

CLASS A and B
WATER AND/OR WASTEWATER UTILITIES

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

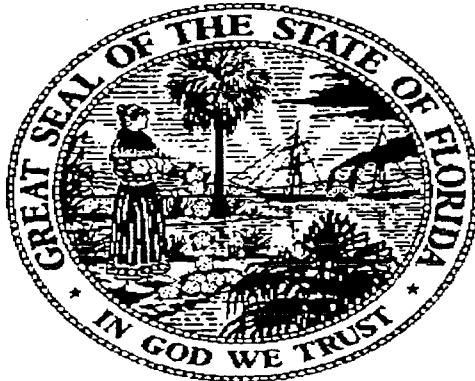
OF

Utilities, Inc. of Florida - Orange County

Exact Legal Name of Utility

VOLUME I B

(VOLUMES 1 A thru 1 E)



FOR THE

Test Year Ended: 12/31/05

EXHIBIT 1

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

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
VOLUME I		
<u>RATE BASE</u>		
A-1	1	Schedule of Rate Base - Water - Final
A-3	2	Adjustments to Rate Base - Final
A-4	3	Annual Plant Additions and Balances
A-5	4	Water 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-9	8	Water 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-1	23	Schedule of Water Operating Statement - Final
B-3	24	Adjustments to Operating Income - Final
B-4	25	Test Year Operating Revenues
B-5	26	Operation and Maintenance Expenses by Month - Water
B-7	27	Comparative Operation and Maintenance Expenses - Water
B-9	28	Schedule of Test Year Contractual Services
B-10	29	Analysis of Rate Case Expense
B-11	30	Analysis of Major Maintenance Projects - Water and Sewer
B-12	31	Schedule of Allocated Expenses
B-13	36	Depreciation Expense - Water
B-15	37	Schedule of Taxes Other than Income
<u>INCOME TAX</u>		
C-1	38	Reconciliation of Total Income Tax Provision - Final
C-2	39	State and Federal Income Tax Calculation - Current -Final
C-3	40	Schedule of Interest in Tax Expense Calculation
C-4	41	Book/Tax Differences - Permanent
C-5	42	Deferred Tax Expense - Final
C-6	43	Accumulated Deferred Income Taxes - Final
C-7	46	Investment Tax Credits
C-8	47	Parent(s) Debt Information
C-9	48	Income Tax Returns
C-10	49	Miscellaneous Tax Information
<u>COST OF CAPITAL</u>		
D-1	50	Requested Cost of Capital - Final
D-2	51	Reconciliation of Capital Structure to Requested Rate Base - Final
D-3	53	Preferred Stock Outstanding
D-4	54	Short-Term Debt
D-5	55	Long-Term Debt
D-6	56	Variable Rate Long-Term Debt
D-7	57	Schedule of Customer Deposits
<u>RATE SCHEDULES</u>		
E-1	58	Rate Schedule
E-2	59	Revenue Schedule at Present and Proposed Rates
E-3	62	Customer Monthly Billing Schedule
E-4	63	Miscellaneous Service Charges
E-5	64	Miscellaneous Service Charge Revenue

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

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
E-6	65	Public Fire Hydrants Schedule
E-7	66	Private Fire Protection Schedule
E-8	67	Contracts and Agreements Schedule
E-9	68	Tax or Franchise Fee Schedule
E-10	69	Service Availability Charges Schedule
E-11	70	Guaranteed Revenues Received Schedule
E-12	71	Class A Utility Cost of Service Study
E-13	72	Projected Test Year Revenue Calculation
E-14	73	Billing Analysis Schedule (contained in Volume II)
<u>ENGINEERING SCHEDULES</u>		
		Davis Shores
F-1	74	Gallons of Water Pumped, Sold and Unaccounted For
F-2	75	Gallons of Wastewater Treated
F-3	76	Water Treatment Plant Data
F-4	77	Wastewater Treatment Plant Data
F-5	78	Used and Useful Calculations - Water Treatment Plant
F-6	79	Used and Useful Calculations - Wastewater Treatment Plant
F-7	80	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	81	Margin Reserve Calculations - Water and Wastewater
F-9	82	Equivalent Residential Connections - Water
F-10	83	Equivalent Residential Connections - Wastewater
		Crescent Heights
F-1	84	Gallons of Water Pumped, Sold and Unaccounted For
F-2	85	Gallons of Wastewater Treated
F-3	86	Water Treatment Plant Data
F-4	87	Wastewater Treatment Plant Data
F-5	88	Used and Useful Calculations - Water Treatment Plant
F-6	89	Used and Useful Calculations - Wastewater Treatment Plant
F-7	90	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	91	Margin Reserve Calculations - Water and Wastewater
F-9	92	Equivalent Residential Connections - Water
F-10	93	Equivalent Residential Connections - Wastewater
<u>INTERIM RATE SCHEDULES</u>		
A-1 Interim	94	Water Rate Base - Interim
A-3 Interim	95	Adjustments to Rate Base
B-1 Interim	96	Schedule of Water Operating Statement - Interim
B-3 Interim	97	Adjustments to Operating Income
B-15 Interim	98	Taxes Other Than Income
C-1 Interim	99	Reconciliation of Total Income Tax Provision
C-2 Interim	100	State and Federal Income Tax Calculation - Current
C-3 Interim	101	Schedule of Interest in Tax Expense Calculation
C-5 Interim	102	Deferred Income Tax Expense
D-1 Interim	103	Requested Cost of Capital
D-2 Interim	104	Reconciliation of Capital Structure to Rate Base
D-4 Interim	105	Short-Term Debt
E-1 Interim	106	Rate Schedule - Present, and Interim
E-2 Interim	107	Revenue Schedule at Present and Interim Rates

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-1
 Page 1 of 1
 Preparer: Steven M. Lubertozzi

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	\$ 177,468		\$ 177,468	A-5
2					
3	Utility Land & Land Rights	-		-	A-5
4					
5	Less: Non-Used & Useful Plant			-	A-7
6					
7	Construction Work in Progress			-	-
8					
9	Less: Accumulated Depreciation	(79,913)		(79,913)	A-9
10					
11	Less: CIAC	(28,860)		(28,860)	A-12
12					
13	Accumulated Amortization of CIAC	26,540		26,540	A-14
14					
15	Acquisition Adjustments			-	-
16					
17	Accum. Amort. of Acq. Adjustments			-	-
18					
19	Advances For Construction			-	A-16
20					
21	Working Capital Allowance		107,107 (A)	107,107	A-17
22					
23	Total Rate Base	\$ 95,235	\$ 107,107	\$ 202,342	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
Schedule Year Ended: 12/31/05
Interim Final
Historic Projected

Schedule: A-3
Page 1 of 1
Docket No.: 060253 - WS
Preparer: Steven M. Lubertozzi

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
1	(A) Working Capital	
2	Per Schedule A-17	\$107,107

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 - Orange County
Docket No.: 060253 - WS
Test Year Ended: 12/31/05

Schedule: A-4
Page 1 of 1
Preparer: Steven M. Lubertozi

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

Line No.	Description	Year-End Balance	
			Water
1	Balance - 12/31/01	\$	195,516
2	Additions		348
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/02	\$	195,864
7	Additions		24,424
8	Retirements		(1,161)
9	Adjustments		
10			
11	Balance 12/31/03	\$	219,127
12	Additions		3,695
13	Retirements		(999)
14	Adjustments		
15			
16	Balance 12/31/04 (see note 3)	\$	221,823
17	Additions		(76,135)
18	Retirements		(378)
19	Adjustments		
20			
21	Balance 12/31/05 (see notes 1 & 2)	\$	145,310
22	Allocation of Orlando Cost Center common assets (see note 1)		9,262
23	Allocation of UIF common assets (see note 2)		29,716
24	Adjustments		
25			
26	Balance	\$	184,288
27			

28 Notes:

- 29 1. Above schedule includes 12/31/05 Allocation of Orlando Cost Center common assets not included in the Utility Plant Account Schedules in the 2005 Annual Report (see Schedule A-5, p 2 of 2).
- 30 2. Above schedule includes 12/31/05 Allocation of UIF common assets not included in the Utility Plant Account Schedules in the 2005 Annual Report (see Schedule A-5, p 2 of 2).
- 31 3. 12/31/04 Annual Report (A/R) Balance differs from 12/31/04 balance due to the fact that the basis of the allocation of common assets from cost centers and parent used in the A/R is different from the one used in this MFRs. See Schedule A-5, p 2 of 2.

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/05
 Historic [X] Projected []

Schedule: A-5
 Page 1 of 2
 Preparer: Steven M. Lubertozzi
 Recap Schedules: A-1, A-4

No.	(1) Line Account No. and Name	(2) Test Year Average Bal.	(3) Proforma Adjustment	(4) Adjusted Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	\$ 7,734		\$ 7,734		
3	302.1 Franchises	-		-		
4	339.1 Other Plant & Misc. Equipment	-		-		
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	(2,783)		(2,783)		
7	304.2 Structures & Improvements	(275)		(275)		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	19,296		19,296		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	-		-		
13	310.2 Power Generation Equipment	-		-		
14	311.2 Pumping Equipment	-		-		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	-		-		
18	304.3 Structures & Improvements	359		359		
19	320.3 Water Treatment Equipment	-		-		
20	339.3 Other Plant & Misc. Equipment	-		-		
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	-		-		
23	304.4 Structures & Improvements	-		-		
24	330.4 Distr. Reservoirs & Standpipes	2,750		2,750		
25	331.4 Transm. & Distribution Mains	74,095		74,095		
26	333.4 Services	21,604		21,604		
27	334.4 Meters & Meter Installations	25,331		25,331		
28	335.4 Hydrants	28		28		
29	339.4 Other Plant & Misc. Equipment	-		-		
30	GENERAL PLANT					
31	303.5 Land & Land Rights	2,783		2,783		
32	304.5 Structures & Improvements	-		-		
33	340.5 Office Furniture & Equipment	-		-		
34	341.5 Transportation Equipment	-		-		
35	342.5 Stores Equipment	-		-		
36	343.5 Tools, Shop & Garage Equipment	445		445		
37	344.5 Laboratory Equipment	-		-		
38	345.5 Power Operated Equipment	-		-		
39	346.5 Communication Equipment	-		-		
40	347.5 Miscellaneous Equipment	-		-		
41	348.5 Other Tangible Plant	(7,980)		(7,980)		
42	SUB-TOTAL ORANGE COUNTY	\$ 143,387	\$ -	\$ 143,387		
43						
44	ALLOCATIONS (See notes on page 2 OF 2):					
45	From Orlando Cost Center - 7.286% Water Gen. Pit.					
46	333.4 Services (10.756% to Orange County)	590		590		
47	334.4 Meters (10.756% Orange - Water)	2,686		2,686		
48	343.5 Tools, Shop & Garage Equipment	4,536		4,536		
49	346.5 Communication Equipment	1,417		1,417		
50	SUB-TOTAL ORLANDO COST CENTER ALLOCATION	\$ 9,229	\$ -	\$ 9,229		
51						
52	From UIF Common Assets - 3.36% Water					
53	348.5 Other Tangible Plant	24,852		24,852		
54	SUB-TOTAL UIF ALLOCATION	\$ 24,852	\$ -	\$ 24,852		
55						
56	TOTAL	\$ 177,468	\$ -	\$ 177,468	N/A	N/A

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

Florida Public Service Commissio

Company: Utilities, Inc. of Florida - Orange County
Docket No.: 060253 - WS
Schedule Year Ended: 12/31/05
Historic [X] Projected []

Schedule: A-5
Page 2 of 2
Preparer: Steven M. Lubertozz

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

Recap Schedules: A-1, A--

Line No.	(1) Account No. and Name	(2a)	(2b)	(2c)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Per Books Prior Year Dec	Prior Rate Case Adjustments	Adjusted Prior Year Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Col. 2c thru 14 Average
1	INTANGIBLE PLANT																
2	301.1 Organization	\$ 7,734	\$ -	\$ 7,734	\$ 7,734	\$ 7,734	\$ 7,734	\$ 7,734	\$ 7,734	\$ 7,734	\$ 7,734	\$ 7,734	\$ 7,734	\$ 7,734	\$ 7,734	\$ 7,734	\$ 7,734
3	302.1 Franchises																
4	339.1 Other Plant & Misc. Equipment																
5	SOURCE OF SUPPLY AND PUMPING PLANT																
6	303.2 Land & Land Rights		(2,783)	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)
7	304.2 Structures & Improvements	4,972	(5,247)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)
8	305.2 Collect. & Impound. Reservoirs																
9	306.2 Lake, River & Other Intakes																
10	307.2 Wells & Springs	30,992	(11,696)	19,296	19,296	19,296	19,296	19,296	19,296	19,296	19,296	19,296	19,296	19,296	19,296	19,296	19,296
11	308.2 Infiltration Galleries & Tunnels																
12	309.2 Supply Mains																
13	310.2 Power Generation Equipment																
14	311.2 Pumping Equipment	19,894	(19,894)														
15	339.2 Other Plant & Misc. Equipment																
16	WATER TREATMENT PLANT																
17	303.3 Land & Land Rights																
18	304.3 Structures & Improvements	359		359	359	359	359	359	359	359	359	359	359	359	359	359	359
19	320.3 Water Treatment Equipment	3,769	(3,769)														
20	339.3 Other Plant & Misc. Equipment																
21	TRANSMISSION & DISTRIBUTION PLANT																
22	303.4 Land & Land Rights																
23	304.4 Structures & Improvements																
24	330.4 Distr. Reservoirs & Standpipes	2,187		2,187	2,187	2,187	2,377	2,848	2,903	2,903	2,903	3,051	3,051	3,051	3,051	3,051	2,750
25	331.4 Transm. & Distribution Mains	72,814		72,814	72,814	72,814	73,740	73,740	73,740	74,653	74,653	74,653	74,653	74,653	74,653	75,656	74,095
26	333.4 Services	21,452		21,452	21,452	21,545	21,635	21,635	21,635	21,635	21,635	21,635	21,635	21,635	21,635	21,689	21,604
27	334.4 Meters & Meter Installations	25,195		25,195	25,307	25,335	25,382	25,328	25,328	25,381	25,381	25,327	25,327	25,327	25,327	25,307	25,331
28	335.4 Hydrants	28		28	28	28	28	28	28	28	28	28	28	28	28	28	28
29	339.4 Other Plant & Misc. Equipment																
30	GENERAL PLANT																
31	303.5 Land & Land Rights	2,783		2,783	2,783	2,783	2,783	2,783	2,783	2,783	2,783	2,783	2,783	2,783	2,783	2,783	2,783
32	304.5 Structures & Improvements																
33	340.5 Office Furniture & Equipment																
34	341.5 Transportation Equipment																
35	342.5 Stores Equipment																
36	343.5 Tools, Shop & Garage Equipment		445	445	445	445	445	445	445	445	445	445	445	445	445	445	445
37	344.5 Laboratory Equipment																
38	345.5 Power Operated Equipment																
39	346.5 Communication Equipment																
40	347.5 Miscellaneous Equipment																
41	348.5 Other Tangible Plant		(7,980)	(7,980)	(7,980)	(7,980)	(7,980)	(7,980)	(7,980)	(7,980)	(7,980)	(7,980)	(7,980)	(7,980)	(7,980)	(7,980)	(7,980)
42	SUB-TOTAL ORANGE COUNTY (see notes 1 & 2)	\$ 192,179	\$ (50,924)	\$ 141,255	\$ 141,367	\$ 141,488	\$ 142,741	\$ 143,158	\$ 143,213	\$ 144,179	\$ 144,179	\$ 144,327	\$ 144,273	\$ 144,273	\$ 144,273	\$ 145,310	\$ 143,387
43																	
44	ALLOCATIONS (see notes 1 & 2):																
45	From Orlando Cost Center - 7.286% Water Gen. Plt.																
46	333.4 Services (10.756% Orange - Water)	\$ 590		\$ 590	\$ 590	\$ 590	\$ 590	\$ 590	\$ 590	\$ 590	\$ 590	\$ 590	\$ 590	\$ 590	\$ 590	\$ 590	\$ 590
47	334.4 Meters (10.756% Orange - Water)	2,686		2,686	2,686	2,686	2,686	2,686	2,686	2,686	2,686	2,686	2,686	2,686	2,686	2,686	2,686
48	343.5 Tools, Shop & Garage Equipment	4,489		4,489	4,489	4,489	4,507	4,507	4,559	4,559	4,559	4,559	4,559	4,559	4,569	4,569	4,536
49	346.5 Communication Equipment	1,417		1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417
50	SUB-TOTAL ORLANDO COST CENTER ALLOCATIO	\$ 9,182		\$ 9,182	\$ 9,182	\$ 9,182	\$ 9,200	\$ 9,200	\$ 9,252	\$ 9,252	\$ 9,252	\$ 9,252	\$ 9,252	\$ 9,252	\$ 9,262	\$ 9,262	\$ 9,229
51																	
52	From UIF Common Assets - 3.36% Water																
53	348.5 Other Tangible Plant	(2,481)		(2,481)	24,879	26,222	26,743	25,692	25,684	25,770	24,904	28,237	28,836	29,378	29,500	29,716	24,852
54	SUB-TOTAL UIF ALLOCATION	\$ (2,481)		\$ (2,481)	\$ 24,879	\$ 26,222	\$ 26,743	\$ 25,692	\$ 25,684	\$ 25,770	\$ 24,904	\$ 28,237	\$ 28,836	\$ 29,378	\$ 29,500	\$ 29,716	\$ 24,852
55																	
56	TOTAL	\$ 198,880	\$ (50,924)	\$ 147,956	\$ 175,428	\$ 176,892	\$ 178,684	\$ 178,050	\$ 178,149	\$ 179,201	\$ 178,335	\$ 181,816	\$ 182,361	\$ 182,903	\$ 183,035	\$ 184,288	\$ 177,468
57																	
58	Notes:																
59	1. Above schedule includes Allocation of Orlando Cost Center common assets not included in the Utility Plant Account Schedules in the 2005 Annual Report.																
60	2. Above schedule includes Allocation of UIF common assets not included in the Utility Plant Account Schedules in the 2005 Annual Report.																
61	3. Prior Rate Case Adjustments were not booked until 12/31/05. These adjustments were added to the monthly book balances, including 12/31/04, and are reflected in the monthly balances above in order to calculate the 13-month average. See column 2b.																
62	4. 12/31/04 Annual Report (A/R) Balance differs from 12/31/04 balance due to the fact that the basis of the allocation of common assets from cost centers and parent used in the A/R is different from the one used in this MFRs.																

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/05

Schedule: A-7
 Page 1 of 1
 Preparer: Steven M. Lubertozzi

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	N/A	N/A

Supporting Schedules: A-5, A-9
 Recap Schedules: A-1

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
Docket No.: 060253 - WS
Test Year Ended: 12/31/05

Schedule: A-8
Page 1 of 1
Preparer: Steven M. Lubertoizzi

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

Line No.	Description	Year-End Balance	
			Water
1	Balance - 12/31/01	\$	103,062
2	Additions		7,230
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/02	\$	110,292
7	Additions		5,455
8	Retirements		(1,161)
9	Adjustments		
10			
11	Balance 12/31/03	\$	114,586
12	Additions		3,375
13	Retirements		(999)
14	Adjustments		
15			
16	Balance 12/31/04	\$	116,962
17	Additions		4,267
18	Retirements		(378)
19	Adjustments to Annual Report (see notes 4 & 5)		(75,467)
20	Depreciation of Organizational Costs not included in above balance (see note 3)		7,961
21			
	Allocation of Orlando Cost Center Accumulated Depreciation of Common Assets (see note 1)		4,291
22	Allocation of UIF Accumulated Depreciation of Common Assets (see note 2)		19,259
23	Adjustment to A/R Balance for Other Tangible Plant - Per A/R (\$21,469), per Orange County books (\$22,589)		(1,120)
24	Balance 12/31/05	\$	75,775
25			
26			

Notes:

- 28 1. Above schedule includes Depreciation on Allocation of Orlando Cost Center common assets not included in the Depreciation Schedules in the 2005 Annual Report.
- 29 2. Above schedule includes Depreciation on Allocation of UIF common assets not included in the Depreciation Schedules in the 2005 Annual Report.
- 30 3. Above schedule includes Organization Depreciation not included in Schedules W-6 (a) & (b) of 2005 Annual Report: 12/31/04 - \$7,768; 12/31/05-\$7,961.
- 31 4. Prior Rate Case Adjustments were not booked until 12/31/05. These adjustments were added to the monthly book balances, including 12/31/04. See page Schedule A-9, p 2 of 2.
- 32 5. 12/31/04 Annual Report (A/R) Balance differs from 12/31/04 balance due to the fact that the basis of the allocation of accumulated depreciation from cost centers and parent used in the A/R is different from the one used in this MFRs.

