

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

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

OF

Utilities, Inc. of Florida - Longwood

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**

INDEX

<u>SCHEDULE</u>	<u>PAGE(S)</u>	<u>DESCRIPTION OF SCHEDULE</u>
VOLUME I		
<u>RATE BASE</u>		
A-2	1	Schedule of Rate Base - Sewer
A-3	2	Adjustments to Rate Base - Final
A-4	3	Annual Plant Additions and Balances
A-6	4	Sewer Plant in Service by Primary Account
A-7	6	Summary of Non-Used & Useful Plant
A-8	7	Annual Accumulated Depreciation Additions and Balances
A-10	8	Sewer Accumulated Depreciation by Primary Account
A-11	10	Annual CIAC Additions and Balances
A-12	11	CIAC by Classification
A-13	13	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	14	Accumulated Amortization of CIAC by Classification
A-15	16	Schedule of AFUDC Rates Used
A-16	17	Annual Advances for Construction Additions and Balances
A-17	18	Calculation of Working Capital Allowance
A-18	19	Comparative Balance Sheet - Assets
A-19	21	Comparative Balance Sheet - Liabilities & Owners' Equity
<u>NET OPERATING INCOME</u>		
B-2	23	Schedule of Sewer Operating Statement - Final
B-3	24	Adjustments to Operating Income - Final
B-4	26	Test Year Operating Revenues
B-6	27	Operation and Maintenance Expenses by Month - Sewer
B-8	28	Comparative Operation and Maintenance Expenses - Sewer
B-9	29	Schedule of Test Year Contractual Services
B-10	30	Analysis of Rate Case Expense
B-11	31	Analysis of Major Maintenance Projects - Water and Sewer
B-12	32	Schedule of Allocated Expenses
B-14	45	Depreciation Expense - Sewer
B-15	46	Schedule of Taxes Other than Income
<u>INCOME TAX</u>		
C-1	47	Reconciliation of Total Income Tax Provision - Final
C-2	48	State and Federal Income Tax Calculation - Current -Final
C-3	49	Schedule of Interest in Tax Expense Calculation
C-4	50	Book/Tax Differences - Permanent
C-5	51	Deferred Tax Expense - Final
C-6	52	Accumulated Deferred Income Taxes - Final
C-7	55	Investment Tax Credits
C-8	56	Parent(s) Debt Information
C-9	57	Income Tax Returns
C-10	58	Miscellaneous Tax Information
<u>COST OF CAPITAL</u>		
D-1	59	Requested Cost of Capital - Final
D-2	60	Reconciliation of Capital Structure to Requested Rate Base - Final
D-3	61	Preferred Stock Outstanding
D-4	62	Short-Term Debt
D-5	63	Long-Term Debt
D-6	64	Variable Rate Long-Term Debt
D-7	65	Schedule of Customer Deposits

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

INDEX

<u>SCHEDULE</u>	<u>PAGE(S)</u>	<u>DESCRIPTION OF SCHEDULE</u>
<u>RATE SCHEDULES</u>		
E-1	66	Rate Schedule
E-2	67	Revenue Schedule at Present and Proposed Rates
E-3	68	Customer Monthly Billing Schedule
E-4	69	Miscellaneous Service Charges
E-5	70	Miscellaneous Service Charge Revenue
E-6	71	Public Fire Hydrants Schedule
E-7	72	Private Fire Protection Schedule
E-8	73	Contracts and Agreements Schedule
E-9	74	Tax or Franchise Fee Schedule
E-10	75	Service Availability Charges Schedule
E-11	76	Guaranteed Revenues Received Schedule
E-12	77	Class A Utility Cost of Service Study
E-13	78	Projected Test Year Revenue Calculation
E-14	79	Billing Analysis Schedule (contained in Volume II)
<u>ENGINEERING SCHEDULES</u>		
F-2	80	Gallons of Wastewater Treated
F-4	81	Wastewater Treatment Plant Data
F-6	82	Used and Useful Calculations - Wastewater Treatment Plant
F-7	83	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	84	Margin Reserve Calculations - Water and Wastewater
F-9	85	Equivalent Residential Connections - Water
F-10	86	Equivalent Residential Connections - Wastewater

Rate Base

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood
 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) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 4,241,539	\$ (1,370,082) (A)	\$ 2,871,457	A-3, A-6
2					
3	Utility Land & Land Rights	229,155	- (A)	229,155	A-3, A-6
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work in Progress	15,656	(15,656) (B)	-	A-3
8					
9	Less: Accumulated Depreciation	(2,332,580)	1,973,543 (C)	(359,038)	A-3, A-10
10					
11	Less: CIAC	(1,675,009)	(D)	(1,675,009)	A-3, A-12
12					
13	Accumulated Amortization of CIAC	1,635,514	(D)	1,635,514	A-3, A-14
14					
15	Acquisition Adjustments	(369)	369 (E)	-	A-18
16					
17	Accum. Amort. of Acq. Adjustments	37	(37) (F)	-	A-18
18					
19	Advances For Construction				A-3, A-16
20					
21	Working Capital Allowance	-	13 (G)	13	A-3, A-17
22					
23	Total Rate Base	\$ 2,113,943	\$ 588,151	\$ 2,702,093	

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

Line No.	Description	Water	Wastewater
1	(A) Utility Plant in Service		
2	(1) Pro Forma Plant Additions		
3	360.2 Collection System - Force (relocation)		170,000
4	360.2 Collection System - Force (I&I and remediation)		440,000
5	390.7 GIS system - allocated portion		16,628
6	391.7 Vehicle major upgrade - allocated portion		1,063
7	391.7 Vehicle Replacement Program - allocated portion		16,132
8			
	Total Pro Forma Plant Additions	\$	643,823
9	(2) Pro Forma Plant Transfer		
10	355.4 Shadow Hills Electrical Generator (transfer to Sanlando)	\$	(89,900)
11			
12	(3) Plant retired during the test year related to Pro Forma		
13	360.2 Collection System - Force		(127,500)
14	391.7 Vehicle Replacement Program - allocated portion		(12,099)
15	Wastewater Treatment Plant Retirement		
16	354.4 Structures & Improvements		(1,305,654)
17	380.4 Treatment & Disposal Equipment		(451,809)
18	381.4 Plant Sewers		(17,134)
19	382.4 Outfall Sewer Lines		(900)
20	389.4 Other Plant & Misc. Equipment		(8,909)
21			
	Total Pro Forma Plant Retirements		(1,924,005)
22	Total Adjustments to Utility Plant in Service	\$	(1,370,082)
23			
24	(B) Non-Used & Useful Plant		
25			
26	(C) Construction Work in Progress		
27	To remove from rate base average construction work in progress	\$	(15,656)
28		\$	(15,656)
29	(D) Accumulated Depreciation		
30	(1) 390.7 Correct depreciation of Project Phoenix (10 yr)	\$	(20,826)
31	(2) Additions related to Pro Forma		
32	360.2 Collection System - Force (replacement)		2,834
33	360.2 Collection System - Force (I&I and remediation)		4,889
34	390.7 GIS system - allocated portion		1,386
35	391.7 Vehicle major upgrade - allocated portion		107
36	391.7 Vehicle Replacement Program - allocated portion		1,613
37	Total Adjustments Accumulated Depreciation- Pro Forma Additions	\$	10,828
38			
39	(3) Pro Forma Plant Transfer		
40	355.4 Shadow Hills Electrical Generator (transfer to Sanlando)	\$	(39,539)
41			
42	(4) Plant retired related to Pro Forma		
43	360.2 Collection System - Force		(127,500)
44	391.7 Vehicle Replacement Program - allocated portion		(12,099)
45	Wastewater Treatment Plant Retirement		
46	354.4 Structures & Improvements		(1,305,654)
47	380.4 Treatment & Disposal Equipment		(451,809)
48	381.4 Plant Sewers		(17,134)
49	382.4 Outfall Sewer Lines		(900)
50	389.4 Other Plant & Misc. Equipment		(8,909)
51			
	Total Pro Forma Retirements		(1,924,005)
52	Adjustments to Test Year Accumulated Depreciation	\$	(1,973,543)
53			
54	(E) Contribution in Aid of Construction		
55			
56	(F) To remove Acquisition Adjustment	\$	369
57			
58	(F) To remove Accumulated Amortization of Acquisition Adjustment	\$	(37)
59	(G) Working Capital per Schedule A-17		
	Balance sheet method per Schedule A-17	\$	13

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 - Longwood
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	Year-End Balance	
		Water	Wastewater
1	12/31/08 Balance per Books*		4,151,080
2	Additions		62,280
3	Retirements		
4	Adjustments (rounding)		(1)
5	12/31/09 Balance per Books		4,213,359
6	Adjustments per Docket No. 090381		(85,664)
7	Additions		72,746
8	Retirements		(7,903)
9	Adjustments (rounding)		1
10	12/31/10 Balance per Books		4,192,539
11	Additions		68,512
12	Retirements		(6,041)
13	Adjustments		-
14	12/31/11 Balance per Books		4,255,010
15	Additions		59,688
16	Retirements		(29,606)
17	Adjustments		
18	12/31/12 Balance per Books		4,285,092
19	Additions		93,906
20	Retirements		(15,867)
21	Adjustments (rounding)		1
22	12/31/13 Balance per Books		4,363,132
23	Additions		87,964
24	Retirements		(12,546)
25	Adjustments (rounding)		1
26	12/31/14 Balance per Books		4,438,551
27	Additions		87,493
28	Retirements		
29	Adjustments		(1,370,082)
30	12/31/15 Balance per Books		4,526,044
31			
32	* Rate base was last established for historical year 2008 in PSC Order No. 10-0407-PAA-SU		

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood
 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) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments A-3	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 88,546	\$ 88,546	\$ 88,546		\$ 88,546		
3	352.1 Franchises	54	52	53		53		
4	389.1 Other Plant & Misc. Equipment	-	-	-		-		
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	-	-	-		-		
7	354.2 Structures & Improvements	7,550	7,550	7,550		7,550		
8	355.2 Power Gen Equipment	445	445	445		445		
9	360.2 Collection Sewers - Force	23,567	23,870	23,800	482,500	506,300		
10	361.2 Collection Sewers - Gravity	1,101,839	1,105,121	1,103,714		1,103,714		
11	362.2 Special Collecting Structures	-	-	-		-		
12	363.2 Services to Customers	80,006	80,288	80,028		80,028		
13	364.2 Flow Measuring Devices	876	1,240	904		904		
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	661,852	706,410	675,460		675,460		
19	370.3 Receiving Wells	5,734	5,734	5,734		5,734		
20	371.3 Pumping Equipment	(6,743)	(998)	(4,533)		(4,533)		
21	389.3 Other Plant & Misc. Equipment	2,378	2,378	2,378		2,378		
22	TREATMENT AND DISPOSAL PLANT							
23	353.4 Land & Land Rights	-	-	-		-		
24	354.4 Structures & Improvements	1,300,805	1,308,362	1,305,654	(1,305,654)	-		
25	355.4 Power Gen Equip	-	-	-		-		
26	380.4 Treatment & Disposal Equipment	531,646	559,681	541,709	(541,709)	-		
27	381.4 Plant Sewers	17,134	17,134	17,134	(17,134)	-		
28	382.4 Outfall Sewer Lines	-	3,902	900	(900)	-		
29	389.4 Other Plant & Misc. Equipment	8,909	8,909	8,909	(8,909)	-		
30	RECLAIMED WATER DISTRIBUTION PLANT							
31	353.5 Land & Land Rights	-	-	-		-		
32	354.3 Structure & Improvements	-	-	-		-		
33	371.5 Pumping Equipment WTP	-	-	-		-		
34	371.6 Pumping Equipment Dist	-	-	-		-		
35	374.6 Reuse Distribution Reservoirs	10,849	11,333	11,234		11,234		
36	375.6 Reuse Transmission & Distribution	393	393	393		393		
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	229,168	229,139	229,155		229,155		
42	354.7 Structures & Improvements	(9,249)	(10,488)	(9,872)		(9,872)		
43	390.7 Office Furniture & Equipment	228,542	222,273	225,645	16,628	242,273		
44	391.7 Transportation Equipment	78,403	78,730	79,923	5,096	85,019		
45	392.7 Stores Equipment	-	-	-		-		
46	393.7 Tools, Shop & Garage Equipment	20,899	21,201	20,933		20,933		
47	394.7 Laboratory Equipment	3,127	3,127	3,127		3,127		
48	395.7 Power Operated Equipment	1,579	1,579	1,579		1,579		
49	396.7 Communication Equipment	7,319	7,210	7,269		7,269		
50	397.7 Miscellaneous Equipment	14,931	14,931	14,931		14,931		
51	398.7 Other Plant - Allocations	27,992	27,992	27,992		27,992		
52	Total	\$ 4,438,551	\$ 4,526,044	\$ 4,470,694	\$ (1,370,082)	\$ 3,100,612		

Schedule of Wastewater Plant in Service By Primary Account
 Test Year Average Balance
 Company: Utilities, Inc. of Florida - Longwood
 Docket No.: 160101 - WS
 Schedule Year Ended: December 31, 2015
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: A-6
 Page 2 of 2
 Preparer: Deborah Swain

Recap Schedules: A-2, A-4

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		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	INTANGIBLE PLANT															
2	351.1 Organization	\$ 88,546	\$ 88,546	\$ 88,546	\$ 88,546	\$ 88,546	\$ 88,546	\$ 88,546	\$ 88,546	\$ 88,546	\$ 88,546	\$ 88,546	\$ 88,546	\$ 88,546	\$ 88,546	88,546
3	352.1 Franchises	54	54	54	53	53	53	53	53	53	53	52	52	52	52	53
4	389.1 Other Plant & Misc. Equipment															
5	COLLECTION PLANT															
6	353.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	7,550	7,550	7,550	7,550	7,550	7,550	7,550	7,550	7,550	7,550	7,550	7,550	7,550	7,550	7,550
8	355.2 Power Gen Equipment	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445
9	360.2 Collection Sewers - Force	23,567	23,607	23,607	23,829	23,829	23,870	23,870	23,870	23,870	23,870	23,870	23,870	23,870	23,870	23,800
10	361.2 Collection Sewers - Gravity	1,101,839	1,103,243	1,103,183	1,103,264	1,103,627	1,103,627	1,103,627	1,103,627	1,103,903	1,103,984	1,104,114	1,104,114	1,104,638	1,105,121	1,103,714
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	80,006	80,006	80,006	80,006	80,006	80,006	80,006	80,006	80,006	80,006	80,006	80,006	80,006	80,288	80,028
13	364.2 Flow Measuring Devices	876	876	876	876	876	876	876	876	876	876	876	876	876	1,240	904
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	661,852	664,125	666,217	666,338	668,582	668,864	673,331	673,412	678,517	682,377	682,377	688,580	706,410	675,460	675,460
19	370.3 Receiving Wells	5,734	5,734	5,734	5,734	5,734	5,734	5,734	5,734	5,734	5,734	5,734	5,734	5,734	5,734	5,734
20	371.3 Pumping Equipment	(6,743)	(6,743)	(6,743)	(6,743)	(6,743)	(6,743)	(6,743)	(6,743)	(6,743)	(998)	(998)	(998)	(998)	(998)	(4,533)
21	389.3 Other Plant & Misc. Equipment	2,378	2,378	2,378	2,378	2,378	2,378	2,378	2,378	2,378	2,378	2,378	2,378	2,378	2,378	2,378
22	TREATMENT AND DISPOSAL PLANT															
23	353.4 Land & Land Rights															
24	354.4 Structures & Improvements	1,300,805	1,302,275	1,302,275	1,305,782	1,305,782	1,305,782	1,305,782	1,305,782	1,305,782	1,308,362	1,308,362	1,308,362	1,308,362	1,308,362	1,305,654
25	355.4 Power Gen Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	380.4 Treatment & Disposal Equipment	531,646	531,646	531,646	531,646	531,646	531,646	531,646	531,646	531,646	550,606	559,406	559,681	559,681	559,681	541,709
27	381.4 Plant Sewers	17,134	17,134	17,134	17,134	17,134	17,134	17,134	17,134	17,134	17,134	17,134	17,134	17,134	17,134	17,134
28	382.4 Outfall Sewer Lines	-	-	-	-	-	-	-	-	-	-	-	3,902	3,902	3,902	900
29	389.4 Other Plant & Misc. Equipment	8,909	8,909	8,909	8,909	8,909	8,909	8,909	8,909	8,909	8,909	8,909	8,909	8,909	8,909	8,909
30	RECLAIMED WATER DISTRIBUTION PLANT															
31	353.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	354.3 Structure & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	371.5 Pumping Equipment WTP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	371.6 Pumping Equipment Dist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	374.6 Reuse Distribution Reservoirs	10,849	10,849	11,010	11,333	11,333	11,333	11,333	11,333	11,333	11,333	11,333	11,333	11,333	11,333	11,234
36	375.6 Reuse Transmission & Distribution	393	393	393	393	393	393	393	393	393	393	393	393	393	393	393
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	229,168	229,169	229,160	229,157	229,161	229,159	229,159	229,156	229,154	229,146	229,145	229,143	229,139	229,155	229,155
42	354.7 Structures & Improvements	(9,249)	(9,228)	(9,640)	(9,880)	(9,692)	(9,806)	(9,715)	(9,819)	(9,943)	(10,234)	(10,354)	(10,287)	(10,488)	(9,872)	(9,872)
43	390.7 Office Furniture & Equipment	228,542	228,571	225,873	224,898	226,354	226,013	227,095	226,215	226,341	224,173	223,637	223,401	222,273	225,645	225,645
44	391.7 Transportation Equipment	78,403	78,432	77,995	82,614	82,088	81,866	82,065	79,377	78,976	79,700	79,476	79,277	78,730	79,923	79,923
45	392.7 Stores Equipment															
46	393.7 Tools, Shop & Garage Equipment	20,899	20,901	20,866	20,819	20,835	20,819	20,818	21,033	21,014	20,990	20,973	20,958	21,201	20,933	20,933
47	394.7 Laboratory Equipment	3,127	3,127	3,127	3,127	3,127	3,127	3,127	3,127	3,127	3,127	3,127	3,127	3,127	3,127	3,127
48	395.7 Power Operated Equipment	1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579
49	396.7 Communication Equipment	7,319	7,320	7,288	7,275	7,289	7,284	7,286	7,271	7,264	7,237	7,231	7,226	7,210	7,269	7,269
50	397.7 Miscellaneous Equipment	14,931	14,931	14,931	14,931	14,931	14,931	14,931	14,931	14,931	14,931	14,931	14,931	14,931	14,931	14,931
51	398.7 Other Plant - Allocations	27,992	27,992	27,992	27,992	27,992	27,992	27,992	27,992	27,992	27,992	27,992	27,992	27,992	27,992	27,992
52	Total	\$ 4,438,551	\$ 4,443,822	\$ 4,442,392	\$ 4,449,987	\$ 4,453,745	\$ 4,453,367	\$ 4,459,207	\$ 4,456,089	\$ 4,485,553	\$ 4,499,129	\$ 4,502,402	\$ 4,508,737	\$ 4,526,044	\$ 4,470,694	\$ 4,470,694

