Cap                  | \$6.59                                   | \$7.77                                    | \$13.77           |
| 7       |                                    |                                          |                                           |                   |
| 8       | <b>General Service</b>             |                                          |                                           |                   |
| 9       | 5/8"                               | \$29.34                                  | \$34.60                                   | \$61.33           |
| 10      | 1"                                 | \$73.35                                  | \$86.50                                   | \$153.32          |
| 11      | 1.5"                               | \$146.69                                 | \$173.00                                  | \$306.64          |
| 12      | 2"                                 | \$234.71                                 | \$276.80                                  | \$490.63          |
| 13      | 3"                                 | \$469.43                                 | \$553.60                                  | \$981.26          |
| 14      | 4"                                 | \$733.47                                 | \$865.00                                  | \$1,533.21        |
| 15      | 6"                                 | \$1,466.94                               | \$1,730.00                                | \$3,066.43        |
| 16      |                                    |                                          |                                           |                   |
| 17      | Gallorage Charge per 1,000 gallons | \$7.92                                   | \$9.34                                    | \$16.56           |

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

| Line No. | (1)<br>Class/Meter Size                            | (2)                               | (3)                                                                 | (4)                                      | (5)                                              | (6)                                       | (7)                                                                   | (8)                                       | (9)                                                | (10)                             | (11)                                                   | (12)                                       | (13)                                         | (14)                   | (15)                    | (16)                          |
|----------|----------------------------------------------------|-----------------------------------|---------------------------------------------------------------------|------------------------------------------|--------------------------------------------------|-------------------------------------------|-----------------------------------------------------------------------|-------------------------------------------|----------------------------------------------------|----------------------------------|--------------------------------------------------------|--------------------------------------------|----------------------------------------------|------------------------|-------------------------|-------------------------------|
|          |                                                    | Bills<br>1.1.2015 to<br>7.28.2015 | Total Billable<br>Gallons (In<br>000's)<br>1.1.2015 to<br>7.28.2015 | Test Year<br>Rates Effective<br>3.1.2014 | Test Year<br>Revenue<br>1.1.2015 to<br>7.28.2015 | Total Bills<br>7.29.2015 to<br>12.31.2015 | Total Billable<br>Gallons (In<br>000's)<br>7.29.2015 to<br>12.31.2015 | Test Year<br>Rates Effective<br>7.29.2015 | Test Year<br>Revenue<br>7.29.2015 to<br>12.31.2015 | Total Bills<br>Jan - Dec<br>2015 | Billable<br>Gallons (In<br>000's)<br>Jan - Dec<br>2015 | Total Test<br>Year<br>Revenue<br>7.29.2015 | Test Year<br>Rates<br>Effective<br>7.29.2015 | Annualized<br>Revenues | Proposed<br>Rates       | Revenues at<br>Proposed Rates |
| 1        | <b>Residential - Base Charge</b>                   |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  |                                                        |                                            |                                              |                        |                         |                               |
| 2        | All Meter Sizes                                    | 5,577                             |                                                                     | \$29.34                                  | \$163,629                                        | 3,956                                     |                                                                       | \$34.60                                   | \$136,878                                          | 9,533                            |                                                        | 300,507                                    | \$34.60                                      | \$329,842              | \$61.33                 | \$584,659                     |
| 3        |                                                    |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  |                                                        |                                            |                                              |                        |                         |                               |
| 4        | Total Residential Service BFC                      | 5,577                             |                                                                     |                                          | \$163,629                                        | 3,956                                     |                                                                       |                                           | \$136,878                                          | 9,533                            |                                                        | \$300,507                                  |                                              | \$329,842              |                         | \$584,659                     |
| 5        | <b>Consumption Charge (per 1,000 Gallons)</b>      |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  |                                                        |                                            |                                              |                        |                         |                               |
| 6        | Gallonage Charge per 1,000 gallons                 |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  |                                                        |                                            |                                              |                        |                         |                               |
| 6        | 6,000 gallon Maximum                               |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  | 17,234                                                 | 0                                          |                                              | \$0                    |                         | \$0                           |
| 7        | 8,000 gallon Maximum                               |                                   | 10,543                                                              | \$6.59                                   | \$69,478                                         |                                           | 7,531                                                                 | \$7.77                                    | \$58,516                                           |                                  | 18,074                                                 | 127,994                                    | \$7.77                                       | \$140,435              | 13.77                   | \$248,879                     |
| 8        |                                                    |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  |                                                        |                                            |                                              |                        |                         |                               |
| 9        | Total Residential Service Billable Cons.           |                                   | 10,543                                                              |                                          | \$69,478                                         |                                           | 7,531                                                                 |                                           | \$58,516                                           |                                  |                                                        | \$127,994                                  |                                              | \$140,435              |                         | \$248,879                     |
| 10       | Total Residential Service                          | 5,577                             | 10,543                                                              |                                          | \$233,108                                        | 3,956                                     | 7,531                                                                 |                                           | \$195,393                                          | 9,533                            | 17,932                                                 | \$428,501                                  |                                              | \$470,277              |                         | \$833,538                     |
| 11       | Average Residential Bill                           |                                   |                                                                     |                                          | \$41.80                                          |                                           |                                                                       |                                           | \$49.39                                            |                                  |                                                        | \$56.90                                    |                                              | \$49.33                |                         | \$87.44                       |
| 12       |                                                    |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  |                                                        |                                            |                                              |                        |                         |                               |
| 13       | <b>General Service - Base Charge</b>               |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  |                                                        |                                            |                                              |                        |                         |                               |
| 14       | 5/8" General Service                               | 158                               |                                                                     | \$29.34                                  | \$4,636                                          | 113                                       |                                                                       | \$34.60                                   | \$3,910                                            | 271                              |                                                        | 8,546                                      | \$34.60                                      | \$9,377                | \$61.33                 | \$16,620                      |
| 15       | 1" General Service                                 | 15                                |                                                                     | \$73.35                                  | \$1,100                                          | 9                                         |                                                                       | \$86.50                                   | \$779                                              | 24                               |                                                        | 1,879                                      | \$86.50                                      | \$2,076                | \$153.32                | \$3,680                       |
| 16       | 1.5" General Service                               | 42                                |                                                                     | \$146.69                                 | \$6,161                                          | 31                                        |                                                                       | \$173.00                                  | \$5,363                                            | 73                               |                                                        | 11,524                                     | \$173.00                                     | \$12,629               | \$306.64                | \$22,385                      |
| 17       | 2" General Service                                 | 56                                |                                                                     | \$234.71                                 | \$13,144                                         | 40                                        |                                                                       | \$276.80                                  | \$11,072                                           | 96                               |                                                        | 24,216                                     | \$276.80                                     | \$26,573               | \$490.63                | \$47,100                      |