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/05
 Historic [X] Projected []

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

Schedule: A-9
 Page 1 of 2
 Preparer: Steven M. Lubertozzi
 Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(2) Average	(3) Proforma Adjustment	(4) Adjusted Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	\$ 7,865		\$ 7,865		
3	302.1 Franchises	-		-		
4	339.1 Other Plant & Misc. Equipment	-		-		
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	-		-		
7	304.2 Structures & Improvements	(139)		(139)		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	965		965		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	-		-		
13	310.2 Power Generation Equipment	-		-		
14	311.2 Pumping Equipment	-		-		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	-		-		
18	304.3 Structures & Improvements	150		150		
19	320.3 Water Treatment Equipment	2		2		
20	339.3 Other Plant & Misc. Equipment	-		-		
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	-		-		
23	304.4 Structures & Improvements	-		-		
24	330.4 Distr. Reservoirs & Standpipes	373		373		
25	331.4 Transm. & Distribution Mains	36,480		36,480		
26	333.4 Services	8,077		8,077		
27	334.4 Meters & Meter Installations	18,167		18,167		
28	335.4 Hydrants	16		16		
29	339.4 Other Plant & Misc. Equipment	-		-		
30	GENERAL PLANT					
31	303.5 Land & Land Rights	-		-		
32	304.5 Structures & Improvements	-		-		
33	340.5 Office Furniture & Equipment	-		-		
34	341.5 Transportation Equipment	-		-		
35	342.5 Stores Equipment	-		-		
36	343.5 Tools, Shop & Garage Equipment	-		-		
37	344.5 Laboratory Equipment	-		-		
38	345.5 Power Operated Equipment	-		-		
39	346.5 Communication Equipment	-		-		
40	347.5 Miscellaneous Equipment	-		-		
41	348.5 Other Tangible Plant	(11,756)		(11,756)		
42	SUB-TOTAL ORANGE COUNTY	60,200	-	60,200		
43						
44	ALLOCATIONS (see notes on page 2 of 2)					
45	From Orlando Cost Center - 7.286% Water Gen. Pit.					
46	333.4 Services (10.756% Orange - Water)	149		149		
47	334.4 Meters (10.756% Orange - Water)	889		889		
48	343.5 Tools, Shop & Garage Equipment	2,012		2,012		
49	346.5 Communication Equipment	954		954		
50	348.5 Other Tangible Plant	4		4		
51	SUB-TOTAL ORLANDO COST CENTER ALLOCATION	4,008		4,008		
52						
53	From UIF Common Assets - 3.36% Water					
54	348.5 Other Tangible Plant	15,705		15,705		
55	SUB-TOTAL UIF ALLOCATION	15,705		15,705		
56						
57	TOTAL	\$ 79,913	\$ -	\$ 79,913	N/A	N/A

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
Docket No.: 060253 - WS
Schedule Year Ended: 12/31/05
Historic [X] Projected []

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

Schedule: A-9
Page 2 of 2
Preparer: Steven M. Lubertozzi

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2a)	(2b)	(2c)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Per Books Prior Year Dec	Prior Rate Case Adjustments	Adjusted Prior Year Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Col. 2c thru 14 Average
1	INTANGIBLE PLANT																
2	301.1 Organization	\$ 7,768	\$ -	\$ 7,768	\$ 7,784	\$ 7,800	\$ 7,816	\$ 7,832	\$ 7,849	\$ 7,865	\$ 7,881	\$ 7,897	\$ 7,913	\$ 7,929	\$ 7,945	\$ 7,961	\$ 7,885
3	302.1 Franchises																
4	339.1 Other Plant & Misc. Equipment																
5	SOURCE OF SUPPLY AND PUMPING PLANT																
6	303.2 Land & Land Rights																
7	304.2 Structures & Improvements	2,696	(2,913)	(217)	(204)	(191)	(178)	(165)	(152)	(139)	(126)	(113)	(100)	(87)	(74)	(61)	(139)
8	305.2 Collect. & Impound. Reservoirs																
9	306.2 Lake, River & Other Intakes																
10	307.2 Wells & Springs	5,747	(5,298)	449	535	621	707	793	879	965	1,051	1,137	1,223	1,309	1,395	1,481	965
11	308.2 Infiltration Galleries & Tunnels																
12	309.2 Supply Mains																
13	310.2 Power Generation Equipment																
14	311.2 Pumping Equipment	13,455	(13,952)	(497)	-414	-332	-249	-166	-83	-	83	166	249	332	414	497	
15	339.2 Other Plant & Misc. Equipment																
16	WATER TREATMENT PLANT																
17	303.3 Land & Land Rights																
18	304.3 Structures & Improvements	144		144	145	146	147	148	149	150	151	152	153	154	155	156	150
19	320.3 Water Treatment Equipment	2,812	(2,896)	(84)	(70)	(55)	(41)	(27)	(13)	2	16	30	45	59	73	88	2
20	339.3 Other Plant & Misc. Equipment																
21	TRANSMISSION & DISTRIBUTION PLANT																
22	303.4 Land & Land Rights																
23	304.4 Structures & Improvements																
24	330.4 Distr. Reservoirs & Standpipes	341		341	346	351	356	361	366	371	377	384	390	397	403	410	373
25	331.4 Transm. & Distribution Mains	35,631		35,631	35,773	35,914	36,056	36,197	36,338	36,480	36,621	36,763	36,904	37,045	37,187	37,328	36,480
26	333.4 Services	7,809		7,809	7,853	7,898	7,943	7,988	8,032	8,077	8,122	8,167	8,212	8,257	8,302	8,347	8,077
27	334.4 Meters & Meter Installations	17,709		17,709	17,787	17,892	17,943	17,994	18,099	18,123	18,228	18,333	18,384	18,469	18,594	18,591	18,167
28	335.4 Hydrants	16		16	16	16	16	16	16	16	16	16	16	16	16	16	16
29	339.4 Other Plant & Misc. Equipment																
30	GENERAL PLANT																
31	303.5 Land & Land Rights																
32	304.5 Structures & Improvements																
33	340.5 Office Furniture & Equipment																
34	341.5 Transportation Equipment																
35	342.5 Stores Equipment																
36	343.5 Tools, Shop & Garage Equipment																
37	344.5 Laboratory Equipment																
38	345.5 Power Operated Equipment																
39	346.5 Communication Equipment																
40	347.5 Miscellaneous Equipment																
41	348.5 Other Tangible Plant	11,736	(22,589)	(10,853)	(10,853)	(10,853)	(10,853)	(10,853)	(10,853)	(10,853)	(10,853)	(10,853)	(10,853)	(10,853)	(10,853)	(22,589)	(11,756)
42	SUB-TOTAL ORANGE COUNTY	\$ 105,864	\$ (47,648)	\$ 58,216	\$ 58,698	\$ 59,207	\$ 59,663	\$ 60,118	\$ 60,627	\$ 61,057	\$ 61,567	\$ 62,079	\$ 62,536	\$ 63,047	\$ 63,557	\$ 64,068	\$ 60,200
43																	
44	ALLOCATIONS (see notes 1 & 2):																
45	From Orlando Cost Center - 7.286% Water Gen. Plt.																
46	333.4 Services (10.756% Orange - Water)	\$ 141		\$ 141	\$ 142	\$ 144	\$ 145	\$ 146	\$ 147	\$ 149	\$ 150	\$ 151	\$ 152	\$ 154	\$ 155	\$ 156	\$ 149
47	334.4 Meters (10.756% Orange - Water)	822		822	833	845	856	867	878	889	900	912	923	934	945	956	889
48	343.5 Tools, Shop & Garage Equipment	1,872		1,872	1,895	1,918	1,942	1,965	1,988	2,012	2,036	2,059	2,083	2,107	2,131	2,154	2,012
49	346.5 Communication Equipment	883		883	895	907	919	931	942	954	966	978	990	1,001	1,013	1,025	954
50	348.5 Other Tangible Plant	4		4	4	4	4	4	4	4	4	4	4	4	4	4	4
51	SUB-TOTAL ORLANDO COST CENTER ALLOCATION	\$ 3,722		\$ 3,722	\$ 3,769	\$ 3,818	\$ 3,866	\$ 3,913	\$ 3,959	\$ 4,008	\$ 4,056	\$ 4,104	\$ 4,152	\$ 4,200	\$ 4,248	\$ 4,291	\$ 4,008
52																	
53	From UIF Common Assets - 3.36% Water																
54	348.5 Other Tangible Plant	(859)		(859)	16,387	16,663	17,038	16,351	16,706	16,570	15,686	16,116	17,054	18,397	18,800	19,259	15,705
55	SUB-TOTAL UIF ALLOCATION	\$ (859)		\$ (859)	\$ 16,387	\$ 16,663	\$ 17,038	\$ 16,351	\$ 16,706	\$ 16,570	\$ 15,686	\$ 16,116	\$ 17,054	\$ 18,397	\$ 18,800	\$ 19,259	\$ 15,705
56																	
57	TOTAL	\$ 108,727	\$ (47,648)	\$ 61,079	\$ 78,854	\$ 79,688	\$ 80,567	\$ 80,382	\$ 81,292	\$ 81,635	\$ 81,309	\$ 82,299	\$ 83,742	\$ 85,644	\$ 86,605	\$ 87,775	\$ 79,913
58																	
59	Notes:																
60	1. Above schedule includes Depreciation on Allocation of Orlando Cost Center common assets not included in the Depreciation Schedules in the 2005 Annual Report.																
61	2. Above schedule includes Depreciation on Allocation of UIF common assets not included in the Depreciation Schedules in the 2005 Annual Report.																
62	3. Above schedule includes Organization Depreciation not included in Schedules W-6 (a) & (b) of 2005 Annual Report: 12/31/04 - \$7,768; 12/31/05-\$7,961.																
63	4. Prior Rate Case Adjustments were not booked until 12/31/05. These adjustments were added to the monthly book balances, including 12/31/04, and are reflected in the monthly balances above in order to calculate the 13-month average. See column 2b.																
64	5. 12/31/04 Annual Report (A/R) Balance differs from 12/31/04 balance due to the fact that the basis of the allocation of accumulated depreciation from cost centers and parent used in the A/R is different from the one used in this MFRs.																

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Test Year Ended: 12/31/05

Schedule: A-11
 Page 1 of 1
 Preparer: Steven M. Lubertozzi

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

Line No.	Description	Year-End Balance	
			Water
1	Balance - 12/31/01	\$	38,403
2	Additions		350
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/02	\$	38,753
7	Additions		-
8	Retirements		
9	Adjustments		
10			
11	Balance 12/31/03	\$	38,753
12	Additions		-
13	Retirements		
14	Adjustments		
15			
16	Balance 12/31/04	\$	38,753
17	Additions		
18	Retirements		
19	Adjustments - Accounting adjustment mandated by the FPSC		(42,868)
20			
21	Balance 12/31/05	\$	(4,115)

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/05
 Historic [X] or Projected []

Schedule: A-12
 Page 1 of 2
 Preparer: Steven M. Lubertozi

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) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	WATER			
2				
3	Plant Capacity Fees			
4				
5	Line/Main Extension Fees			
6				
7	Tapping & Meter Installation Fees	\$ 7,976		
8				
9	Contributed Lines	13,692		
10				
11	Other (Contributed Property)	7,192		
12				
13				
14				
15	Total	\$ 28,860	\$	n/a

Recap Schedules: A-1, A-11

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

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS

Schedule Year Ended: 12/31/05
 Historic [X] or Projected []

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

Line No.	Account No.	Description	Test Year Average Balance																		
			(1)	(2)	(3a)	(3b)	(3c)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
			Per Books	Prior Year Dec	Adjustments	Prior Year Case	Adjusted	Prior Year Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Average
1	2711043	CIAC-WTR. TRANS & DISTR MAINS	13,692	13,692	-	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692
2		SUB-TOTAL LINES	13,692	13,692	-	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692
3																					
4	2711000	CIAC-WATER-INDISTR.	6,416	6,416	-	6,416	6,416	6,416	6,416	6,416	6,416	6,416	6,416	6,416	6,416	6,416	6,416	6,416	6,416	6,416	(3,477)
5	2711014	CIAC-WTR WELLS & SPRINGS	3,188	3,188	-	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188
6	2711021	CIAC-WTR. STRUCT & IMPRV (PUMP PLT)	1,000	1,000	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
7	2711025	CIAC-WTR. ELECTRIC & IMPRV EQUIP	5,021	5,021	-	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021
8	2711031	CIAC-WTR. STRUCT & IMPRV (WTR T P)	84	84	-	84	84	84	84	84	84	84	84	84	84	84	84	84	84	84	84
9	2711032	CIAC-WTR. WATER TREATMENT EQPT	830	830	-	830	830	830	830	830	830	830	830	830	830	830	830	830	830	830	830
10	2711032	CIAC-WTR. DIS RESV & STNDPIPES	830	830	-	830	830	830	830	830	830	830	830	830	830	830	830	830	830	830	830
11	2711048	CIAC-WTR. HYDRANTS	541	541	-	541	541	541	541	541	541	541	541	541	541	541	541	541	541	541	541
12		SUB-TOTAL PROPERTY	17,085	17,085	-	17,085	17,085	17,085	17,085	17,085	17,085	17,085	17,085	17,085	17,085	17,085	17,085	17,085	17,085	17,085	17,192
13																					
14	2711010	CIAC-WATER-TAX	350	350	-	350	350	350	350	350	350	350	350	350	350	350	350	350	350	350	350
15	2711045	CIAC-WTR. SERVICE LINES	3,328	3,328	-	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328
16	2711046	CIAC-WTR. METERS	4,255	4,255	-	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255
17	2711047	CIAC-WTR. METER INSTALLATIONS	43	43	-	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43
18		SUB-TOTAL TAPS & METERS	7,976	7,976	-	7,976	7,976	7,976	7,976	7,976	7,976	7,976	7,976	7,976	7,976	7,976	7,976	7,976	7,976	7,976	7,976
19																					
20		TOTAL	38,753	38,753	-	38,753	38,753	38,753	38,753	38,753	38,753	38,753	38,753	38,753	38,753	38,753	38,753	38,753	38,753	38,753	28,860

Recap Schedules: A-1, A-11

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
Docket No.: 060253 - WS
Test Year Ended: 12/31/05

Schedule: A-13
Page 1 of 1
Preparer: Steven M. Lubertozzi

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

Line No.	Description	Year-End Balance	
			Water
1	Balance - 12/31/01	\$	21,969
2	Additions		1,265
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/02	\$	23,234
7	Additions		1,284
8	Retirements		
9	Adjustments		
10			
11	Balance 12/31/03	\$	24,518
12	Additions		1,229
13	Retirements		
14	Adjustments		
15			
16	Balance 12/31/04	\$	25,747
17	Additions		1,231
18	Retirements		
19	Adjustments - Prior Rate Case Adjustments		178
20			
21	Balance 12/31/05	\$	27,156

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/05
 Historic or Projected

Schedule: A-14
 Page 1 of 2
 Preparer: Steven M. Lubertozi

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

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	WATER			
2				
3	Plant Capacity Fees			-
4				
5	Line/Main Extension Fees			-
6				
7	Tapping & Meter Installation Fees	\$ 758		-
8				
9	Contributed Lines	797		-
10				
11	Other - Contributed Property	24,985		-
12				
13				
14	Total	\$ 26,540	n/a	n/a

Recap Schedules: A-1, A-13

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

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/05
 Historic [X] or Projected []

Florida Public Service Commission

Schedule: A-14
 Page 2 of 2
 Preparer: Steven M. Lubertozi

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Acct. No.	(2) Description	(3a)	(3b)	(3c)	(4)												(15)	(16)
			Per Books Prior Year Dec	Prior Rate Case Adjustments	Adjusted Prior Year Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Average	
1	2722043	ACC AMORT TRANS & DISTR MAINS	\$ 637	\$ -	\$ 637	\$ 664	\$ 691	\$ 717	\$ 744	\$ 770	\$ 797	\$ 824	\$ 850	\$ 877	\$ 903	\$ 930	\$ 957	\$ 797	
2		SUB-TOTAL LINES	637	-	637	664	691	717	744	770	797	824	850	877	903	930	957	797	
3																			
4	2722000	ACC AMORT-CIA-WATER	23,618	178	23,796	23,809	23,823	23,836	23,850	23,863	23,876	23,890	23,903	23,916	23,930	23,943	23,956	23,876	
5	2722014	ACC AMORT WELLS & SPRINGS	212	-	212	221	230	239	248	257	266	274	283	292	301	310	319	266	
6	2722021	ACC AMORT STRUCT & IMPRV	62	-	62	65	67	70	72	75	78	80	83	86	88	91	93	78	
7	2722025	ACC AMORT ELECTRIC PUMP EQUIP	502	-	502	523	544	565	586	607	628	649	669	690	711	732	753	628	
8	2722031	ACC AMORT STRUCT & IMPRV	5	-	5	6	6	6	6	6	7	7	7	7	8	8	8	7	
9	2722032	ACC AMORT WATER TREATMENT EQPT	76	-	76	79	82	85	88	91	94	98	101	104	107	110	113	94	
10	2722042	ACC AMORT DIS RESV & STNDPIPES	29	-	29	30	32	33	34	35	37	38	39	40	41	43	44	37	
11	2722048	ACC AMORT HYDRANTS	0	-	0	0	0	0	0	0	0	0	0	0	0	0	0	-	
12		SUB-TOTAL PROPERTY	24,505	178	24,683	24,733	24,764	24,834	24,864	24,935	24,985	25,035	25,086	25,136	25,186	25,237	25,287	24,985	
13																			
14	2722010	ACC AMORT CIAC TAX	9	-	9	9	10	11	12	12	13	14	15	15	16	17	18	13	
15	2722045	ACC AMORT SERVICE LINES	166	-	166	173	180	187	194	201	208	215	222	229	236	243	250	208	
16	2722046	ACC AMORT METERS	426	-	426	443	461	479	496	514	532	550	567	585	603	621	638	532	
17	2722047	ACC AMORT METER INSTALLATIONS	4	-	4	4	5	5	5	5	5	6	6	6	6	6	6	5	
18		SUB-TOTAL TAPS & METERS	605	-	605	631	656	682	707	733	758	784	810	835	861	886	912	758	
19																			
20		TOTAL	\$ 25,747	\$ 178	\$ 25,925	\$ 26,028	\$ 26,130	\$ 26,233	\$ 26,335	\$ 26,438	\$ 26,540	\$ 26,643	\$ 26,745	\$ 26,848	\$ 26,951	\$ 27,053	\$ 27,156	\$ 26,540	
21																			
22		Notes:																	
23		1. Prior Rate Case Adjustments were not booked until 12/31/05. These adjustments were added to the monthly book balances, including 12/31/04, and are reflected in the monthly balances above in order to calculate the 13-month average. See column 3b.																	

Recap Schedules: A-1, A-13

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
Docket No.: 060253 - WS
Test Year Ended: 12/31/05

Schedule: A-15
Page 1 of 1
Preparer: Steven M. Lubertozi

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

Line
No.

- 1 AFUDC rate for all Florida companies is 9.03% for qualified construction projects beginning 1/1/2003 pursuant to 3/8/2004 Order PSC-04-0262-PAA, Docket #031006-WS.
- 2
- 3 Prior to above order, AFUDC rate since the last rate proceeding was 8.61% pursuant to 5/9/95 Order PSC-95-0574-FOF-WS, Docket # 940917-WS.
- 4
- 5 The utility uses the AFUDC practices described and approved by the Commission in Order No. PSC-04-0262-PAA-WS, dated March 8, 2004.

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
Docket No.: 060253 - WS
Test Year Ended: 12/31/05

Schedule: A-16
Page 1 of 1
Preparer: Steven M. Lubertozzi

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
1	Balance	n/a
2	Additions	
3	Adjustments	
4		
5	Balance	
6	Additions	
7	Adjustments	
8		
9	Balance	
10	Additions	
11	Adjustments	
12		
13	Balance	
14	Additions	
15	Adjustments	
16		
17	Balance	
18		
19		
20	<u>TEST YEAR AVERAGE BALANCE</u>	
21		
22	Beginning Balance - 1/1/2005	n/a
23		
24	January	
25	February	
26	March	
27	April	
28	May	
29	June	
30	July	
31	August	
32	September	
33	October	
34	November	
35	Ending Balance - 12/31/05	
36		
37	Average Test Year Balance - 13 Months	n/a

Recap Schedules: A-1, A-19

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida
 Docket No.: 060253 - WS
 Test Year Ended: 12/31/05

Schedule: A-17
 Page 1 of 1
 Preparer: Steven M. Lubertozzi
 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	13-Month Average
1	<u>Final Rates</u>		
2	Current and Accrued Assets:		
3	Cash		\$ 1,979,643
4	Accounts and Notes Receivable, Less provision for Uncollectible Accounts		366,375
5	Deferred Debits		457,532
6	Miscellaneous current and accrued assets		1,262
7	Current and Accrued Liabilities:		
8	Accounts Payable		(106,145)
9	Accrued Taxes		(79,380)
10	Accrued Interest		5,478
11	Miscellaneous Current and Accrued Liabilities		32,975
12			<u>32,975</u>
13	Equals working capital (Balance Sheet Approach)		\$ 2,657,740
14			
15	Allocation to Orange County - Water	<u>\$ 107,107</u>	
16			
17			
18	Allocation Methodology to UIF systems:		
19	Marion County - Water	O & M Expenses	% of Total
20	Marion County - Wastewater	\$ 103,657	4.77%
21	Orange County - Water	29,413	1.35%
22	Pasco County - Water	87,677	4.03%
23	Pasco County - Wastewater	530,212	24.40%
24	Pinellas County - Water	336,558	15.49%
25	Seminole County - Water	80,548	3.71%
26	Seminole County - Wastewater	512,141	23.57%
27	TOTAL UIF	492,949	22.68%
28		\$ 2,173,155	100.00%
29			
30			
31			
32	<u>Interim Rates</u>		
33	Current and Accrued Assets:		
34	Cash		\$ 1,979,643
35	Accounts and Notes Receivable, Less provision for Uncollectible Accounts		366,375
36	Deferred Debits		457,532
37	Miscellaneous current and accrued assets		1,262
38	Current and Accrued Liabilities:		
39	Accounts Payable		(106,145)
40	Accrued Taxes		(79,380)
41	Accrued Interest		5,478
42	Miscellaneous Current and Accrued Liabilities		32,975
43			<u>32,975</u>
44	Equals working capital (Balance Sheet Approach)		\$ 2,657,740
45			
46	Allocation to Orange County - Water	<u>\$ 112,157</u>	
47			
48	Allocation Methodology to UIF systems:		
49	Marion County - Water	O & M Expenses	% of Total
50	Marion County - Wastewater	\$ 88,937	4.71%
51	Orange County - Water	26,918	1.42%
52	Pasco County - Water	79,687	4.22%
53	Pasco County - Wastewater	431,404	22.83%
54	Pinellas County - Water	305,477	16.16%
55	Seminole County - Water	66,430	3.51%
56	Seminole County - Wastewater	437,533	23.15%
57	TOTAL UIF	453,627	24.00%
		\$ 1,890,013	100.00%

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida
 Docket No.: 060253 - WS
 Test Year Ended: 12/31/05