Company: Utilities, Inc. of Florida - Longwood

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) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
1	WATER			
2				
3	Plant in Service		\$	-
4				
5	Land			-
6				
7	Accumulated Depreciation			-
8				
9	Other (Explain)			
10				
11				
12	Total	\$ -	\$ -	N/A
13	WASTEWATER			
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 - Longwood
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 accumulated depreciation, for water and sewer separately, for all years since either rate base was last established, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/08 Balance per Books		1,951,763
2	Additions		151,529
3	Retirements		
4	Adjustments		
5	12/31/09 Balance per Books		2,103,292
6	Adjustments per Docket No. 090381		(131,652)
7	Additions		(232,462)
8	Retirements		(7,903)
9	Adjustments		
10	12/31/10 Balance per Books		1,731,275
11	Additions		150,970
12	Retirements		(6,041)
13	Adjustments		
14	12/31/11 Balance per Books		1,876,204
15	Additions		151,589
16	Retirements		(29,606)
17	Adjustments		
18	12/31/12 Balance per Books		1,998,187
19	Additions		148,339
20	Retirements		(15,867)
21	Adjustments		
22	12/31/13 Balance per Books		2,130,659
23	Additions		150,230
24	Retirements		(12,546)
25	Adjustments		
26	12/31/14 Balance per Books		2,268,343
27	Additions		141,548
28	Retirements		(8,920)
29	Adjustments		
30	Rounding		1
31	12/31/15 Balance per Books		2,400,972
32			
33			
34	* Rate base was last established for historical year 2008 in PSC Order No. 10-0407-PAA-SU		

Schedule of Wastewater Accumulated Depreciation By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Longwood

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected []

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

Florida Public Service Commission

Schedule: A-10

Page 1 of 2

Preparer: Deborah Swain

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Avg Balance	(5) Adjustments A-3	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 23,346	\$ 24,675	\$ 23,857		\$ 23,857		
3	352.1 Franchises	10	10	10		10		
4	389.1 Other Plant & Misc. Equipment	-	-	-		-		
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	-	-	-		-		
7	354.2 Structures & Improvements	779	985	881		881		
8	355.2 Power Gen Equipment	142	165	153		153		
9	360.2 Collection Sewers - Force	5,347	6,141	5,744	(119,778)	(114,034)		
10	361.2 Collection Sewers - Gravity	515,235	543,054	529,121		529,121		
11	362.2 Special Collecting Structures	-	-	-		-		
12	363.2 Services to Customers	32,426	34,532	33,479		33,479		
13	364.2 Flow Measuring Devices	630	806	718		718		
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	385,092	403,304	392,040		392,040		
19	370.3 Receiving Wells	3,345	3,536	3,440		3,440		
20	371.3 Pumping Equipment	(49,888)	(50,130)	(50,045)		(50,045)		
21	389.3 Other Plant & Misc. Equipment	(4,377)	(4,244)	(4,310)		(4,310)		
22	TREATMENT AND DISPOSAL PLANT							
23	353.4 Land & Land Rights	-	-	-		-		
24	354.4 Structures & Improvements	(252,224)	(211,304)	(231,779)	(1,305,654)	(1,537,433)		
25	355.4 Gen Equipment	-	-	-		-		
26	380.4 Treatment & Disposal Equipment	406,079	441,225	422,905	(491,348)	(68,443)		
27	381.4 Plant Sewers	(9,900)	(9,436)	(9,669)	(17,134)	(26,803)		
28	382.4 Outfall Sewer Lines	-	33	5	(900)	(895)		
29	389.4 Other Plant & Misc. Equipment	3,099	3,594	3,346	(8,909)	(5,563)		
30	RECLAIMED WATER DISTRIBUTION PLANT							
31	354.6 Structures & Improvements	-	-	-		-		
32	371.5 Pumping Equipment WTP	-	-	-		-		
33	371.6 Pumping Equipment Dist	-	-	-		-		
34	374.6 Reuse Distribution Reservoirs	470	775	622		622		
35	375.6 Reuse Transmission & Dist	25	34	29		29		
36	389.5 Other Plant & Misc. Equipment	-	-	-		-		
37	366.6 Reuse Services	-	-	-		-		
38	367.6 Reuse Mtr Installations	-	-	-		-		
39	GENERAL PLANT							
40	353.7 Land & Land Rights	-	-	-		-		
41	354.7 Structures & Improvements	902,083	888,754	895,019		895,019		
42	390.7 Office Furniture & Equipment	189,674	205,449	198,085	(19,441)	178,645		
43	391.7 Transportation Equipment	63,048	61,952	63,429	(10,380)	53,050		
44	393.7 Tools, Shop & Garage Equipment	18,435	19,482	18,972		18,972		
45	394.7 Laboratory Equipment	3,168	3,376	3,272		3,272		
46	395.7 Power Operated Equipment	373	504	438		438		
47	396.7 Communication Equipment	11,437	12,105	11,776		11,776		
48	397.7 Miscellaneous Equipment	18,931	19,927	19,429		19,429		
49	398.8 Other Tangible Plant	1,557	1,668	1,613		1,613		
50	398.7 Other Plant - Allocations	-	-	-		-		
51	Total	\$ 2,268,343	\$ 2,400,972	\$ 2,332,580	\$ (1,973,543)	\$ 359,038		

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

Explanation:

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

Recap Schedules: A-2, A-8

Line No.	Account No. and Name	(1) Dec-14	(2) Jan-15	(3) Feb-15	(4) Mar-15	(5) Apr-15	(6) May-15	(7) Jun-15	(8) Jul-15	(9) Aug-15	(10) Sep-15	(11) Oct-15	(12) Nov-15	(13) Dec-15	(14) Average	(15) 13- Month Average
1	INTANGIBLE PLANT															
2	351.1 Organization	\$ 23,346	\$ 23,346	\$ 23,346	\$ 23,346	\$ 23,494	\$ 23,642	\$ 23,789	\$ 23,937	\$ 24,084	\$ 24,232	\$ 24,379	\$ 24,527	\$ 24,675		23,857
3	352.1 Franchises	10	10	10	10	10	10	10	10	10	10	10	10	10		10
4	389.1 Other Plant & Misc. Equipment															
5	COLLECTION PLANT															
6	353.2 Land & Land Rights															
7	354.2 Structures & Improvements	779	798	818	838	857	877	867	886	906	926	945	965	985		881
8	355.2 Power Gen Equipment	142	144	146	148	150	152	153	155	157	159	161	163	165		153
9	360.2 Collection Sewers - Force	5,347	5,413	5,478	5,545	5,611	5,677	5,743	5,810	5,876	5,942	6,009	6,075	6,141		5,744
10	361.2 Collection Sewers - Gravity	515,235	517,558	519,820	522,142	524,465	526,787	529,110	531,433	533,757	536,081	538,404	540,729	543,054		529,121
11	362.2 Special Collecting Structures															
12	363.2 Services to Customers	32,426	32,601	32,777	32,952	33,128	33,303	33,479	33,654	33,829	34,005	34,180	34,356	34,532		33,479
13	364.2 Flow Measuring Devices	630	645	660	674	689	703	718	733	747	762	776	791	806		718
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	385,092	387,306	384,728	386,949	386,546	388,775	390,560	392,805	394,198	396,472	398,747	401,042	403,304		392,040
19	370.3 Receiving Wells	3,345	3,361	3,377	3,393	3,408	3,424	3,440	3,456	3,472	3,488	3,504	3,520	3,536		3,440
20	371.3 Pumping Equipment	(49,888)	(49,919)	(49,951)	(49,982)	(50,013)	(50,044)	(50,075)	(50,107)	(50,111)	(50,116)	(50,120)	(50,125)	(50,130)		(50,045)
21	389.3 Other Plant & Misc. Equipment	(4,377)	(4,366)	(4,355)	(4,344)	(4,332)	(4,321)	(4,310)	(4,299)	(4,288)	(4,277)	(4,266)	(4,255)	(4,244)		(4,310)
22	TREATMENT AND DISPOSAL PLANT															
23	353.4 Land & Land Rights															
24	354.4 Structures & Improvements	(252,224)	(248,824)	(245,424)	(242,015)	(238,605)	(235,196)	(231,787)	(228,377)	(224,968)	(221,552)	(218,136)	(214,720)	(211,304)		(231,779)
25	355.4 Power Gen Equipment															
26	371.4 Pumping Equipment															
27	380.4 Treatment & Disposal Equipment	406,079	408,540	411,002	413,463	415,924	418,386	420,847	423,308	430,862	433,452	436,043	438,634	441,225		422,905
28	381.4 Plant Sewers	(9,900)	(9,859)	(9,818)	(9,777)	(9,737)	(9,696)	(9,681)	(9,640)	(9,599)	(9,558)	(9,517)	(9,477)	(9,436)		(9,669)
29	382.4 Outfall Sewer Lines											11	22	33		5
30	389.4 Other Plant & Misc. Equipment	3,099	3,140	3,181	3,223	3,264	3,305	3,346	3,388	3,429	3,470	3,511	3,553	3,594		3,346
31	RECLAIMED WATER DISTRIBUTION PLANT															
32	354.6 Structures & Improvements															
33	371.5 Pumping Equipment WTP															
34	371.6 Pumping Equipment Dist															
35	374.6 Reuse Distribution Reservoirs	470	495	519	545	570	596	621	647	672	698	724	749	775		622
36	375.6 Reuse Transmission & Distribution	25	26	26	27	28	29	29	30	31	32	32	33	34		29
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	902,083	902,020	901,757	901,554	901,565	901,442	889,774	889,581	889,446	889,217	889,090	888,966	888,754		895,019
43	390.7 Office Furniture & Equipment	189,674	191,820	191,455	192,396	195,731	197,329	199,374	200,240	201,773	201,695	203,283	204,886	205,449		198,085
44	391.7 Transportation Equipment	63,048	63,932	64,014	66,470	66,431	66,789	67,312	60,175	60,522	60,878	61,328	61,729	61,952		63,429
45	393.7 Tools, Shop & Garage Equipment	18,435	18,546	18,616	18,673	18,799	18,889	18,995	19,066	19,154	19,237	19,327	19,418	19,482		18,972
46	394.7 Laboratory Equipment	3,168	3,185	3,203	3,220	3,237	3,255	3,272	3,290	3,307	3,324	3,342	3,359	3,376		3,272
47	395.7 Power Operated Equipment	373	384	395	406	416	427	438	449	460	471	482	493	504		438
48	396.7 Communication Equipment	11,437	11,499	11,544	11,598	11,666	11,724	11,786	11,838	11,895	11,940	11,998	12,055	12,105		11,776
49	397.7 Miscellaneous Equipment	18,931	19,014	19,097	19,180	19,263	19,346	19,429	19,512	19,595	19,678	19,761	19,844	19,927		19,429
50	398.8 Other Tangible Plant	1,557	1,567	1,576	1,585	1,594	1,604	1,613	1,622	1,631	1,641	1,650	1,659	1,668		1,613
51	398.7 Other Plant - Allocations															
52	Total	\$ 2,268,343	\$ 2,282,380	\$ 2,287,997	\$ 2,302,218	\$ 2,314,159	\$ 2,327,214	\$ 2,328,854	\$ 2,333,602	\$ 2,350,847	\$ 2,362,305	\$ 2,375,657	\$ 2,388,999	\$ 2,400,972		\$ 2,332,580

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 - Longwood
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	Year-End Balance	
		Water	Wastewater
1	12/31/08 Balance per Books*		1,661,914
2	Additions		937
3	Retirements		
4	Adjustments		
5	12/31/09 Balance per Books		1,662,851
6	Additions		5,649
7	Retirements		
8	Adjustments		
9	12/31/10 Balance per Books		1,668,500
10	Additions		6,160
11	Retirements		
12	Adjustments (rounding)		(1)
13	12/31/11 Balance per Books		1,674,659
14	Additions		266
15	Retirements		
16	Adjustments		
17	12/31/12 Balance per Books		1,674,925
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/13 Balance per Books		1,674,925
22	Additions		
23	Retirements		
24	Adjustments		
25	12/31/14 Balance per Books		1,674,925
26	Additions		271
27	Retirements		
28	Adjustments		
29	12/31/15 Balance per Books		1,675,196
30			
31	* Rate base was last established for historical year 2008 in PSC Order No. 10-0407-PAA-SU		

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood
 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) Description	(2) Prior Year 12/31/14	(3) Test year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	WATER							
2								
3	System Capacity Fees	\$ -	\$ -	\$ -		\$ -		-
4								
5	Contributed Lines/Mains	-	-	-		-		-
6								
7	Meters & Meter Installation Fees	-	-	-		-		-
8								
9	Contributed Property	-	-	-		-		-
10								
11	Other - Tap Fees	-	-	-		-		-
12								
13	Total	\$ -	\$ -	\$ -	\$ -	\$ -		-
14								
15	WASTEWATER							
16								
17	System Capacity Fees	\$ 6,851	7,122	\$ 6,935		\$ 6,935		-
18								
19	Contributed Lines/Mains	710,519	710,519	710,519		710,519		-
20								
21	Contributed Property	931,711	931,711	931,711		931,711		-
22								
23	Other - Tap Fees	25,844	25,844	25,844		25,844		-
24								
25								
26	Total	\$ 1,674,925	\$ 1,675,196	\$ 1,675,009	\$ -	\$ 1,675,009		-

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

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood
 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.

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	13- Month Average	
1	WATER															
2																
3	System Capacity Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4																
5	Contributed Lines/Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6																
7	Meters & Meter Installation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8																
9	Contributed Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10																
11	Other - Tap Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12																
13	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14																
15																
16	WASTEWATER															
17																
18	System Capacity Fees	\$ 6,851	\$ 6,851	\$ 6,851	\$ 6,851	\$ 6,851	\$ 6,851	\$ 6,851	\$ 6,851	\$ 6,851	\$ 6,851	\$ 7,122	\$ 7,122	\$ 7,122	\$ 7,122	6,935
19																
20	Contributed Lines/Mains	710,519	710,519	710,519	710,519	710,519	710,519	710,519	710,519	710,519	710,519	710,519	710,519	710,519	710,519	710,519
21																
22	Contributed Property	931,711	931,711	931,711	931,711	931,711	931,711	931,711	931,711	931,711	931,711	931,711	931,711	931,711	931,711	931,711
23																
24	Other - Tap Fees	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844	25,844
25																
26																
27	Total	\$ 1,674,925	\$ 1,674,925	\$ 1,674,925	\$ 1,674,925	\$ 1,674,925	\$ 1,674,925	\$ 1,674,925	\$ 1,674,925	\$ 1,674,925	\$ 1,674,925	\$ 1,675,196	\$ 1,675,196	\$ 1,675,196	\$ 1,675,196	\$ 1,675,009

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

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood
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	12/31/08 Balance per Books*		1,285,603
2	Additions		48,508
3	Retirements		
4	Contributed Lines/Mains		
5	12/31/09 Balance per Books		1,334,111
6	Adjustments per Docket No. 090381		24,317
7	Additions		51,380
8	Retirements		
9	Adjustments (rounding)		(1)
10	12/31/10 Balance per Books		1,409,807
11	Additions		50,121
12	Retirements		
13	Adjustments (rounding)		
14	12/31/11 Balance per Books		1,459,928
15	Additions		50,243
16	Retirements		
17	Adjustments		
18	12/31/12 Balance per Books		1,510,171
19	Additions		50,116
20	Retirements		
21	Adjustments		(85)
22	12/31/13 Balance per Books		1,560,202
23	Additions		50,217
24	Retirements		
25	Adjustments		(7)
26	12/31/14 Balance per Books		1,610,412
27	Additions		50,206
28	Retirements		
29	Adjustments		
30	Rounding		(1)
31	12/31/15 Balance per Books		1,660,617
32			
33			
34	* Rate base was last established for historical year 2008 in PSC Order No. 10-0407-PAA-SU		

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood
 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) Description	(2) Prior Year 12/31/14	(3) Test year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	WATER							
2								
3	System Capacity Fees		\$ -	\$ -		\$ -		
4								
5	Contributed Lines/Mains		-	-		-		
6								
7	Meters & Meter Installation Fees		-	-		-		
8								
9	Contributed Property		-	-		-		
10								
11	Other - Tap Fees		-	-		-		
12								
13	Total		\$ -	\$ -	\$ -	\$ -		
14								
15								
16	WASTEWATER							
17								
18	System Capacity Fees		964	\$ 877		\$ 877		
19								
20	Contributed Lines/Mains		635,633	627,919		627,919		
21								
22	Contributed Property		1,010,661	993,682		993,682		
23								
24	Other - Tap Fees		13,359	13,036		13,036		
25								
26								
27	Total		\$ 1,660,617	\$ 1,635,514	\$ -	\$ 1,635,514		

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 - Longwood
 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) Description	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month
1	WATER														
2															
3	System Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4															
5	Contributed Lines/Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6															
7	Meters & Meter Installation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
9	Contributed Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10															
11	Other - Tap Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12															
13	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14															
15															
16	WASTEWATER														
17															
18	System Capacity Fees	\$ 791	\$ 805	\$ 819	\$ 833	\$ 848	\$ 862	\$ 876	\$ 890	\$ 905	\$ 920	\$ 934	\$ 949	\$ 964	\$ 877
19															
20	Contributed Lines/Mains	620,205	621,491	622,777	624,062	625,348	626,634	627,919	629,205	630,490	631,776	633,062	634,347	635,633	627,919
21															
22	Contributed Property	976,703	979,532	982,362	985,192	988,022	990,852	993,682	996,512	999,342	1,002,171	1,005,001	1,007,831	1,010,661	993,682
23															
24	Other - Tap Fees	12,713	12,767	12,821	12,874	12,928	12,982	13,036	13,090	13,144	13,198	13,251	13,305	13,359	13,036
25															
26															
27	Total	\$ 1,610,412	\$ 1,614,595	\$ 1,618,779	\$ 1,622,962	\$ 1,627,146	\$ 1,631,330	\$ 1,635,513	\$ 1,639,697	\$ 1,643,880	\$ 1,648,065	\$ 1,652,249	\$ 1,656,433	\$ 1,660,617	\$ 1,635,514

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

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood

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.