| 18       | 3" General Service                                 | 49                                |                                                                     | \$469.43                                 | \$23,002                                         | 35                                        |                                                                       | \$553.60                                  | \$19,376                                           | 84                               |                                                        | 42,378                                     | \$553.60                                     | \$46,502               | \$981.26                | \$82,426                      |
| 19       | 4" General Service                                 | 0                                 |                                                                     | \$733.47                                 | \$0                                              | 0                                         |                                                                       | \$865.00                                  | \$0                                                | 0                                |                                                        | 0                                          | \$865.00                                     | \$0                    | \$1,533.21              | \$0                           |
| 20       | 6" General Service                                 | 14                                |                                                                     | \$1,466.94                               | \$20,537                                         | 10                                        |                                                                       | \$1,730.00                                | \$17,300                                           | 24                               |                                                        | 37,837                                     | \$1,730.00                                   | \$41,520               | \$3,066.43              | \$73,594                      |
| 21       | Total General Service Base Facility Charge:        | 334                               |                                                                     |                                          | \$68,580                                         | 238                                       |                                                                       |                                           | \$57,799                                           | 572                              |                                                        | \$126,379                                  |                                              | \$138,677              |                         | \$245,805                     |
| 22       |                                                    |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  |                                                        |                                            |                                              |                        |                         |                               |
| 23       | <b>Consumption Charge (per 1,000 Gallons)</b>      |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  |                                                        |                                            |                                              |                        |                         |                               |
| 24       | Gallonage Charge per 1,000 Gallons                 |                                   | 9,489                                                               | \$7.92                                   | \$75,153                                         |                                           | 6,777                                                                 | \$9.34                                    | \$63,297                                           |                                  | 16,266                                                 | \$138,450                                  | \$9.34                                       | \$151,924              | \$16.56                 | \$269,365                     |
| 25       |                                                    |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  |                                                        |                                            |                                              |                        |                         |                               |
| 26       | Total General Service Consumption                  |                                   | 9,489                                                               |                                          | \$75,153                                         |                                           | 6,777                                                                 |                                           | \$63,297                                           |                                  | 16,266                                                 | \$138,450                                  |                                              | \$151,924              |                         | \$269,365                     |
| 27       | Total General Service                              | 334                               | 9,489                                                               |                                          | \$143,733                                        | 238                                       | 6,777                                                                 |                                           | \$121,096                                          | 572                              | 16,266                                                 | \$264,829                                  |                                              | \$290,601              |                         | \$515,170                     |
| 28       | Average General Service Bill                       |                                   |                                                                     |                                          | \$430.34                                         |                                           |                                                                       |                                           | \$508.81                                           |                                  |                                                        | \$462.99                                   |                                              | \$508.04               |                         | \$900.65                      |
| 29       |                                                    |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  |                                                        |                                            |                                              |                        |                         |                               |
| 30       | Other Miscellaneous Revenues                       |                                   |                                                                     |                                          | 2,123                                            |                                           |                                                                       |                                           | 1,190                                              |                                  |                                                        | \$3,313                                    |                                              | \$3,313                |                         | \$3,313                       |
| 31       |                                                    |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  |                                                        |                                            |                                              |                        |                         |                               |
| 32       | Total Other Revenues                               |                                   |                                                                     |                                          | \$2,123                                          |                                           |                                                                       |                                           | \$1,190                                            |                                  |                                                        | \$3,313                                    |                                              | \$3,313                |                         | \$3,313                       |
| 33       |                                                    |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  |                                                        |                                            |                                              |                        |                         |                               |
| 34       | Adjusted Test Year/ Annualized / Proposed Revenues |                                   |                                                                     |                                          | \$378,963                                        |                                           |                                                                       |                                           | \$317,680                                          |                                  |                                                        | \$696,643                                  |                                              | \$764,191              |                         | \$1,352,021                   |
| 35       |                                                    |                                   |                                                                     |                                          |                                                  |                                           |                                                                       |                                           |                                                    |                                  |                                                        |                                            |                                              |                        |                         |                               |
| 36       | Total Per Books                                    |                                   |                                                                     |                                          | \$ 407,162                                       |                                           |                                                                       |                                           | \$ 313,158                                         |                                  |                                                        | \$ 720,320                                 |                                              |                        |                         |                               |
| 37       | Adjustment to remove accrued revenues per B-3, B-4 |                                   |                                                                     |                                          | 8,938                                            |                                           |                                                                       |                                           | (22,148)                                           |                                  |                                                        | (13,210)                                   |                                              |                        | Total Required Revenues | \$ 1,354,525                  |
| 38       | Per Books Net of Accrual                           |                                   |                                                                     |                                          | \$ 416,100                                       |                                           |                                                                       |                                           | \$ 291,010                                         |                                  |                                                        | \$ 707,110                                 |                                              |                        | Difference              | \$ 2,504                      |
| 39       | Difference                                         |                                   |                                                                     |                                          | (\$37,136)                                       |                                           |                                                                       |                                           | \$26,670                                           |                                  |                                                        | (\$10,466)                                 |                                              |                        | Percentage Difference   | 0.18%                         |
| 40       | Percentage                                         |                                   |                                                                     |                                          | -8.92%                                           |                                           |                                                                       |                                           | 9.16%                                              |                                  |                                                        | -1.48%                                     |                                              |                        |                         |                               |