Schedule: A-18
 Page 1 of 2
 Preparer: Steven M. Lubertozi

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

Line No.	(1) ASSETS	(2) Historic Year 12/31/04	(3) Test Year 12/31/05	(4) Average
1	Utility Plant in Service	\$ 12,676,104	\$ 14,633,792	\$ 13,899,230
2	Construction Work in Progress	445,439	122,477	705,484
3	Other Utility Plant Adjustments	431,506	433,739	433,567
4				
5	GROSS UTILITY PLANT	13,553,049	15,190,008	15,038,281
6	Less: Accumulated Depreciation	(4,451,133)	(4,772,778)	(4,692,127)
7				
8	NET UTILITY PLANT	<u>9,101,916</u>	<u>10,417,230</u>	<u>10,346,154</u>
9				
10	Cash	2,259,828	300,290	1,979,643
11	Accounts Rec'b - trade	365,379	380,722	366,375
12	Notes Receivable			
13	Accts. Rec'b - Assoc. Cos.			
14	Notes Rec'b - Assoc. Cos.			
15	Accts. Rec'b - Other			
16	Accrued Interest Rec'b			
17	Allowance for Bad Debts			
18	Materials & Supplies			
19	Miscellaneous Current & Accrued Assets	1,457	1,476	1,262
20				
21	TOTAL CURRENT ASSETS	<u>2,626,664</u>	<u>682,488</u>	<u>2,347,280</u>
22				
23	Net nonutility property			
24	Unamortized Debt Discount & Exp.			
25	Prelim. Survey & Investigation Charges			
26	Clearing Accounts			
27	Deferred Rate Case Expense	459,403	345,127	402,243
28	Other Miscellaneous Deferred Debits	62,129	48,208	55,289
29	Accum. Deferred Income Taxes			
30	TOTAL OTHER ASSETS	<u>521,532</u>	<u>393,334</u>	<u>457,532</u>
31				
32	TOTAL ASSETS	<u>\$ 12,250,112</u>	<u>\$ 11,493,052</u>	<u>\$ 13,150,966</u>

Comparative Balance Sheet - Assets

Company: Utilities, Inc. of Florida
 Docket No.: 060253 - WS
 Test Year Ended: 12/31/05

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

Florida Public Service Commission
 Schedule A-18
 Page 2 of 2
 Preparer: Steven M. Lubertozzi

Line No.	(1) ASSETS	(2) Prior Year Dec	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sept	(12) Oct	(13) Nov	(14) Dec	(15) 13-Month Average
1	Utility Plant in Service	\$ 12,876,104	\$ 13,817,033	\$ 13,875,033	\$ 13,944,730	\$ 13,925,766	\$ 13,937,118	\$ 13,966,524	\$ 13,986,588	\$ 14,102,496	\$ 14,134,650	\$ 13,994,992	\$ 13,795,158	\$ 14,833,792	\$ 13,899,230
2	Construction Work in Progress	445,439	476,845	539,256	708,135	786,469	809,087	839,950	874,062	878,462	878,462	878,462	933,387	122,477	705,484
3	Other Utility Plant Adjustments	431,506	433,739	433,739	433,739	433,739	433,739	433,739	433,739	433,739	433,739	433,739	433,739	433,739	433,567
4	GROSS UTILITY PLANT	13,553,049	14,727,417	14,848,028	15,087,604	15,145,974	15,179,844	15,240,213	15,294,389	15,414,697	15,446,851	15,207,193	15,162,284	15,190,008	15,038,281
5	Less: Accumulated Depreciation	(4,451,133)	(4,564,207)	(4,593,482)	(4,631,573)	(4,633,939)	(4,668,502)	(4,688,740)	(4,720,946)	(4,758,836)	(4,812,617)	(4,875,688)	(4,825,106)	(4,772,778)	(4,692,127)
6															
7	NET UTILITY PLANT	9,101,916	10,163,210	10,254,546	10,456,031	10,512,035	10,511,442	10,551,473	10,573,443	10,655,861	10,634,234	10,331,505	10,337,178	10,417,230	10,346,154
8															
9	Cash	2,259,828	2,031,213	1,828,884	2,256,682	1,956,885	2,048,863	2,203,675	1,845,272	1,939,356	3,586,198	1,783,701	1,734,515	300,290	1,978,643
10	Accounts Receivable	365,379	358,899	375,954	337,669	365,497	379,876	382,200	358,786	341,404	375,872	375,836	366,795	380,722	366,375
11	Notes Receivable														
12	Accts. Rec'b - Assoc. Cos.														
13	Notes Rec'b - Assoc. Cos.														
14	Accts. Rec'b - Other														
15	Accrued Interest Rec'b														
16	Allowance for Bad Debts														
17	Materials & Supplies														
18	Misc Current & Accrued Assets	1,457	629	1,479	1,377	1,292	1,207	1,122	1,037	952	1,171	1,646	1,581	1,476	1,282
19															
20	TOTAL CURRENT ASSETS	2,826,664	2,390,741	2,206,318	2,595,728	2,323,673	2,429,946	2,586,997	2,203,075	2,281,712	3,943,241	2,141,183	2,102,871	682,488	2,347,280
21															
22	Net nonutility property														
23	Unamortized Debt Discount & Exp.														
24	Prelim. Survey & Investigation Charges														
25	Clearing Accounts														
26	Deferred Rate Case Expense	459,403	450,050	440,482	430,914	421,346	411,778	402,210	392,642	383,074	373,506	363,938	354,695	345,127	402,243
27	Other Miscellaneous Deferred Debits	62,129	60,946	60,098	58,909	57,720	56,531	55,342	54,153	52,964	51,775	50,586	49,397	48,208	55,289
28	Accum. Deferred Income Taxes														
29															
30	TOTAL OTHER ASSETS	521,532	510,996	500,579	489,822	479,065	468,308	457,552	446,795	436,037	425,280	414,523	404,091	393,334	457,532
31															
32	TOTAL ASSETS	\$ 12,250,112	\$ 13,064,946	\$ 12,961,443	\$ 13,541,581	\$ 13,314,774	\$ 13,409,697	\$ 13,596,022	\$ 13,223,313	\$ 13,373,510	\$ 15,002,755	\$ 12,887,211	\$ 12,844,140	\$ 11,493,052	\$ 13,150,966

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida
 Docket No.: 060253 - WS
 Test Year Ended: 12/31/05

Schedule: A-19
 Page 1 of 2
 Preparer: Steven M. Lubertozzi

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) Historic Year 12/31/04	(3) Test Year 12/31/05	(4) Average
1	Common Stock Issued	\$ (200,000)	\$ (200,000)	\$ (200,000)
2	Preferred Stock Issued			
3	Additional Paid in Capital	(5,434,762)	(6,322,411)	(5,503,043)
4	Retained Earnings	(834,108)	2,293,171	519,830
5	Other Equity Capital			
6				
7	TOTAL EQUITY CAPITAL	<u>(6,468,870)</u>	<u>(4,229,240)</u>	<u>(5,183,213)</u>
8				
9	Bonds			
10	Reacquired Bonds			
11	Advances From Associated Companies			
12	Other Long-Term Debt			
13				
14	TOTAL LONG-TERM DEBT			
15				
16	Accounts Payable	(157,639)	(204,147)	(106,145)
17	Notes Payable			
18	Notes & Accounts Payable - Assoc. Cos.	(3,117,286)	(4,684,386)	(5,384,343)
19	Customer Deposits	(83,740)	(84,690)	(85,142)
20	Accrued Taxes	(65,741)	(67,088)	(79,380)
21	Current Portion Long Term Debt			
22	Accrued Interest	3,948	3,929	5,478
23	Accrued Dividends			
24	Misc. Current and Accrued Liabilities	42,868	-	32,975
25				
26	TOTAL CURRENT & ACCRUED LIABILITIES	<u>(3,377,590)</u>	<u>(5,036,382)</u>	<u>(5,616,557)</u>
27				
28	Advances for Construction	(97,052)	(97,052)	(97,052)
29	Prepaid Capacity Charges			
30	Accum. Deferred ITC's	(107,595)	(105,239)	(107,323)
31	Operating Reserves			
32				
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	<u>(204,647)</u>	<u>(202,291)</u>	<u>(204,375)</u>
34				
35	Contributions in Aid of Construction	(2,654,395)	(2,597,853)	(2,645,232)
36	Less: Accum. Amortization of CIAC	1,529,827	1,609,279	1,569,935
37				
38	Accumulated Deferred Income Taxes	(1,074,437)	(1,036,565)	(1,071,524)
39				
40	Total Equity Capital and Liabilities	<u>\$ (12,250,112)</u>	<u>\$ (11,493,052)</u>	<u>\$ (13,150,966)</u>

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida
 Docket No.: 060253 - WS
 Test Year Ended: 12/31/05

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

Schedule A-19
 Page 2 of 2
 Preparer: Steven M. Lubertozzi

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Dec	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sept	(12) Oct	(13) Nov	(14) Dec	(15) 13-Month Average
1	Common Stock Issued	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)
2	Preferred Stock Issued														
3	Additional Paid in Capital	(5,434,762)	(5,434,762)	(5,434,762)	(5,434,762)	(5,434,762)	(5,434,762)	(5,434,762)	(5,434,762)	(5,434,762)	(5,434,762)	(5,434,762)	(5,434,762)	(6,322,411)	(5,503,043)
4	Retained Earnings	(834,108)	(833,628)	(585,151)	(311,649)	(50,748)	60,043	257,317	581,152	893,268	1,284,347	1,838,039	2,165,732	2,293,171	519,830
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	(6,468,870)	(6,468,390)	(6,219,913)	(5,946,411)	(5,585,510)	(5,574,719)	(5,377,445)	(5,053,610)	(4,741,494)	(4,350,415)	(3,796,723)	(3,469,030)	(4,229,240)	(5,183,213)
8															
9	Bonds														
10	Reacquired Bonds														
11	Advances From Associated Companies														
12	Other Long-Term Debt														
13															
14	TOTAL LONG-TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15															
16	Accounts Payable	(157,639)	(23,290)	(74,450)	(94,465)	(116,128)	(127,561)	(13,099)	(45,121)	(79,127)	(193,911)	(123,943)	(127,001)	(204,147)	(106,145)
17	Notes Payable														
18	Notes & Accounts Payable - Assoc. Cos.	(3,117,286)	(4,115,920)	(4,196,711)	(5,019,171)	(5,021,362)	(5,201,349)	(5,682,770)	(5,654,193)	(6,069,119)	(7,961,649)	(6,456,381)	(6,816,160)	(4,684,386)	(5,384,343)
19	Customer Deposits	(83,740)	(85,080)	(85,685)	(85,105)	(84,945)	(86,090)	(87,600)	(83,370)	(84,010)	(85,315)	(87,040)	(84,180)	(84,690)	(85,142)
20	Accrued Taxes	(65,741)	(26,407)	(44,398)	(62,258)	(78,759)	(97,680)	(115,209)	(72,236)	(89,720)	(107,572)	(125,009)	(79,869)	(67,088)	(79,380)
21	Current Portion Long Term Debt														
22	Accrued Interest	3,948	7,377	7,115	6,754	6,380	6,028	5,668	5,470	5,121	4,774	4,411	4,247	3,929	5,478
23	Accrued Dividends														
24	Misc. Current and Accrued Liabilities	42,868	42,868	42,868	42,868	42,868	42,868	42,868	42,868	42,868	42,868	0	0	0	32,975
25															
26	TOTAL CURRENT & ACCRUED LIABILITIES	(3,377,590)	(4,200,452)	(4,351,261)	(5,211,377)	(5,251,946)	(5,463,784)	(5,850,142)	(5,806,582)	(6,273,988)	(8,300,804)	(6,787,963)	(7,102,964)	(5,036,382)	(5,616,557)
27															
28	Advances for Construction	(97,052)	(97,052)	(97,052)	(97,052)	(97,052)	(97,052)	(97,052)	(97,052)	(97,052)	(97,052)	(97,052)	(97,052)	(97,052)	(97,052)
29	Prepaid Capacity Charges														
30	Accum. Deferred ITC's	(107,595)	(107,595)	(107,595)	(107,595)	(107,595)	(107,595)	(106,417)	(107,595)	(107,595)	(107,595)	(107,595)	(107,595)	(105,239)	(107,323)
31	Operating Reserves														
32															
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	(204,647)	(204,647)	(204,647)	(204,647)	(204,647)	(204,647)	(203,469)	(204,647)	(204,647)	(204,647)	(204,647)	(204,647)	(202,291)	(204,375)
34															
35	Contributions in Aid of Construction	(2,654,395)	(2,654,745)	(2,655,385)	(2,655,385)	(2,655,385)	(2,655,735)	(2,660,630)	(2,662,030)	(2,662,030)	(2,662,030)	(2,619,512)	(2,594,303)	(2,597,853)	(2,645,232)
36	Less: Accum. Amortization of CIAC	1,529,827	1,537,725	1,544,200	1,550,675	1,557,151	1,563,626	1,570,101	1,576,593	1,583,086	1,589,578	1,596,070	1,601,241	1,609,279	1,569,935
37															
38	Accumulated Deferred Income Taxes	(1,074,437)	(1,074,437)	(1,074,437)	(1,074,437)	(1,074,437)	(1,074,437)	(1,074,437)	(1,074,437)	(1,074,437)	(1,074,437)	(1,074,437)	(1,074,437)	(1,036,565)	(1,071,524)
39															
40	Total Equity Capital and Liabilities	\$ (12,250,112)	\$ (13,064,946)	\$ (12,961,443)	\$ (13,541,581)	\$ (13,314,774)	\$ (13,409,697)	\$ (13,596,022)	\$ (13,223,313)	\$ (13,373,510)	\$ (15,002,755)	\$ (12,887,211)	\$ (12,844,140)	\$ (11,493,052)	\$ (13,150,966)

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Test Year Ended: 12/31/05
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: B-1
 Page 1 of 1
 Preparer: Steven M. Lubertozzi

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) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 97,411	\$ 89 (A)	\$ 97,500	\$ 24,055 (A)	\$ 121,555	B-4, B3
2							
3	Operation & Maintenance	79,687	-	79,687	4,113 (B)	83,800	B-5, B-3
4	Depreciation, net of CIAC Amort.	6,859	-	6,859	-	6,859	B-13, B-3
5	Amortization	-	-	-	-	-	
6							
7	Taxes Other Than Income	8,516	4 (C)	8,520	1,352 (C)	9,872	B-15, B-3
8							
9	Provision for Income Taxes	-	(1,887)	(1,887)	6,995 (D)	5,108	C-1, B-3
10							
11	OPERATING EXPENSES	95,062	(1,883)	93,179	12,460	105,640	
12							
13	NET OPERATING INCOME	\$ 2,349	\$ 1,972	\$ 4,321	\$ 11,595	\$ 15,916	
14							
15							
16							
17							
18	RATE BASE	\$ 95,235	\$ 107,107	\$ 202,342		\$ 202,342	
19							
20							
21	RATE OF RETURN	2.47 %		2.14 %		7.87 %	

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
1	(A) <u>Adjustments to Revenues</u>	
2	(1) <u>Annualized Revenue</u>	
3	Annualized water revenue per Schedule E-2, p 2	\$96,523.23
4	Test year water revenue per Schedule E-2, p 1	\$96,434.34
5	Adjustment required	\$ 89
6		
7	(2) <u>Revenue Increase</u>	
8	Increase in revenue required by the Utility to realize a	
9	7.87 % rate of return	\$ 24,055
10		
11	Total Adjustments to Revenues	\$ 24,144
12		
13	(B) <u>Adjustments to Operations & Maintenance (O&M) Expenses</u>	
14	(1) <u>Adjust Salary & Benefits for Budgeted Increases</u>	
15	Salaries & staff increase, budgeted	\$ 3,134
16	Benefits increase, budgeted	288
17	Adjustments for Salaries and Benefits	\$ 3,422
18		
19	(2) <u>Adjust O&M for CPI Increases</u>	
20	Materials & Supplies	74
21	Contractual Services - Engineering	1
22	Contractual Services - Accounting	9
23	Contractual Services - Legal	10
24	Contractual Services - Testing	10
25	Contractual Services - Other	13
26	Transportation Expenses	97
27	Insurance - Other	48
28	Bad Debt Expense	83
29	Miscellaneous Expense	243
30	Adjustments for CPI	\$ 587
31		
32	(3) <u>Amortization of Deferred Costs</u>	
33	(a) Amortization of rate case expense per Schedule B-10	\$ 3,981
34	Less: Previous amortization of rate case expense per Schedule B-5	\$ (3,877)
35	Adjustments for Deferred Costs	\$ 104
36		
37	Total Adjustment required to O&M Expenses	\$ 4,113
38		
39	(C) <u>Taxes Other Than Income</u>	
40	(1) <u>Payroll Taxes</u>	
41	Adjust payroll taxes for budgeted salary & staff increases	270
42		
43	(2) <u>Regulatory Assessment Fees</u>	
44	(a) To adjust test year RAF's for annualized revenues	\$ 89
45	RAF rate	0.045
46	RAF Adjustment Required for Annualized Revenues	\$ 4
47		
48	(b) To adjust RAF's for requested revenues	
49	Total Revenue Increase Requested	\$ 24,055
50	RAF rate	0.045
51	RAF Adjustment Required for Requested Revenues	\$ 1,082
52		
53	Total increase in RAF's	\$ 1,086
54		
55	Total increase in Taxes Other Than Income	\$ 1,356
56		
57	(D) <u>Provision for Income Taxes</u>	
58	(1) Adj to reflect O & M adjustments	\$ 1,972
59		
60	(2) <u>Adj to reconcile book taxes Per C-2</u>	
61	Total Current Income Taxes (Line 38)	(3,859)
62	Adj to Current Income Taxes	\$ (1,887)
63		
64	(3) Adj. to Income taxes for increase per C-2	\$ 6,995
65		
66	Provision for income Taxes	\$ 5,108

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/05
 Historic [X] or Projected []

Schedule: B-4
 Page 1 of 1
 Preparer: Steven M. Lubertozzi
 Recap Schedules: B-1

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

No.	WATER SALES		SEWER SALES	
	Line Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
			NOT APPLICABLE	
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	
2	461.1 Metered - Residential	\$ 93,413	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	1,142	521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other	
7	462.1 Public Fire Protection		522.1 Measured - Residential	
8	462.2 Private Fire Protection		522.2 Measured - Commercial	
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers		522.4 Measured - Public Authority	
11	466 Sales for Resale		522.5 Measured - Multi-Family	
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13			524 Revenues from Other Systems	
14	TOTAL WATER SALES	<u>94,555</u>	525 Interdepartmental Sales	
15				
16	OTHER WATER REVENUES		TOTAL SEWER SALES	<u>0</u>
17	470 Forfeited Discounts			
18	471 Misc. Service Revenues	31	OTHER SEWER REVENUES	
19	472 Rents From Water Property		530 Guaranteed Revenues	
20	473 Interdepartmental Rents		531 Sale of Sludge	
21	474 Other Water Revenues	<u>2,825</u>	532 Forfeited Discounts	
22			534 Rents From Sewer Property	
23			535 Interdepartmental Rents	
24			536 Other Sewer Revenues	
25	TOTAL OTHER WATER REVENUES	<u>2,856</u>	541 Measured Re-Use Revenues	
26				
27			TOTAL OTHER	
28	TOTAL WATER OPERATING REVENUES	<u>\$ 97,411</u>	SEWER REVENUES	<u>0</u>
29				
30			TOTAL SEWER	
31			OPERATING REVENUES	<u>\$ -</u>

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 080253 - WS

Schedule Year Ended: 12/31/05

Historic [X] or Projected []

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

Schedule: B-5
 Page 1 of 1
 Preparer: Steven M. Lubertozzi
 Recap Schedules: B-1

Line No.	Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total Annual	Coal Center Allocation	UIF Allocation	Total	Adj.	Annual
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
1	601 Salaries & Wages - Employees																		14,734
2	603 Salaries & Wages - Officers, Etc.																		
3	604 Employee Pensions & Benefits																		
4	610 Purchased Water	3,506	3,171	2,994	3,353	4,238	3,327	3,340	3,383	3,860	3,408	2,297		39,612				3,185	288
5	615 Purchased Power																		39,612
6	616 Fuel for Power Purchased																		
7	618 Chemicals																		
8	620 Materials & Supplies						31												74
9	631 Contractual Services - Engr.																		1
10	632 Contractual Services - Acct.																		9
11	633 Contractual Services - Legal																		355
12	634 Contractual Services - Mgmt. Fees																		10
13	635 Contractual Services - Testing																		392
14	636 Contractual Services - Other																		10
15	641 Rental of Building/Real Prop.																		483
16	642 Rental of Equipment																		
17	650 Transportation Expenses																		97
18	656 Insurance - Vehicle																		
19	657 Insurance - General Liability																		
20	658 Insurance - Workman's Comp.																		
21	659 Insurance - Other																		
22	660 Advertising Expense																		48
23	666 Reg. Comm. Exp. - Rate Case Amort.																		104
24	667 Reg. Comm. Exp. - Other																		83
25	670 Bad Debt Expense	311	117	235	597	347	67	112	385	317				3,009				3,022	243
26	675 Miscellaneous Expenses																		8,653
27																			
28	TOTAL	3,817	3,288	4,069	3,428	4,893	3,706	3,407	3,495	4,245	3,882	2,297		43,952	1,713		34,022	78,687	4,113
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Test Year Ended: 12/31/05

Schedule: B-7
 Page 1 of 1
 Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/01	(3) Current TY	(4) TY Adj.'s per B-3	(5) Adjusted Test Year	(6) \$ Difference	(7) % Difference	Explanation	
1	601 Salaries & Wages - Employees	\$ 19,019	\$ 11,600	\$ 3,134	\$ 14,734	\$ (4,285)	(22.53) %		
2	603 Salaries & Wages - Officers, Etc.		-	-	-		%		
3	604 Employee Pensions & Benefits	3,574	3,185	288	3,473	(101)	(2.82) %		
4	610 Purchased Water	43,126	39,612	-	39,612		%		
5	615 Purchased Power		-	-	-		%		
6	616 Fuel for Power Purchased		-	-	-		%		
7	618 Chemicals		-	-	-		%		
8	620 Materials & Supplies	6,025	2,685	74	2,758	(3,267)	(54.22) %		
9	631 Contractual Services - Engr.	157	24	1	25	(132)	(84.29) %		
10	632 Contractual Services - Acct.	231	335	9	344	113	49.00 %		
11	633 Contractual Services - Legal	1,022	355	10	365	(657)	(64.31) %		
12	634 Contractual Services - Mgmt. Fees		-	-	-		%		
13	635 Contractual Services - Testing	448	382	10	392	(56)	(12.50) %		
14	636 Contractual Services - Other	834	470	13	483	(351)	(42.10) %		
15	641 Rental of Building/Real Prop.		-	-	-		%		
16	642 Rental of Equipment		-	-	-		%		
17	650 Transportation Expenses	1,857	3,553	97	3,650	1,793	96.57 %		
18	656 Insurance - Vehicle		-	-	-		%		
19	657 Insurance - General Liability		-	-	-		%		
20	658 Insurance - Workman's Comp.		-	-	-		%		
21	659 Insurance - Other	2,372	1,734	48	1,782	(590)	(24.89) %		
22	660 Advertising Expense		-	-	-		%		
23	666 Reg. Comm. Exp. - Rate Case Amort.	2,451	3,877	104	3,981	1,530	62.42 %		
24	667 Reg. Comm. Exp. - Other		-	-	-		%		
25	670 Bad Debt Expense	1,735	3,022	83	3,105	1,370	78.95 %		
26	675 Miscellaneous Expenses	1,578	8,853	243	9,096	7,518	476 %		
27	TOTAL	\$ 84,429	\$ 79,687	\$ 4,113	\$ 83,800	\$ 2,885	3.42 %		
28									
29	Total Customers (ERC's)	327.0			329.5	3	0.76 %		
30									
31	Consumer Price Index - U	177.1			195.3	18.20	10.28 %		
32									
33	Benchmark Index: Increase in Customer ERC's					1.0076			
34	Increase in CPI					1.1028			
35									
36						1.1112			
37									
38	Note 1 - In order to compare accounts 620 and 675, they should be combined because for the 2005 Test Year several of the sub-accounts were grouped differently from the 2001 Test Year to better conform to the classification of accounts according to the NARUC.								
39		5 Years Prior	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation	
40	620 Materials & Supplies	6,025	2,685	74	2,758	(3,267)	(54.22) %	See Total if applicable	
41	675 Miscellaneous Expenses	1,578	8,853	243	9,096	7,518	476.42 %	See Total if applicable	
42	TOTAL	7,603	11,538	316	11,854	4,251	55.92 %		