	(1)	(2)
Line 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 - Longwood
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 - Longwood
 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		80,732
5	Materials & Supplies		349
6	Misc. Current & Accrued Assets		-
7	Deferred Tax Debits		-
8	Current & Accrued Liabilities(13 Month Average)		
9	Accounts Payable	\$	(16,974)
10	Accrued Taxes		(60,902)
11	Accrued Interest		(3,192)
12	Misc. Current & Accrued Liabilities		-
13			
14	Working Capital (Balance Sheet Method)	\$	<u>13</u>
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		80,732
22	Materials & Supplies		349
23	Misc. Current & Accrued Assets		-
24	Deferred Tax Debits		-
25	Current & Accrued Liabilities(13 Month Average)		
26	Accounts Payable	\$	(16,974)
27	Accrued Taxes		(60,902)
28	Accrued Interest		(3,192)
29	Misc. Current & Accrued Liabilities		-
30			
31	Working Capital (Balance Sheet Method)	\$	<u>13</u>

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood
 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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Prior Year	Adjusted	Adjusted	Test Year	13 Month		Adjusted
No.	ASSETS	Ended 12/31/14	Adjustment s	Ended 12/31/14	Ended 12/31/15	Average	Adjustments	Average
1	Utility Plant in Service	\$ 4,438,551		\$ 4,438,551	\$ 4,526,044	\$ 4,470,694		\$ 4,470,694
2	Construction Work in Progress	20		20	23,508	15,656		15,656
3	Utility Acquisition Adjustment	(369)		(369)	(369)	(369)		(369)
4	GROSS UTILITY PLANT	4,438,201		4,438,201	4,549,184	4,485,981		4,485,981
5	Less: Accumulated Depreciation	(2,268,343)		(2,268,343)	(2,400,972)	(2,332,580)		(2,332,580)
6	Less: Accum Amortization Acquis Adj	34		34	41	37		37
7	NET UTILITY PLANT	2,169,892		2,169,892	2,148,253	2,153,438		2,153,438
8								
9	Cash	-		-	-	-		-
10	Accounts Receivable - trade	90,602		90,602	87,038	86,141		86,141
11	Notes Receivable	-		-	-	-		-
12	Accts. Receivable - Assoc. Cos.	742,766		742,766	896,998	841,400		841,400
13	Notes Receivable - Assoc. Cos.	-		-	-	-		-
14	Accts. Receivable - Other	-		-	-	-		-
15	Accrued Interest Receivable	-		-	-	-		-
16	Allowance for Bad Debts	(4,947)		(4,947)	(6,314)	(5,409)		(5,409)
17	Materials & Supplies	351		351	321	349		349
18	Miscellaneous Current & Accrued Assets	-		-	-	-		-
19								
20	TOTAL CURRENT ASSETS	828,772		828,772	978,043	922,481		922,481
21								
22	Net Nonutility Property	-		-	-	-		-
23	Unamortized Debt Discount & Exp.	-		-	-	-		-
24	Prelim. Survey & Investigation Charges	-		-	-	-		-
25	Clearing Accounts	-		-	-	-		-
26	Deferred Rate Case Expense	3,598		3,598	3,598	3,598		3,598
27	Other Miscellaneous Deferred Debits	-		-	-	-		-
28	Accum. Deferred Income Taxes	-		-	-	-		-
29	TOTAL OTHER ASSETS	3,598		3,598	3,598	3,598		3,598
30								
31	TOTAL ASSETS	\$ 3,002,262		\$ 3,002,262	\$ 3,129,894	\$ 3,079,517		\$ 3,079,517

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood
 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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	ASSETS	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	13- Month Average
1	Utility Plant in Service	\$ 4,438,551	\$ 4,443,822	\$ 4,442,392	\$ 4,449,987	\$ 4,453,745	\$ 4,453,367	\$ 4,459,207	\$ 4,456,089	\$ 4,485,553	\$ 4,499,129	\$ 4,502,402	\$ 4,508,737	\$ 4,526,044	4,470,694
2	Construction Work in Progress	20	20	20	32	17,375	21,499	23,509	23,509	23,509	23,509	23,508	23,508	23,508	15,656
3	Utility Acquisition Adjustment	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)	(369)
4	GROSS UTILITY PLANT	4,438,201	4,443,472	4,442,042	4,449,650	4,470,751	4,474,497	4,482,347	4,479,228	4,508,692	4,522,268	4,525,542	4,531,877	4,549,184	4,485,981
5	Less: Accumulated Depreciation	(2,268,343)	(2,282,380)	(2,287,997)	(2,302,218)	(2,314,159)	(2,327,214)	(2,328,854)	(2,333,602)	(2,350,847)	(2,362,305)	(2,375,657)	(2,388,999)	(2,400,972)	(2,332,580)
6	Less: Accum Amortization Acquis Adj	34	34	35	35	36	37	37	38	38	39	40	40	41	37
7	NET UTILITY PLANT	2,169,892	2,161,127	2,154,080	2,147,468	2,156,628	2,147,320	2,153,530	2,145,664	2,157,883	2,160,002	2,149,924	2,142,918	2,148,253	2,153,438
8															
9	Cash														
10	Accounts Receivable - trade	90,602	88,147	85,363	81,823	84,776	87,375	87,210	84,441	82,975	87,102	89,487	83,492	87,038	86,141
11	Notes Receivable														
12	Accts. Receivable - Assoc. Cos.	742,766	760,220	794,647	803,503	813,059	840,320	858,715	865,671	875,457	890,554	901,146	895,141	896,998	841,400
13	Notes Receivable - Assoc. Cos.														
14	Accts. Receivable - Other														
15	Accrued Interest Receivable														
16	Allowance for Bad Debts	(4,947)	(5,553)	(4,317)	(4,801)	(5,041)	(5,583)	(5,776)	(5,742)	(5,529)	(5,357)	(5,906)	(5,453)	(6,314)	(5,409)
17	Materials & Supplies	351	351	351	351	351	351	351	351	351	351	351	351	321	349
18	Miscellaneous Current & Accrued Asset														
19															
20	TOTAL CURRENT ASSETS	828,772	843,165	876,044	880,877	893,145	922,463	940,500	944,720	953,254	972,650	985,078	973,531	978,043	922,481
21															
22	Net Nonutility Property														
23	Unamortized Debt Discount & Exp.														
24	Prelim. Survey & Investigation Charges														
25	Clearing Accounts														
26	Deferred Rate Case Expense	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598
27	Other Miscellaneous Deferred Debits														
28	Accum. Deferred Income Taxes														
29	TOTAL OTHER ASSETS	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598	3,598
30															
31	TOTAL ASSETS	\$ 3,002,262	\$ 3,007,890	\$ 3,033,722	\$ 3,031,942	\$ 3,053,371	\$ 3,073,380	\$ 3,097,628	\$ 3,093,982	\$ 3,114,736	\$ 3,136,250	\$ 3,138,601	\$ 3,120,047	\$ 3,129,894	\$ 3,079,517

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood
 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) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/31/14	(3) Adjustments	(4) Adjusted Prior Year Ended 12/31/14	(5) Test Year Ended 12/31/15	(6) Adjustments	(7) Adjusted Test Yr Ended 12/31/15	(8) 13 Month Average	(9) Adjustments	(10) Adjusted 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	1,496,183		1,496,183	1,496,183		1,496,183	1,496,183		1,496,183
4	Retained Earnings	1,278,566	56,832	1,335,398	1,424,268	56,677	1,480,945	1,363,979	56,821 (1)	1,420,800
5	Other Equity Capital	-		-	-		-	-		-
6										
7	TOTAL EQUITY CAPITAL	2,775,749	56,832	2,832,581	2,921,451	56,677	2,978,128	2,861,162	56,821	2,917,983
8										
9	Bonds	-		-	-		-	-		-
10	Reacquired Bonds	-		-	-		-	-		-
11	Advances From Associated Companies	1,468,997		1,468,997	1,468,997		1,468,997	1,468,997		1,468,997
12	Other Long-Term Debt	-		-	-		-	-		-
13										
14	TOTAL LONG-TERM DEBT	1,468,997	-	1,468,997	1,468,997	-	1,468,997	1,468,997	-	1,468,997
15										
16	Accounts Payable	11,803		11,803	33,908		33,908	16,974		16,974
17	Notes Payable	-		-	-		-	-		-
18	Notes & Accounts Payable - Assoc. Cos.	(1,990,378)		(1,990,378)	(1,990,378)		(1,990,378)	(1,990,378)		(1,990,378)
19	Customer Deposits	11,291		11,291	9,741		9,741	10,987		10,987
20	Accrued Taxes	49,413		49,413	55,278		55,278	60,902		60,902
21	Current Portion Long Term Debt	-		-	-		-	-		-
22	Accrued Interest	3,023		3,023	3,398		3,398	3,192		3,192
23	Accrued Dividends	-		-	-		-	-		-
24	Misc. Current and Accrued Liabilities	-		-	-		-	-		-
25										
26	TOTAL CURRENT & ACCRUED LIABILITIES	(1,914,848)	-	(1,914,848)	(1,888,053)	-	(1,888,053)	(1,898,323)	-	(1,898,323)
27										
28	Advances for Construction	-		-	-		-	-		-
29	Prepaid Capacity Charges	-		-	-		-	-		-
30	Accum. Deferred ITC's	5,430		5,430	4,501		4,501	5,359		5,359
31	Operating Reserves	-		-	-		-	-		-
32										
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	5,430	-	5,430	4,501	-	4,501	5,359	-	5,359
34										
35	Contributions in Aid of Construction	1,674,925		1,674,925	1,675,196		1,675,196	1,675,008		1,675,008
36	Less: Accum. Amortization of CIAC	(1,610,412)		(1,610,412)	(1,660,617)		(1,660,617)	(1,635,514)		(1,635,514)
37										
38	Accumulated Deferred Income Taxes	602,422	(56,832)	545,590	608,419	(56,677)	551,743	602,828	(56,821) (1)	546,007
39										
40	Total Equity Capital and Liabilities	\$ 3,002,262	\$ -	\$ 3,002,262	\$ 3,129,894	\$ -	\$ 3,129,894	\$ 3,079,517	\$ -	\$ 3,079,517

41
 42 Note:
 43 (1) To removed certain deferred taxes
 44 ADIT - NOLs

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	EQUITY CAPITAL & LIABILITIES	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	13- Month Average
1	Common Stock Issued	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
2	Preferred Stock Issued														
3	Additional Paid in Capital	1,496,183	1,496,183	1,496,183	1,496,183	1,496,183	1,496,183	1,496,183	1,496,183	1,496,183	1,496,183	1,496,183	1,496,183	1,496,183	1,496,183
4	Retained Earnings	1,278,566	1,294,789	1,315,426	1,316,928	1,332,879	1,353,973	1,369,649	1,384,576	1,396,891	1,406,762	1,421,556	1,435,445	1,424,268	1,363,979
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	2,775,749	2,791,971	2,812,609	2,814,111	2,830,062	2,851,156	2,866,832	2,881,759	2,894,074	2,903,944	2,918,738	2,932,628	2,921,451	2,861,162
8															
9	Bonds														
10	Reacquired Bonds														
11	Advances From Associated Companies	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997
12	Other Long-Term Debt														
13															
14	TOTAL LONG-TERM DEBT	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997	1,468,997
15															
16	Accounts Payable	11,809	16,020	18,778	12,181	14,573	10,372	15,825	12,367	18,422	26,305	11,181	18,925	33,908	16,974
17	Notes Payable														
18	Notes & Accounts Payable - Assoc. Cos.	(1,990,378)	(1,990,378)	(1,990,378)	(1,990,378)	(1,990,378)	(1,990,378)	(1,990,378)	(1,990,378)	(1,990,378)	(1,990,378)	(1,990,378)	(1,990,378)	(1,990,378)	(1,990,378)
19	Customer Deposits	11,291	11,456	11,154	11,361	11,291	11,438	11,418	11,303	10,568	10,968	10,536	10,300	9,741	10,987
20	Accrued Taxes	49,413	38,573	45,589	52,855	60,128	67,250	74,525	63,696	70,969	78,238	85,510	49,709	55,278	60,902
21	Current Portion Long Term Debt														
22	Accrued Interest	3,023	3,070	3,015	3,059	3,106	3,145	3,190	3,221	3,260	3,301	3,334	3,374	3,398	3,192
23	Accrued Dividends														
24	Misc. Current and Accrued Liabilities														
25															
26	TOTAL CURRENT & ACCRUED LIABILITIES	(1,914,848)	(1,921,259)	(1,911,840)	(1,910,922)	(1,901,279)	(1,898,173)	(1,885,419)	(1,899,790)	(1,887,158)	(1,871,566)	(1,879,817)	(1,908,069)	(1,888,053)	(1,898,323)
27															
28	Advances for Construction														
29	Prepaid Capacity Charges														
30	Accum. Deferred ITC's	5,430	5,430	5,430	5,430	5,430	5,430	5,430	5,430	5,430	5,430	5,430	5,430	4,501	5,359
31	Operating Reserves														0
32															
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	5,430	5,430	5,430	5,430	5,430	5,430	5,430	5,430	5,430	5,430	5,430	5,430	4,501.33	5,359
34															
35	Contributions in Aid of Construction	1674924.66	1674924.66	1674924.66	1674924.66	1674924.66	1674924.66	1674924.66	1674924.66	1674924.66	1675195.73	1675195.73	1675195.73	1675195.73	1675008
36	Less: Accum. Amortization of CIAC	-1610411.53	-1614595.14	-1618778.75	-1622962.36	-1627145.97	-1631329.58	-1635513.19	-1639696.8	-1643880.41	-1648064.59	-1652248.77	-1656432.95	-1660617.13	-1635514
37															
38	Accumulated Deferred Income Taxes	602421.53	602421.55	602381.21	602364.09	602382.79	602375.62	602377.71	602358.27	602348.93	602313.17	602305.69	602298.55	608419.27	602828
39															
40	TOTAL EQUITY CAPITAL & LIABILITIES	3002262.13	3007890.02	3033722.02	3031942.4	3053371.21	3073380.34	3097628.09	3093981.84	3114735.61	3136249.54	3138600.68	3120047.1	3129893.86	3079517

Net Operating
Income

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood
 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) Description	(2) Test Year Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 796,462	\$ 12,351 (A)	\$ 808,813	\$ 34,554 (A)	\$ 843,366	B-4, B-3
2							
3	Operation & Maintenance	411,722	25,994 (B)	437,716	(B)	437,716	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	112,223	(65,593) (C)	46,630	(C)	46,630	B-14, B-3
6							
7	Amortization	(7)	7 (D)	-	(D)	-	
8							
9	Taxes Other Than Income	89,295	10,324 (E)	99,619	1,555 (E)	101,174	B-15, B-3
10							
11	Provision for Income Taxes	15,776	42,938 (F)	58,714	12,417 (F)	71,131	C-1, B-3
12							
13	OPERATING EXPENSES	629,009	13,670	642,679	13,972	656,651	
14							
15	NET OPERATING INCOME	\$ 167,453	\$ (1,319)	\$ 166,134	\$ 20,582	\$ 186,715	
16							
17							
18	RATE BASE, Average	\$ 2,113,943	\$ 588,151	\$ 2,702,093		\$ 2,702,093	
19							
20							
21	RATE OF RETURN	7.92 %		6.15 %		6.91%	

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

Line No.	Description	Water	Wastewater
1	(A) Operating Revenues		
2	(1) Miscellaneous Service Revenues		
3	Revenues per B-4 before adjustments		796,462
4	(a) To reclass Connection Meter Fee to CIAC		(185)
5	(b) To reclass AFPI as non-operating revenue		(1,513)
6	Total Adjustment to Miscellaneous Revenues	\$	<u>(1,698)</u>
7	Test Year Adjusted Revenues prior to Annualizing Revenues		794,764
8			
9	(2) Annualized Revenue		
10	Annualized water/sewer revenues Schedule E-2		808,813
11	Test Year water/sewer revenues per above		794,764
12	Total Annualized Revenue Adjustment	\$	<u>14,049</u>
13			
14	(3) Revenue Increase		
15	Increase in revenue required by the Utility to realize a		34,554
16	6.91% % rate of return	\$	<u>34,554</u>
17			
18	Total Adjustments to Revenues	\$	<u>46,905</u>
19			
20	(B) Operations & Maintenance (O & M) Expenses		
21	(1) Operations & Maintenance (O & M) Expense Adjustments		
22	718 Remove expense in December 2015 for 2016 invoice and accrual		(854)
23	Test Year O & M Expense Adjustment	\$	<u>(854)</u>
24			
25	(2) Proforma adjustments related to anticipated increases		
26	701 Salaries & Wages	\$	8,260
27	703 Salaries & Wages - Officers, Etc.		203
28	704 Employee Pensions & Benefits		2,575
29	715 Purchased Power		7,147
30	750 Transportation Expense Increase 3%		220
31			<u>18,405</u>
32	(3) Rate Case Expenses		
33	1/4 of Rate Case Expense	\$	<u>8,443</u>
34			
35	Total O & M Adjustment	\$	<u>25,994</u>
36	(C) Depreciation Expense Adjustments		
37	(1) 390.7 Correct depreciation of Project Phoenix (10 yr)		(3,520)
38	(3) Adjust depreciation expense related to Pro Forma additions and retirements		
39	(a) Proforma Plant Adjustment		
40	360.2 Collection System - Force (relocation)		5,667
41	360.2 Collection System - Force (I&I and remediation)		9,778
42	390.7 GIS system - allocated portion		2,771
43	391.7 Vehicle major upgrade - allocated portion		213
44	391.7 Vehicle Replacement Program - allocated portion		3,226
45			
46	(B) Pro Forma Plant Transfer		
47	380.4 Shadow Hills Electrical Generator (transfer to Sanlando)		(4,994)
48			

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

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

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

Line No.	Description	Water	Wastewater
1	(c) Retirement		
2	360.2 Force Mains		(4,250)
3	391.7 Vehicle Replacement Program - allocated portion		(2,420)
4	Wastewater Treatment Plant Retirement		
5	354.4 Structures & Improvements		(40,921)
6	380.4 Treatment & Disposal Equipment		(30,151)
7	381.4 Plant Sewers		(464)
8	382.4 Outfall Sewer Lines		(33)
9	389.4 Other Plant & Misc. Equipment		(495)
10	Pro Forma Adjustment to Depreciation Expense	\$	(62,073)
11			
12	Total Adjustment to Depreciation Expense	\$	(65,593)
13			
14	(D) Acquisition Adjustment		
15	Remove Amortization of Acquisition Adjustment	\$	7
16			
17	(E) Taxes Other Than Income - Test Year		
18	(1) Regulatory Assessment Fees		
19	(a) RAFs for test year revenues per books		35,841
20	Less RAFs per books		36,286
21	Adjust for test year revenues per books	\$	(445)
22			
23	(b) To adjust test year RAF's for annualized revenues	\$	12,351
24	RAF rate		0.045
25	RAF Adjustment Required for Annualized Revenues	\$	556
26			
27	Total Adjustments to Test Year TOTI	\$	111
28			
29	(2) To adjust Payroll Tax for Proforma Salaries	\$	647
30			
31	(3) To adjust Property Tax for Proforma Plant (millage = 18.5264)	\$	9,566
32			
33	(4) To adjust RAF's for requested revenues		
34	Total Revenue Increase Requested	\$	34,554
35	Regulatory Assessment Fees (RAFs)		0.045
36	Adjust for requested revenue increase	\$	1,555
37			
38	Total increase in Taxes Other Than Income	\$	11,879
39	(F) Provision for Income Taxes		
40	(1) Adjustment to reflect current income taxes expense for test year		
41	Income Tax Per Books		15,776
42	Test Year Current Income Tax per C-2		58,715
43	Adjustment to reflect current income tax	\$	42,939
44			
45	(2) Adj. to Current Income taxes for rate increase	\$	12,417
46			
47	Total Provision for Income Taxes	\$	71,131

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood
 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.