Used and Useful Calculations  
Wastewater Treatment Plant

Florida Public Service Commission

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

INTERIM RATE SCHEDULE

Schedule F-6 (Interim)  
Page 1 of 2  
Preparer: Seidman, F.

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

| Line No. | PRE-ABANDONMENT OF WWTP - Plant taken off line, Nov. 6, 2015                            |                                                                                              |                  |
|----------|-----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|------------------|
|          | SANDALHAVEN TREATMENT PLANT                                                             |                                                                                              |                  |
| 1        | (A)                                                                                     | Used and useful flow, AADF                                                                   |                  |
| 2        |                                                                                         | Flows only to WWTP (11 months flows)                                                         | <u>56,513</u>    |
| 3        | (C)                                                                                     | Plus: Property needed for post test year period ( This WWTP cannot handle additional growth) | <u>40,736</u>    |
| 4        | (D)                                                                                     | Total Flows to WWTP                                                                          | 97,249           |
| 5        | (E)                                                                                     | Permitted Capacity (Rolling 3MADF)                                                           | <u>45,000</u>    |
| 6        | (F)                                                                                     | Used and useful percentage                                                                   | <u>216.00</u> %  |
|          |                                                                                         | Use                                                                                          | <u>100.00</u> %  |
| 7        | (G)                                                                                     | Non-used and useful percentage                                                               | <u>-116.00</u> % |
|          |                                                                                         | Use                                                                                          | <u>0.00</u> %    |
| 8        | The above used and useful percentage is applicable to All Treatment & Disposal Accounts |                                                                                              |                  |
| 9        | 355.4,354.4,380.4 & 389.4.                                                              |                                                                                              |                  |