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Test Year Ended: 12/31/05

Schedule: B-9
 Page 1 of 1
 Preparer: Steven M. Lubertozzi

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) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1				Services provided by Water Service Corp. and allocated to Utilities, Inc. of Florida; see Schedule B-12.
2				
3				
4				
5				
6				
7				
8				
9				
10				
11		Total	\$ -	

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Test Year Ended: 12/31/05

Schedule: B-10
 Page 1 of 1
 Preparer: Steven M. Lubertozzi

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Hours	(5) Total Estimate of Charges by Firm	(6) Type of Service Rendered
1	Milian, Swain & Associates	Deborah Swain	160	65	\$ 10,400	Assist w/MFR, data requests, audit facilitation
2	Milian, Swain & Associates	Maria Bravo	130	1000	130,000	Assist w/MFR, data requests, audit facilitation
3	Milian, Swain & Associates	Cynthia Yapp	130	115	14,950	Assist w/MFR, data requests, audit facilitation
4	Milian, Swain & Associates	Marlene Alvarez	45	50	2,250	Assist w/MFR, data requests, audit facilitation
5	Rose, Sundstrom & Bentley, LLP	Martin Friedman	260	231	60,000	Legal Fees
6	Frank Seidman	Frank Seidman	125	80	10,000	Used & Useful MFR preparation
7	Public Service Commission		n/a	n/a	4,500	Filing Fee
8	Water Service Corp.	Steve Lubertozzi	89	125	11,125	Assist w/MFR, data requests, audit facilitation
9	Water Service Corp.	Lowell Yapp	25	300	7,500	Assist w/MFR, data requests, audit facilitation
10	Water Service Corp.	Michell Menotti	34	175	5,950	Assist w/MFR, data requests, audit facilitation
11	Water Service Corp.	Erin Povich	29	500	14,500	Assist w/MFR, data requests, audit facilitation
12	Water Service Corp.	Lena Sunardio	43	175	7,525	Assist w/MFR, data requests, audit facilitation
13	Water Service Corp.	Kirsten Weeks	45	200	9,000	Assist w/MFR, data requests, audit facilitation
14	Water Service Corp.	Dimitry Neyzelman	43	300	12,900	Assist w/MFR, data requests, audit facilitation
15	Water Service Corp.		n/a	na	7,643	Customer notices, postage
16	Water Service Corp.		n/a	n/a	1,031	Customer notices, stock
17	Water Service Corp.		n/a	n/a	1,200	Travel, Airfare
18	Water Service Corp.		n/a	n/a	1,600	Travel, Hotel/Accommodation
19	Water Service Corp.		n/a	n/a	400	Travel, Rental Car
20	Water Service Corp.		n/a	n/a	12,000	Fed Ex, copies & other misc.
21						
22					\$ 324,474	
23						
24	Estimate Through					
25						
26	<input checked="" type="checkbox"/> PAA					
27	<input type="checkbox"/> Commission Hearing					
28						
29	Amortization Period 4 Years					
30	Explanation if different from Section 367.0816, Florida					
31						
32						
33						
34	Amortization of Rate Case Expense:					
35	Prior Rate Case Amortization				\$ 397,597	
36	Total allowed rate case expense per Order No. PSC - 03-1140-FOF-WS issued 12/22/03				99,399	
37	Amortization Expense 2004				99,399	
38	Amortization Expense 2005				49,700	
39	Amortization Expense 1/1-6/30/06				248,498	
40	Total Amortization Expense				\$ 149,099	
41						
42	Unamortized prior rate case expense					
43						
44						
45						
46			(A)	(B)	(C)	
47	Prior unamortized rate case expenses		Water	Wastewater	Total	
48	Current rate case expense		\$ 108,172	\$ 40,927	\$ 149,099	
49	Total projected rate case expense		235,407	89,067	324,474	
50	Annual Amortization - All UIF systems		343,579	129,994	473,573	
51			\$ 85,895	\$ 32,499	\$ 118,393	
52	Annual Amortization - County		\$ 3,981	\$ -	\$ 3,981	
53						
54						
55	Method of allocation between UIF systems:					
56	Total Customers - UIF		7,109.2	2,689.8	9,799.0	
57	Percentage of customers		73%	27%	100%	
58						
59	Method of allocation for the county:					
60	Total Customers - County		329.5	-	329.5	
61	Percentage of customers		100.00%	0.00%	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 - Orange County
Docket No.: 060253 - WS
Test Year Ended: 12/31/05

Schedule: B-11
Page 1 of 1
Preparer: Steven M. Lubertozi

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.

1 Not applicable.

Company: Utilities, Inc of Florida
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/2005
 Interim Final
 Historical Projected

Schedule B-12
 Page 1 of 5

Preparer: Steven M. Lubertozzi

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 of the method of allocation. Provide a description of all systems other than water and sewer.

Utilities, Inc of Florida
 Allocation Percentage
 100.00%

Line No.	G/L Acct. No.	Description	(1) (2) (3)			(5) (6) (7)			(8)		
			Allocation Percentages			Amounts Allocated			Allocation Percentage		
			UIF	Other Companies/ Systems	Total	Description of Allocation Method	UIF	Other Companies/ Systems	Total	Water	Sewer
1	<u>Water Service Corp. Allocated Expenses (SE.50):</u>										
2	601	Salaries - Operations	9.4%	90.6%	100.0%		144,928	1,392,335	1,537,263	105,146	39,782
3	601	Salaries - Office	12.1%	87.9%	100.0%		26,544	193,065	219,609	19,258	7,286
4	604	Pension & Benefits	9.9%	90.1%	100.0%		39,092	356,450	395,542	28,361	10,731
5	408	Taxes Other Than Income	9.6%	90.4%	100.0%		13,880	131,105	144,985	10,070	3,810
6							<u>224,444</u>	<u>2,072,955</u>	<u>2,297,399</u>	<u>162,835</u>	<u>61,609</u>
7											
8	<u>Water Service Corp. Allocated Expenses (SE.51):</u>										
9	403	Depreciation Expense	3.4%	96.6%	100.0%		1,828	52,301	54,129	1,326	502
10	601	Salaries and Wages	4.2%	95.8%	100.0%		6,226	143,797	150,023	4,517	1,709
11	636	Contractual Services Other	4.2%	95.8%	100.0%		1,973	45,549	47,522	1,431	542
12	675	Miscellaneous Expenses	4.1%	95.9%	100.0%		1,787	41,279	43,066	1,296	491
13							<u>11,814</u>	<u>282,926</u>	<u>294,740</u>	<u>8,571</u>	<u>3,243</u>
14											
15	<u>Water Service Corp. Allocated Expenses (SE.60):</u>										
16	403	Depreciation Expense	3.4%	96.6%	100.0%		2,550	72,942	75,492	1,850	700
17	408	Taxes Other than Income	3.4%	96.6%	100.0%		5,821	166,509	172,330	4,223	1,598
18	409	Income Taxes - Federal	3.4%	96.6%	100.0%		754	21,583	22,337	547	207
19	413	Income from Utility Plant Lease	3.5%	96.5%	100.0%		(61)	(1,679)	(1,740)	(44)	(17)
20	419	Interest and Dividend Income	3.5%	96.5%	100.0%		5,741	158,778	164,519	4,165	1,576
21	427	Interest Expense	3.4%	96.6%	100.0%		(663)	(18,976)	(19,639)	(481)	(182)
22	601	Salaries & Wages	3.3%	96.7%	100.0%		34,237	1,017,932	1,052,169	24,839	9,398
23	604	Employee Pension & Benefits	3.4%	96.6%	100.0%		5,758	164,774	170,532	4,177	1,581
24	632	Contractual Services - Accounti	3.5%	96.5%	100.0%		3,768	104,232	108,000	2,734	1,034
25	633	Contractual Services - Legal	3.5%	96.5%	100.0%		468	12,945	13,413	340	128
26	636	Contractual Services - Other	3.5%	96.5%	100.0%		783	21,664	22,447	568	215
27	650	Transportation Expenses	0.0%	100.0%	100.0%		-	215	215	-	-
28	675	Miscellaneous Expenses	3.5%	96.5%	100.0%		14,104	387,809	401,913	10,232	3,872
29							<u>73,260</u>	<u>2,108,729</u>	<u>2,181,989</u>	<u>53,150</u>	<u>20,110</u>
30											
31	<u>Water Service Corp. Allocated Expenses (SE.90):</u>										
32	<u>FL Office Allocations</u>										
33	403	Depreciation Expenses	-84.1%	184.1%	100.0%		(10,256)	22,449	12,193	(7,441)	(2,815)
34	604	Employee Pension & Benefits	-84.2%	184.2%	100.0%		(309)	676	367	(224)	(85)
35	636	Contractual Services - Other	-84.1%	184.1%	100.0%		(13,305)	29,122	15,817	(9,653)	(3,652)
36	675	Miscellaneous Expenses	-84.1%	184.1%	100.0%		(39,812)	87,148	47,336	(28,884)	(10,928)
37							<u>(63,682)</u>	<u>139,395</u>	<u>75,713</u>	<u>(46,201)</u>	<u>(17,481)</u>
38											
39	<u>UIF Parent Allocations</u>										
40	403	Depreciation Expenses	-32.0%	132.0%	100.0%		(15,478)	63,832	48,354	(11,229)	(4,249)
41	604	Employee Pension & Benefits	-84.4%	184.4%	100.0%		(1,118)	2,442	1,324	(811)	(307)
42	650	Transportation Expenses	-3.1%	103.1%	100.0%		(1,810)	59,650	57,840	(1,313)	(497)
43	675	Miscellaneous Expenses	-84.1%	184.1%	100.0%		(11,376)	24,904	13,528	(8,253)	(3,123)
44							<u>(29,782)</u>	<u>150,828</u>	<u>121,046</u>	<u>(21,607)</u>	<u>(8,175)</u>

Company: Utilities, Inc of Florida
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/2005
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Steven M. Lubertozzi

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 of the method of allocation. Provide a description of all systems other than water and sewer.

Utilities, Inc of Florida
 Allocation Percentage
 100.00%

Line No.	G/L Acct. No.	Description	(1) (2) (3)			(4) (5) (6) (7)			(8)	
			Allocation Percentages			Amounts Allocated			Allocation Percentage	
			UIF	Other Companies/ Systems	Total	Description of Allocation Method	UIF	Other Companies/ Systems	Total	72.55% Water
Water Service Corp. Allocated Expenses (SE.50):										
1										
2	601	Salaries - Operations	9.6%	90.4%	100.0%					
3	601	Salaries - Office	12.0%	88.0%	100.0%	84,003	793,964	877,967	60,944	23,059
4	604	Pension & Benefits	9.8%	90.2%	100.0%	15,672	114,608	130,280	11,370	4,302
5	408	Taxes Other Than Income	9.3%	90.7%	100.0%	15,780	145,872	161,652	11,448	4,332
6						7,087	68,713	75,800	5,142	1,945
7						122,542	1,123,157	1,245,699	88,905	33,637
Water Service Corp. Allocated Expenses (SE.51):										
8										
9	403	Depreciation Expense	3.4%	96.6%	100.0%	954	26,814	27,768	692	262
10	601	Salaries and Wages	4.2%	95.8%	100.0%	3,209	73,756	76,965	2,328	881
11	636	Contractual Services Other	4.2%	95.8%	100.0%	1,157	26,585	27,742	839	318
12	675	Miscellaneous Expenses	4.2%	95.8%	100.0%	1,099	25,251	26,350	797	302
13						6,419	152,406	158,825	4,657	1,762
Water Service Corp. Allocated Expenses (SE.60):										
14										
15										
16	403	Depreciation Expense	3.4%	96.6%	100.0%	1,319	37,083	38,402	957	362
17	408	Taxes Other than Income	3.4%	96.6%	100.0%	1,127	31,693	32,820	818	309
18	409	Income Taxes - Federal	3.4%	96.6%	100.0%	44	1,234	1,278	32	12
19	419	Interest and Dividend Income	3.5%	96.5%	100.0%	2,914	79,411	82,325	2,114	800
20	427	Interest Expense	3.4%	96.6%	100.0%	(474)	(13,336)	(13,810)	(344)	(130)
21	601	Salaries & Wages	3.3%	96.7%	100.0%	19,545	572,209	591,754	14,180	5,365
22	604	Employee Pension & Benefits	3.4%	96.6%	100.0%	5,087	143,426	148,513	3,691	1,396
23	632	Contractual Services - Accounti	3.5%	96.5%	100.0%	1,889	52,111	54,000	1,370	519
24	636	Contractual Services - Other	3.5%	96.5%	100.0%	3,748	103,373	107,121	2,719	1,029
25	675	Miscellaneous Expenses	3.6%	96.4%	100.0%	5,703	152,313	158,016	4,138	1,565
26						40,902	1,159,517	1,200,419	29,675	11,227
Water Service Corp. Allocated Expenses (SE.90):										
27										
28										
29	FL Office Allocations									
30	403	Depreciation Expenses	-84.2%	184.2%	100.0%	(5,161)	11,291	6,130	(3,744)	(1,417)
31	636	Contractual Services - Other	-84.2%	184.2%	100.0%	(5,949)	13,017	7,068	(4,316)	(1,633)
32	675	Miscellaneous Expenses	-84.2%	184.2%	100.0%	(22,500)	49,227	26,727	(16,324)	(6,176)
33						(33,610)	73,535	39,925	(24,384)	(9,226)
34										
35	UIF Parent Allocations									
36	403	Depreciation Expenses	-21.4%	121.4%	100.0%	(8,210)	46,649	38,439	(5,956)	(2,254)
37	604	Employee Pension & Benefits	-85.7%	185.7%	100.0%	(136)	295	159	(99)	(37)
38	650	Transportation Expenses	-3.1%	103.1%	100.0%	(576)	18,997	18,421	(418)	(158)
39	675	Miscellaneous Expenses	-84.3%	184.3%	100.0%	(2,172)	4,750	2,578	(1,576)	(596)
40						(11,094)	70,690	59,596	(8,049)	(3,045)

Company: Utilities, Inc of Florida
 Docket No.: 060253-WS
 Schedule 3 Months Ended: 12/31/2005
 Interim Final
 Historical Projected

Schedule B-12
 Page 3 of 5

Preparer: Steven M. Lubertozzi

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 of the method of allocation. Provide a description of all systems other than water and sewer.

Utilities, Inc of Florida
Allocation Percentage
 100.00%

Line No.	G/L Acct. No.	Description	(1) (2) (3) Allocation Percentages			(4) Description of Allocation Method	(5) (6) (7) Amounts Allocated			(8) 72.55% 27.45% Water Sewer	
			UIF	Other Companies/ Systems	Total		UIF	Other Companies/ Systems	Total	Water	Sewer
1	<u>Water Service Corp. Allocated Expenses (SE.50):</u>										
2	601	Salaries - Operations	9.1%	90.9%	100.0%		77,413	772,628	850,041	56,163	21,250
3	601	Salaries - Office	12.0%	88.0%	100.0%		15,141	111,067	126,208	10,985	4,156
4	604	Pension & Benefits	9.6%	90.4%	100.0%		18,077	170,111	188,188	13,115	4,962
5	408	Taxes Other Than Income	8.9%	91.1%	100.0%		6,397	65,760	72,157	4,641	1,756
6							<u>117,028</u>	<u>1,119,566</u>	<u>1,236,594</u>	<u>84,904</u>	<u>32,124</u>
7											
8	<u>Water Service Corp. Allocated Expenses (SE.51):</u>										
9	403	Depreciation Expense	3.4%	96.6%	100.0%		1,181	33,367	34,548	857	324
10	601	Salaries and Wages	4.2%	95.8%	100.0%		434	10,014	10,448	315	119
11	636	Contractual Services Other	4.1%	95.9%	100.0%		1,033	23,873	24,906	749	284
12	675	Miscellaneous Expenses	4.1%	95.9%	100.0%		912	21,065	21,977	662	250
13							<u>3,560</u>	<u>88,319</u>	<u>91,879</u>	<u>2,583</u>	<u>977</u>
14											
15	<u>Water Service Corp. Allocated Expenses (SE.60):</u>										
16	403	Depreciation Expense	3.4%	96.6%	100.0%		1,849	52,259	54,108	1,341	508
17	408	Taxes Other than Income	3.4%	96.6%	100.0%		2,877	81,310	84,187	2,087	790
18	409	Income Taxes - Federal	3.4%	96.6%	100.0%		107	3,050	3,157	78	29
19	410	Deferred Inc. Taxes - Federal	3.4%	96.6%	100.0%		331	9,343	9,674	240	91
20	413	Income from Utility Plant Leases	3.4%	96.6%	100.0%		(40)	(1,120)	(1,160)	(29)	(11)
21	419	Interest and Dividend Income	3.5%	96.5%	100.0%		2,898	79,427	82,325	2,103	795
22	427	Interest Expense	3.4%	96.6%	100.0%		(483)	(13,658)	(14,141)	(350)	(133)
23	601	Salaries & Wages	3.5%	96.5%	100.0%		26,095	722,112	748,207	18,932	7,163
24	604	Employee Pension & Benefits	3.5%	96.5%	100.0%		12,633	350,600	363,233	9,165	3,468
25	632	Contractual Services - Accounti	3.5%	96.5%	100.0%		4,302	119,540	123,842	3,121	1,181
26	636	Contractual Services - Other	3.5%	96.5%	100.0%		(1,916)	(53,249)	(55,165)	(1,390)	(526)
27	675	Miscellaneous Expenses	3.5%	96.5%	100.0%		7,127	196,964	204,091	5,171	1,956
28							<u>55,780</u>	<u>1,546,577</u>	<u>1,602,357</u>	<u>40,469</u>	<u>15,311</u>
29											
30	<u>Water Service Corp. Allocated Expenses (SE.90):</u>										
31	<u>FL Office Allocations</u>										
32	403	Depreciation Expenses	-88.0%	188.0%	100.0%		(5,393)	11,523	6,130	(3,913)	(1,480)
33	636	Contractual Services - Other	-88.0%	188.0%	100.0%		(5,045)	10,777	5,732	(3,660)	(1,385)
34	675	Miscellaneous Expenses	-88.0%	188.0%	100.0%		(27,429)	58,601	31,172	(19,900)	(7,529)
35							<u>(37,867)</u>	<u>80,901</u>	<u>43,034</u>	<u>(27,473)</u>	<u>(10,394)</u>
36											
37	<u>UIF Parent Allocations</u>										
38	403	Depreciation Expenses	-34.3%	134.3%	100.0%		(9,574)	37,515	27,941	(6,946)	(2,628)
39	604	Employee Pension & Benefits	-87.9%	187.9%	100.0%		(1,267)	2,709	1,442	(919)	(348)
40	650	Transportation Expenses	-3.1%	103.1%	100.0%		(1,027)	33,836	32,809	(745)	(282)
41	675	Miscellaneous Expenses	-87.9%	187.9%	100.0%		(3,805)	8,136	4,331	(2,761)	(1,044)
42							<u>(15,673)</u>	<u>82,196</u>	<u>66,523</u>	<u>(11,371)</u>	<u>(4,302)</u>

Company: Utilities, Inc of Florida
 Docket No.060253-WS
 Schedule Year Ended: 12/31/2005
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12
 Page 4 of 5

Preparer: Steven M. Lubertozzi

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 of the method of allocation. Provide a description of all systems other than water and sewer.