Line No.	WATER SALES Account No. and Description	(1) Total Water	SEWER SALES Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	682,287
2	461.1 Metered - Residential	-	521.2 Flat Rate - Commercial	-
3	461.2 Metered - Commercial		521.3 Flat Rate - Industrial	-
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	-
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	-
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other	-
7	462.1 Public Fire Protection		522.1 Measured - Residential	-
8	462.2 Private Fire Protection		522.2 Measured - Commercial	103,771
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	-
10	465 Irrigation Customers		522.4 Measured - Public Authority	-
11	466 Sales for Resale		522.5 Measured - Multi-Family	-
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13	TOTAL WATER SALES	-	524 Revenues from Other Systems	
14			525 Interdepartmental Sales	
15			Accued Sewer Revenues	(986)
16	OTHER WATER REVENUES		TOTAL SEWER SALES	785,073
17	470 Forfeited Discounts		OTHER SEWER REVENUES	
18	471 Misc. Service Revenues		531 Sale of Sludge	
19	472 Rents From Water Property		532 Forfeited Discounts	5,146
20	473 Interdepartmental Rents		534 Rents From Sewer Property	
21	474 Other Water Revenues	-	535 Interdepartmental Rents	
22			536 Other Sewer Revenues	6,243
23			541 Measured Re-Use Revenues	-
24				
25			TOTAL OTHER	
26			SEWER REVENUES	11,389
27				
28				
29				
30			TOTAL SEWER	
31			OPERATING REVENUES	\$ 796,462

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood
 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) Account No. and Name	(2) Jan 2015	(3) Feb 2015	(4) March 2015	(5) April 2015	(6) May 2015	(7) June 2015	(8) July 2015	(9) August 2015	(10) Sept. 2015	(11) October 2015	(12) Nov 2015	(13) Dec 2015	(14) Total Annual	(15) Adjustments	(16) Adj. Total Annual
1	701 Salaries & Wages - Employees	10,814	9,255	9,601	11,241	10,820	11,279	11,633	11,376	10,498	10,917	11,304	12,788	\$ 131,524	\$ 8,260	\$ 139,784
2	703 Salaries & Wages - Officers, Etc.	435	442	423	442	434	435	554	331	420	428	1,041	36	5,420	203	5,623
3	704 Employee Pensions & Benefits	4,511	3,237	2,718	2,658	2,778	3,882	2,924	3,309	2,239	3,196	3,295	4,221	38,967	2,575	41,542
4	710 Purchased Sewage Treatment	-	47	47	54	70	52	180	42	40	45	51	80	708	-	708
5	711 Sludge Removal Expense	848	1,654	3,125	1,875	1,250	1,875	1,250	1,875	1,250	1,875	1,250	2,500	21,251	-	21,251
6	715 Purchased Power	9,403	8,954	8,922	8,819	8,887	8,227	9,106	8,780	8,387	8,557	9,950	8,266	106,256	7,147	113,403
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	718 Chemicals	1,828	696	1,484	1,844	1,076	988	1,784	1,524	1,044	1,924	1,100	2,234	17,528	(854)	16,674
9	720 Materials & Supplies	937	452	1,011	683	424	1,068	721	1,503	478	953	815	776	9,820	-	9,820
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	77	(77)	-	-	-	0	-	0
11	732 Contractual Services - Acct.	346	348	364	341	340	340	401	399	395	394	466	464	4,596	-	4,596
12	733 Contractual Services - Legal	-	4	-	-	-	-	-	(159)	-	14	-	49	(92)	-	(92)
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	735 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	736 Contractual Services - Other	545	695	936	862	775	769	915	888	764	967	809	1,003	9,928	-	9,928
16	741 Rental of Building/Real Prop.	11	11	11	11	11	11	12	12	12	12	12	23	148	-	148
17	742 Rental of Equipment	-	-	15	-	-	-	-	-	-	-	-	-	7	22	22
18	750 Transportation Expenses	501	540	543	714	779	662	653	609	550	657	584	540	7,331	220	7,551
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	757 Insurance - General Liability	1,192	1,038	1,162	1,189	1,166	1,170	1,159	1,156	1,142	1,216	1,185	1,178	13,953	-	13,953
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	759 Insurance - Other	39	70	38	146	170	335	401	91	323	590	1,006	(162)	3,047	-	3,047
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	8,443	8,443
25	767 Reg. Comm. Exp. - Other	(149)	(3)	9	-	26	27	9	9	-	102	3	89	121	-	121
26	770 Bad Debt Expense	875	(457)	819	770	990	612	1,202	529	798	208	440	587	7,374	-	7,374
27	775 Miscellaneous Expenses	1,438	2,294	3,405	2,985	1,621	3,989	2,381	1,698	2,387	2,930	2,879	5,813	33,821	-	33,821
28																
29	TOTAL	\$ 33,572	\$ 29,276	\$ 34,633	\$ 34,633	\$ 31,619	\$ 35,719	\$ 35,908	\$ 33,426	\$ 31,272	\$ 34,984	\$ 36,188	\$ 40,491	\$ 411,722	\$ 25,994	\$ 437,716

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood
 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 Total Per FPSC	Current TY 12/31/15	TY Adj.'s per B-3	Adjusted TY	\$	%	Explanation
1	701 Salaries & Wages - Employees	\$ 98,925	\$ 131,524	\$ 8,260	\$ 139,784	\$ 40,859	35.82 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.
2	703 Salaries & Wages - Officers, Etc.	8,611	5,420	203	5,623	(2,988)	(34.71) %	Under benchmark
3	704 Employee Pensions & Benefits	26,565	38,967	2,575	41,542	14,976	49.50 %	Reflects large increases in health care costs since the last TY.
4	710 Purchased Sewage Treatment	-	708	-	708	708	- %	Mis-posting of an expense, should be zero.
5	711 Sludge Removal Expense	91,054	21,251	-	21,251	(69,803)	(75.24) %	Under benchmark
6	715 Purchased Power	121,138	106,256	7,147	113,403	(7,735)	(6.38) %	Under benchmark
7	716 Fuel for Power Purchased	-	-	-	-	-	- %	
8	718 Chemicals	25,677	17,528	(854)	16,674	(9,003)	(33.75) %	Under benchmark
9	720 Materials & Supplies	23,216	9,820	-	9,820	(13,396)	(55.83) %	Under benchmark
10	731 Contractual Services - Engr.	-	0	-	0	0	100.00 %	Zero dollars, De minimus amount
11	732 Contractual Services - Acct.	1,757	4,596	-	4,596	2,839	151.65 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
12	733 Contractual Services - Legal	680	(92)	-	(92)	(772)	(101.91) %	Under benchmark
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	- %	
14	735 Contractual Services - Testing	6,540	-	-	-	(6,540)	(100.00) %	Under benchmark
15	736 Contractual Services - Other	7,978	9,928	-	9,928	1,950	16.18 %	Nominal variance from year to year plus inclusion of testing expense.
16	741 Rental of Building/Real Prop.	-	148	-	148	148	- %	De minimus amount
17	742 Rental of Equipment	1	22	-	22	21	2,115.00 %	De minimus amount
18	750 Transportation Expenses	11,505	7,331	220	7,551	(3,954)	(31.09) %	Under benchmark
19	756 Insurance - Vehicle	-	-	-	-	-	- %	
20	757 Insurance - General Liability	-	13,953	-	13,953	13,953	- %	General liability insurance expense wasn't allocated in this line item in the previous TY. See line 22.
21	758 Insurance - Workman's Comp.	-	-	-	-	-	- %	
22	759 Insurance - Other	14,427	3,047	-	3,047	(11,380)	(78.88) %	Under benchmark
23	760 Advertising Expense	-	-	-	-	-	%	
24	766 Reg. Comm. Exp. - Rate Case Amort.	29,006	-	8,443	8,443	(20,563)	(46.60) %	Under benchmark
25	767 Reg. Comm. Exp. - Other	15	121	-	121	106	241.36 %	De minimus amount
26	770 Bad Debt Expense	5,657	7,374	-	7,374	1,717	27.54 %	Nominal variance from year to year
27	775 Miscellaneous Expenses	71,629	33,821	-	33,821	(37,808)	(48.55) %	There were fewer repair activities and costs in 2015TY compared to the prior TY.
28								
29	TOTAL	\$ 544,381	\$ 411,722	\$ 25,994	\$ 437,716	\$ (106,665)	(19.59) %	
30	Less:							
31	766 Reg. Comm. Exp. - Rate Case Amort.*	\$ (29,006)	\$ -	\$ (8,443)	\$ (8,443)	n/a	n/a	Not subject to Index Benchmarking
32								
33	TOTAL	\$ 515,375	\$ 411,722	\$ 17,551	\$ 429,273	\$ (106,665)	(20.70) %	
34								
35	Total Customers (ERC's)	1,745.0			1,695.5	(49.50)	(2.84) %	
36								
37	Consumer Price Index - U	215.303			237.017	21.71	10.09 %	
38								
39	Benchmark Index:				0.9716			
40					1.1009			
41					1.0696			
42								

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

Schedule: 8-9
 Page 1 of 1
 Preparer: Jared Deason

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

(1) Line No.	(2) Type of Service	(3) Consultants	(4) Amount	(5) Description of Work Performed
1	Engineering	CPH, Inc.	\$ 23,500	various engineering services
2	Other Outside Services	Sunshine State One Call of FL, Inc.	\$ 878	underground utility location notifications
3	Other Outside Services	CSC Corporation Service Company	\$ 90	corporation agent services

Company: Utilities, Inc. of Florida - Longwood
 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	28.98	10,433	Legal Fees
2	Friedman & Friedman, P.A.	Bridget Friedman	360.00	9.66	3,478	Legal Fees
3	Milian, Swain & Associates	Deborah Swain	200.00	18.11	3,622	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Milian, Swain & Associates	Cynthia Yapp	150.00	21.73	3,260	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5	Milian, Swain & Associates	John Swain	130.00	4.83	628	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
6	M&R Consultants	Frank Seidman	150.00	11.59	1,739	U&UAnalysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7	Guastella Associates	John Guastella	245.00	9.66	2,367	Consolidated Rates
8	Guastella Associates	Gary White	200.00	7.24	1,448	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9	Public Service Commission				217	Filing Fee
10	Water Service Corp.	Other staff			483	Assist w/MFRs, data requests, audit facilitation
11	Travel & Other					
12	Consultants Travel				326	Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp. / UIF				362	Travel, Notices, and other
14	Water Service Corp. / UIF				1,811	Fed Ex & other misc.
15						
16	Estimate Through:				\$ 30,174	
17						
18	<input type="checkbox"/> PAA					
19	<input checked="" type="checkbox"/> 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					Total	
28	Prior unamortized rate case expenses				-	
29	Unamortized rate case expenses Generic Docket				3,598	
30	Current rate case expense				30,174	
31	Total projected rate case expense				33,772	
32	Annual Amortization				\$ 8,443	
33						
34	Method of Allocation between systems					
35	ERCs				1,695.50	
36	Percent of ERCs				100.00%	

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

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

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

Line No.	Description	Period	Budget Amount	Term of Amort.	Test Year Amortization
1					
2	Longwood does not have any deferred maintenance projects that are greater than 2% of test year revenue. This schedule is not applicable.				

Allocation of Expenses

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

										UIF - Longwood			
										Allocation Percentage			
										Historical Month Ending January 31, 2015			
										Allocation Percentages		Amounts Allocated	
Line	G/L Acct.		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	0.00%	100.00%	
No.	No.	Description	UIF - Longwood	Systems	Total	Method	UIF - Longwood	Systems	Total	Water	Sewer		
<u>Water Service Corp. Allocated Expenses:</u>													
1													
2	403	Depreciation Expense	0.62%	99.38%	100.00%	ERC	\$1,934	308,601	\$310,535	-	1,934		
3	408	Taxes Other than Income	0.64%	99.36%	100.00%	ERC	\$317	49,133	\$49,450	-	317		
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
7	427	Interest Expense	0.64%	99.36%	100.00%	ERC	(\$27)	(4,129)	(\$4,155)	-	(27)		
8	601/701/603/703	Salaries	0.64%	99.36%	100.00%	ERC	\$2,264	351,079	\$353,343	-	2,264		
9	604/704	Employee Benefits	0.64%	99.36%	100.00%	ERC	\$4,511	699,435	\$703,946	-	4,511		
10	620/720	Materials and Supplies	0.64%	99.36%	100.00%	ERC	\$571	88,468	\$89,038	-	571		
11	632/732	Contractual Services - Accounting	0.64%	99.36%	100.00%	ERC	\$346	53,571	\$53,917	-	346		
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
13	636/736	Contractual Services - Other	0.64%	99.36%	100.00%	ERC	\$542	84,042	\$84,584	-	542		
14	641	Rent Expense	0.64%	99.36%	100.00%	ERC	\$11	1,693	\$1,704	-	11		
15	650/750	Transportation Expenses	0.64%	99.36%	100.00%	ERC	\$7	1,053	\$1,060	-	7		
16	657	Insurance - General Liability	0.64%	99.36%	100.00%	ERC	\$1,192	184,768	\$185,960	-	1,192		
17	659/759	Other Insurance	0.64%	99.36%	100.00%	ERC	\$39	6,062	\$6,101	-	39		
18	670/770	Bad Debt Expense	0.64%	99.36%	100.00%	ERC	\$7	1,011	\$1,017	-	7		
19	675/775	Miscellaneous Expenses	0.64%	99.36%	100.00%	ERC	\$741	114,836	\$115,577	-	741		
20							\$12,453	\$1,939,624	\$1,952,077	-	12,453		
21													
<u>Water Service Corp. Allocated State Expenses</u>													
22													
23													
24	403	Depreciation Expenses	2.39%	97.61%	100.00%	ERC	\$865	\$35,409	\$36,275	-	865		
25	408	Taxes Other than Income	2.72%	97.28%	100.00%	ERC	\$955	\$34,218	\$35,173	-	955		
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	2.75%	97.25%	100.00%	ERC	\$0	\$5	\$5	-	0		
29	601/701/603/703	Salaries	2.75%	97.25%	100.00%	ERC	\$1,260	\$44,620	\$45,880	-	1,260		
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
31	620/720	Materials and Supplies	2.71%	97.29%	100.00%	ERC	\$7	\$235	\$242	-	7		
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	5.56%	94.44%	100.00%	ERC	\$167	\$2,833	\$3,000	-	167		
35	636/736	Contractual Services - Other	5.48%	94.52%	100.00%	ERC	\$226	\$3,889	\$4,115	-	226		
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
37	650/750	Transportation Expense	2.71%	97.29%	100.00%	ERC	\$494	\$17,728	\$18,222	-	494		
38	667/767	Reg. Commission Exp. - Other	2.71%	97.29%	100.00%	ERC	(\$149)	(\$5,346)	(\$5,495)	-	(149)		
39	675/775	Miscellaneous Expenses	2.71%	97.29%	100.00%	ERC	\$238	\$8,539	\$8,777	-	238		
40							\$ 4,062	\$ 142,131	\$146,193	-	4,062		
41													
<u>Water Service Corp. Allocated UI Expenses</u>													
42													
43													
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-		
45							\$ -	\$ -	\$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.

Allocation of Expenses

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

										UIF - Longwood					
										Allocation Percentage					
										(6)	(7)	(8)			
										Historical Month Ending February 28, 2015					
										Allocation Percentages			Amounts Allocated		
Line	G/L Acct.	Description	Other Companies/	Description of Allocation	Other Companies/	0.00%	100.00%								
No.	No.	Description	UIF - Longwood	Systems	Total	Method	UIF - Longwood	Systems	Total	Water	Sewer				
1		<u>Water Service Corp. Allocated Expenses:</u>													
2	403	Depreciation Expense	0.61%	99.39%	100.00%	ERC	\$1,928	311,942	\$313,870	-	1,928				
3	408	Taxes Other than Income	0.63%	99.37%	100.00%	ERC	\$307	48,256	\$48,563	-	307				
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-				
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-				
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-				
7	427	Interest Expense	0.63%	99.37%	100.00%	ERC	\$15	2,285	\$2,300	-	15				
8	601/701/603/703	Salaries	0.63%	99.37%	100.00%	ERC	\$2,154	338,756	\$340,910	-	2,154				
9	604/704	Employee Benefits	0.63%	99.37%	100.00%	ERC	\$3,237	509,057	\$512,294	-	3,237				
10	620/720	Materials and Supplies	0.63%	99.37%	100.00%	ERC	\$377	59,342	\$59,719	-	377				
11	632/732	Contractual Services - Accounting	0.63%	99.37%	100.00%	ERC	\$348	54,680	\$55,028	-	348				
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-				
13	636/736	Contractual Services - Other	0.63%	99.37%	100.00%	ERC	\$523	82,199	\$82,722	-	523				
14	641	Rent Expense	0.63%	99.37%	100.00%	ERC	\$11	1,693	\$1,704	-	11				
15	650/750	Transportation Expenses	0.63%	99.37%	100.00%	ERC	\$2	255	\$257	-	2				
16	657	Insurance - General Liability	0.63%	99.37%	100.00%	ERC	\$1,038	163,229	\$164,266	-	1,038				
17	659/759	Other Insurance	0.63%	99.37%	100.00%	ERC	\$70	11,081	\$11,152	-	70				
18	670/770	Bad Debt Expense	0.63%	99.37%	100.00%	ERC	(\$5)	(847)	(\$852)	-	(5)				
19	675/775	Miscellaneous Expenses	0.63%	99.37%	100.00%	ERC	\$855	134,453	\$135,308	-	855				
20							<u>\$10,857</u>	<u>\$1,716,382</u>	<u>\$1,727,240</u>	-	<u>10,857</u>				
21															
22		<u>Water Service Corp. Allocated State Expenses</u>													
23															
24	403	Depreciation Expenses	2.13%	97.87%	100.00%	ERC	\$440	\$20,245	\$20,685	-	440				
25	408	Taxes Other than Income	2.70%	97.30%	100.00%	ERC	\$676	\$24,325	\$25,001	-	676				
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	2.60%	97.40%	100.00%	ERC	\$0	\$4	\$5	-	0				
29	601/701/603/703	Salaries	2.73%	97.27%	100.00%	ERC	\$1,297	\$46,214	\$47,511	-	1,297				
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-				
31	620/720	Materials and Supplies	2.70%	97.30%	100.00%	ERC	\$22	\$802	\$824	-	22				
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-				
33	633/733	Contractual Services - Legal	2.73%	97.27%	100.00%	ERC	\$4	\$136	\$140	-	4				
34	635	Testing Expense	5.53%	94.47%	100.00%	ERC	(\$166)	(\$2,834)	(\$3,000)	-	(166)				
35	636/736	Contractual Services - Other	5.70%	94.30%	100.00%	ERC	(\$215)	(\$3,555)	(\$3,770)	-	(215)				
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-				
37	650/750	Transportation Expense	2.70%	97.30%	100.00%	ERC	\$538	\$19,416	\$19,954	-	538				
38	667/767	Reg. Commission Exp. - Other	2.70%	97.30%	100.00%	ERC	(\$3)	(\$102)	(\$105)	-	(3)				
39	675/775	Miscellaneous Expenses	2.63%	97.37%	100.00%	ERC	\$221	\$8,183	\$8,405	-	221				
40							<u>\$ 2,815</u>	<u>\$ 112,836</u>	<u>\$115,651</u>	-	<u>2,815</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 - Longwood
Docket No.: 160101 - WS
Test 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.