| Line No. | POST ABANDONMENT OF WWTP - Plant taken off line, Nov. 6, 2015                                                                                                                                                                                 |                                                                                                    |                      |
|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|----------------------|
|          | ASSUME ALL FLOWS TO ENGLEWOOD WATER DISTRICT                                                                                                                                                                                                  |                                                                                                    |                      |
|          | For the purpose of Interim Rates, the U&U methodolgy is consistent withat used in the last full rate case,<br>Docket. No. 060285-SU; Order PSC-07-0865-PAA-SU, adjusted to account for<br>factors that substantially differentiate this case. |                                                                                                    |                      |
| 1        | (A)                                                                                                                                                                                                                                           | TY Flows to EWD, GPD, AADF - assumes all flows to EWD                                              | <u>138,285</u>       |
| 2        | (B)                                                                                                                                                                                                                                           | Plus: Property needed for total flows committed to be treated by contract; omitted in prior docket | 164,590              |
| 3        | (C)                                                                                                                                                                                                                                           | Total Flows to be Treated, GPD, AADF                                                               | 302,875              |
| 4        | (D)                                                                                                                                                                                                                                           | EWD Purchased Capacity, AADF                                                                       | <u>300,000</u>       |
| 5        | (E)                                                                                                                                                                                                                                           | Used and useful percentage                                                                         | <u>101.00</u> %      |
| 6        |                                                                                                                                                                                                                                               | See explanation on Schedule F - 6, page 2.                                                         | Use: <u>100.00</u> % |
| 7        | (F)                                                                                                                                                                                                                                           | Non-used and useful percentage                                                                     | <u>(1.00)</u> %      |
| 8        | The level of Used & Useful should be applied only to net plant, net of the associated CIAC.                                                                                                                                                   |                                                                                                    |                      |
| 9        | The above used and useful percentage is applicable to All Treatment & Disposal Accounts                                                                                                                                                       |                                                                                                    |                      |
| 10       | 355.4,354.4,380.4 & 389.4.                                                                                                                                                                                                                    |                                                                                                    |                      |

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

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

INTERIM RATE SCHEDULE

Schedule F-6 (Interim)  
Page 2 of 2  
Preparer: Seidman, F.

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

INTERCONNECTION FORCE MAIN

For the purpose of Interim Rates, the U&U methodology is consistent with that used in the last full rate case, Docket No. 060285-SU; Order PSC-07-0865-PAA-SU, adjusted to account for factors that substantially differentiate this case.

|   |     |                                                                                                    |                      |
|---|-----|----------------------------------------------------------------------------------------------------|----------------------|
| 1 | (A) | TY Flows to EWD, GPD, AADF - assumes all flows to EWD                                              | <u>138,285</u>       |
| 2 | (B) | Plus: Property needed for total flows committed to be treated by contract; omitted in prior docket | <u>164,590</u>       |
| 3 | (C) | Total Flows to be Treated, GPD, AADF                                                               | 302,875              |
| 4 | (D) | Interconnection Capacity per FPSC [Utility does not agree]                                         | <u>1,000,000</u>     |
| 5 | (E) | Used and useful percentage                                                                         | <u>30.00</u> %       |
| 6 |     | Since the last case, this main has become the sole means of transmission of flows.                 | Use: <u>100.00</u> % |
| 7 | (F) | Non-used and useful percentage                                                                     | <u>70.00</u> %       |
| 8 |     | The level of Used & Useful should be applied only to net plant, net of the associated CIAC.        |                      |

PRIMARY MASTER LIFT STATION

|   |     |                                                                                                    |                      |
|---|-----|----------------------------------------------------------------------------------------------------|----------------------|
| 1 | (A) | TY Flows to EWD, GPD, AADF - assumes all flows to EWD                                              | <u>138,285</u>       |
| 2 | (B) | Plus: Property needed for total flows committed to be treated by contract; omitted in prior docket | <u>164,590</u>       |
| 3 | (C) | Total Flows to be Treated, GPD, AADF                                                               | 302,875              |
| 4 | (D) | Primary Master Lift Station Capacity per FPSC [Utility does not agree]                             | <u>500,000</u>       |
| 5 | (E) | Since the last case, this lift station has become associated with the main that is                 |                      |
| 6 |     | the sole means of transmission of flows.                                                           | <u>61.00</u> %       |
| 7 |     | See explanation on Schedule F - 6, page 2.                                                         | Use: <u>100.00</u> % |
| 8 | (F) | Non-used and useful percentage                                                                     | <u>39.00</u> %       |
| 9 |     | The level of Used & Useful should be applied only to net plant, net of the associated CIAC.        |                      |