Utilities, Inc of Florida
Allocation Percentage
 100.00%

Line No.	G/L Acct. No.	Description	Allocation Percentages			Amounts Allocated			Allocation Percentage		
			UIF	Other Companies/ Systems	Total	Description of Allocation Method	UIF	Other Companies/ Systems	Total	72.55% Water	27.45% Sewer
<u>1 Water Service Corp. Allocated Expenses (SE.50):</u>											
2	601	Salaries - Operations	9.4%	90.6%	100.0%						
3	601	Salaries - Office	12.0%	88.0%	100.0%	306,344	2,958,927	3,265,271	222,253	84,091	
4	604	Pension & Benefits	9.8%	90.2%	100.0%	57,357	418,740	476,097	41,613	15,744	
5	408	Taxes Other Than Income	9.3%	90.7%	100.0%	72,949	672,433	745,382	52,925	20,024	
6						27,364	265,578	292,942	19,853	7,511	
7						<u>464,014</u>	<u>4,315,678</u>	<u>4,779,692</u>	<u>336,643</u>	<u>127,371</u>	
<u>8 Water Service Corp. Allocated Expenses (SE.51):</u>											
9	403	Depreciation Expense	3.4%	96.6%	100.0%	3,963	112,482	116,445	2,875	1,088	
10	601	Salaries and Wages	4.2%	95.8%	100.0%	9,869	227,567	237,436	7,160	2,709	
11	636	Contractual Services Other	4.2%	95.8%	100.0%	4,163	96,007	100,170	3,020	1,143	
12	675	Miscellaneous Expenses	4.2%	95.8%	100.0%	3,798	87,595	91,393	2,755	1,043	
13						<u>21,793</u>	<u>523,651</u>	<u>545,444</u>	<u>15,811</u>	<u>5,982</u>	
<u>15 Water Service Corp. Allocated Expenses (SE.60):</u>											
16	403	Depreciation Expense	3.4%	96.6%	100.0%	5,718	162,285	168,003	4,148	1,570	
17	408	Taxes Other than Income	3.4%	96.6%	100.0%	9,825	279,512	289,337	7,128	2,697	
18	409	Income Taxes - Federal	3.4%	96.6%	100.0%	905	25,867	26,772	657	248	
19	410	Deferred Inc. Taxes - Federal	3.4%	96.6%	100.0%	331	9,343	9,674	240	91	
20	413	Income from Utility Plant Leased to Others	3.5%	96.5%	100.0%	(101)	(2,799)	(2,900)	(73)	(28)	
21	419	Interest and Dividend Income	3.5%	96.5%	100.0%	11,553	317,616	329,169	8,382	3,171	
22	427	Interest Expense	3.4%	96.6%	100.0%	(1,620)	(45,969)	(47,589)	(1,175)	(445)	
23	601	Salaries & Wages	3.3%	96.7%	100.0%	79,877	2,312,253	2,392,130	57,951	21,926	
24	604	Employee Pension & Benefits	3.4%	96.6%	100.0%	23,478	658,800	682,278	17,033	6,445	
25	632	Contractual Services - Accounting	3.5%	96.5%	100.0%	9,959	275,883	285,842	7,225	2,734	
26	633	Contractual Services - Legal	3.5%	96.5%	100.0%	468	12,945	13,413	340	128	
27	636	Contractual Services - Other	3.5%	96.5%	100.0%	2,615	71,789	74,404	1,897	718	
28	650	Transportation Expenses	0.0%	100.0%	100.0%	-	215	215	-	-	
29	675	Miscellaneous Expenses	3.5%	96.5%	100.0%	26,934	737,085	764,019	19,541	7,393	
30						<u>169,942</u>	<u>4,814,823</u>	<u>4,984,765</u>	<u>123,293</u>	<u>46,649</u>	
<u>32 Water Service Corp. Allocated Expenses (SE.90):</u>											
<u>33 FL Office Allocations</u>											
34	403	Depreciation Expenses	-85.1%	185.1%	100.0%	(20,810)	45,263	24,453	(15,098)	(5,712)	
35	604	Employee Pension & Benefits	-84.2%	184.2%	100.0%	(309)	676	367	(224)	(85)	
36	636	Contractual Services - Other	-84.9%	184.9%	100.0%	(24,299)	52,917	28,618	(17,629)	(6,670)	
37	675	Miscellaneous Expenses	-85.3%	185.3%	100.0%	(89,741)	194,976	105,235	(65,107)	(24,634)	
38						<u>(135,159)</u>	<u>293,832</u>	<u>158,673</u>	<u>(98,058)</u>	<u>(37,101)</u>	
<u>40 UIF Parent Allocations</u>											
41	403	Depreciation Expenses	-29.0%	129.0%	100.0%	(33,262)	147,996	114,734	(24,132)	(9,130)	
42	604	Employee Pension & Benefits	-86.2%	186.2%	100.0%	(2,521)	5,445	2,924	(1,829)	(692)	
43	650	Transportation Expenses	-3.1%	103.1%	100.0%	(3,413)	112,483	109,070	(2,476)	(937)	
44	675	Miscellaneous Expenses	-84.9%	184.9%	100.0%	(17,353)	37,789	20,436	(12,590)	(4,763)	
45						<u>(56,549)</u>	<u>303,714</u>	<u>247,165</u>	<u>(41,026)</u>	<u>(15,523)</u>	

Company Utilities, Inc of Florida
 Docket No:060253-WS
 Schedule Year Ended: 12/31/2005
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12
 Page 5 of 5

Preparer: Steven M. Lubertozzi

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 of the method of allocation. Provide a description of all systems other than water and sewer.

Orange County
 Allocation Percentage
 3.36%

Line No.	G/L Acct. No.	Description	Allocation Percentages			Amounts Allocated			Orange County Allocation Percentage		
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
			UIF Orange County	Other UIF Systems	Total	Description of Allocation Method	UIF Orange County	Other UIF Systems	Total	100.00% Water	0.00% Sewer
<u>Water Service Corp. Allocated Expenses (SE.50):</u>											
2	601	Salaries - Operations	3.4%	96.6%	100.0%		10,301	296,043	306,344	10,301	-
3	601	Salaries - Office	3.4%	96.6%	100.0%		1,929	55,428	57,357	1,929	-
4	604	Pension & Benefits	3.4%	96.6%	100.0%		2,453	70,496	72,949	2,453	-
5	408	Taxes Other Than Income	3.4%	96.6%	100.0%		920	26,444	27,364	920	-
							<u>15,603</u>	<u>448,411</u>	<u>464,014</u>	<u>15,603</u>	<u>-</u>
<u>Water Service Corp. Allocated Expenses (SE.51):</u>											
9	403	Depreciation Expense	3.4%	96.6%	100.0%		133	3,830	3,963	133	-
10	601	Salaries and Wages	3.4%	96.6%	100.0%		332	9,537	9,869	332	-
11	636	Contractual Services Other	3.4%	96.6%	100.0%		140	4,023	4,163	140	-
12	675	Miscellaneous Expenses	3.4%	96.6%	100.0%		128	3,670	3,798	128	-
							<u>733</u>	<u>21,060</u>	<u>21,793</u>	<u>733</u>	<u>-</u>
<u>Water Service Corp. Allocated Expenses (SE.60):</u>											
16	403	Depreciation Expense	3.4%	96.6%	100.0%		192	5,526	5,718	192	-
17	408	Taxes Other than Income	3.4%	96.6%	100.0%		330	9,495	9,825	330	-
18	409	Income Taxes - Federal	3.4%	96.6%	100.0%		30	875	905	30	-
19	410	Deferred Inc. Taxes - Federal	3.4%	96.6%	100.0%		11	320	331	11	-
20	413	Income from Utility Plant Lease	3.4%	96.6%	100.0%		(3)	(98)	(101)	(3)	-
21	419	Interest and Dividend Income	3.4%	96.6%	100.0%		388	11,165	11,553	388	-
22	427	Interest Expense	3.4%	96.6%	100.0%		(54)	(1,566)	(1,620)	(54)	-
23	601	Salaries & Wages	3.4%	96.6%	100.0%		2,686	77,191	79,877	2,686	-
24	604	Employee Pension & Benefits	3.4%	96.6%	100.0%		789	22,689	23,478	789	-
25	632	Contractual Services - Account	3.4%	96.6%	100.0%		335	9,624	9,959	335	-
26	633	Contractual Services - Legal	3.4%	96.6%	100.0%		16	452	468	16	-
27	636	Contractual Services - Other	3.4%	96.6%	100.0%		88	2,527	2,615	88	-
28	675	Miscellaneous Expenses	3.4%	96.6%	100.0%		906	26,028	26,934	906	-
							<u>5,714</u>	<u>164,228</u>	<u>169,942</u>	<u>5,714</u>	<u>-</u>
<u>Water Service Corp. Allocated Expenses (SE.90):</u>											
FL Office Allocations											
33	403	Depreciation Expenses	3.4%	96.6%	100.0%		(700)	(20,110)	(20,810)	(700)	-
34	604	Employee Pension & Benefits	3.4%	96.6%	100.0%		(10)	(299)	(309)	(10)	-
35	636	Contractual Services - Other	3.4%	96.6%	100.0%		(817)	(23,482)	(24,299)	(817)	-
36	675	Miscellaneous Expenses	3.4%	96.6%	100.0%		(3,018)	(86,723)	(89,741)	(3,018)	-
							<u>(4,545)</u>	<u>(130,614)</u>	<u>(135,159)</u>	<u>(4,545)</u>	<u>-</u>
UIF Parent Allocations											
40	403	Depreciation Expenses	3.4%	96.6%	100.0%		(1,118)	(32,144)	(33,262)	(1,118)	-
41	604	Employee Pension & Benefits	3.4%	96.6%	100.0%		(85)	(2,436)	(2,521)	(85)	-
42	650	Transportation Expenses	3.4%	96.6%	100.0%		(115)	(3,298)	(3,413)	(115)	-
43	675	Miscellaneous Expenses	3.4%	96.6%	100.0%		(584)	(16,769)	(17,353)	(584)	-
							<u>(1,902)</u>	<u>(54,647)</u>	<u>(56,549)</u>	<u>(1,902)</u>	<u>-</u>

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Test Year Ended: 12/31/05
 Historic [X] or Projected []

Schedule: B-13
 Page 1 of 1
 Preparer: Steven M. Lubertozzi
 Recap Schedules: B-1

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 County	(3) Test Year Cost Center Allocation	(4) Test Year UIF Allocation	(5) Test Year Total Expense	(6) Adjustments	(7) Adjusted Balance	(8) Non-Used & Useful %	(9) Non-Used & Amount
1	301.1 Organization	193	(8)	5	190		190		
2	302.1 Franchises				-		-		
3	339.1 Other Plant & Misc. Equipment				-		-		
4	SOURCE OF SUPPLY AND PUMPING PLANT				-		-		
5	303.2 Land & Land Rights				-		-		
6	304.2 Structures & Improvements	(3)			(3)		(3)		
7	305.2 Collect. & Impound. Reservoirs				-		-		
8	306.2 Lake, River & Other Intakes				-		-		
9	307.2 Wells & Springs	643			643		643		
10	308.2 Infiltration Galleries & Tunnels				-		-		
11	309.2 Supply Mains				-		-		
12	310.2 Power Generation Equipment				-		-		
13	311.2 Pumping Equipment	51	(7)		44		44		
14	339.2 Other Plant & Misc. Equipment				-		-		
15	WATER TREATMENT PLANT				-		-		
16	303.3 Land & Land Rights				-		-		
17	304.3 Structures & Improvements	11			11		11		
18	320.3 Water Treatment Equipment	1			1		1		
19	339.3 Other Plant & Misc. Equipment				-		-		
20	TRANSMISSION & DISTRIBUTION PLANT				-		-		
21	303.4 Land & Land Rights				-		-		
22	304.4 Structures & Improvements				-		-		
23	330.4 Distr. Reservoirs & Standpipes	69			69		69		
24	331.4 Transm. & Distribution Mains	1,697			1,697		1,697		
25	333.4 Services	539	15		554		554		
26	334.4 Meters & Meter Installations	1,260	134		1,394		1,394		
27	335.4 Hydrants	1			1		1		
28	339.4 Other Plant & Misc. Equipment				-		-		
29	GENERAL PLANT				-		-		
30	303.5 Land & Land Rights				-		-		
31	304.5 Structures & Improvements			182	182		182		
32	340.5 Office Furniture & Equipment			364	364		364		
33	341.5 Transportation Equipment			2,560	2,560		2,560		
34	342.5 Stores Equipment			3	3		3		
35	343.5 Tools, Shop & Garage Equipment		283	196	479		479		
36	344.5 Laboratory Equipment			1	1		1		
37	345.5 Power Operated Equipment				-		-		
38	346.5 Communication Equipment		142	33	175		175		
39	347.5 Miscellaneous Equipment				-		-		
40	348.5 Other Tangible Plant	(206)	(229)		(435)		(435)		
41	TOTAL	4,253	330	3,344	7,927	-	7,927	N/A	N/A
42	LESS: AMORTIZATION OF CIAC	(1,230)	162		(1,068)		(1,068)		
43									
44	NET DEPRECIATION EXPENSE - WATER	\$ 3,023	\$ 492	\$ 3,344	\$ 6,859	\$ -	\$ 6,859	N/A	N/A

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/05
 Historic or Projected
 Interim Final

Schedule: B-15
 Page 1 of 1
 Preparer: Steven M. Lubertozzi
 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	(6) Total
1	WATER					
2	Test Year per County			1,850		1,850
3	Allocation from UIF	4,383	1,199	1,057	27	6,666
4	Test Year Per Books	\$ 4,383	\$ 1,199	\$ 2,907	\$ 27	\$ 8,516
5						
6	Adjustments to Test Year (Explain):					
7	Increase in tangible tax per B-3			-		-
8	Payroll Tax for add'l budgeted salaries		270			270
9	Increase in RAFs associated with annualized water revenues per B-3	4		-	-	4
10	Total Test Year Adjustments	4	270	-	-	274
11						
12	Adjusted Test Year	4,387	1,469	2,907	27	8,790
13	RAFs Assoc. with Revenue Increase	1,082	-	-	-	1,082
14						
15	Total Balance	\$ 5,469	\$ 1,469	\$ 2,907	\$ 27	\$ 9,872

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Test Year Ended: 12/31/05
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: C-1
 Page 1 of 1
 Preparer: Steven M. Lubertozi

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
1	Current Tax Expense	C-2	\$ (3,859)	\$ 8,967	\$ 5,108	\$ 5,108
2						
3	Deferred Income Tax Expense	C-5	(1,867)	1,867	-	
4						
5	ITC Realized This Year	C-8				
6						
7	ITC Amortization	C-8				
8	(3% ITC and IRC 46(f)(2))					
9						
10	Parent Debt Adjustment	C-9	-	-	-	-
11						
12	Total Income Tax Expense		\$ (5,726)	\$ 10,834	\$ 5,108	\$ 5,108

Supporting Schedules: C-2, C-5, C-9
 Recap Schedules: B-1

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: C-2
 Page 1 of 1
 Preparer: Steven M. Lubertozzi

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(1)	Utility Adjusted	Adjust for Increase	Water	
1	\$ 2,349	\$ 1,972	\$ 4,321	\$ 11,595	\$ 15,916	
2	Add: Income Tax Expense Per Books (Sch. B-1)	(1,887)	(1,887)	6,995	5,108	
3						
4	Subtotal	85	2,434	18,590	21,024	
5	Less: Interest Charges (Sch. C-3)	(5,155)	7,450		7,450	
6						
7	Taxable Income Per Books	(10,256)	5,240	(5,016)	18,590	13,574
8						
9	Schedule M Adjustments:					
10	Permanent Differences (From Sch. C-4)	(1,043)		(1,043)		(1,043)
11	Timing Differences (From Sch. C-5)	824	(3,940)	(3,116)		(3,116)
12						
13	Total Schedule M Adjustments	(219)	(3,940)	(4,159)		(4,159)
14						
15	Taxable Income Before State Taxes	(10,256)	5,240	(5,016)	18,590	13,574
16	Less: State Income Tax Exemption (\$5,000)					
17						
18	State Taxable Income	(10,256)	5,240	(5,016)	18,590	13,574
19	State Income Tax (5.5% of Line 18)	(564)	288	(276)	1,022	747
20	Limited by NOL					
21	Credits					
22						
23	Current State Income Taxes	(564)	288	(276)	1,022	747
24						
25	Federal Taxable Income (Line 15 - Line 23)	(9,692)	4,952	(4,740)	17,568	12,827
26	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
27						
28	Federal Income Taxes (Line 25 x Line 26)	(3,295)	1,684	(1,611)	5,973	4,361
29	Less: Investment Tax Credit Realized					
30	This Year (Sch. C-7)					
31						
32	Current Federal Inc. Taxes (Line 28 - Line 30)	(3,295)	1,684	(1,611)	5,973	4,361
33						
34	Summary:					
35	Current State Income Taxes (Line 23)	(564)	288	(276)	1,022	747
36	Current Federal Income Taxes (Line 32)	(3,295)	1,684	(1,611)	5,973	4,361
37						
38	Total Current Income Tax Expense (To C-1)	\$ (3,859)	\$ 1,972	\$ (1,887)	\$ 6,995	\$ 5,108

40 Note (1): Adjustments to test year operating income are shown on Schedules B-1, B-3 and C-5.
 41
 42 Supporting Schedules: B-1,C-3,C-4,C-5
 43 Recap Schedules: C-1

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Schedule: C-3

Docket No.: 060253 - WS

Page 1 of 1

Schedule Year Ended: 12/31/05

Preparer: Steven M. Lubertozzi

Interim [] Final [X]

Historic [X] or Projected []

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water
1	Interest on Long-Term Debt			\$ -	
2					
3	Amortization of Debt Premium,			-	
4	Disc. and Expense Net				
5					
6	Interest on Short-Term Debt	477		477	477
7					
8	Other Interest Expense - Intercompany	13,171	(6,198)	6,973	6,973
9					
10	AFUDC	(1,043)	1,043	-	-
11					
12	ITC Interest Synchronization			-	-
13	(IRC 46(f)(2) only - See below)				
14					
15	Total Used For Tax Calculation	\$ 12,605	\$ (5,155)	\$ 7,450	\$ 7,450
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	<u>Balances From Schedule D-1</u>	<u>Amount</u>	<u>Ratio</u>	<u>Cost</u>	
22					
23	Long-Term Debt				
24					
25	Short-Term Debt				
26					
27	Preferred Stock				
28					
29	Common Equity				
30					
31	Total				
32					
33	ITCs (from D-1, Line 7)				
34					
35	Weighted Debt Cost (From Line 12)				
36					
37	Interest Adjustment (To Line 6)				
38					
39	Supporting Schedules: D-1				
40	Recap Schedules: C-2				

Company: Utilities, Inc. of Florida - Orange County
Docket No.: 060253 - WS
Schedule Year Ended: 12/31/05
Historic [X] or Projected []

Schedule: C-4
Page 1 of 1
Preparer: Steven M. Lubertozi

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.

1 Interest During Construction \$ (1,043)

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/05
 Historic [X] or Projected []

Schedule: C-5
 Page 1 of 1
 Preparer: Steven M. Lubertozi

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	Test Year 6/30/2005	Utility Adjust.(1)	Utility Adjusted	Water
1	Timing Differences:				
2					
3	Tax Depreciation and Amortization	\$ 6,556	\$ -	\$ 6,556	\$ 6,556
4	Book Depreciation and Amortization	3,023	3,836	6,859	6,859
5					
6	Difference	3,533	(3,836)	(303)	(303)
7					
8	Other Timing Differences (Itemize):				
9	Tap Fees	-	-	-	-
10	Deferred Maintenance - Amort	(480)		(480)	(480)
11	Dererred Rate Case - Amort	(3,877)	(104)	(3,981)	(3,981)
12	Organization Exp - Amort	-	-	-	-
13					
14					
15	Total Timing Differences (To C-2)	(824)	(3,940)	(4,764)	(4,764)
16					
17	State Tax Rate	0.055	0.055	0.055	0.055
18	State Deferred Taxes (Line 15 x Line 17) (Limited by NOL)	(45)	(217)	(262)	(262)
19					
20	Total State Tax Deferred	(45)	(217)	(262)	(262)
21					
22	Timing Differences For Federal Deferred Taxes (Line 15 - 18)	(779)	(3,940)	(4,719)	(4,719)
23					
24					
25	Federal Tax Rate	0.34	0.34	0.34	0.34
26					
27	Federal Deferred Taxes (Line 23 x Line 25)	(265)	(1,340)	(1,605)	(1,605)
28	Add: State Deferred Taxes (Line 18)	(45)	(217)	(262)	(262)
29					
30	Total Deferred Tax Expense (To C-1)	\$ (310)	\$ (1,557)	\$ (1,867)	\$ (1,867)

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/05
 Historic [X] Projected [] (Final Rates)

Schedule: C-6
 Page 1 of 3
 Preparer: Steven M. Lubertozzi

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	2001	1,805	17,302	19,107	342	1,995	2,337	(1,730)	(355,497)	(357,227)
2	2002	1,601	15,599	17,200	1,044	6,098	7,142	(8,652)	(528,740)	(537,392)
3	2003	1,394	13,899	15,293	1,466	8,563	10,029	(29,548)	(860,835)	(890,383)
4	2004	1,186	12,202	13,388	1,868	10,910	12,778	(25,631)	(1,048,806)	(1,074,437)
5	2005	978	10,505	11,483	2,433	14,212	16,645	(20,097)	(1,016,468)	(1,036,565)
6										
7										
8										
9										
		Account No. 190.1020 / 2020			Account No. 190.1021 / 2021					
10	Year	State	Federal	Total	State	Federal	Total			
11	2001	(2,457)	(14,348)	(16,805)	(1,420)	(8,293)	(9,713)			
12	2002	(10,261)	(59,935)	(70,196)	(1,036)	(6,052)	(7,088)			
13	2003	(31,598)	(184,583)	(216,181)	(810)	(4,731)	(5,541)			
14	2004	(25,268)	(147,607)	(172,875)	(3,417)	(19,963)	(23,380)			
15	2005	(18,983)	(110,890)	(129,873)	(2,652)	(15,489)	(18,141)			
16										
17										
18										
		Account No. 190.1024 / 2024			Account No. 190.1031 / 2031					
19	Year	State	Federal	Total	State	Federal	Total			
20	2001		(15,212)	(15,212)		(336,941)	(336,941)			
21	2002		(17,102)	(17,102)		(467,348)	(467,348)			
22	2003		(19,041)	(19,041)		(674,942)	(674,942)			
23	2004		(20,980)	(20,980)		(883,368)	(883,368)			
24	2005	(10)	(21,037)	(21,047)	(1,863)	(893,769)	(895,632)			

Supporting Schedules: None
 Recap Schedules: A-19, D-2(a)

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/2005
 Historic [X] Projected [] (Final Rates)

Schedule: C-6
 Page 2 of 3
 Preparer: Steven M. Lubertozzi

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.	Year	Account No. 190.2011 Deferred Tax Debits- Tap Fees					Account No. 190.2012 Deferred Tax Debits- Tap Fees				
		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	2001					1,805				342	
2	2002	1,805	(204)	-	-	1,601	342	702		1,044	
3	2003	1,601	(207)			1,394	1,044	422		1,466	
4	2004	1,394	(208)			1,186	1,466	402		1,868	
5	2005	1,186	(208)			978	1,868	565		2,433	
6											
7											
8											
		Account No. 190.2020 Deferred Tax Credits- Rate Case					Account No. 190.2021 Deferred Tax Credits- Maint Fee				
9		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
10											
11	Year										
12	2001					(2,457)					(1,420)
13	2002	(2,457)	(7,804)	-	-	(10,261)	(1,420)	384			(1,036)
14	2003	(10,261)	(21,337)			(31,598)	(1,036)	226			(810)
15	2004	(31,598)	6,330			(25,268)	(810)	(2,607)			(3,417)
16	2005	(25,268)	6,285			(18,983)	(3,417)	765			(2,652)
17											
18											
19		Account No. 190.2024 Deferred T St Tax - Org					Account No. 190.2031 Deferred Tax Credits- Depreciation				
20		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
21											
22	Year										
23	2001					0					-
24	2002	-				-	-				-
25	2003	-				-	-				-
26	2004	-				-	-				-
27	2005	-	(10)			(10)	-	(1,863)			(1,863)
28											
29		Account No. 190.1012 Deferred Tax Debits- Tap Fees					Account No. 190.1011 Deferred Tax Debits- Tap Fees				
30		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
31											
32	Year										
33	2001					1,995					17,302
34	2002	1,995	4,103			6,098	17,302	(1,703)			15,599
35	2003	6,098	2,465			8,563	15,599	(1,700)			13,899
36	2004	8,563	2,347			10,910	13,899	(1,697)			12,202
37	2005	10,910	3,302			14,212	12,202	(1,697)			10,505