										UIF - Longwood	
										Allocation Percentage	
										Historical Month Ending March 31, 2015	
Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Amounts Allocated			0.00%	100.00%
			UIF - Longwood	Other Companies/ Systems	Total		Method	UIF - Longwood	Other Companies/ Systems		
No.	No.	Description	UIF - Longwood	Systems	Total	Method	UIF - Longwood	Systems	Total	Water	Sewer
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.61%	99.39%	100.00%	ERC	\$1,928	313,814	\$315,743	-	1,928
3	408	Taxes Other than Income	0.63%	99.37%	100.00%	ERC	\$260	41,095	\$41,354	-	260
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	0.49%	99.51%	100.00%	ERC	(\$0)	(2)	(\$2)	-	(0)
7	427	Interest Expense	-1821.42%	1921.42%	100.00%	ERC	\$546	(576)	(\$30)	-	546
8	601/701/603/703	Salaries	0.63%	99.37%	100.00%	ERC	\$2,290	362,336	\$364,627	-	2,290
9	604/704	Employee Benefits	0.63%	99.37%	100.00%	ERC	\$2,714	429,299	\$432,013	-	2,714
10	620/720	Materials and Supplies	0.63%	99.37%	100.00%	ERC	\$456	72,077	\$72,533	-	456
11	632/732	Contractual Services - Accounting	0.63%	99.37%	100.00%	ERC	\$364	57,515	\$57,879	-	364
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.63%	99.37%	100.00%	ERC	\$765	121,074	\$121,839	-	765
14	641	Rent Expense	0.63%	99.37%	100.00%	ERC	\$11	1,744	\$1,755	-	11
15	650/750	Transportation Expenses	0.63%	99.37%	100.00%	ERC	\$1	207	\$208	-	1
16	657	Insurance - General Liability	0.63%	99.37%	100.00%	ERC	\$1,162	183,897	\$185,059	-	1,162
17	659/759	Other Insurance	0.63%	99.37%	100.00%	ERC	\$38	6,071	\$6,109	-	38
18	670/770	Bad Debt Expense	0.63%	99.37%	100.00%	ERC	\$14	2,269	\$2,284	-	14
19	675/775	Miscellaneous Expenses	0.63%	99.37%	100.00%	ERC	\$1,317	208,404	\$209,722	-	1,317
20							<u>\$11,867</u>	<u>\$1,799,225</u>	<u>\$1,811,093</u>	-	<u>11,867</u>
21											
22		<u>Water Service Corp. Allocated State Expenses:</u>									
23											
24	403	Depreciation Expenses	2.57%	97.43%	100.00%	ERC	\$2,962	\$112,137	\$115,099	-	2,962
25	408	Taxes Other than Income	2.68%	97.32%	100.00%	ERC	\$607	\$22,020	\$22,626	-	607
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	2.75%	97.25%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	2.71%	97.29%	100.00%	ERC	\$1,406	\$50,501	\$51,907	-	1,406
30	604/704	Employee Benefits	2.67%	97.33%	100.00%	ERC	\$4	\$161	\$165	-	4
31	620/720	Materials and Supplies	2.68%	97.32%	100.00%	ERC	\$11	\$406	\$418	-	11
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	2.67%	97.33%	100.00%	ERC	\$84	\$3,056	\$3,140	-	84
36	642/742	Rental of Equipment	2.67%	97.33%	100.00%	ERC	\$15	\$541	\$556	-	15
37	650/750	Transportation Expense	2.67%	97.33%	100.00%	ERC	\$541	\$19,700	\$20,241	-	541
38	667/767	Reg. Commission Exp. - Other	2.67%	97.33%	100.00%	ERC	\$9	\$322	\$331	-	9
39	675/775	Miscellaneous Expenses	2.67%	97.33%	100.00%	ERC	\$250	\$9,081	\$9,331	-	250
40							<u>\$ 5,888</u>	<u>\$ 217,929</u>	<u>\$223,818</u>	-	<u>5,888</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses:</u>									
43											
44	427	Interest Expense	0.39%	99.61%	100.00%	Unallocated Rate Base	\$11,435	\$2,928,442	\$2,939,877	-	11,435
45							<u>\$ 11,435</u>	<u>\$ 2,928,442</u>	<u>\$2,939,877</u>	-	<u>11,435</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 - Longwood
Docket No.: 160101 - WS
Test 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.

UIF - Longwood
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages		Description of Allocation Method	Historical Month Ending April 30, 2015			UIF - Longwood Allocation Percentage		
			Utilities, Inc of Longwood	Companies/ Systems		Total	Utilities, Inc of Longwood	Other Companies/ Systems		0 Water	1 Sewer
								Total	Total		
1 Water Service Corp. Allocated Expenses:			UIF - Longwood			UIF - Longwood					
2	403	Depreciation Expense	0.62%	99.38%	100.00%	ERC	\$2,157	347,863	\$350,020	-	2,157
3	408	Taxes Other than Income	0.63%	99.37%	100.00%	ERC	\$231	36,269	\$36,500	-	231
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	0.63%	99.37%	100.00%	ERC	(\$5)	(786)	(\$791)	-	(5)
7	427	Interest Expense	0.63%	99.37%	100.00%	ERC	\$9	1,365	\$1,374	-	9
8	601/701/603/703	Salaries	0.63%	99.37%	100.00%	ERC	\$2,507	394,058	\$396,564	-	2,507
9	604/704	Employee Benefits	0.63%	99.37%	100.00%	ERC	\$2,460	386,722	\$389,182	-	2,460
10	620/720	Materials and Supplies	0.63%	99.37%	100.00%	ERC	\$470	73,953	\$74,423	-	470
11	632/732	Contractual Services - Accounting	0.63%	99.37%	100.00%	ERC	\$341	53,576	\$53,917	-	341
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.63%	99.37%	100.00%	ERC	\$713	112,059	\$112,772	-	713
14	641	Rent Expense	0.63%	99.37%	100.00%	ERC	\$11	1,744	\$1,755	-	11
15	650/750	Transportation Expenses	0.63%	99.37%	100.00%	ERC	\$2	318	\$320	-	2
16	657	Insurance - General Liability	0.63%	99.37%	100.00%	ERC	\$1,189	186,837	\$188,025	-	1,189
17	659/759	Other Insurance	0.63%	99.37%	100.00%	ERC	\$146	22,886	\$23,032	-	146
18	670/770	Bad Debt Expense	0.63%	99.37%	100.00%	ERC	\$13	1,994	\$2,006	-	13
19	675/775	Miscellaneous Expenses	0.63%	99.37%	100.00%	ERC	\$1,035	162,703	\$163,738	-	1,035
20							\$11,277	1,781,559	\$1,792,837	-	11,277
21											
22	Water Service Corp. Allocated State Expenses										
23											
24	403	Depreciation Expenses	2.20%	97.80%	100.00%	ERC	539	23,931	24,470	-	539
25	408	Taxes Other than Income	2.69%	97.31%	100.00%	ERC	\$629	\$22,757	\$23,386	-	629
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	2.68%	97.32%	100.00%	ERC	(\$121)	(\$4,379)	(\$4,500)	-	(121)
28	427	Interest Expense	2.77%	97.23%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	2.72%	97.28%	100.00%	ERC	\$1,308	\$46,850	\$48,158	-	1,308
30	604/704	Employee Benefits	2.68%	97.32%	100.00%	ERC	\$8	\$297	\$305	-	8
31	620/720	Materials and Supplies	2.24%	97.76%	100.00%	ERC	\$11	\$475	\$486	-	11
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	2.68%	97.32%	100.00%	ERC	\$66	\$2,401	\$2,467	-	66
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	2.68%	97.32%	100.00%	ERC	\$712	\$25,836	\$26,547	-	712
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	2.69%	97.31%	100.00%	ERC	\$773	\$27,933	\$28,706	-	773
40							\$3,925	\$146,104	\$150,029	-	3,925
41											
42	Water Service Corp. Allocated UI Expenses										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	-	-	-	-	-
45							\$0	\$0	\$0	-	-
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

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

Preparer: John Hoy

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

										UIF - Longwood		
										Allocation Percentage		
										Historical Month Ending May 31, 2015		
Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Amounts Allocated			0.00%		
			UIF - Longwood	Other Companies/ Systems	Total		Method	UIF - Longwood	Other Companies/ Systems	Total	Water	Sewer
1		Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	0.61%	99.39%	100.00%	ERC	\$1,955	316,827	\$318,782	-	1,955	
3	408	Taxes Other than Income	0.63%	99.37%	100.00%	ERC	\$205	32,301	\$32,506	-	205	
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	0.63%	99.37%	100.00%	ERC	(\$5)	(797)	(\$802)	-	(5)	
7	427	Interest Expense	0.63%	99.37%	100.00%	ERC	(\$1)	(123)	(\$124)	-	(1)	
8	601/701/603/703	Salaries	0.63%	99.37%	100.00%	ERC	\$2,250	354,494	\$356,743	-	2,250	
9	604/704	Employee Benefits	0.63%	99.37%	100.00%	ERC	\$2,764	435,508	\$438,272	-	2,764	
10	620/720	Materials and Supplies	0.63%	99.37%	100.00%	ERC	\$412	65,000	\$65,412	-	412	
11	632/732	Contractual Services - Accounting	0.63%	99.37%	100.00%	ERC	\$340	53,577	\$53,917	-	340	
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
13	636/736	Contractual Services - Other	0.63%	99.37%	100.00%	ERC	\$685	108,021	\$108,706	-	685	
14	641	Rent Expense	0.63%	99.37%	100.00%	ERC	\$11	1,806	\$1,817	-	11	
15	650/750	Transportation Expenses	0.63%	99.37%	100.00%	ERC	\$5	732	\$736	-	5	
16	657	Insurance - General Liability	0.63%	99.37%	100.00%	ERC	\$1,166	183,793	\$184,959	-	1,166	
17	659/759	Other Insurance	0.63%	99.37%	100.00%	ERC	\$170	26,855	\$27,026	-	170	
18	670/770	Bad Debt Expense	0.63%	99.37%	100.00%	ERC	\$9	1,387	\$1,396	-	9	
19	675/775	Miscellaneous Expenses	0.63%	99.37%	100.00%	ERC	\$700	110,363	\$111,063	-	700	
20							<u>\$10,667</u>	<u>\$1,689,742</u>	<u>\$1,700,410</u>	-	<u>10,667</u>	
21												
22		Water Service Corp. Allocated State Expenses										
23												
24	403	Depreciation Expenses	2.20%	97.80%	100.00%	ERC	\$541	\$24,050	\$24,591	-	541	
25	408	Taxes Other than Income	2.68%	97.32%	100.00%	ERC	\$549	\$19,950	\$20,499	-	549	
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	2.75%	97.25%	100.00%	ERC	\$0	\$5	\$5	-	0	
29	601/701/603/703	Salaries	2.71%	97.29%	100.00%	ERC	\$1,403	\$50,392	\$51,795	-	1,403	
30	604/704	Employee Benefits	2.67%	97.33%	100.00%	ERC	\$14	\$516	\$530	-	14	
31	620/720	Materials and Supplies	2.19%	97.81%	100.00%	ERC	\$10	\$437	\$447	-	10	
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	2.67%	97.33%	100.00%	ERC	\$6	\$224	\$230	-	6	
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
37	650/750	Transportation Expense	2.67%	97.33%	100.00%	ERC	\$775	\$28,200	\$28,974	-	775	
38	667/767	Reg. Commission Exp. - Other	2.67%	97.33%	100.00%	ERC	\$26	\$946	\$972	-	26	
39	675/775	Miscellaneous Expenses	2.69%	97.31%	100.00%	ERC	\$209	\$7,575	\$7,784	-	209	
40							<u>\$ 3,533</u>	<u>\$ 132,296</u>	<u>\$135,828</u>	-	<u>3,533</u>	
41												
42		Water Service Corp. Allocated UI Expenses										
43												
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	-	-	

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 - Longwood
Docket No.: 160101 - WS
Test 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.

										UIF - Longwood					
										Allocation Percentage					
										Historical Month Ending June 30, 2015					
										Allocation Percentages			Amounts Allocated		
Line	G/L Acct.		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	0.00%	100.00%			
No.	No.	Description	UIF - Longwood	Systems	Total	Method	UIF - Longwood	Systems	Total	Water	Sewer				
1		<u>Water Service Corp. Allocated Expenses:</u>													
2	403	Depreciation Expense	0.61%	99.39%	100.00%	ERC	\$1,834	297,571	\$299,405	-	1,834				
3	408	Taxes Other than Income	0.63%	99.37%	100.00%	ERC	\$210	33,103	\$33,314	-	210				
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	0.63%	99.37%	100.00%	ERC	(\$9)	(1,421)	(\$1,430)	-	(9)				
7	427	Interest Expense	-382.86%	482.86%	100.00%	ERC	\$548	(691)	(\$143)	-	-				
8	601/701/603/703	Salaries	0.63%	99.37%	100.00%	ERC	\$2,315	364,537	\$366,852	-	2,315				
9	604/704	Employee Benefits	0.63%	99.37%	100.00%	ERC	\$3,882	611,266	\$615,148	-	3,882				
10	620/720	Materials and Supplies	0.63%	99.37%	100.00%	ERC	\$503	79,206	\$79,709	-	503				
11	632/732	Contractual Services - Accounting	0.63%	99.37%	100.00%	ERC	\$340	53,576	\$53,917	-	340				
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-				
13	636/736	Contractual Services - Other	0.63%	99.37%	100.00%	ERC	\$677	106,579	\$107,256	-	677				
14	641	Rent Expense	0.63%	99.37%	100.00%	ERC	\$11	1,806	\$1,817	-	11				
15	650/750	Transportation Expenses	0.63%	99.37%	100.00%	ERC	\$6	917	\$923	-	6				
16	657	Insurance - General Liability	0.63%	99.37%	100.00%	ERC	\$1,170	184,215	\$185,384	-	1,170				
17	659/759	Other Insurance	0.63%	99.37%	100.00%	ERC	\$335	52,779	\$53,115	-	335				
18	670/770	Bad Debt Expense	0.63%	99.37%	100.00%	ERC	\$8	1,262	\$1,270	-	8				
19	675/775	Miscellaneous Expenses	0.63%	99.37%	100.00%	ERC	\$896	141,115	\$142,011	-	896				
20							<u>\$12,726</u>	<u>\$1,925,822</u>	<u>\$1,938,548</u>	-	<u>12,726</u>				
21															
22		<u>Water Service Corp. Allocated State Expenses</u>													
23															
24	403	Depreciation Expenses	2.20%	97.80%	100.00%	ERC	\$539	\$23,985	\$24,524	-	539				
25	408	Taxes Other than Income	2.68%	97.32%	100.00%	ERC	\$606	\$22,017	\$22,623	-	606				
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	2.63%	97.37%	100.00%	ERC	\$0	\$5	\$5	-	0				
29	601/701/603/703	Salaries	2.71%	97.29%	100.00%	ERC	\$1,705	\$61,231	\$62,936	-	1,705				
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-				
31	620/720	Materials and Supplies	2.69%	97.31%	100.00%	ERC	\$47	\$1,708	\$1,755	-	47				
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	2.67%	97.33%	100.00%	ERC	\$8	\$292	\$300	-	8				
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-				
37	650/750	Transportation Expense	2.67%	97.33%	100.00%	ERC	\$656	\$23,876	\$24,531	-	656				
38	667/767	Reg. Commission Exp. - Other	2.67%	97.33%	100.00%	ERC	\$27	\$981	\$1,008	-	27				
39	675/775	Miscellaneous Expenses	2.67%	97.33%	100.00%	ERC	\$169	\$6,142	\$6,311	-	169				
40							<u>\$ 3,756</u>	<u>\$ 140,237</u>	<u>\$143,993</u>	-	<u>3,756</u>				
41															
42		<u>Water Service Corp. Allocated UI Expenses</u>													
43															
44	427	Interest Expense	0.38%	99.62%	100.00%	Unallocated Rate Base	\$11,494	\$2,974,560	\$2,986,054	-	11,494				
45							<u>\$ 11,494</u>	<u>\$ 2,974,560</u>	<u>\$2,986,054</u>	-	<u>11,494</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 - Longwood
Docket No.: 160101 - W5
Test 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.

UIF - Longwood											
Allocation Percentage											
Historical Month Ending July 31, 2015											
Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Amounts Allocated			Allocation Percentage	
			UIF - Longwood	Other Companies/Systems	Total		UIF - Longwood	Other Companies/Systems	Total	0.00%	100.00%
No.	No.	Description	UIF - Longwood	Systems	Total	Method	UIF - Longwood	Systems	Total	Water	Sewer
1		Water Service Corp. Allocated Expenses:									
2	403	Depreciation Expense	0.61%	99.39%	100.00%	ERC	\$1,991	324,400	\$326,391	-	1,991
3	408	Taxes Other than Income	0.63%	99.37%	100.00%	ERC	\$210	33,343	\$33,553	-	210
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	0.63%	99.37%	100.00%	ERC	(\$11)	(1,782)	(\$1,793)	-	(11)
7	427	Interest Expense	0.63%	99.37%	100.00%	ERC	(\$2)	(306)	(\$308)	-	(2)
8	601/701/603/703	Salaries	0.63%	99.37%	100.00%	ERC	\$2,436	386,143	\$388,579	-	2,436
9	604/704	Employee Benefits	0.63%	99.37%	100.00%	ERC	\$2,841	450,328	\$453,169	-	2,841
10	620/720	Materials and Supplies	0.63%	99.37%	100.00%	ERC	\$400	63,437	\$63,837	-	400
11	632/732	Contractual Services - Accounting	0.63%	99.37%	100.00%	ERC	\$401	63,516	\$63,917	-	401
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.63%	99.37%	100.00%	ERC	\$634	100,422	\$101,056	-	634
14	641	Rent Expense	0.63%	99.37%	100.00%	ERC	\$12	1,862	\$1,874	-	12
15	650/750	Transportation Expenses	0.63%	99.37%	100.00%	ERC	\$2	301	\$303	-	2
16	657	Insurance - General Liability	0.63%	99.37%	100.00%	ERC	\$1,159	183,800	\$184,960	-	1,159
17	659/759	Other Insurance	0.63%	99.37%	100.00%	ERC	\$401	63,505	\$63,905	-	401
18	670/770	Bad Debt Expense	0.63%	99.37%	100.00%	ERC	\$7	1,104	\$1,111	-	7
19	675/775	Miscellaneous Expenses	0.63%	99.37%	100.00%	ERC	\$839	132,970	\$133,809	-	839
20							<u>\$11,319</u>	<u>\$1,803,044</u>	<u>\$1,814,362</u>	-	<u>11,319</u>
21											
22		Water Service Corp. Allocated State Expenses									
23											
24	403	Depreciation Expenses	2.21%	97.79%	100.00%	ERC	\$582	\$25,680	\$26,261	-	582
25	408	Taxes Other than Income	2.67%	97.33%	100.00%	ERC	\$443	\$16,170	\$16,613	-	443
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	2.66%	97.34%	100.00%	ERC	\$0	\$4	\$4	-	0
29	601/701/603/703	Salaries	2.69%	97.31%	100.00%	ERC	\$1,816	\$65,606	\$67,421	-	1,816
30	604/704	Employee Benefits	2.66%	97.34%	100.00%	ERC	\$83	\$3,020	\$3,103	-	83
31	620/720	Materials and Supplies	2.66%	97.34%	100.00%	ERC	\$21	\$761	\$782	-	21
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	2.66%	97.34%	100.00%	ERC	\$219	\$8,012	\$8,230	-	219
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	2.66%	97.34%	100.00%	ERC	\$651	\$23,828	\$24,479	-	651
38	667/767	Reg. Commission Exp. - Other	2.66%	97.34%	100.00%	ERC	\$9	\$331	\$340	-	9
39	675/775	Miscellaneous Expenses	2.67%	97.33%	100.00%	ERC	\$371	\$13,553	\$13,925	-	371
40							<u>\$ 4,194</u>	<u>\$ 156,965</u>	<u>\$161,158</u>	-	<u>4,194</u>
41											
42		Water Service Corp. Allocated UI Expenses									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	-	-

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 - Longwood
Docket No.: 160101 - W5
Test 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.