Supporting Schedules: None
 Recap Schedules: A-19, D-2(a)

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/2005
 Historic [X] Projected [] (Final Rates)

Schedule: C-6
 Page 3 of 3
 Preparer: Steven M. Lubertozzi

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.	Year	Account No. 190,1020 Deferred Tax Credits- Rate Case				Account No. 190,1021 Deferred Tax Credits- Maint Fee					
		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											
2											
3	2001					(14,348)					(8,293)
4	2002	(14,348)	(45,587)			(59,935)	(8,293)	2,241			(6,052)
5	2003	(59,935)	(124,648)			(184,583)	(6,052)	1,321			(4,731)
6	2004	(184,583)	36,976			(147,607)	(4,731)	(15,232)			(19,963)
7	2005	(147,607)	36,717			(110,890)	(19,963)	4,474			(15,489)
8											
9											
Line No.	Year	Account No. 190,1024 Deferred Tax Credits- Org. Exp.				Account No. 190,1026 Deferred Tax Credits- Bad Debts					
		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
11											
12											
13											
14	2001					(15,212)	2001				0
15	2002	(15,212)	(1,890)			(17,102)	2002	-			-
16	2003	(17,102)	(1,939)			(19,041)	2003	-			-
17	2004	(19,041)	(1,939)			(20,980)	2004	-			-
18	2005	(20,980)	(57)			(21,037)	2005	-			-
19											
20											
21											
Line No.	Year	Account No. 190,1031 Deferred Tax Credits- Depr									
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance					
23											
24											
25											
26	2001					(336,941)					
27	2002	(336,941)	(130,407)			(467,348)					
28	2003	(467,348)	(207,594)			(674,942)					
29	2004	(674,942)	(208,426)			(883,368)					
30	2005	(883,368)	(10,401)			(893,769)					

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Schedule: C-7

Docket No.: 060253 - WS

Page 1 of 1

Test Year Ended: 12/31/05

Preparer: Steven M. Lubertozzi

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 12/31/2001	Net ITC 12/31/2001	2002	2003	2004	2005
1	Prior	\$ (18,612)	\$ 5,859	\$ (12,753)	\$ 279	\$ 279	\$ 279	\$ 279
2	1981	(7,053)	2,120	(4,933)	106	106	106	106
3	1982	(18,745)	5,339	(13,406)	281	281	281	281
4	1983	(52,301)	14,130	(38,171)	785	785	785	785
5	1984	(37,642)	9,605	(28,037)	565	565	565	565
6	1985	(12,934)	3,104	(9,830)	194	194	194	194
7	1986	(9,723)	2,190	(7,533)	146	146	146	146
8					2,356	2,356	2,356	2,356
9				\$ (114,663)	\$ (112,307)	\$ (109,951)	\$ (107,595)	\$ (105,239)
10								
11								
12			Amount Realized		Amortization			
13				Prior Year Adjust.		Prior Year Adjust.		Ending Balance
14		Beginning Balance	Current Year		Current Year			
15								
16								
17	2001							(114,663)
18	2002	(114,663)			2,356			(112,307)
19	2003	(112,307)			2,356			(109,951)
20	2004	(109,951)			2,356			(107,595)
21	2005	(107,595)			2,356			(105,239)
22								
23	Allocation to Counties				<u>Gross Plant</u>	<u>%</u>		<u>Amortization</u>
24	Marion County - Water				694,589	5.6%	\$	132
25	Marion County - Wastewater				176,188	1.4%		34
26	Orange County - Water				177,468	1.4%		34
27	Pasco County - Water				3,197,820	25.9%		610
28	Pasco County - Wastewater				1,200,821	9.7%		229
29	Pinellas County - Water				416,268	3.4%		79
30	Seminole County - Water				3,379,374	27.4%		644
31	Seminole County - Wastewater				3,114,676	25.2%		594
32	TOTAL UIF				<u>\$ 12,357,204</u>	<u>100.0%</u>	<u>\$</u>	<u>2,356</u>

Supporting Schedules: None

Recap Schedules: C-2, C-3, D-2(a), A-18, A-19

Parent(s) Debt Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/05

Schedule: C-8
 Page 1 of 1
 Preparer: Steven M. Lubertozzi

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
1	Long-Term Debt		%	%
2				
3	Short-Term Debt			
4				
5	Preferred Stock			
6				
7	Common Equity - Common Stock			
8	Retained Earnings - Parent Only			
9				
10	Deferred Income Tax			
11				
12	Other Paid in Capital			-
13				
14	Total	\$ -	0.00%	- %

17 Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate)
 18 X Equity of Subsidiary (To C-1)
 19

20 NOTE: A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company,
 21 including Utilities Inc. of Longwood, based on the capital structure of the consolidated group. This intercompany interest is shown on
 22 Schedule C-3, line 4.
 23
 24
 25
 26

27 Supporting Schedules: None
 28 Recap Schedules: None
 29

Company: Utilities, Inc. of Florida - Orange County
Docket No.: 060253 - WS
Schedule Year Ended: 12/31/05

Schedule: C-9
Page 1 of 1
Preparer: Steven M. Lubertozzi

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 - Orange County
Docket No.: 060253 - WS
Test Year Ended: 12/31/05

Schedule: C-10
Page 1 of 1
Preparer: Steven M. Lubertozzi

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 - Orange County
Docket No.: 060253 - WS
Schedule Year Ended: 12/31/05
Interim [] Final [x]
Historical [x] Projected []

Schedule D-1
Page 1 of 1

Preparer: Kirsten E. Weeks

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

Line No.	(1) Class of Capital	(2) Reconciled to Requested Rate Base AYE 12/31/05	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	104,266	51.53%	6.65%	3.43%
2	Short Term Debt	3,537	1.75%	5.01%	0.09%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	71,749	35.46%	11.78%	4.18%
5	Customer Deposits	5,814	2.87%	6.00%	0.17%
6	Tax Credits - Zero Cost	1,545	0.76%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	15,430	7.63%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10					
11	Total	202,342	100.00%		7.87%

14 Notes:

- 15 1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities,
- 16 Inc.
- 17 2. Tax Credits and Accumulated Deferred Income Taxes are actual for Utilities, Inc. of Florida, allocated among the counties based on
- 18 gross plant.
- 19 3. Customer Deposits are actual for the County.
- 20 4. The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-050006. Since the equity ratio is less than
- 21 40.00%, an 11.78% cost rate has been used.

Supporting Schedules: D-2

Recap Schedules: A-1, A-2

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
Docket No.: 060253 - WS
Schedule Year Ended: 12/31/05
Interim [] Final [x]
Historical [x] Projected []

Schedule D-2
Page 1 of 2

Preparer: Kirsten E. Weeks

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

Line No.	(1) Class of Capital	(2) Balance 12/31/05	(3) Balance 12/31/04	(4) Thirteen Month Average	(5) Reconciliation Adjustments		(6) Pro Rata Percentage	(7) Reconciled to Requested Rate Base AYE 12/31/05
					Pro Rata	Pro Rata		
1	Long Term Debt	135,285,191	112,803,215	133,025,102	(132,920,835)	58.07%	104,267	
2	Short Term Debt	3,926,000	18,768,000	4,522,923	(4,519,386)	1.97%	3,537	
3	Preferred Stock	-	-	-	-	0.00%	-	
4	Common Equity	92,611,247	88,963,597	91,510,699	(91,438,949)	39.96%	71,749	
5	Customer Deposits	5,660	5,880	5,814	-	n/a	5,814	
6	Tax Credits - Zero Cost (see note 2)	1,545	1,545	1,545	-	n/a	1,545	
7	Tax Credits - Weighted Cost	-	-	-	-	0.00%	-	
8	Accumulated Deferred Income Taxes (see note 2)	15,430	15,430	15,430	-	n/a	15,430	
9	Other (Explain)	-	-	-	-	0.00%	-	
10								
11	Total	<u>231,845,073</u>	<u>220,557,667</u>	<u>229,081,513</u>	<u>(228,879,170)</u>	<u>100.00%</u>	<u>202,342</u>	
12								
13								

Notes:

1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.
2. Thirteen Month Average Tax Credits and Accumulated Deferred Income Taxes are actual for Utilities, Inc. of Florida, allocated among the counties based on gross plant. Because the result of the 13-month average was the actual amount allocated, balances for 12/31/05 and 12/31/04 reflected above are the same.
3. Customer Deposits are actual for the County.

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

Recap Schedules: D-1

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
Docket No.: 060253 - WS
Test Year Ended: 12/31/05
Schedule Year Ended: 12/31/05
Historic [X] Projected []
Interim [] Final [x]

Schedule: D-2
Page 2 of 2
Preparer: Kirsten E. Weeks

Subsidiary [X] or Consolidated []

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.	Class of Capital	(1) Dec	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sept	(11) Oct	(12) Nov	(13) Dec	(14) 13 Month Avg.
1	Long-Term Debt	112,803,215	112,801,777	132,800,328	132,798,867	131,797,395	151,795,911	136,794,415	136,792,908	136,791,389	136,789,858	136,788,314	135,286,759	135,285,191	133,025,102
2	Short-Term Debt	18,768,000	20,340,000	6,700,000	4,765,000	2,223,000	0	0	0	1,551,000	0	0	525,000	3,926,000	4,522,923
3	Preferred Stock														
4	Common Equity	88,963,597	89,230,367	89,646,380	89,473,464	90,750,498	90,448,619	91,428,007	92,516,319	92,651,976	94,651,855	93,746,817	93,519,938	92,611,247	91,510,699
5	Customer Deposits	5,880	5,920	5,800	5,800	5,800	5,670	5,710	5,680	5,630	5,900	6,030	6,100	5,660	5,814
6	Tax Credits - Zero Cost*	107,595	107,595	107,595	107,595	107,595	107,595	106,417	107,595	107,595	107,595	107,595	107,595	105,239	107,323
7	Tax Credits - Wtd. Cost														
8	Accum. Deferred Income Tax**	1,074,437	1,074,437	1,074,437	1,074,437	1,074,437	1,074,437	1,074,437	1,074,437	1,074,437	1,074,437	1,074,437	1,074,437	1,036,565	1,071,524
9	Other (explain)														
10															
11	Total	221,722,724	223,560,096	230,334,540	228,225,163	225,958,725	243,432,232	229,408,986	230,496,939	232,182,027	232,629,645	231,723,193	230,519,829	232,969,902	230,243,385

*Allocation of Tax Credits to the Counties

County	Average Gross Plant	Pro Rata Percentage	Average Tax Credits
Marion	870,777	7.05%	7,566
Orange	177,468	1.44%	1,545
Pasco	4,398,641	35.60%	38,207
Pinellas	416,268	3.37%	3,617
Seminole	6,494,050	52.54%	56,388
	12,357,204	100.00%	107,323

**Allocation of ADIT to the Counties

County	Average Gross Plant	Pro Rata Percentage	Average ADIT
Marion	870,777	7.05%	75,542
Orange	177,468	1.44%	15,430
Pasco	4,398,641	35.60%	381,463
Pinellas	416,268	3.37%	36,110
Seminole	6,494,050	52.54%	562,979
	12,357,204	100.00%	1,071,524

Notes:

- Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.
- Tax Credits and Accumulated Deferred Income Taxes are actual for Utilities, Inc. of Florida. The average is allocated among the counties based on gross plant, to be used in that county's Cost of Capital.
- Customer Deposits are actual for the County.

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

Recap Schedules: D-1

Preferred Stock Outstanding

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected

Florida Public Service Commission
 Schedule D-3
 Page 1 of 1

Preparer: Kirsten E. Weeks

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

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provision, Special Restriction	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) Discount or Premium on Principal Amount Sold	(7) Discount or Premium Associated with Column (5)	(8) Issuing Expense Associated with Column (4)	(9) Net Proceeds (5)-(7)-(8)	(10) Rate (Contract Rate on Face Value)	(11) Dollar Dividend on Face Value (11)(5)	(12) Effective Cost Rate (12)/(10)
1	Not applicable.											
2												
3												
4												

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

Recap Schedules: D-2

13-Month Average Cost of Short Term Debt

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected

Schedule D-4
 Page 1 of 1
 Preparer: Kirsten E. Weeks

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

Line No.	(1) Lender	(2) Total Interest Expense	(3) Maturity Date*	(4) Thirteen Month Average Amount Outstanding at 12/31/05	(5) Effective Cost Rate
1	Bank One	226,426	Line of Credit	4,522,923	5.01%
2					
3	Total	226,426		4,522,923	5.01%
4					
5					
6	Note: Short term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.				
7					
8	*Maturity Date not applicable.				

Recap Schedules: D-2

Cost of Long Term Debt
13-Month Average Balance

Company: Utilities, Inc. of Florida - Orange County

Booklet No. - 060253 - W5

Schedule Year End: 12/31/05

Interim [] Final [S]

Historical [S] Projected []

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

Line No	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Thirteen Month Average Principal Amount Outstanding 12/31/05	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense on Principal or Premium (4)	Annual Amortization of Issuing Expense on Principal Outstanding	Annual Amortization of Rate x Column (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/(4)-(6)-(7)-(12)
1	5.41% note, due in installments beginning 2006	08/30/02 - 08/30/12	50,000,000	50,000,000	7,142,857	-	-	133,351	2,705,000	2,838,351	5.68%
2	7.87% note, due June 1, 2005	06/01/05 - 06/01/05	15,000,000	6,923,077	-	-	-	10,606	544,846	555,452	8.02%
3	8.42% note, due in installments beginning 2009	06/15/00 - 06/22/15	41,000,000	41,000,000	-	-	-	70,700	3,452,200	3,522,900	8.59%
4	4.55% note, due in installments beginning 2008	02/17/05 - 02/17/12	20,000,000	16,923,077	-	-	-	25,032	770,000	795,032	4.70%
5	4.62% note, due in installments beginning 2008	05/27/05 - 05/27/12	20,000,000	12,307,692	-	-	-	5,420	568,615	574,035	4.66%
6	9.01% note, due in installments beginning 1998	07/15/92 - 11/30/07	15,000,000	4,269,231	1,500,000	-	-	2,421	384,658	408,872	9.58%
7	9.16% note, due in installments beginning 1996	05/28/91 - 04/30/06	10,000,000	1,307,692	1,000,000	-	-	10,284	119,785	130,069	9.95%
8	8.10% - 8.96% note, due in installments beginning 1997	09/01/97 - 2017	500,000	294,333	19,810	-	-	-	25,386	25,386	8.63%
9	Total		171,500,000	133,025,102	9,662,667	-	-	279,607	8,570,490	8,850,097	6.63%

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

Supporting Schedules D-6
Kecep Schedules D-2

Cost of Variable Rate Long Term Debt
12-Month Average Balance

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [X]
 Historical [X] Projected []

Florida Public Service Commission

Schedule D-6
 Page 1 of 1

Preparer: Kristen E. Weeks

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

Line No	(1) Description, Coupon Rate, Years of Life	(2) Issue Date - Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Thirteen Month Average Principal Amount Outstanding 12/31/05	(5) Amount Outstanding within One Year	(6) Unamortized Discount or Premium Associated with Column (4)	(7) Unamortized Issuing Expenses Associated with Column (4)	(8) Annual Amortization of Premium on Principal Outstanding	(9) Annual Amortization of Issuing Expense on Principal Outstanding	(10) Basis of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Coupon Rate x Column (4))	(12) Total Interest Cost (8)+(9)+(10)	(13) Effective Cost Rate (12)/(4)-(5)-(7)
1	Not applicable												
2													
3													
4													

Note: Variable rate long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

Supporting Schedules: None
 Recap Schedules: D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Schedule: D-7

Docket No.: 060253 - WS

Page 1 of 1

Test Year Ended:

Preparer: Kirsten E. Weeks

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	December, 2004				\$ 5,880
2	January, 2005	5,880	200	160	5,920
3	February, 2005	5,920	120	240	5,800
4	March, 2005	5,800	190	190	5,800
5	April, 2005	5,800	160	160	5,800
6	May, 2005	5,800	190	320	5,670
7	June, 2005	5,670	200	160	5,710
8	July, 2005	5,710	280	310	5,680
9	August, 2005	5,680	390	440	5,630
10	September, 2005	5,630	500	230	5,900
11	October, 2005	5,900	320	190	6,030
12	November, 2005	6,030	430	360	6,100
13	December, 2005	6,100	200	640	5,660
14					
15				Thirteen Month Average	\$ 5,814

Recap Schedules: D-2

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Schedule: E-1

Docket No.: 060253 - WS

Page 1 of 1

Test Year Ended: 12/31/05

Preparer: Steven M. Lubertozzi

Water [X] or Sewer []

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) Present Rates BFC	(3) Proposed Rates BFC
1	RESIDENTIAL		
2			
3	5/8" x 3/4"	\$ 6.36	\$ 7.93
4	1"	15.90	19.82
5	1-1/2"	31.81	39.66
6	2"	50.89	63.44
7	3"	101.78	126.89
8	4"	159.03	198.26
9	6"	318.07	396.54
10			
11	<u>Gallonge Charge per 1,000 Gallons</u>		
12	First 8,000 gallons	\$ 2.62	\$ 3.27
13	Next 8,000 gallons	3.28	4.09
14	Over 16,000 gallons	3.94	4.91
15			
16			
17			
18	GENERAL SERVICE		
19			
20	5/8" x 3/4"	\$ 6.36	\$ 7.93
21	1"	15.90	19.82
22	1-1/2"	31.81	39.66
23	2"	50.89	63.44
24	3"	101.78	126.89
25	4"	159.03	198.26
26	6"	318.07	396.54
27			
28	<u>Gallonge Charge per 1,000 Gallons</u>	\$ 2.81	\$ 3.50

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 1 of 3

Preparer: Steven M. Lubertozzi

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.	Class/ Meter Size	Test Year		Test Year		Test Year Revenue
		1-1 to 3-20 Invoices/Gal	3-21 to 12-31 Invoices/Gal	Rate 1-1 to 3-20	Rate 3-21 to 12-31	
1	Water Customers (2)					
2						
3	Base Facility Charge					
4	60101 5/8" Residential Base Charge	737	2,629	\$6.33	\$6.36	\$21,385.66
5	60102 5/8" Residential Base Charge	113	396	\$6.33	\$6.36	\$3,233.86
6	60111 1" Residential Base Charge	3	9	\$15.82	\$15.90	\$184.95
7	60104 5/8" General Service Base Charge	5	19	\$6.33	\$6.36	\$154.33
8	60110 1" General Service Base Charge	3	9	\$15.82	\$15.90	\$184.95
9	Gallonge Charge per 1,000 Gallons					
10	60101 5/8" Residential First 8,000 Gallons (1)	3,631,903	13,569,097	\$2.61	\$2.62	\$45,030.30
11	60101 5/8" Residential Next 8,000 Gallons (1)	589,226	2,815,774	\$3.26	\$3.28	\$11,156.62
12	60101 5/8" Residential Over 16,000 Gallons (1)	209,871	911,129	\$3.92	\$3.94	\$4,412.54
13	Total for bill code 60101	<u>4,431,000</u>	<u>17,296,000</u>			
14						
15	60102 5/8" Residential First 8,000 Gallons (1)	568,581	1,919,419	\$2.61	\$2.62	\$6,512.87
16	60102 5/8" Residential Next 8,000 Gallons (1)	107,194	450,806	\$3.26	\$3.28	\$1,828.10
17	60102 5/8" Residential Over 16,000 Gallons (1)	103,613	310,387	\$3.92	\$3.94	\$1,629.09
18	Total for bill code 60102	<u>779,387</u>	<u>2,680,613</u>			
19						
20	60111 1" Residential First 8,000 Gallons (1)	10,516	21,484	\$2.61	\$2.62	\$83.73
21	60111 1" Residential Next 8,000 Gallons (1)	0	0	\$3.26	\$3.28	\$0.00
22	60111 1" Residential Over 16,000 Gallons (1)	0	0	\$3.92	\$3.94	\$0.00
23	60104 5/8" General Service	22,806	141,194	\$2.80	\$2.81	\$460.61
24	60110 1" General Service	28,935	34,065	\$2.80	\$2.81	\$176.74
25						
26						
27	Total Water Revenues					<u>\$96,434.34</u>
28						
29				Misc Charges		<u>\$1,305.00</u>
30						
31				Total Revenues		<u>\$97,739.34</u>
32	Revenues per General Ledger		97,411			
33	Adjustments					
34	Adjusted Revenues per General Ledger		<u>97,411</u>			
35						
36	Revenues per Above		<u>97,739</u>			
37	Unreconcilable Difference		<u>(328)</u>			
38	Unreconcilable Difference Percent		-0.34%			
39						
40	Footnote:					
41	(1)	Consolidated Factor (Column 7, Schedule E-14) is used for tiered gallons				
42	(2)	These bill codes had a rate change between bill cycles. Therefore, the number of bills are prorated based on the following: number of bills * [number of days @ respective rate / total days in bill cycle]				
43						

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] Sewer []

Schedule E-2
 Page 2 of 3

Preparer: Steven M. Lubertozzi

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.	Class/ Meter Size	Test Year Invoices/Gal	Current Rate	Annualized Revenue
1	Water Customers			
2				
3	Base Facility Charge			
4	60101 5/8" Residential Base Charge	3,366	\$6.36	\$21,407.76
5	60102 5/8" Residential Base Charge	509	\$6.36	\$3,237.24
6	60111 1" Residential Base Charge	12	\$15.90	\$185.16
7	60104 5/8" General Service Base Charge	24	\$6.36	\$154.49
8	60110 1" General Service Base Charge	12	\$15.90	\$185.16
9	Gallorage Charge per 1,000 Gallons			
10	60101 5/8" Residential First 8,000 Gallons (1)	17,201,000	\$2.62	\$45,066.62
11	60101 5/8" Residential Next 8,000 Gallons (1)	3,405,000	\$3.28	\$11,168.40
12	60101 5/8" Residential Over 16,000 Gallons (1)	1,121,000	\$3.94	\$4,416.74
13	Total for bill code 60101	<u>21,727,000</u>		
14				
15	60102 5/8" Residential First 8,000 Gallons (1)	2,488,000	\$2.62	\$6,518.56
16	60102 5/8" Residential Next 8,000 Gallons (1)	558,000	\$3.28	\$1,830.24
17	60102 5/8" Residential Over 16,000 Gallons (1)	414,000	\$3.94	\$1,631.16
18	Total for bill code 60102	<u>3,460,000</u>		
19				
20	60111 1" Residential First 8,000 Gallons (1)	32,000	\$2.62	\$83.84
21	60111 1" Residential Next 8,000 Gallons (1)	0	\$3.28	\$0.00
22	60111 1" Residential Over 16,000 Gallons (1)	0	\$3.94	\$0.00
23	60104 5/8" General Service	164,000	\$2.81	\$460.84
24	60110 1" General Service	63,000	\$2.81	\$177.03
25				
26				
27	Total Water Revenues			<u>\$96,523.23</u>
28				
29		Misc Charges		\$1,305.00
30				
31		Total Revenues		<u>\$97,828.23</u>
32				
33				
34				
35				
36				
37				
38				
39				
40	Footnote:			
41	(1)	Consolidated Factor (Column 7, Schedule E-14) is used for tiered gallons		

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] Sewer []

Schedule E-2
 Page 3 of 3

Preparer: Steven M. Lubertozzi

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.	Class/ Meter Size	Test Year Invoices/Gal	Proposed Rate	Proposed Revenue
1	Water Customers			
2				
3	Base Facility Charge.			
4	60101 5/8" Residential Base Charge	3,366	\$7.93	\$26,692.38
5	60102 5/8" Residential Base Charge	509	\$7.93	\$4,036.37
6	60111 1" Residential Base Charge	12	\$19.82	\$230.81
7	60104 5/8" General Service Base Charge	24	\$7.93	\$192.62
8	60110 1" General Service Base Charge	12	\$19.82	\$230.81
9	Gallonge Charge per 1,000 Gallons			
10	60101 5/8" Residential First 8,000 Gallons (1)	17,201,000	\$3.26	\$56,075.26
11	60101 5/8" Residential Next 8,000 Gallons (1)	3,405,000	\$4.09	\$13,926.45
12	60101 5/8" Residential Over 16,000 Gallons (1)	1,121,000	\$4.91	\$5,504.11
13	Total for bill code 60101	<u>21,727,000</u>		
14				
15	60102 5/8" Residential First 8,000 Gallons (1)	2,488,000	\$3.26	\$8,110.88
16	60102 5/8" Residential Next 8,000 Gallons (1)	558,000	\$4.09	\$2,282.22
17	60102 5/8" Residential Over 16,000 Gallons (1)	414,000	\$4.91	\$2,032.74
18	Total for bill code 60102	<u>3,460,000</u>		
19				
20	60111 1" Residential First 8,000 Gallons (1)	32,000	\$3.26	\$104.32
21	60111 1" Residential Next 8,000 Gallons (1)	0	\$4.09	\$0.00
22	60111 1" Residential Over 16,000 Gallons (1)	0	\$4.91	\$0.00
23	60104 5/8" General Service	164,000	\$3.50	\$574.00
24	60110 1" General Service	63,000	\$3.50	\$220.50
25				
26				
27	Total Water Revenues			<u>\$120,213.47</u>
28				
29			Misc Charges	<u>\$1,305.00</u>
30				
31	Proposed Revenues per B-1	121,555	Total Revenues	<u>\$121,518.47</u>
32	Revenues per Above	<u>121,518</u>		
33	Difference	<u>37</u>		
34		<u>0.03%</u>		
35				
36				
37				
38				
39				
40	Footnote:			
41	(1) Consolidated Factor (Column 7, Schedule E-14) is used for tiered gallons			

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Utilities, Inc. Of Florida - Orange County

Schedule E-3

Company: Utilities, Inc. of Florida - Orange County

Page 1 of 1

Docket No.: 020408-SU

Preparer:

Water or Sewer

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) Apartments	(5) Residential Irrigation	(6) General Service	(7) Commercial	(8) General Service Irrigation	(9) Total
1	January	322				3			325
2	February	321				3			324
3	March	324				3			327
4	April	321				3			324
5	May	321				3			324
6	June	324				3			327
7	July	323				3			326
8	August	327				3			330
9	September	326				3			329
10	October	326				3			329
11	November	327				3			330
12	December	325				3			328
13									
14	Total	3,887	-	-	-	36	-	-	3,923

Miscellaneous Service Charges

Schedule E-4
Page 1 of 1

Company: Utilities, Inc. of Florida - Orange County

Preparer: Steven M. Lubertozi

Docket No.: 020408-SU

Schedule Year ended: 12/31/05

Interim Final

Historical Projected

Water 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	\$ 15.00	\$ 15.00	\$ 15.00	\$ 22.50 (1)
2					
3	Normal Reconnection Fee	\$ 15.00	\$ 15.00	\$ 15.00	\$ 22.50 (1)
4					
5	Violation Reconnection Fee	\$ 15.00	\$ 15.00	\$ 15.00	\$ 22.50 (1)
6					
7	Premises Visit Fee	\$ 10.00	\$ 10.00	\$ 10.00	\$ 15.00 (1)
8	(in lieu of disconnection)				
9					
10					
11	(1) Derivation of Charge: Additional cost of performing task after hours: average cap time in Florida x 1.5 overtime x 1/2 hour				
12	\$ 30.00	\$ 20.00			
13	1.5	1.5			
14	\$ 45.00	\$ 30.00			
15	0.5	0.5			
16	<u>\$ 22.50</u>	<u>\$ 15.00</u>			

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities Inc. of Florida: Orange County
 Docket No.: 060253-WS
 Schedule Year ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []
 Water [X] Sewer []

Schedule E-5
 Page 1 of 1
 Preparer: Steven M. Lubertozi

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 Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 1,275.00	\$ -	\$ -	\$ 160.00	\$ 1,420.91	\$ 2,855.91
2						
3						
4						
5						
6	Other Charges as follows:					
7	Miscellaneous				30.91	
8	NSF Check Charge				245.00	
9	Cut-Off Charge				1,145.00	
10						
11	Total Other Charges				\$ 1,420.91	
12						
13	(a) Actual Cost is equal to the total cost incurred for services.					

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
Docket No.: 060253 - WS
Test Year Ended: 12/31/05

Schedule: E-6
Page 1 of 1
Preparer: Steven M. Lubertozzi

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) Line No.	(2) UIF System	(3) Size	(4) Type	(5) Quantity
1	None			

Private Fire Protection Service

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
Docket No.: 060253 - WS
Test Year Ended: 12/31/05

Schedule: E-7
Page 1 of 1
Preparer: Steven M. Lubertozzi

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

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	The utility does not have private fire protection service; therefore, this shedule is not applicable.		

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
Docket No.: 060253 - WS
Schedule Year Ended: 12/31/05

Schedule: E-8
Page 1 of 1
Preparer: Steven M. Lubertozi

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

(1) Line No.	(2) Type	(3) Description
1	Not applicable.	

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
Docket No.: 060253 - WS
Test Year Ended: 12/31/05

Schedule: E-9
Page 1 of 1
Preparer: Steven M. Lubertozi

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 The Utility does not collect or pay any tax or franchise fees, therefore, this schedule is not applicable.

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Schedule Year ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []
 Water [X] Sewer []

Schedule E-10
 Page 1 of 1

Preparer: Steve Lubertozzi

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		(3) Proposed Charges	
		Present Charges			
1	System Capacity Charge				
2	Residential-per ERC (___ GPD)	N/A		N/A	
3	All others-per Gallon/Day	N/A		N/A	
4	Plant Capacity Charge				
5	Residential-per ERC (GPD)	N/A		N/A	
6	All others-per Gallon/Day	N/A		N/A	
7	Main Extension Charge				
8	Residential-per ERC (GPD)	N/A		N/A	
9	or-per Lot (_____ Front Footage)	N/A		N/A	
10	All others-per Gallon/Day	N/A		N/A	
11	or-per Front Foot	N/A		N/A	
12	Meter Installation Charge				
13	5/8" x 3/4"	\$150.00		\$150.00	
14	1"	\$250.00		Actual Cost	[1]
15	1-1/2"	\$450.00		Actual Cost	[1]
16	2"	\$650.00		Actual Cost	[1]
17	All Others	Actual Cost		Actual Cost	[1]
18	Service (Lateral) Installation Charge				
19	5/8" x 3/4"	\$200.00		\$200.00	
20	1"	\$200.00		Actual Cost	[1]
21	1-1/2"	\$200.00		Actual Cost	[1]
22	2"	\$200.00		Actual Cost	[1]
23	All Others	\$200.00		Actual Cost	[1]
24	Back Flow Preventor Installation Charge				
25	5/8" x 3/4"	N/A		N/A	
26	1"	N/A		N/A	
27	1-1/2"	N/A		N/A	
28	2"	N/A		N/A	
29	All Others	N/A		N/A	
30	Plan Review Charge	N/A		Actual Cost	[1]
31	Inspection Charge	N/A		Actual Cost	[1]
32	Guaranteed Revenue Charge				
33	With prepayment of Serv. Avail. Charges				
34	Residential-per ERC (___ GPD)/Month	N/A		N/A	
35	All others-per Gallon/Month	N/A		N/A	
36	Without prepayment of Serv. Avail. Charges				
37	Residential-per ERC (___ GPD)/Month	N/A		N/A	
38	All others-per Gallon/Month	N/A		N/A	
39	Allowance for Funds Prudently Invested (AFPI)	N/A		N/A	
40	(if lines constructed by utility)				
41	Allowance for Funds Prudently Invested (AFPI)	N/A		N/A	
42					
43	Footnote:				
44	(1) Actual costs is equal to the total cost of services rendered.				

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Schedule: E-11

Docket No.: 060253 - WS

Page 1 of 1

Schedule Year Ended: 12/31/05

Preparer: Steven M. Lubertozi

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 Not applicable.

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
Docket No.: 060253 - WS
Test Year Ended: 12/31/05
Water or Sewer

Schedule: E-12
Page 1 of 1
Preparer: Steven M. Lubertozi

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

<u>Line</u>	
<u>No.</u>	
1	Not applicable.

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Test Year Ended: 12/31/05
 Water [X] or Sewer []

Schedule: E-13
 Page 1 of 1
 Preparer: Steven M. Lubertozi

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 Not applicable.

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Test Year Ended: 12/31/05
 Water [x] or Sewer []

Schedule: E-14
 Page 1 of 1
 Preparer: Steven M. Lubertozzi

Customer Class: All

Meter Size: all

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

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

1 The billing analysis is contained in Volume II

DAVIS SHORES

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
Docket No.: 060253-WS
Test Year Ended: December 31, 2005

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1) + (2) - (3) - (4)	(6) % Unaccounted For Water
Jan-05		0.382	0.348	0.000	0.034	8.9%
Feb-05		0.300	0.239	0.000	0.061	20.3%
Mar-05		0.354	0.338	0.000	0.016	4.5%
Apr-05		0.352	0.318	0.000	0.034	9.7%
May-05		0.459	0.368	0.000	0.091	19.8%
Jun-05		0.242	0.195	0.000	0.047	19.4%
Jul-05		0.233	0.234	0.000	-0.001	-0.4%
Aug-05		0.367	0.267	0.000	0.100	27.2%
Sep-05		0.285	0.281	0.000	0.004	1.4%
Oct-05		0.310	0.286	0.000	0.024	7.7%
Nov-05		0.361	0.339	0.000	0.022	6.1%
Dec-05		0.320	0.287	0.000	0.033	10.3%
Total	0	3.965	3.500	0.000	0.465	11.7%
===== (Above data in millions of gallons)						

Treated water purchased from Orange County

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
Docket No.: 060253-WS
Test Year Ended: December 31, 2005

Schedule F-2
Page 1 of 1
Preparer: Seidman, F.

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-05					0.000	0.000
Feb-05					0.000	0.000
Mar-05					0.000	0.000
Apr-05	Not Applicable - water only system				0.000	0.000
May-05					0.000	0.000
Jun-05					0.000	0.000
Jul-05					0.000	0.000
Aug-05					0.000	0.000
Sep-05					0.000	0.000
Oct-05					0.000	0.000
Nov-05					0.000	0.000
Dec-05					0.000	0.000
Total	0.000				0.000	0.000

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
 Docket No.: 060253-WS
 Test Year Ended: December 31, 2005

Schedule F-3
 Page 1 of 1
 Preparer: Seidman, F.

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		Water Purchased
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	8/1/2005	48,000
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 5/20/2005 (2) 5/21/2005 (3) 5/22/2005 (4) 5/1/2005 (5) 5/2/2005	18,000 18,000 18,000 31,000 31,000
	AVERAGE	23,200
4 Average Daily Flow	Max Month	15,300
	Annual	10,863
5 Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		None

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
 Docket No.: 060253-WS
 Test Year Ended: December 31, 2005

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

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

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

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
Docket No.: 060253-WS
Test Year Ended: December 31, 2005

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

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

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

Not Applicable - all water purchased

Plant related to delivering purchased water to distribution system is 100% used & useful.

Used and Useful Calculations
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (621-Davis Shores)
Docket No.: 060253-WS
Test Year Ended: December 31, 2005

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

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

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

Not Applicable - water only system

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
Docket No.: 060253-WS
Test Year Ended: December 31, 2005

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

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

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

Water Distribution System

Used & useful was last set for this system in Docket No. 020071-WS. The Commission found the distribution system to be 100% used & useful, as it had in past cases. There have been no significant changes in the system. The service area is built out and the distribution system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
Docket No.: 060253-WS
Test Year Ended: December 31, 2005

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

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

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

Not applicable - system built out. See Docket No. 020071-WS.

Company: Utilities, Inc. of Florida (621-Davis Shores)
 Docket No.: 060253-WS
 Test Year Ended: December 31, 2005

Schedule F-9
 Page 1 of 1
 Preparer: Seidman, F.

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

Line No.	(1) Year	(2) Beginning	(3) Ending	(4) Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2001	44	42	43	4,175,360	97,101	4,207,050	43	
2	2002	42	40	41	4,168,670	101,675	4,213,610	41	-4.35%
3	2003	40	43	42	3,823,045	92,122	3,858,225	42	1.06%
4	2004	43	42	43	3,648,930	85,857	3,648,930	43	1.48%
5	2005	42	44	43	3,477,420	80,870	3,477,420	43	1.18%
								Average Growth Through 5-Year Period (Col. 8)	
								<u>-0.16%</u>	

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

		X	Y
Constant:	42.30846	1	43
X Coefficient:	0.040528	2	41
R ² :	0.006816	3	42
		4	43
		5	43
		#	43
Five year growth			(0)
Annual average growth			(0)

Company: Utilities, Inc. of Florida (621-Davis Shores)
 Account No.: 060253-WS
 Test Year Ended: December 31, 2005

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

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

Test Year	SFR Customers			SFR Gallons Sold	Gallons/SFR (5) / (4)	Total Gallons Sold	Total ERCs (7) / (6)	Annual % Incr. in ERCs
	Beginning	Ending	Average					
TY-4								
TY-3	Not applicable - water only system							
TY-2								
TY-1								
TY	Average Growth Through 5-Year Period (Col. 8)							

CRESCENT HEIGHTS

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
Docket No.: 060253-WS
Test Year Ended: December 31, 2005

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1) + (2) - (3) - (4)	(6) % Unaccounted For Water
Jan-05		1.545	1.963	0.000	-0.418	-27.1%
Feb-05		1.338	1.474	0.000	-0.136	-10.2%
Mar-05		1.405	1.941	0.000	-0.536	-38.1%
Apr-05		1.956	1.974	0.000	-0.018	-0.9%
May-05		2.214	2.049	0.000	0.165	7.5%
Jun-05		1.965	1.626	0.000	0.339	17.3%
Jul-05		1.842	2.096	0.000	-0.254	-13.8%
Aug-05		2.291	2.048	0.000	0.243	10.6%
Sep-05		1.887	1.722	0.000	0.165	8.7%
Oct-05		1.881	1.575	0.000	0.306	16.3%
Nov-05		1.869	1.931	0.000	-0.062	-3.3%
Dec-05		1.793	1.587	0.000	0.206	11.5%
Total	0	21.986	21.986	0.000	0.000	0.0%

(Above data in millions of gallons)

Treated water purchased from the Orlando Utilities Commission

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
Docket No.: 060253-WS
Test Year Ended: December 31, 2005

Schedule F-2
Page 1 of 1
Preparer: Seidman, F.

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

Month/ Year	(1)	(2) Individual Plant Flows			(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-05					0.000	0.000
Feb-05					0.000	0.000
Mar-05	Not Applicable - water only system				0.000	0.000
Apr-05					0.000	0.000
May-05					0.000	0.000
Jun-05					0.000	0.000
Jul-05					0.000	0.000
Aug-05					0.000	0.000
Sep-05					0.000	0.000
Oct-05					0.000	0.000
Nov-05					0.000	0.000
Dec-05					0.000	0.000
Total	0.000				0.000	0.000

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
 Docket No.: 060253-WS
 Test Year Ended: December 31, 2005

Schedule F-3
 Page 1 of 1
 Preparer: Seidman, F.

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		Water Purchased
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	8/1/2005	290,000
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 8/16/2005 (2) 8/17/2005 (3) 8/18/2005 (4) 8/19/2005 (5) 8/1/2005*	75,000 75,000 77,000 77,000 72,500
* 1/4 of 4 day reading	AVERAGE	75,300
4 Average Daily Flow	Max Month	73,903
	Annual	60,236
5 Required Fire Flow	There is a single hydrant. Flows provided by Orlando Utilities Commission	

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

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
 Docket No.: 060253-WS
 Test Year Ended: December 31, 2005

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

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

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

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
Docket No.: 060253-WS
Test Year Ended: December 31, 2005

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

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

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

Not Applicable - all water purchased

Plant related to delivering purchased water to distribution system is 100% used & useful.

Used and Useful Calculations
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (620-Crescent Heights)
Docket No.: 060253-WS
Test Year Ended: December 31, 2005

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

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

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

Not Applicable - water only system.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
Docket No.: 060253-WS
Test Year Ended: December 31, 2005

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

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

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

Water Distribution System

Used & useful was last set for this system in Docket No. 020071-WS. The Commission found the distribution system to be 100% used & useful, as it had in past cases. There have been no significant changes in the system. The service area is built out and the distribution system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
Docket No.: 060253-WS
Test Year Ended: December 31, 2005

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

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

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

Not applicable - System is built out. See Docket No. 020071-WS.

Company: Utilities, Inc. of Florida (620-Crescent Heights)
 Docket No.: 060253-WS
 Test Year Ended: December 31, 2005

Schedule F-9
 Page 1 of 1
 Preparer: Seidman, F.

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

Line No.	(1) Year	(2) SFR Customers beginning	(3) SFR Customers Ending	(4) Average	(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2001	264	265	265	23,994,410	90,716	24,410,720	269	
2	2002	265	269	267	24,702,691	92,519	25,265,541	273	1.48%
3	2003	269	261	265	24,236,741	91,459	24,779,961	271	#####
4	2004	261	274	268	21,792,015	81,465	22,183,705	272	0.51%
5	2005	274	276	275	21,656,243	78,750	21,882,763	278	2.04%
Average Growth Through 5-Year Period (Col. 8)									<u>0.81%</u>

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

Constant:	267.62	X	Y
X Coefficient:	1.6799	1	269
R^2:	0.65287	2	273
		3	271
		4	272
		5	278
		10	284

Five year growth 7 Eracs
 Annual average growth 1.31 Eracs

Company: Utilities, Inc. of Florida (620-Crescent Heights)

Schedule F-10

Docket No.: 060253-WS

Page 1 of 1

Test Year Ended: December 31, 2005

Preparer: Seidman, F.