UIF - Longwood
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Allocation Percentage	
			UIF - Longwood	Other Companies/Systems	Total		Historical Month Ending August 31, 2015			0.00%	100.00%
							UIF - Longwood	Other Companies/Systems	Total		
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	0.61%	99.39%	100.00%	ERC	\$2,039	333,063	\$335,102	-	2,039
2	408	Taxes Other than Income	0.62%	99.38%	100.00%	ERC	\$198	31,436	\$31,634	-	198
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	0.63%	99.37%	100.00%	ERC	(\$13)	(2,019)	(\$2,032)	-	(13)
6	427	Interest Expense	0.62%	99.38%	100.00%	ERC	(\$1)	(167)	(\$168)	-	(1)
7	601/701/603/703	Salaries	0.62%	99.38%	100.00%	ERC	\$2,161	343,612	\$345,772	-	2,161
8	604/704	Employee Benefits	0.62%	99.38%	100.00%	ERC	\$3,301	524,916	\$528,217	-	3,301
9	620/720	Materials and Supplies	0.62%	99.38%	100.00%	ERC	\$534	84,982	\$85,516	-	534
10	632/732	Contractual Services - Accounting	0.62%	99.38%	100.00%	ERC	\$399	63,517	\$63,917	-	399
11	633/733	Contractual Services - Legal	0.62%	99.38%	100.00%	ERC	(\$159)	(25,207)	(\$25,365)	-	(159)
12	636/736	Contractual Services - Other	0.62%	99.38%	100.00%	ERC	\$730	116,080	\$116,810	-	730
13	641	Rent Expense	0.62%	99.38%	100.00%	ERC	\$12	1,862	\$1,874	-	12
14	650/750	Transportation Expenses	0.62%	99.38%	100.00%	ERC	\$2	313	\$315	-	2
15	657	Insurance - General Liability	0.62%	99.38%	100.00%	ERC	\$1,156	183,905	\$185,061	-	1,156
16	659/759	Other Insurance	0.62%	99.38%	100.00%	ERC	\$91	14,450	\$14,541	-	91
17	670/770	Bad Debt Expense	0.63%	99.37%	100.00%	ERC	\$7	1,189	\$1,197	-	7
18	675/775	Miscellaneous Expenses	0.62%	99.38%	100.00%	ERC	\$783	124,517	\$125,300	-	783
19							<u>\$11,241</u>	<u>\$1,796,451</u>	<u>\$1,807,692</u>	-	<u>11,241</u>
20											
21											
Water Service Corp. Allocated State Expenses:											
22	403	Depreciation Expenses	2.18%	97.82%	100.00%	ERC	\$541	\$24,254	\$24,795	-	541
23	408	Taxes Other than Income	2.65%	97.35%	100.00%	ERC	\$558	\$20,449	\$21,007	-	558
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	2.75%	97.25%	100.00%	ERC	\$0	\$5	\$5	-	0
27	601/701/603/703	Salaries	2.68%	97.32%	100.00%	ERC	\$1,792	\$64,986	\$66,778	-	1,792
28	604/704	Employee Benefits	2.65%	97.35%	100.00%	ERC	\$9	\$316	\$325	-	9
29	620/720	Materials and Supplies	2.28%	97.72%	100.00%	ERC	\$14	\$594	\$607	-	14
30	631/731	Contractual Services - Engineering	2.65%	97.35%	100.00%	ERC	\$77	\$2,839	\$2,916	-	77
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	2.65%	97.35%	100.00%	ERC	\$5	\$200	\$205	-	5
34	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	650/750	Transportation Expense	2.65%	97.35%	100.00%	ERC	\$607	\$22,318	\$22,925	-	607
36	667/767	Reg. Commission Exp. - Other	2.65%	97.35%	100.00%	ERC	\$9	\$315	\$324	-	9
37	675/775	Miscellaneous Expenses	2.59%	97.41%	100.00%	ERC	\$78	\$2,916	\$2,993	-	78
38							<u>\$ 3,690</u>	<u>\$ 139,191</u>	<u>\$142,881</u>	-	<u>3,690</u>
39											
40											
Water Service Corp. Allocated UI Expenses:											
41	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
42							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	-	-
43											
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 - Longwood
Docket No.: 160101 - WS
Test 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.

UIF - Longwood
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Allocation Percentage	
			UIF - Longwood	Systems	Total		UIF - Longwood	Systems	Total	0.00%	100.00%
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	0.60%	99.40%	100.00%	ERC	\$1,995	329,989	\$331,984	-	1,995
2	408	Taxes Other than Income	0.62%	99.38%	100.00%	ERC	\$192	30,921	\$31,113	-	192
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	0.62%	99.38%	100.00%	ERC	(\$16)	(2,536)	(\$2,552)	-	(16)
6	427	Interest Expense	-328.91%	428.91%	100.00%	ERC	\$497	(648)	(\$151)	-	497
7	601/701/603/703	Salaries	0.62%	99.38%	100.00%	ERC	\$2,323	374,054	\$376,378	-	2,323
8	604/704	Employee Benefits	0.62%	99.38%	100.00%	ERC	\$2,224	358,099	\$360,323	-	2,224
9	620/720	Materials and Supplies	0.62%	99.38%	100.00%	ERC	\$419	67,421	\$67,839	-	419
10	632/732	Contractual Services - Accounting	0.62%	99.38%	100.00%	ERC	\$395	63,522	\$63,917	-	395
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12	636/736	Contractual Services - Other	0.62%	99.38%	100.00%	ERC	\$701	112,843	\$113,544	-	701
13	641	Rent Expense	0.62%	99.38%	100.00%	ERC	\$12	1,862	\$1,874	-	12
14	650/750	Transportation Expenses	0.62%	99.38%	100.00%	ERC	\$2	270	\$272	-	2
15	657	Insurance - General Liability	0.62%	99.38%	100.00%	ERC	\$1,142	183,818	\$184,960	-	1,142
16	659/759	Other Insurance	0.62%	99.38%	100.00%	ERC	\$323	52,010	\$52,333	-	323
17	670/770	Bad Debt Expense	0.62%	99.38%	100.00%	ERC	\$6	917	\$923	-	6
18	675/775	Miscellaneous Expenses	0.62%	99.38%	100.00%	ERC	\$758	121,983	\$122,741	-	758
19							<u>\$10,971</u>	<u>\$1,694,525</u>	<u>\$1,705,496</u>	-	<u>10,971</u>
20											
21											
Water Service Corp. Allocated State Expenses:											
22	403	Depreciation Expenses	2.21%	97.79%	100.00%	ERC	\$588	\$26,054	\$26,642	-	588
23	408	Taxes Other than Income	2.64%	97.36%	100.00%	ERC	\$563	\$20,719	\$21,282	-	563
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	2.63%	97.37%	100.00%	ERC	\$0	\$5	\$5	-	0
27	601/701/603/703	Salaries	2.67%	97.33%	100.00%	ERC	\$1,700	\$61,874	\$63,574	-	1,700
28	604/704	Employee Benefits	2.64%	97.36%	100.00%	ERC	\$15	\$535	\$550	-	15
29	620/720	Materials and Supplies	2.64%	97.36%	100.00%	ERC	\$5	\$187	\$192	-	5
30	631/731	Contractual Services - Engineering	2.64%	97.36%	100.00%	ERC	(\$77)	(\$2,839)	(\$2,916)	-	(77)
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	2.64%	97.36%	100.00%	ERC	\$1	\$36	\$37	-	1
34	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	650/750	Transportation Expense	2.64%	97.36%	100.00%	ERC	\$548	\$20,213	\$20,761	-	548
36	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	675/775	Miscellaneous Expenses	2.64%	97.36%	100.00%	ERC	\$253	\$9,326	\$9,579	-	253
38							<u>\$ 3,595</u>	<u>\$ 136,110</u>	<u>\$139,705</u>	-	<u>3,595</u>
39											
40											
41											
Water Service Corp. Allocated UI Expenses:											
42	427	Interest Expense	0.36%	99.64%	100.00%	Unallocated Rate Base	\$10,831	\$2,993,896	\$3,004,727	-	10,831
43							<u>\$ 10,831</u>	<u>\$ 2,993,896</u>	<u>\$3,004,727</u>	-	<u>10,831</u>
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 - Longwood
Docket No.: 160101 - WS
Test 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.

UIF - Longwood
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Allocation Percentage	
			UIF - Longwood	Other Companies/Systems	Total		UIF - Longwood	Other Companies/Systems	Total	0.00%	100.00%
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	0.60%	99.40%	100.00%	ERC	\$1,991	330,195	\$332,186	-	1,991
2	408	Taxes Other than Income	0.62%	99.38%	100.00%	ERC	\$189	30,534	\$30,723	-	189
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	0.62%	99.38%	100.00%	ERC	(\$18)	(2,860)	(\$2,878)	-	(18)
6	427	Interest Expense	0.61%	99.39%	100.00%	ERC	(\$1)	(236)	(\$238)	-	(1)
7	601/701/603/703	Salaries	0.62%	99.38%	100.00%	ERC	\$2,288	369,365	\$371,654	-	2,288
8	604/704	Employee Benefits	0.62%	99.38%	100.00%	ERC	\$3,196	515,883	\$519,079	-	3,196
9	620/720	Materials and Supplies	0.62%	99.38%	100.00%	ERC	\$442	71,322	\$71,764	-	442
10	632/732	Contractual Services - Accounting	0.62%	99.38%	100.00%	ERC	\$394	63,523	\$63,917	-	394
11	633/733	Contractual Services - Legal	0.62%	99.38%	100.00%	ERC	\$14	2,186	\$2,200	-	14
12	636/736	Contractual Services - Other	0.62%	99.38%	100.00%	ERC	\$890	143,623	\$144,513	-	890
13	641	Rent Expense	0.62%	99.38%	100.00%	ERC	\$12	1,862	\$1,874	-	12
14	650/750	Transportation Expenses	0.61%	99.39%	100.00%	ERC	\$2	375	\$378	-	2
15	657	Insurance - General Liability	0.62%	99.38%	100.00%	ERC	\$1,216	196,311	\$197,527	-	1,216
16	659/759	Other Insurance	0.62%	99.38%	100.00%	ERC	\$590	95,169	\$95,758	-	590
17	670/770	Bad Debt Expense	0.62%	99.38%	100.00%	ERC	\$9	1,379	\$1,388	-	9
18	675/775	Miscellaneous Expenses	0.62%	99.38%	100.00%	ERC	\$924	149,208	\$150,132	-	924
19							\$12,136	\$1,967,841	\$1,979,977	-	12,136
20											
21											
Water Service Corp. Allocated State Expenses:											
22	403	Depreciation Expenses	2.22%	97.78%	100.00%	ERC	\$623	\$27,412	\$28,035	-	623
23	408	Taxes Other than Income	2.64%	97.36%	100.00%	ERC	\$569	\$21,010	\$21,579	-	569
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	2.63%	97.37%	100.00%	ERC	\$7	\$248	\$255	-	7
27	601/701/603/703	Salaries	2.67%	97.33%	100.00%	ERC	\$1,671	\$61,002	\$62,673	-	1,671
28	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
29	620/720	Materials and Supplies	2.32%	97.68%	100.00%	ERC	\$17	\$714	\$731	-	17
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	2.63%	97.37%	100.00%	ERC	\$15	\$560	\$575	-	15
34	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	650/750	Transportation Expense	2.63%	97.37%	100.00%	ERC	\$655	\$24,230	\$24,885	-	655
36	667/767	Reg. Commission Exp. - Other	2.63%	97.37%	100.00%	ERC	\$102	\$3,771	\$3,873	-	102
37	675/775	Miscellaneous Expenses	2.62%	97.38%	100.00%	ERC	\$250	\$9,314	\$9,564	-	250
38							\$ 3,909	\$ 148,262	\$152,170	-	3,909
39											
40											
41											
Water Service Corp. Allocated UI Expenses:											
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 - Longwood
Docket No.: 160101 - WS
Test 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.

UIF - Longwood
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending November 30, 2015	
			UIF - Longwood	Other Companies/ Systems	Total		UIF - Longwood	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1		Water Service Corp. Allocated Expenses:									
2	403	Depreciation Expense	0.60%	99.40%	100.00%	ERC	\$1,987	330,370	\$332,357	-	1,987
3	408	Taxes Other than Income	0.61%	99.39%	100.00%	ERC	\$186	30,077	\$30,263	-	186
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	0.61%	99.39%	100.00%	ERC	(\$18)	(2,907)	(\$2,925)	-	(\$18)
7	427	Interest Expense	0.61%	99.39%	100.00%	ERC	(\$3)	(476)	(\$479)	-	(\$3)
8	601/701/603/703	Salaries	0.61%	99.39%	100.00%	ERC	\$2,823	456,823	\$459,646	-	2,823
9	604/704	Employee Benefits	0.61%	99.39%	100.00%	ERC	\$3,299	533,792	\$537,091	-	3,299
10	620/720	Materials and Supplies	0.61%	99.39%	100.00%	ERC	\$392	63,357	\$63,749	-	392
11	632/732	Contractual Services - Accounting	0.61%	99.39%	100.00%	ERC	\$466	75,414	\$75,880	-	466
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.61%	99.39%	100.00%	ERC	\$744	120,391	\$121,135	-	744
14	641	Rent Expense	0.61%	99.39%	100.00%	ERC	\$12	1,862	\$1,874	-	12
15	650/750	Transportation Expenses	0.61%	99.39%	100.00%	ERC	\$3	560	\$563	-	3
16	657	Insurance - General Liability	0.61%	99.39%	100.00%	ERC	\$1,185	191,812	\$192,997	-	1,185
17	659/759	Other Insurance	0.61%	99.39%	100.00%	ERC	\$1,006	162,735	\$163,741	-	1,006
18	670/770	Bad Debt Expense	0.61%	99.39%	100.00%	ERC	\$8	1,282	\$1,290	-	8
19	675/775	Miscellaneous Expenses	0.61%	99.39%	100.00%	ERC	\$871	140,993	\$141,865	-	871
20							<u>\$12,960</u>	<u>\$2,106,086</u>	<u>\$2,119,046</u>	-	<u>12,960</u>
21											
22		Water Service Corp. Allocated State Expenses									
23											
24	403	Depreciation Expenses	2.18%	97.82%	100.00%	ERC	\$566	\$25,366	\$25,932	-	566
25	408	Taxes Other than Income	2.63%	97.37%	100.00%	ERC	\$533	\$19,753	\$20,286	-	533
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	2.63%	97.37%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	2.66%	97.34%	100.00%	ERC	\$1,708	\$62,511	\$64,218	-	1,708
30	604/704	Employee Benefits	2.63%	97.37%	100.00%	ERC	(\$4)	(\$141)	(\$145)	-	(\$4)
31	620/720	Materials and Supplies	2.38%	97.62%	100.00%	ERC	\$16	\$666	\$683	-	16
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	2.62%	97.38%	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	2.62%	97.38%	100.00%	ERC	\$580	\$21,528	\$22,108	-	580
38	667/767	Reg. Commission Exp. - Other	2.62%	97.38%	100.00%	ERC	\$3	\$105	\$108	-	3
39	675/775	Miscellaneous Expenses	2.65%	97.35%	100.00%	ERC	\$323	\$11,868	\$12,191	-	323
40							<u>\$ 3,728</u>	<u>\$ 141,753</u>	<u>\$145,481</u>	-	<u>3,728</u>
41											
42		Water Service Corp. Allocated UI Expenses									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	-	-

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 - Longwood
Docket No.: 160101 - WS
Test 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.

UIF - Longwood
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending December 31, 2015	
			UIF - Longwood	Systems	Total		UIF - Longwood	Systems	Total	0.00%	100.00%
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	0.59%	99.41%	100.00%	ERC	\$1,891	317,131	\$319,022	-	1,891
2	408	Taxes Other than Income	0.59%	99.41%	100.00%	ERC	(\$0)	(42)	(\$42)	-	(0)
3	409	Gains/Losses from Disposition of Utility	0.61%	99.39%	100.00%	ERC	\$1	99	\$100	-	1
4	410	Miscellaneous Non-Utility Expenses	0.61%	99.39%	100.00%	ERC	\$125	20,315	\$20,439	-	125
5	420	Interest During Construction	0.61%	99.39%	100.00%	ERC	(\$20)	(3,287)	(\$3,307)	-	(20)
6	427	Interest Expense	-2812.35%	2912.35%	100.00%	ERC	\$595	(616)	(\$21)	-	595
7	601/701/603/703	Salaries	0.61%	99.39%	100.00%	ERC	\$1,953	318,483	\$320,437	-	1,953
8	604/704	Employee Benefits	0.61%	99.39%	100.00%	ERC	\$4,223	688,554	\$692,778	-	4,223
9	620/720	Materials and Supplies	0.61%	99.39%	100.00%	ERC	\$478	77,868	\$78,345	-	478
10	632/732	Contractual Services - Accounting	0.61%	99.39%	100.00%	ERC	\$464	75,676	\$76,140	-	464
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12	636/736	Contractual Services - Other	0.61%	99.39%	100.00%	ERC	\$720	117,329	\$118,049	-	720
13	641	Rent Expense	0.61%	99.39%	100.00%	ERC	\$23	3,725	\$3,748	-	23
14	650/750	Transportation Expenses	0.61%	99.39%	100.00%	ERC	\$2	295	\$297	-	2
15	657	Insurance - General Liability	0.61%	99.39%	100.00%	ERC	\$1,178	192,010	\$193,188	-	1,178
16	659/759	Other Insurance	0.61%	99.39%	100.00%	ERC	(\$162)	(26,448)	(\$26,610)	-	(162)
17	670/770	Bad Debt Expense	0.61%	99.39%	100.00%	ERC	\$7	1,127	\$1,134	-	7
18	675/775	Miscellaneous Expenses	0.61%	99.39%	100.00%	ERC	\$824	134,423	\$135,247	-	824
19							<u>\$12,300</u>	<u>\$1,916,644</u>	<u>\$1,928,944</u>	-	<u>12,300</u>
20	Water Service Corp. Allocated State Expenses										
21	403	Depreciation Expenses	2.22%	97.78%	100.00%	ERC	\$650	\$28,672	\$29,322	-	650
22	408	Taxes Other than Income	2.61%	97.39%	100.00%	ERC	\$579	\$21,610	\$22,189	-	579
23	410	Miscellaneous Non-Utility Expenses	2.64%	97.36%	100.00%	ERC	\$87	\$3,204	\$3,291	-	87
24	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
25	427	Interest Expense	2.62%	97.38%	100.00%	ERC	\$0	\$17	\$17	-	0
26	601/701/603/703	Salaries	2.64%	97.36%	100.00%	ERC	\$2,025	\$74,653	\$76,679	-	2,025
27	604/704	Employee Benefits	2.60%	97.40%	100.00%	ERC	(\$2)	(\$80)	(\$82)	-	(2)
28	620/720	Materials and Supplies	2.61%	97.39%	100.00%	ERC	\$15	\$571	\$586	-	15
29	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
30	633/733	Contractual Services - Legal	2.61%	97.39%	100.00%	ERC	\$49	\$1,822	\$1,871	-	49
31	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
32	636/736	Contractual Services - Other	2.61%	97.39%	100.00%	ERC	\$221	\$8,241	\$8,461	-	221
33	642/742	Rental of Equipment	2.61%	97.39%	100.00%	ERC	\$7	\$272	\$279	-	7
34	650/750	Transportation Expense	2.61%	97.39%	100.00%	ERC	\$538	\$20,118	\$20,657	-	538
35	667/767	Reg. Commission Exp. - Other	2.61%	97.39%	100.00%	ERC	\$89	\$3,307	\$3,395	-	89
36	675/775	Miscellaneous Expenses	2.61%	97.39%	100.00%	ERC	\$524	\$19,561	\$20,085	-	524
37							<u>\$ 4,782</u>	<u>\$ 181,969</u>	<u>\$186,751</u>	-	<u>4,782</u>
38	Water Service Corp. Allocated UI Expenses										
39	427	Interest Expense	0.36%	99.64%	100.00%	Unallocated Rate Base	\$11,524	\$3,167,695	\$3,179,219	-	11,524
40							<u>\$ 11,524</u>	<u>\$ 3,167,695</u>	<u>\$3,179,219</u>	-	<u>11,524</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 - Longwood
Docket No.: 160101 - WS
Test Year Ended: December 31, 2015
Interim Final
Historical Projected