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

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

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historic Projected

Schedule: A-1 (Interim)
 Page 1 of 1
 Preparer: Steven M. Lubertozi

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. If method other than formula approach (1/8 O&M) is used to determine wor

Line No.	(1) Description	(2) Average Amount Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 177,468	\$ -	\$ 177,468	A-6
2					
3	Utility Land & Land Rights	0	-	-	A-6
4					
5	Less: Non-Used & Useful Plant	0	-	-	A-7
6					
7	Construction Work in Progress	0	-	-	-
8					
9	Less: Accumulated Depreciation	(79,913)	-	(79,913)	A-10
10					
11	Less: CIAC	(28,860)		(28,860)	A-12
12					
13	Accumulated Amortization of CIAC	26,540		26,540	A-14
14					
15	Acquisition Adjustments	0		-	-
16					
17	Accum. Amort. of Acq. Adjustments	0		-	-
18					
19	Advances For Construction	0		-	A-16
20					
21	Working Capital Allowance		112,157 (A)	112,157	A-17
22					
23	Total Rate Base	\$ 95,235	\$ 112,157	\$ 207,392	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
Schedule Year Ended: 12/31/05
Interim Final
Historic Projected

Schedule: A-3 (Interim)
Page 1 of 1
Docket No.: 060253 - WS
Preparer: Steven M. Lubertozi

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
1	(A) Working Capital	
2	Per Schedule A-17	
		<u>\$112,157</u>

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Test Year Ended: 12/31/05
 Interim Final
 Historic or Projected

Schedule: B-1 (Interim)
 Page 1 of 1
 Preparer: Steven M. Lubertozzi

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) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 97,411	\$ 89 (A)	\$ 97,500	\$ 18,440 (A)	\$ 115,940	B-4, E-13
2							
3	Operation & Maintenance	79,687		79,687		79,687	B-5, B-3(a)
4							
5	Depreciation, net of CIAC Amort.	6,859		6,859		6,859	B-13, B-3(a)
6							
7	Amortization	-		0		-	B-3(a)
8							
9	Taxes Other Than Income	8,516	4 (B)	8,520	830 (B)	9,350	B-15, B-3(a)
10							
11	Provision for Income Taxes	-	(1,965)	(1,965)	6,627 (C)	4,662	C-1, B-3(a)
12							
13	OPERATING EXPENSES	95,062	(1,961)	93,101	7,457	100,558	
14							
15	NET OPERATING INCOME	\$ 2,349	\$ 2,050	\$ 4,399	\$ 10,983	\$ 15,382	
16							
17							
18	RATE BASE	\$ 95,235	\$ 112,157	\$ 207,392		\$ 207,392	
19							
20							
21	RATE OF RETURN	2.47 %		2.12 %		7.42 %	

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
1	(A) <u>Adjustments to Revenues</u>	
2	(1) <u>Annualized Revenue</u>	
3	Annualized water revenue per Schedule E-2, p 2	\$96,523.23
4	Test year water revenue per Schedule E-2, p 1	\$96,434.34
5	Adjustment required	\$ 89
6		
7	(2) <u>Revenue Increase</u>	
8	Increase in revenue required by the Utility to realize a	
9	7.42 % rate of return	\$ 18,440
10		
11	<u>Total Adjustments to Revenues</u>	\$ 18,529
12		
13	(B) <u>Taxes Other Than Income</u>	
14		
15	(1) <u>Regulatory Assessment Fees</u>	
16	(a) To adjust test year RAF's for annualized revenues	\$ 89
17	RAF rate	0.045
18	RAF Adjustment Required for Annualized Revenues	\$ 4
19		
20	(b) To adjust RAF's for requested interim revenues	
21	Total Revenue Increase Requested	\$ 18,440
22	RAF rate	0.045
23	RAF Adjustment Required for Requested Revenues	\$ 830
24		
25	Total increase in RAF's	\$ 834
26		
27	(C) <u>Provision for Income Taxes</u>	
28	(1) Adj to reflect O & M adjustments	\$ 1,894
29		
30	(2) <u>Adj to reconcile book taxes Per C-2</u>	
31	Total Current Income Taxes (Line 38)	(3,859)
32	Adj to Current Income Taxes	\$ (1,965)
33		
34	(3) Adj. to Income taxes for increase per C-2	\$ 6,627
35		
36	Provision for income Taxes	\$ 4,662

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/05
 Historic [X] or Projected []
 Interim [X] Final []

Schedule: B-15 Interim
 Page 1 of 1
 Preparer: Steven M. Lubertozi
 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 (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year per County	-	-	1,850		1,850
3	Allocation from UIF	4,383	1,199	1,057	27	6,666
4	Test Year Per Books	\$ 4,383	\$ 1,199	\$ 2,907	\$ 27	\$ 8,516
5						
6	Adjustments to Test Year (Explain):					
7	Increase in tangible tax per B-3					-
8	Payroll Tax for add'l budgeted salaries					-
9	Increase in RAFTs associated with annualized water revenues per B-3	4				4
10	Total Test Year Adjustments	4				4
11						
12	Adjusted Test Year	4,387	1,199	2,907	27	8,520
13	RAFTs Assoc. with Revenue Increase	830				830
14						
15	Total Balance	\$ 5,217	\$ 1,199	\$ 2,907	\$ 27	\$ 9,350

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Test Year Ended: 12/31/05
 Interim Final
 Historic or Projected

Schedule: C-1(Interim)
 Page 1 of 1
 Preparer: Steven M. Lubertozzi

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
1	Current Tax Expense	C-2(l)	\$ (3,859)	\$ 8,521	\$ 4,662	\$ 4,662
2						
3	Deferred Income Tax Expense	C-5(l)	(1,751)	1,751	-	
4						
5	ITC Realized This Year	C-8				
6						
7	ITC Amortization	C-8				
8	(3% ITC and IRC 46(f)(2))					
9						
10	Parent Debt Adjustment	C-9	-	-	-	-
11						
12	Total Income Tax Expense		\$ (5,610)	\$ 10,272	\$ 4,662	\$ 4,662

Supporting Schedules: C-2, C-5, C-9
 Recap Schedules: B-1

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historic or Projected

Schedule: C-2(Interim)
 Page 1 of 1
 Preparer: Steven M. Lubertozzi

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(1)	Utility Adjusted	Adjust for Increase	Water	
1	\$ 2,349	\$ 2,050	\$ 4,399	\$ 10,983	\$ 15,382	
2	Add: Income Tax Expense Per Books (Sch. B-1)	-	(1,965)	(1,965)	6,627	4,662
3						
4	Subtotal	2,349	85	2,434	17,610	20,044
5	Less: Interest Charges (Sch. C-3)	12,605	(4,945)	7,660	-	7,660
6						
7	Taxable Income Per Books	(10,256)	5,030	\$ (5,226)	17,610	12,384
8						
9	Schedule M Adjustments:					
10	Permanent Differences (From Sch. C-4)	(1,043)		(1,043)	-	(1,043)
11	Timing Differences (From Sch. C-5)	814	3,836	4,650	-	4,650
12						
13	Total Schedule M Adjustments	(229)	3,836	3,607	-	3,607
14						
15	Taxable Income Before State Taxes	(10,256)	5,030	(5,226)	17,610	12,384
16	Less: State Income Tax Exemption (\$5,000)					
17						
18	State Taxable Income	(10,256)	5,030	(5,226)	17,610	12,384
19	State Income Tax (5.5% of Line 18)	(564)	277	(287)	969	681
20	Limited by NOL					
21	Credits					
22						
23	Current State Income Taxes	(564)	277	(287)	969	682
24						
25	Federal Taxable Income (Line 15 - Line 23)	(9,692)	4,753	(4,939)	16,641	11,702
26	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
27						
28	Federal Income Taxes (Line 25 x Line 26)	(3,295)	1,617	(1,678)	5,658	3,980
29	Less: Investment Tax Credit Realized					
30	This Year (Sch. C-7)	-	-	-	-	-
31						
32	Current Federal Inc. Taxes (Line 28 - Line 30)	(3,295)	1,617	(1,678)	5,658	3,980
33						
34	Summary:					
35	Current State Income Taxes (Line 23)	(564)	277	(287)	969	682
36	Current Federal Income Taxes (Line 32)	(3,295)	1,617	(1,678)	5,658	3,980
37						
38	Total Current Income Tax Expense (To C-1)	\$ (3,859)	\$ 1,894	\$ (1,965)	\$ 6,627	\$ 4,662
39						
40	Note (1): Adjustments to test year operating income for interim rates are shown on Schedules B-1(Interim), and B-3(Interim).					
41						
42	Supporting Schedules: B-1,C-3,C-4,C-5					
43	Recap Schedules: C-1					

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission
 Schedule: C-3 (Interim)
 Page 1 of 1
 Preparer: Steven M. Lubertozi

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historic or Projected

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water
1	Interest on Long-Term Debt			\$ -	
2					
3	Amortization of Debt Premium,			-	
4	Disc. and Expense Net				
5					
6	Interest on Short-Term Debt	477		477	477
7					
8	Other Interest Expense - Intercompany	13,171	(5,988)	7,183	7,183
9					
10	AFUDC	(1,043)	1,043	-	-
11					
12	ITC Interest Synchronization				
13	(IRC 46(f)(2) only - See below)				
14					
15	Total Used For Tax Calculation	\$ 12,605	\$ (4,945)	\$ 7,660	\$ 7,660
16					
17	Calculation of ITC Interest Synchronization Adjustment				
18	ONLY for Option 2 companies (See Sch. C-8, pg. 4)				
19					
20					
21	Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost
22					Debt Only Weighted Cost
23	Long-Term Debt				
24					
25	Short-Term Debt				
26					
27	Preferred Stock				
28					
29	Common Equity				
30					
31	Total				
32					
33	ITCs (from D-1, Line 7)				
34					
35	Weighted Debt Cost (From Line 12)				
36					
37	Interest Adjustment (To Line 6)				
38					
39	Supporting Schedules: D-1				
40	Recap Schedules: C-2				

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/05
 Historic [X] or Projected []

Schedule: C-5(Interim)
 Page 1 of 1
 Preparer: Steven M. Lubertozi

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	Water
1	Timing Differences:				
2					
3	Tax Depreciation and Amortization	\$ 6,566		\$ 6,566	\$ 6,566
4	Book Depreciation and Amortization	3,023	3,836	\$ 6,859	6,859
5					
6	Difference	3,543	(3,836)	(293)	(293)
7					
8	Other Timing Differences (Itemize):				
9	Tap Fees			-	
10	Deferred Maintenance - Amort	(480)		(480)	(480)
11	Dererred Rate Case - Amort	(3,877)		(3,877)	(3,877)
12	Organization Exp - Amort	-		-	-
13					
14	Total Timing Differences (To C-2)	(814)	(3,836)	(4,650)	(4,650)
15					
16	State Tax Rate	0.055	0.055	0.055	-
17	State Deferred Taxes (Line 14 x Line 16)	(45)	(211)	(256)	(256)
18	(Limited by NOL)				
19	Total State Tax Deferred	(45)	(211)	(256)	(256)
20					
21	Timing Differences For Federal Deferred Taxes				
22	(Line 14 - 17)	(769)	(3,625)	(4,394)	(4,394)
23					
24	Federal Tax Rate	0.34	0.34	0.34	0.34
25					
26	Federal Deferred Taxes (Line 22 x Line 24)	(262)	(1,233)	(1,495)	(1,495)
27	Add: State Deferred Taxes (Line 17)	(45)	(211)	(256)	(256)
28					
29	Total Deferred Tax Expense (To C-1)	\$ (307)	\$ (1,444)	\$ (1,751)	\$ (1,751)

Supporting Schedules: None
 Recap Schedules: C-2

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
Docket No.: 060253 - WS
Schedule Year Ended: 12/31/05
Interim Final
Historical Projected

Schedule D-1 (Interim)
Page 1 of 1

Preparer: Kirsten E. Weeks

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

Line No.	(1) Class of Capital	(2) Reconciled to Requested Rate Base AYE 12/31/05	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	107,198	51.69%	6.65%	3.44%
2	Short Term Debt	3,637	1.75%	5.01%	0.09%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	73,768	35.57%	10.45%	3.72%
5	Customer Deposits	5,814	2.80%	6.00%	0.17%
6	Tax Credits - Zero Cost	1,545	0.74%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	15,430	7.44%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10					
11	Total	<u>207,392</u>	<u>100.00%</u>		<u>7.42%</u>
12					
13					

Notes:

- 15 1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company,
- 16 Utilities, Inc.
- 17 2. Tax Credits and Accumulated Deferred Income Taxes are actual for Utilities, Inc. of Florida, allocated among the counties based on
- 18 gross plant.
- 19 3. Customer Deposits are actual for the County.
- 20 4. The cost of equity is based on the lower range of the last authorized rate of return pursuant to Order No. PSC-020071-WS.

Supporting Schedules: D-2

Recap Schedules: A-1, A-2

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
Docket No.: 060253 - WS
Schedule Year Ended: 12/31/05
Interim Final
Historical Projected

Schedule D-2 (Interim)
Page 1 of 1

Preparer: Kirsten E. Weeks

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

Line No.	(1) Class of Capital	(2) Balance 12/31/05	(3) Balance 12/31/04	(4) Thirteen Month Average	(5) Reconciliation Adjustments		(7) Reconciled to Requested Rate Base AYE 12/31/05
					(6) Pro Rata Percentage	Pro Rata Percentage	
1	Long Term Debt	135,285,191	112,803,215	133,025,102	(132,917,904)	58.07%	107,198
2	Short Term Debt	3,926,000	18,768,000	4,522,923	(4,519,286)	1.97%	3,637
3	Preferred Stock	-	-	-	-	0.00%	-
4	Common Equity	92,611,247	88,963,597	91,510,699	(91,436,931)	39.96%	73,768
5	Customer Deposits	5,660	5,880	5,814	-	n/a	5,814
6	Tax Credits - Zero Cost (see note 2)	1,545	1,545	1,545	-	n/a	1,545
7	Tax Credits - Weighted Cost	-	-	-	-	0.00%	-
8	Accumulated Deferred Income Taxes (see note 2)	15,430	15,430	15,430	-	n/a	15,430
9	Other (Explain)	-	-	-	-	0.00%	-
11	Total	<u>231,845,073</u>	<u>220,557,667</u>	<u>229,081,513</u>	<u>(228,874,121)</u>	<u>100.00%</u>	<u>207,392</u>

Notes:

1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.
2. Thirteen Month Average Tax Credits and Accumulated Deferred Income Taxes are actual for Utilities, Inc. of Florida, allocated among the counties based on gross plant. Because the result of the 13-month average was the actual amount allocated, balances for 12/31/05 and 12/31/04 reflected above are the same.
3. Customer Deposits are actual for the County.

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

Recap Schedules: D-1

13 - Month Average Cost of Short-Term Debt

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Test Year Ended: 12/31/05
 Utility [] or Parent [X]
 Historic [X] or Projected []
 Interim [X] Final []

Schedule: D-4 (Interim)
 Page 1 of 1
 Preparer: Kirsten E. Weeks

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.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date*	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	Bank One	226,426	Line of Credit	4,522,923	5.01%
2					
3	Total	<u>226,426</u>		<u>4,522,923</u>	5.01%
4					
5	Note: Short term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.				
6					
7	*Maturity Date not applicable.				

Recap Schedules: D-2

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253 - WS
 Test Year Ended: 12/31/05
 Water [X] or Sewer []
 Interim [X] Final []

Schedule: E-1 (Interim)
 Page 1 of 1
 Preparer: Steven M. Lubertozi

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

Line No	(1) Class/Meter Size	(2)		(3)	
		Present Rates BFC		Proposed Rates BFC	
1	RESIDENTIAL				
2					
3	5/8" x 3/4"	\$	6.36	\$	7.56
4	1"		15.90		18.91
5	1-1/2"		31.81		37.83
6	2"		50.89		60.51
7	3"		101.78		121.03
8	4"		159.03		189.10
9	6"		318.07		378.22
10					
11	<u>Gallonge Charge per 1,000 Gallons</u>				
12	First 8,000 gallons	\$	2.62	\$	3.11
13	Next 8,000 gallons		3.28		3.89
14	Over 16,000 gallons		3.94		4.68
15					
16					
17					
18	GENERAL SERVICE				
19					
20	5/8" x 3/4"	\$	6.36	\$	7.56
21	1"		15.90		18.91
22	1-1/2"		31.81		37.83
23	2"		50.89		60.51
24	3"		101.78		121.03
25	4"		159.03		189.10
26	6"		318.07		378.22
27					
28	<u>Gallonge Charge per 1,000 Gallons</u>	\$	2.81	\$	3.33

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05
 Interim [x] Final []
 Historical [x] Projected []
 Water [x] Sewer []

Schedule E-2 (Interim)
 Page 1 of 3

Preparer: Steven M. Lubertozzi

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.	Class/ Meter Size	Test Year		Test Year		Test Year Revenue
		1-1 to 3-20 Invoices/Gal	3-21 to 12-31 Invoices/Gal	Rate 1-1 to 3-20	Rate 3-21 to 12-31	
1	<u>Water Customers (2)</u>					
2						
3	<u>Base Facility Charge.</u>					
4	60101 5/8" Residential Base Charge	737	2,629	\$6.33	\$6.36	\$21,385.66
5	60102 5/8" Residential Base Charge	113	396	\$6.33	\$6.36	\$3,233.86
6	60111 1" Residential Base Charge	3	9	\$15.82	\$15.90	\$184.95
7	60104 5/8" General Service Base Charge	5	19	\$6.33	\$6.36	\$154.33
8	60110 1" General Service Base Charge	3	9	\$15.82	\$15.90	\$184.95
9	<u>Gallage Charge per 1,000 Gallons</u>					
10	60101 5/8" Residential First 8,000 Gallons (1)	3,631,903	13,569,097	\$2.61	\$2.62	\$45,030.30
11	60101 5/8" Residential Next 8,000 Gallons (1)	589,226	2,815,774	\$3.26	\$3.28	\$11,156.62
12	60101 5/8" Residential Over 16,000 Gallons (1)	209,871	911,129	\$3.92	\$3.94	\$4,412.54
13	Total for bill code 60101	<u>4,431,000</u>	<u>17,296,000</u>			
14						
15	60102 5/8" Residential First 8,000 Gallons (1)	568,581	1,919,419	\$2.61	\$2.62	\$6,512.87
16	60102 5/8" Residential Next 8,000 Gallons (1)	107,194	450,806	\$3.26	\$3.28	\$1,828.10
17	60102 5/8" Residential Over 16,000 Gallons (1)	103,613	310,387	\$3.92	\$3.94	\$1,629.09
18	Total for bill code 60102	<u>779,387</u>	<u>2,680,613</u>			
19						
20	60111 1" Residential First 8,000 Gallons (1)	10,516	21,484	\$2.61	\$2.62	\$83.73
21	60111 1" Residential Next 8,000 Gallons (1)	0	0	\$3.26	\$3.28	\$0.00
22	60111 1" Residential Over 16,000 Gallons (1)	0	0	\$3.92	\$3.94	\$0.00
23	60104 5/8" General Service	22,806	141,194	\$2.80	\$2.81	\$460.61
24	60110 1" General Service	28,935	34,065	\$2.80	\$2.81	\$176.74
25						
26						
27	Total Water Revenues					<u>\$96,434.34</u>
28						
29				Misc Charges		<u>\$1,305.00</u>
30						
31				Total Revenues		<u>\$97,739.34</u>
32	Revenues per General Ledger		97,411			
33	Adjustments					
34	Adjusted Revenues per General Ledger		<u>97,411</u>			
35						
36	Revenues per Above		<u>97,739</u>			
37	Unreconcilable Difference		<u>(328)</u>			
38	Unreconcilable Difference Percent		<u>-0.34%</u>			
39						
40	Footnote:					
41	(1)	Consolidated Factor (Column 7, Schedule E-14) is used for tiered gallons				
42	(2)	These bill codes had a rate change between bill cycles. Therefore, the number of bills are prorated based on the following: number of bills * [number of days @ respective rate / total days in bill cycle]				
43						

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2 (Interim)
 Page 2 of 3

Preparer: Steven M. Lubertozzi

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.	Class/ Meter Size	Test Year Invoices/Gal	Current Rate	Annualized Revenue
1	Water Customers			
2				
3	Base Facility Charge.			
4	60101 5/8" Residential Base Charge	3,366	\$6.36	\$21,407.76
5	60102 5/8" Residential Base Charge	509	\$6.36	\$3,237.24
6	60111 1" Residential Base Charge	12	\$15.90	\$185.16
7	60104 5/8" General Service Base Charge	24	\$6.36	\$154.49
8	60110 1" General Service Base Charge	12	\$15.90	\$185.16
9	Gallonge Charge per 1,000 Gallons			
10	60101 5/8" Residential First 8,000 Gallons (1)	17,201,000	\$2.62	\$45,066.62
11	60101 5/8" Residential Next 8,000 Gallons (1)	3,405,000	\$3.28	\$11,168.40
12	60101 5/8" Residential Over 16,000 Gallons (1)	1,121,000	\$3.94	\$4,416.74
13	Total for bill code 60101	21,727,000		
14				
15	60102 5/8" Residential First 8,000 Gallons (1)	2,488,000	\$2.62	\$6,518.56
16	60102 5/8" Residential Next 8,000 Gallons (1)	558,000	\$3.28	\$1,830.24
17	60102 5/8" Residential Over 16,000 Gallons (1)	414,000	\$3.94	\$1,631.16
18	Total for bill code 60102	3,460,000		
19				
20	60111 1" Residential First 8,000 Gallons (1)	32,000	\$2.62	\$83.84
21	60111 1" Residential Next 8,000 Gallons (1)	0	\$3.28	\$0.00
22	60111 1" Residential Over 16,000 Gallons (1)	0	\$3.94	\$0.00
23	60104 5/8" General Service	164,000	\$2.81	\$460.84
24	60110 1" General Service	63,000	\$2.81	\$177.03
25				
26				
27	Total Water Revenues			\$96,523.23
28				
29		Misc Charges		<u>\$1,305.00</u>
30				
31		Total Revenues		<u>\$97,828.23</u>
32				
33				
34				
35				
36				
37				
38				
39				
40	Footnote:			
41	(1)	Consolidated Factor (Column 7, Schedule E-14) is used for tiered gallons		

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2 (Interim)
 Page 3 of 3

Preparer: Steven M. Lubertozzi

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.	Class/ Meter Size	Test Year Invoices/Gal	Proposed Rate	Proposed Revenue
1	Water Customers			
2				
3	Base Facility Charge.			
4	60101 5/8" Residential Base Charge	3,366	\$7.56	\$25,446.96
5	60102 5/8" Residential Base Charge	509	\$7.56	\$3,848.04
6	60111 1" Residential Base Charge	12	\$18.91	\$220.21
7	60104 5/8" General Service Base Charge	24	\$7.56	\$183.63
8	60110 1" General Service Base Charge	12	\$18.91	\$220.21
9	Gallonge Charge per 1,000 Gallons			
10	60101 5/8" Residential First 8,000 Gallons (1)	17,201,000	\$3.11	\$53,495.11
11	60101 5/8" Residential Next 8,000 Gallons (1)	3,405,000	\$3.89	\$13,245.45
12	60101 5/8" Residential Over 16,000 Gallons (1)	1,121,000	\$4.68	\$5,246.28
13	Total for bill code 60101	21,727,000		
14				
15	60102 5/8" Residential First 8,000 Gallons (1)	2,488,000	\$3.11	\$7,737.68
16	60102 5/8" Residential Next 8,000 Gallons (1)	558,000	\$3.89	\$2,170.62
17	60102 5/8" Residential Over 16,000 Gallons (1)	414,000	\$4.68	\$1,937.52
18	Total for bill code 60102	3,460,000		
19				
20	60111 1" Residential First 8,000 Gallons (1)	32,000	\$3.11	\$99.52
21	60111 1" Residential Next 8,000 Gallons (1)	0	\$3.89	\$0.00
22	60111 1" Residential Over 16,000 Gallons (1)	0	\$4.68	\$0.00
23	60104 5/8" General Service	164,000	\$3.33	\$546.12
24	60110 1" General Service	63,000	\$3.33	\$209.79
25				
26				
27	Total Water Revenues			\$114,607.14
28				
29			Misc Charges	<u>\$1,305.00</u>
30				
31	Proposed Revenues per B-1 (Interim)	115,930	Total Revenues	<u>\$115,912.14</u>
32	Revenues per Above	115,912		
33	Difference	18		
34		0.02%		
35				
36				
37				
38				
39				
40	Footnote:			
41	(1) Consolidated Factor (Column 7, Schedule E-14) is used for tiered gallons			