Preparer: John Hoy

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

UIF - Longwood
Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Amounts Allocated			Allocation Percentage	
			UIF - Longwood	Systems	Total		Method	UIF - Longwood	Systems	Total	Water
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	0.61%	99.39%	100.00%	ERC	\$23,630	3,861,766	\$3,885,396	-	23,630
2	408	Taxes Other than Income	0.63%	99.37%	100.00%	ERC	\$2,504	396,427	\$398,931	-	2,504
3	409	Gains/Losses from Disposition of Utility	0.61%	99.39%	100.00%	ERC	\$1	99	\$100	-	1
4	410	Miscellaneous Non-Utility Expenses	0.61%	99.39%	100.00%	ERC	\$125	20,315	\$20,439	-	125
5	420	Interest During Construction	0.62%	99.38%	100.00%	ERC	(\$115)	(18,399)	(\$18,513)	-	(115)
6	427	Interest Expense	-101.41%	201.41%	100.00%	ERC	\$2,174	(4,317)	(\$2,144)	-	2,174
7	601/701/603/703	Salaries	0.63%	99.37%	100.00%	ERC	\$27,764	4,413,741	\$4,441,505	-	27,764
8	604/704	Employee Benefits	0.63%	99.37%	100.00%	ERC	\$38,650	6,142,860	\$6,181,510	-	38,650
9	620/720	Materials and Supplies	0.63%	99.37%	100.00%	ERC	\$5,454	866,431	\$871,885	-	5,454
10	632/732	Contractual Services - Accounting	0.62%	99.38%	100.00%	ERC	\$4,596	731,664	\$736,260	-	4,596
11	633/733	Contractual Services - Legal	0.63%	99.37%	100.00%	ERC	(\$145)	(23,020)	(\$23,165)	-	(145)
12	636/736	Contractual Services - Other	0.62%	99.38%	100.00%	ERC	\$8,323	1,324,664	\$1,332,987	-	8,323
13	641	Rent Expense	0.62%	99.38%	100.00%	ERC	\$148	23,522	\$23,670	-	148
14	650/750	Transportation Expenses	0.63%	99.37%	100.00%	ERC	\$35	5,597	\$5,633	-	35
15	657	Insurance - General Liability	0.63%	99.37%	100.00%	ERC	\$13,953	2,218,394	\$2,232,348	-	13,953
16	659/759	Other Insurance	0.62%	99.38%	100.00%	ERC	\$3,047	487,155	\$490,202	-	3,047
17	670/770	Bad Debt Expense	0.62%	99.38%	100.00%	ERC	\$88	14,075	\$14,164	-	88
18	675/775	Miscellaneous Expenses	0.63%	99.37%	100.00%	ERC	\$10,544	1,675,969	\$1,686,512	-	10,544
19							<u>\$140,776</u>	<u>\$22,136,944</u>	<u>\$22,277,720</u>	-	<u>140,776</u>
20											
21											
Water Service Corp. Allocated State Expenses											
22	403	Depreciation Expenses	2.32%	97.68%	100.00%	ERC	\$9,434	\$397,196	\$406,630	-	9,434
23	408	Taxes Other than Income	2.67%	97.33%	100.00%	ERC	\$7,265	\$264,999	\$272,264	-	7,265
24	410	Miscellaneous Non-Utility Expenses	2.64%	97.36%	100.00%	ERC	\$87	\$3,204	\$3,291	-	87
25	414	Taxes Other than Income	2.68%	97.32%	100.00%	ERC	(\$121)	(\$4,379)	(\$4,500)	-	(121)
26	427	Interest Expense	2.64%	97.36%	100.00%	ERC	\$8	\$313	\$321	-	8
27	601/701/603/703	Salaries	2.69%	97.31%	100.00%	ERC	\$19,090	\$690,439	\$709,529	-	19,090
28	604/704	Employee Benefits	2.67%	97.33%	100.00%	ERC	\$127	\$4,624	\$4,751	-	127
29	620/720	Materials and Supplies	2.53%	97.47%	100.00%	ERC	\$196	\$7,556	\$7,752	-	196
30	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	-	0
31	633/733	Contractual Services - Legal	2.62%	97.38%	100.00%	ERC	\$53	\$1,958	\$2,011	-	53
32	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$1	(\$1)	\$0	-	1
33	636/736	Contractual Services - Other	2.65%	97.35%	100.00%	ERC	\$638	\$23,449	\$24,087	-	638
34	642/742	Rental of Equipment	2.65%	97.35%	100.00%	ERC	\$22	\$813	\$835	-	22
35	650/750	Transportation Expense	2.66%	97.34%	100.00%	ERC	\$7,295	\$266,990	\$274,285	-	7,295
36	667/767	Reg. Commission Exp. - Other	2.54%	97.46%	100.00%	ERC	\$121	\$4,631	\$4,752	-	121
37	675/775	Miscellaneous Expenses	2.66%	97.34%	100.00%	ERC	\$3,659	\$133,991	\$137,650	-	3,659
38							<u>\$ 47,876</u>	<u>\$ 1,795,782</u>	<u>\$1,843,658</u>	-	<u>47,876</u>
39							0		0		
40											
Water Service Corp. Allocated UI Expenses											
41	427	Interest Expense	0.37%	99.63%	100.00%	Unallocated Rate Base	\$45,284	\$12,064,593	\$12,109,878	-	45,284
42							<u>\$ 45,284</u>	<u>\$ 12,064,593</u>	<u>\$12,109,878</u>	-	<u>45,284</u>
43							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 - Longwood
 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) Account No. and Name	(2) Test Year Expense	(3) Adjustments B-3	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	1,328		1,328		
3	352.1 Franchises	-		-		
4	389.1 Other Plant & Misc. Equipment			-		
5	COLLECTION PLANT					
6	353.2 Land & Land Rights			-		
7	354.2 Structures & Improvements	206		206		
8	355.2 Power Generation Equipment	22		22		
9	360.2 Collection Sewers - Force	794	11,194	11,988		
10	361.2 Collection Sewers - Gravity	27,879		27,879		
11	362.2 Special Collecting Structures			-		
12	363.2 Services to Customers	2,106		2,106		
13	364.2 Flow Measuring Devices	175		175		
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	27,072		27,072		
19	370.3 Receiving Wells	191		191		
20	371.3 Pumping Equipment	(242)		(242)		
21	389.3 Other Plant & Misc. Equipment	132		132		
22	TREATMENT AND DISPOSAL PLANT					
23	353.4 Land & Land Rights			-		
24	354.4 Structures & Improvements	40,921	(40,921)	-		
25	355.4 Power Generation Equipment	-		-		
26	380.4 Treatment & Disposal Equipment	35,146	(35,146)	-		
27	381.4 Plant Sewers	464	(464)	-		
28	382.4 Outfall Sewer Lines	33	(33)	-		
29	389.4 Other Plant & Misc. Equipment	495	(495)	-		
30	RECLAIMED WATER DISTRIBUTION PLANT					
31	366.6 Reuse Services	-		-		
32	367.6 Reuse Mtr/Installations	-		-		
33	374.5 Reuse Dist Reservoirs	305		305		
34	375.6 Reuse Trans. And Dist. System	9		9		
35	371.6 Pumping Equip RCLM Dist	-		-		
36	371.5 Pumping Equipment	-		-		
37	389.5 Other Plant & Misc Equipment	-		-		
38	GENERAL PLANT					
39	353.7 Land & Land Rights			-		
40	354.7 Structures & Improvements	(11,559)		(11,559)		
41	390.7 Office Furniture & Equipment	24,643	(749)	23,894		
42	391.7 Transportation Equipment	9,419	1,019	10,438		
43	392.7 Stores Equipment			-		
44	393.7 Tools, Shop & Garage Equipment	938		938		
45	394.7 Laboratory Equipment	208		208		
46	395.7 Power Operated Equipment	132		132		
47	396.7 Communication Equipment	505		505		
48	397.7 Miscellaneous Equipment	995		995		
49	398.7 Other Tangible Plant	111		111		
50	TOTAL	162,428	(65,593)	96,836		N/A
51	LESS: AMORTIZATION OF CIAC	(50,206)		(50,206)		
52						
53	NET DEPRECIATION EXPENSE - SEWER	\$ 112,223	\$ (65,593)	\$ 46,630		N/A

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Schedule: B-15

Page 1 of 1

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Longwood

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

Historic Projected

Interim Final

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) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other (Business Tax)	(6) Total
1						
2	WASTEWATER					
3	Test Year	36,286	9,229	43,576	205	89,295
4	Adjust Current RAF					-
5	Test Year Per Books	\$ 36,286	\$ 9,229	\$ 43,576	\$ 205	\$ 89,295
6						
7	Adjustments to Test Year (Explain):					
8	Adjustment to RAF per B-3	(445)				(445)
9	Increase in ad valorem tax per B-3			9,566		9,566
10	Payroll Tax for allocations/annualization/increase		647			647
11	Increase in RAFs associated with annualized sewer revenues per B-3	556				556
12	Total Test Year Adjustments	111	647	9,566	-	10,324
13						
14	Adjusted Test Year	36,397	9,876	53,141	205	99,619
15	Increase in ad valorem tax per B-3					
16	RAFs Assoc. with Revenue Increase	1,555	-	-	-	1,555
17	Total Adjustments for requested increases	1,555	-	-	-	1,555
18						
19	Total Balance	\$ 37,951	\$ 9,876	\$ 53,141	\$ 205	\$ 101,174

Income Tax

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood

Schedule: C-1

Docket No.: 160101 - WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

Preparer: Deborah Swain

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	\$ 44,453	\$ 26,679	\$ 71,132		\$ 71,132
2							
3	Deferred Income Tax Expense	C-5	7,022	(7,022)	-		
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		\$ 51,475	\$ 19,657	\$ 71,132	\$ -	\$ 71,132

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

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current Sewer
 Company: Utilities, Inc. of Florida - Longwood
 Docket No.: 160101 - WS
 Schedule Year Ended: December 31, 2015
 Interim [] Final [X]
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: C-2
 Page 1 of 1
 Preparer: Deborah Swain

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

Line No.	Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Sewer	
1	\$ 167,453	\$ (1,319)	\$ 166,134	\$ 20,582	\$ 186,715	
2	15,776	42,938	58,714	12,417	71,131	
3						
4	Subtotal	183,229	41,618	224,848	32,999	257,846
5	Less: Interest Charges (Sch. C-3)	49,379	19,437	68,816		68,816
6						
7	Taxable Income Per Books	133,850	22,181	156,031	32,999	189,030
8						
9	Schedule M Adjustments:					
10	Permanent Differences (From Sch. C-4)	(17)	17	-	-	
11	Timing Differences (From Sch. C-5)	18,662	(18,662)	-	-	
12	Other Adjustments - Pre-tax income difference	(21,751)	21,751	-	-	
13						
14	Total Schedule M Adjustments	(3,105)	3,105	-	-	
15						
16	Taxable Income Before State Taxes	130,744	25,287	156,031	32,999	189,030
17	Less: State Income Tax Exemption (\$5,000)			-		-
18						
19	State Taxable Income	130,744	25,287	156,031	32,999	189,030
20	State Income Tax (5.5% of Line 19)	7,191	1,391	8,582	1,815	10,397
21	Limited by NOL	(7,191)	7,191	-	-	-
22	Credits					
23						
24	Current State Income Taxes	-	8,582	8,582	1,815	10,397
25						
26	Federal Taxable Income (Line 16 - Line 24)	130,744	16,705	147,449	31,184	178,633
27	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
28	Federal Income Taxes (Line 26 x Line 27)	44,453	5,680	50,133	10,602	60,735
29	Less: Investment Tax Credit Realized					
30	This Year (Sch. C-8)	-	-	-	-	-
31						
32	Current Federal Inc. Taxes (Line 28 - Line 30)	44,453	5,680	50,133	10,602	60,735
33						
34	Summary:					
35	Current State Income Taxes (Line 24)	-	8,582	8,582	1,815	10,397
36	Current Federal Income Taxes (Line 32)	44,453	5,680	50,133	10,602	60,735
37						
38	Total Current Income Tax Expense (To C-1)	\$ 44,453	\$ 14,262	\$ 58,715	\$ 12,417	\$ 71,132
39						
40						

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

Schedule of Interest In Tax Expense Calculation

Company: Utilities, Inc. of Florida - Longwood
 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	1,907	499	2,407	-	2,407
7						
8	Other Interest Expense - Intercompany	47,472	18,937	66,409	-	66,409
9						
10	AFUDC	(115)	115	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 49,265	\$ 19,551	\$ 68,816	\$ -	\$ 68,816
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)					

Book/Tax Differences - Permanent

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

Florida Public Service Commission
Schedule: C-4
Page 1 of 1
Preparer: Deborah Swain

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

Line No.	Description	Total per Books	Adjustment	Total	Water	Sewer
1	AFUDC	\$ (115)		\$ (115)		\$ (115)
2	Meals & Entertainment (50%)	98		98		98
3		\$ (17)	\$ -	\$ (17)	\$ -	\$ (17)

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 - Longwood

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	\$ 128,318	\$ -	\$ 128,318		\$ 128,318
3	Book Depreciation and Amortization	112,223	(65,593)	46,630	-	46,630
4						
5	Difference	16,095	65,593	81,688	-	81,688
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees			-	-	-
9	Deferred Maintenance - Amort		-	-	-	-
10	Deferred Rate Case Exp		-	-	-	-
11	Deferred Rate Case Additions		-	-	-	-
12	Organization Exp - Amort	1,328		1,328		1,328
13	Bad Debt	1,367		1,367		1,367
14	Book Gain/Loss on sale of assets, PAA Amort	2,682		2,682		2,682
14	Other ¹	(2,810)		(2,810)		(2,810)
15						
16	Total Timing Differences (To C-2)	18,662	65,593	84,255	-	84,255
17						
18	State Tax Rate	0.055	0.055	0.055	0.055	0.055
19	State Deferred Taxes (Line 16x Line 18)	1,026	3,608	4,634	-	4,634
20	(Limited by NOL)			-	-	-
21	Total State Tax Deferred	1,026	3,608	4,634	-	4,634
22						
23	Timing Differences For Federal Deferred Taxes					
24	(Line 16 - 21)	17,636	61,985	79,621	-	79,621
25	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
26						
27	Federal Deferred Taxes (Line 24 x Line 25)	5,996	21,075	27,071	-	27,071
28	Add: State Deferred Taxes (Line 21)	1,026	3,608	4,634	-	4,634
29						
30	Total Deferred Tax Expense (To C-1)	\$ 7,022	\$ 24,683	\$ 31,705	\$ -	\$ 31,705
31						

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

Supporting Schedules: None

Recap Schedules: C-2

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

Line No.	Year	Account No. 190.1011 / 2011			Account No. 190.1012 / 2012			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	2008	40	221	261	483	2,818	3,301	(9,204)	(313,470)	(322,674)
2	2009	40	221	261	535	3,119	3,654	(14,424)	(344,116)	(358,540)
3	2010	40	221	261	846	4,934	5,780	(35,083)	(464,808)	(499,891)
4	2011	40	221	261	535	3,119	3,654	(32,314)	(448,636)	(480,949)
5	2012	40	221	261	535	3,119	3,654	(29,874)	(434,405)	(464,279)
6	2013	40	221	261	535	3,119	3,654	(29,532)	(526,633)	(556,164)
7	2014	40	221	261	535	3,119	3,654	(29,531)	(572,909)	(602,439)
8	2015	40	221	261	535	3,119	3,654	(28,907)	(579,511)	(608,417)
9										
10										
11										
12	2008	-	-	-	(186)	(1,090)	(1,276)	-	(36,945)	(36,945)
13	2009	(3,078)	(17,983)	(21,061)	(0)	-	(0)	-	(36,945)	(36,945)
14	2010	(4,902)	(28,640)	(33,542)	(0)	-	(0)	-	(36,945)	(36,945)
15	2011	(3,466)	(20,254)	(23,720)	0	3	3	(4)	(36,946)	(36,949)
16	2012	(2,062)	(12,054)	(14,116)	1	3	4	(4)	(36,946)	(36,949)
17	2013	(658)	(3,854)	(4,512)	1	3	4	(32)	(33,399)	(33,430)
18	2014	(658)	(3,854)	(4,512)	1	3	4	(32)	(33,399)	(33,430)
19	2015	(658)	(3,854)	(4,512)	1	3	4	48	(32,961)	(32,914)
20										
21										
22										
23										
24	2008	-	-	-	(9,541)	(278,474)	(288,015)	-	-	-
25	2009	485	2,831	3,316	(12,406)	(295,359)	(307,765)	-	-	-
26	2010	264	1,540	1,804	(31,331)	(405,918)	(437,249)	-	-	-
27	2011	215	1,255	1,470	(29,634)	(396,034)	(425,669)	-	-	-
28	2012	254	1,485	1,739	(28,638)	(390,234)	(418,872)	-	-	-
29	2013	174	1,018	1,192	(28,389)	(436,910)	(465,299)	(1,203)	-	(1,203)
30	2014	174	1,018	1,192	(28,388)	(483,167)	(511,555)	(1,203)	(19)	(1,222)
31	2015	255	1,468	1,723	(27,920)	(490,800)	(518,719)	(1,220)	(19)	(1,239)
32										
33										
34										
35										
36	2008	-	-	-						
37	2009	-	-	-						
38	2010	-	-	-						
39	2011	-	-	-						
40	2012	-	-	-						
41	2013	-	(56,832)	(56,832)						
42	2014	-	(56,832)	(56,832)						
43	2015	12	(56,688)	(56,676)						

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

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

Account No. 190.2011 Deferred Tax Debits- Tap Fees Pre 1987						Account No. 190.2012 Deferred Tax Debits- Tap Fees Post 2000					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2008					40					483
2	2009	40		-	-	40	483	52	-	-	535
3	2010	40		-	-	40	535	311	-	-	846
4	2011	40		-	-	40	846	(311)	-	-	535
5	2012	40		-	-	40	535	-	-	-	535
6	2013	40		-	-	40	535	-	-	-	535
7	2014	40		-	-	40	535	-	-	-	535
8	2015	40		-	-	40	535	-	-	-	535
9											
10											
Account No. 190.2020 Deferred Tax Credits- Rate Case						Account No. 190.2021 Deferred Tax Credits- Maint Fee					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
13	2008					-					(186)
15	2009	-	(3,078)	-	-	(3,078)	(186)	186	-	-	(0)
16	2010	(3,078)	(1,824)	-	-	(4,902)	(0)	-	-	-	(0)
17	2011	(4,902)	1,436	-	-	(3,466)	(0)	0	-	-	0
18	2012	(3,466)	1,404	-	-	(2,062)	0	0	-	-	1
19	2013	(2,062)	1,404	-	-	(658)	1	-	-	-	1
20	2014	(658)	-	-	-	(658)	1	-	-	-	1
21	2015	(658)	-	-	-	(658)	1	-	-	-	1
22											
23											
Account No. 190.2024 Deferred St Tax - Org						Account No. 190.2026 Bad Debt Expense					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
24	2008					-					485
25	2009	-				-	-	485			264
26	2010	-				-	485	(221)			264
27	2011	-	(4)			(4)	264	(49)			215
28	2012	(4)	0			(4)	215	39			254
29	2013	(4)	(28)			(32)	254	(80)			174
30	2014	(32)	0			(32)	174	0			174
31	2015	(32)	79			48	174	81			255
32											
33											
34											
35											
36											
Account No. 190.2031 Deferred Tax Credits- Depreciation						Account No. 190.2 Accum Def Income Tax - State NOL					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
37	2008					(9,541)					-
38	2009	(9,541)	(2,865)			(12,406)	-				-
39	2010	(12,406)	(18,925)			(31,331)	-				-
40	2011	(31,331)	1,696			(29,634)	-				-
41	2012	(29,634)	997			(28,638)	-				-
42	2013	(28,638)	249			(28,389)	-				-
43	2014	(28,389)	1			(28,388)	-				-
44	2015	(28,388)	469			(27,920)	-	12			12
45											
46											
47											
48											
49											
Accumu Deferred Income Tax State											
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance					
50	2007					-					
51	2008	-				-					
52	2009	-				-					
53	2010	-				-					
54	2011	-				-					
55	2012	-				-					
56	2013	-	(1,203)			(1,203)					
57	2014	(1,203)	-			(1,203)					
58	2015	(1,203)	(17)			(1,220)					

Supporting Schedules: None
 Recap Schedules: C-6

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

Line No.	Account No. 190.1011 Deferred Tax Debits- Tap Fees Pre 1987					Account No. 190.1012 Deferred Tax Debits- Tap Fees Post 2000					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2008					221					2,818
2	2009	221				221	2,818	301			3,119
3	2010	221				221	3,119	1,815			4,934
4	2011	221				221	4,934	(1,815)			3,119
5	2012	221				221	3,119	-			3,119
6	2013	221				221	3,119	-			3,119
7	2014	221				221	3,119	-			3,119
8	2015	221				221	3,119	-			3,119
9											
10											
Line No.	Account No. 190.1020 Deferred Tax Credits- Rate Case					Account No. 190.1021 Deferred Tax Credits- Maint Fee					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
14	2008					-					(1,090)
15	2009	-	(17,983)			(17,983)	(1,090)	1,090			-
16	2010	(17,983)	(10,657)			(28,640)	-	0			-
17	2011	(28,640)	8,386			(20,254)	-	3			3
18	2012	(20,254)	8,200			(12,054)	3	0			3
19	2013	(12,054)	8,200			(3,854)	3	0			3
20	2014	(3,854)	0			(3,854)	3	0			3
21	2015	(3,854)	0			(3,854)	3	0			3
22											
23											
Line No.	Account No. 190.1024 Deferred Tax Credits- Org. Exp.					Account No. 190.1031 Deferred Tax Credits- Depreciation					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
27	2008					(36,945)					(278,474)
28	2009	(36,945)				(36,945)	(278,474)	(16,885)			(295,359)
29	2010	(36,945)				(36,945)	(295,359)	(110,559)			(405,918)
30	2011	(36,945)	(1)			(36,946)	(405,918)	9,884			(396,034)
31	2012	(36,946)	0			(36,946)	(396,034)	5,800			(390,234)
32	2013	(36,946)	3,547			(33,399)	(390,234)	(46,676)			(436,910)
33	2014	(33,399)	0			(33,399)	(436,910)	(46,257)			(483,167)
34	2015	(33,399)	437			(32,961)	(483,167)	(7,633)			(490,800)
35											
36											
Line No.	Account No. 190.1026 Bad Debt Expense					Account No. 190.1 Deferred Fed Tax - NOL					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
40	2008					-					-
41	2009	-	2,831			2,831	-				-
42	2010	2,831	(1,291)			1,540	-				-
43	2011	1,540	(285)			1,255	-				-
44	2012	1,255	230			1,485	-				-
45	2013	1,485	(467)			1,018	-	(56,832)			(56,832)
46	2014	1,018	0			1,018	(56,832)	-			(56,832)
47	2015	1,018	450			1,468	(56,832)	144			(56,688)
48											
49											
Line No.	Accumu Deferred Income Tax Fed										
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance					
53	2008					-					
54	2009	-				-					
55	2010	-				-					
56	2011	-				-					
57	2012	-				-					
58	2013	-				-					
59	2014	-	(19)			(19)					
60	2015	(19)				(19)					

Supporting Schedules: None
 Recap Schedules: C-6

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

Schedule: C-7
 Page 1 of 1
 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.

1.5 % ITC											
Line No.	Year	Gross ITC	Acc. Amort. 12/31/2008	Net ITC 12/31/2008	2009	2010	2011	2012	2013	2014	2015
1	2014	5,430	-	-	-	-	-	-	-	(5,430)	929
2										(5,430)	929
3										(5,430)	(4,501)
4											
5			Per Books	-	-	-	-	-	-	(5,430)	(4,501)
6											
7			Difference	-	-	-	-	-	-	-	-
8											
9											
10											
11											
12											
13											
14		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.				Ending Balance	
15											
16	2008										-
17	2009	-									-
18	2010	-									-
19	2011	-									-
20	2012	-									-
21	2013	-									-
22	2014	-	(5,430)							(5,430)	
23	2015	(5,430)	-		929					(4,501)	
24											

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

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

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

Line
No.

- 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 - Longwood

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.

- | | | |
|---|---|------|
| 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 |

Schedule of Requested Cost of Capital
13 Month Average Balance

Florida Public Service Commission

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

Schedule D-1
Page 1 of 1

Preparer: John Hoy

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

	(1)	(2)	(3)	(4)	(5)
		Reconciled to Requested Rate Base			
Line No.	Class of Capital	AYE 12/31/15	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	\$991,780	36.70%	6.70%	2.46%
2	Short Term Debt	94,190	3.49%	2.32%	0.08%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	1,054,716	39.03%	11.16%	4.36%
5	Customer Deposits	10,986	0.41%	2.00%	0.01%
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	550,420	20.37%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10					
11	Total	<u>\$2,702,093</u>	<u>100.00%</u>		<u>6.91%</u>
12					
13	Notes:				
14	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

Schedule D-2

Company: Utilities, Inc. of Florida - Longwood

Page 1 of 1

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Preparer: John Hoy

Interim Final

Preparer: Deborah Swain

Historical Projected

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) Class of Capital	(2) Balance 12/31/2014	(3) Balance 12/31/2015	(4) Thirteen Month Average	(5) Proforma Adjustment	(6) Adjusted 13 Month Average	(7) Reconciliation Adjustments		(8) Pro Rata Percentage	(9) Reconciled to Requested Rate Base AYE 12/31/15
							Pro Rata	Percentage		
1	Long Term Debt	180,000,000	180,000,000	180,000,000		180,000,000	(179,008,221)	46.33%	991,780	
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(17,005,810)	4.40%	94,190	
3	Preferred Stock		-	-		-	-	0.00%	-	
4	Common Equity	187,444,000	201,944,049	191,433,000		191,433,000	(190,378,284)	49.27%	1,054,716	
5	Customer Deposits	11,291	9,741	10,986		10,986	-	n/a	10,986	
6	Tax Credits - Zero Cost		-	-		-	-	n/a	-	
7	Tax Credits - Weighted Cost		-	-		-	-	n/a	-	
8	Accumulated Deferred Income Taxes	545,590	551,743	546,007	4,413	550,420	-	n/a	550,420	
9	Other (Explain)									
10										
11	Total	<u>370,300,880</u>	<u>399,505,532</u>	<u>389,089,994</u>	<u>4,413</u>	<u>389,094,407</u>	<u>(386,392,315)</u>	<u>100.00%</u>	<u>2,702,093</u>	

Note:

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 - Longwood
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)
Description, Coupon Rate, Years of Life	Issue Data	Call Provision, Special Restriction	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Discount or Premium on Principal Amount Sold	Discount or Premium Associated with Column (5)	Issuing Expense Associated with Column (4)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend on Face Value (11)/(5)	Effective Cost Rate (12)/(10)

1 Not applicable.

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

Recap Schedules: A-19, D-2

Schedule of Short Term Debt
13 Month Average

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood

Schedule D-4

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim Final

Preparer: John Hoy

Historical Projected

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

	(1)	(2)	(3)	(4)	(5)
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: A-19, D-2

Cost of Long Term Debt
13 Month Average Balance

Florida Public Service Commission

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

Schedule D-5
Page 1 of 1

Preparer: John Hoy

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			Thirteen Month Average	Amount Outstanding	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)- (7))
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value) Outstanding	Principal Amount Outstanding within One Year							
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>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: A-19; D-2

Cost of Variable Rate Long Term Debt
13 Month Average Balance

Florida Public Service Commission

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

Supporting Schedules: None
Recap Schedules: D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood

Schedule: D-7

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: John Hoy

Utility or Parent

Historic or Projected

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

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec 14				\$ 11,291
2	Jan 15	11,291	165		11,456
3	Feb 15	11,456		(302)	11,154
4	Mar 15	11,154	207		11,361
5	Apr 15	11,361		(70)	11,291
6	May 15	11,291	146		11,437
7	Jun 15	11,437		(19)	11,418
8	Jul 15	11,418		(115)	11,303
9	Aug 15	11,303		(735)	10,568
10	Sep 15	10,568	400		10,968
11	Oct 15	10,968		(432)	10,536
12	Nov 15	10,536		(235)	10,301
13	Dec 15	10,301		(560)	9,741
14					
15				Thirteen Month Average	\$ 10,986

Recap Schedules: D-2

Cost of Capital

Rate Schedule - Sewer

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood

Schedule: E-1

Docket No.: 160101 - WS

Page 1 of 1

Schedule 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) Class/Meter Size	(2)	(3)	(4)	(5)
		Test Year Rates Effective 07.26.2014	Test Year Rates Effective 09.08.2015	Present Rates Effective 06.24.2016	Proposed Rates
1	Residential				
2	Flat Rate all meter sizes	36.85	37.08	37.26	38.85
3					
4	General Service				
5	5/8"	\$15.96	16.06	16.14	16.83
6	1"	\$39.86	40.11	40.31	42.03
7	1-1/2"	\$79.73	80.23	80.62	84.06
8	2"	\$127.55	127.91	128.53	134.02
9	3"	\$255.11	256.72	257.97	268.99
10					
11	Gallorage Charge per 1,000 Gallons	\$2.98	3.00	3.01	3.14

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

Line No.	(1) Class/Meter Size	(2) Bills 1.1.2015 to 9.7.2015	(3) Total Billable Gallons (in 000's) 1.1.2015 to 9.7.2015	(4) Test Year Rates Effective 7.26.2014	(5) Test Year Revenue 1.1.2015 to 9.7.2015	(6) Bills 9.8.2015 - 12.31.2015	(7) Total Billable Gallons (in 000's) 9.8.2015 - 12.31.2015	(8) Test Year Rates Effective 9.8.2015	(9) Test Year Revenue 9.8.2015 - 12.31.2015	(10) Total Bills	(11) Total Test Year Gallons (in 000's)	(12) Total Test Year Revenue	(13) Present Rates Effective 06.24.2016	(14) Annualized Revenues	(15) Proposed Rates	(16) Revenues at Proposed Rates
1	Residential - Base Charge															
2	Flat Rate all meter sizes	14,014		\$36.85	\$516,416	4,625		\$37.08	\$171,495	18,639		\$687,911	\$37.26	694,489	\$38.85	\$ 724,125
3	Total Residential Service	14,014			\$516,416	4,625			\$171,495	18,639		\$687,911		\$694,489		\$724,125
4	Average Residential Bill				36.85				37.08			36.91		37.26		38.85
5	General Service - Base Charge															
6	5/8"	432		\$15.96	\$6,895	178		\$16.06	\$2,859	610		\$9,753	\$16.14	9,845	\$16.83	\$10,266
7	1"	86		\$39.86	\$3,428	35		\$40.11	\$1,404	121		\$4,832	\$40.31	4,878	\$42.03	\$5,086
8	1.5"	60		\$79.73	\$4,784	25		\$80.23	\$2,006	85		\$6,790	\$80.62	6,853	\$84.06	\$7,145
9	2"	10		\$127.55	\$1,276	4		\$127.91	\$512	14		\$1,787	\$128.53	1,799	\$134.02	\$1,876
10	3"	34		\$255.11	\$8,674	14		\$256.72	\$3,594	48		\$12,268	\$257.97	12,383	\$268.99	\$12,912
11																
12	Total General Service Base Facility Charges	622			\$25,056	256			\$10,374	878		\$35,430		35,758		\$37,285
13																
14	Consumption Charge (per 1,000 Gallons)															
15	Gallage Charge per 1,000 Gallons		16,208	\$2.98	\$48,300	6,674		\$3.00	\$20,022	22,882		\$68,322	\$3.01	\$68,875	\$3.14	\$71,849
16																
17	Total General Service Consumption		16,208		\$48,300	6,674			\$20,022	22,882		\$68,322		68,875		\$71,849
18	Total General Service	622	16,208		\$73,356	256	6,674		\$30,396	878		\$103,752		\$104,632		\$109,134
19	Average General Service Bill				\$117.93				\$118.73			\$118.17		\$119.17		\$124.30
20																
21	Other Miscellaneous Revenues															
22	Miscellaneous Revenues Adjustments per B-3				9,005				2,384			11,389		11,389		11,389
23	Total Other Revenues				9,005				2,384			(1,698)		(1,698)		(1,698)
24												9,691		9,691		9,691
25	Adjusted Test Year/ Annualized / Proposed Revenues				\$598,777				\$204,275			\$801,353		\$808,813		\$842,950
26																
27	Total Per Books			\$	598,940			\$	197,522			\$	796,462			
28	Test Year Accrual				358				628			986				
29	Per Books Net of Accrual			\$	598,582			\$	196,894			\$	795,476			
30	Difference				\$195				\$7,381			\$5,878			Total Required Revenues \$	843,366
31	Percentage				0.03%				3.75%			0.74%			Difference \$	(416)
															Percentage Difference	-0.05%

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

WASTEWATER		(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month/Year	Residential	Residential Flat	General Service	Private Fire Protection	Other		Total
1	January	-	1,572	79	-	-		1,651
2	February	-	1,559	76	-	-		1,635
3	March	-	1,560	73	-	-		1,633
4	April	-	1,567	73	-	-		1,640
5	May	-	1,553	68	-	-		1,621
6	June	-	1,567	76	-	-		1,643
7	July	-	1,542	74	-	-		1,616
8	August	-	1,557	71	-	-		1,628
9	September	-	1,537	72	-	-		1,609
10	October	-	1,539	74	-	-		1,613
11	November	-	1,537	72	-	-		1,609
12	December	-	1,549	70	-	-		1,619
13								
14	Total	-	18,639	878	-	-		19,517

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood

Schedule E-4

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

Line No.	(1) Type Charge	(2) Present		(3) 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	N/A	N/A	\$ 8.84	N/A
7	NSF	*	N/A	*	N/A
8	*Pursuant to Florida Statute 68.065				

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood

Schedule E-5

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim [] Final [x]

Preparer: Jared Deason

Historical [x] Projected []

Water [] Sewer [X]

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

Line Number	(1) Initial Connection	(2) Normal Connect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 4,053	\$ 42	\$ -		\$ 2,148	\$ 6,243
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charge					
6	Tampering Fee					
7	Cut-Off Charge					
8	Plan Review Fees					
9	Inspection Fee					
10	AFPI (non-utility revenue)					
11	Total Other Charges					

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood

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 - Longwood is a sewer only utility; therefore this schedule is not applicable.

Private Fire Protection Service

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood

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) Size	(2) Type	(3) Quantity
----------	-------------	-------------	-----------------

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

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood

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) Type	(2) Description
1		Utilities, Inc. of Florida - Longwood does not have any outstanding contracts or agreements having rates or conditions
2		different from those on the approved tariffs; therefore this schedule is not applicable.

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood
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) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How Collected From Customers	(5) Type Agreement
1	UIF - Longwood 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 - Longwood

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) Type Charge	(2) Water		(4) Sewer		(5) Proposed Charges
		(3) Present Charges	(3) Proposed Charges	(4) Present Charges	(4) Proposed Charges	
1	Utilities, Inc. of Florida - Longwood, is not proposing a change to its present service availability charges; therefore this					
2	schedule is not applicable.					

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood

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) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
-----------------	---------------------------------------	----------------------------	------------------------------------	----------------------	----------------------

- 1 UIF - Longwood does not have any guaranteed revenue contracts; therefore this schedule is not applicable.

Company: Utilities, Inc. of Florida - Longwood

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	UIF - Longwood does not have any industrial customers whose utilization exceeds an average of 350,000 GPD; therefore this
2	schedule is not applicable

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Longwood
 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 - Longwood 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 - Longwood

Schedule: E-14

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Jared Deason

Water [x] or Sewer [x]

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

The billing analysis is contained in Volume II

Rate Schedules

**Gallons of Wastewater Treated
In Thousands of Gallons**

Florida Public Service Commission

Schedule F-2

Page 1 of 1

Preparer: F. Seidman

Company: Utilities Inc. of Longwood (246-450)

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

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

Month/ Year	(1)	(2)		(3)	(4)	(5)	(6)
	Longwood	Individual Plant Flows		(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-15	10.967					10.967	0.000
Feb-15	10.133					10.133	0.000
Mar-15	11.260					11.260	0.000
Apr-15	10.748					10.748	0.000
May-15	10.699					10.699	0.000
Jun-15	11.291					11.291	0.000
Jul-15	11.386					11.386	0.000
Aug-15	12.508					12.508	0.000
Sep-15	13.846					13.846	0.000
Oct-15	12.052					12.052	0.000
Nov-15	11.455					11.455	0.000
Dec-15	10.999					10.999	0.000
Total	137.344					137.344	0.000

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities Inc. of Longwood (246-450)

Schedule F-4

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: F. Seidman

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

	<u>MONTH</u>	<u>GPD</u>
1. Plant Capacity (Permitted @ AADF - Limited by reuse system capacity)		<u>470,000</u>
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		500,000
2. Average Daily Flow Max Month (a)		<u>461,533</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.		

**Used and Useful Calculations
Wastewater Treatment Plant**

Florida Public Service Commission

**Company: Utilities Inc. of Longwood (246-450)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015**

**Schedule F-6
Page 1 of 2
Preparer: F. Seidman**

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

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

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities Inc. of Longwood (246-450)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500		
				gpd/inch-dia./mile gpd	gpy	
	4		0	0.000	0	
1	6		0	0.000	0	
2	8		15,828	2.998	11,991	
3	10		0	0.000	0	
4	Total		15,828	2.998	11,991	4,376,682
5	Estimated Inflow @ 10% of gallons sold (L.10)					See Note
6	Allowable I&I					8,753,364

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated					137,344,000
---	--------------------	--	--	--	--	-------------

	Gallons Billed (not capped) to:	Flat rate	Estimated returned *	
8	SFR Residential WW cust. (no data)		80%	See Note
9	All Other	22,883,761	90%	20,595,385
10	Estimated flows returned	See Note		See Note

11	Estimated I&I (treated less returned) [L.7-L.10]	See Note
12	Actual I&I less allowable [L.11-L.6]	See Note
13	Excess, if any [L.11-L.6, if positive]	See Note
14	Excess as percent of wastewater treated	See Note

NOTE:

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

Florida Public Service Commission

**Company: Utilities Inc. of Longwood (246-450)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015**

**Schedule F-7
Page 1 of 1
Preparer: F. Seidman**

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

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

Wastewater Collection System

In the last Docket No. 090381-SU, the Commission , as it had in the previous docket, found that the service area to be built out and the wastewater plant and collection system 100% used and useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities Inc. of Longwood (246-450)

Schedule F-8

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: F. Seidman

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

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

In the last Docket No. 090381-SU, the Commission , as it had in the previous docket, found the service area to be built out and the wastewater plant and collection system 100% used and useful.

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities Inc. of Longwood (246-450)
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015

Schedule F-10
 Page 1 of 1
 Preparer: F. Seidman

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	Flat Rate SFR Customers			SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2011	1,600	1,644	1,622	Not Available	Unknown	25,600,177	Unknown	
2	2012	1,644	1,637	1,641	Flat Rate	Unknown	24,220,525	Unknown	-5.39%
3	2013	1,637	1,636	1,637	No Readings	Unknown	22,110,901	Unknown	-8.71%
4	2014	1,636	1,642	1,639		Unknown	21,628,814	Unknown	-2.18%
5	2015	1,642	1,655	1,649		Unknown	22,883,761	Unknown	5.80%
Average Growth Through 5-Year Period (Col. 8)									<u>-2.62%</u>

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

Constant: 25696198.5
 X Coefficient: -802454.3
 R^2: 0.612241375

X	Y
1	25,600,177
2	24,220,525
3	22,110,901
4	21,628,814
5	22,883,761
10	17,671,656

Engineering
Schedules