

CLASS A and B
WATER AND/OR WASTEWATER UTILITIES

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

OF

Utilities, Inc. of Florida - Seminole County

Exact Legal Name of Utility

VOLUME I E

(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

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Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole 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	\$ 3,362,863	\$ 239,017 (A)	\$ 3,601,880	A-3, A-5
2					
3	Utility Land & Land Rights	16,511		16,511	A-5
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work in Progress	358,579	(358,579) (B)	-	A-3, A-5
8					
9	Less: Accumulated Depreciation	(1,180,749)	4,243 (C)	(1,176,506)	A-3, A-9
10					
11	Less: CIAC	(801,335)		(801,335)	A-12
12					
13	Accumulated Amortization of CIAC	588,929		588,929	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	-	626,429 (D)	626,429	A-3, A-17
22					
23	Total Rate Base	\$ 2,344,798	\$ 511,110	\$ 2,855,908	

Schedule of Wastewater Rate Base

Florida Public Service Commission

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

Schedule: A-2
 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	\$ 2,935,831	\$ 60,612 (A)	\$ 2,996,443	A-3, A-6
2					
3	Utility Land & Land Rights	178,845		178,845	A-6
4					
5	Less: Non-Used & Useful Plant		-	-	A-7
6					
7	Construction Work in Progress	35,817	(35,817) (B)	-	A-3
8					
9	Less: Accumulated Depreciation	(719,373)	4,151 (C)	(715,222)	A-3, A-10
10					
11	Less: CIAC	(657,001)		(657,001)	A-12
12					
13	Accumulated Amortization of CIAC	447,854		447,854	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	-	602,775 (D)	602,775	A-3, A-17
22					
23	Total Rate Base	\$ 2,221,973	\$ 631,721	\$ 2,853,694	

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

Schedule: A-3
 Page 1 of 2
 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	Wastewater
1	<u>(A) Utility Plant</u>		
2	(1) Utility Plant in Service		
3	(a) Account 330.4		
4	Add Project #150 in System 604 - Oakland Shores GST Rehabilitation	\$ 5,000	
5			
6	(b) Account 331.4		
7	Add Project #4221 in System 612 - Water Main Replacement, Phase 2	179,420	
8			
9	Retire from plant the cost of the Water Main replaced in Project #4221 in System 612. Originally installed in 1960.	(10,122)	
10			
11	Actual and Estimated plant additions to 7/15/06 - System 612	45,290	
12			
13	(c) Account 333.4		
14	Actual and Estimated plant additions to 7/15/06 - Systems 602, 604, 606, 608, 612, 616, & 618	18,536	
15			
16	(d) Account 334.4		
17	Actual and Estimated plant additions to 7/15/06 - System 614	893	
18			
19	(e) Account 371.3		
20	Add Project # 3344 in System 602 - Jay Dr. LS AT-6 Electrical Improvements		16,924
21			
22	Add Project # 3449 in System 614 - Rehabilitation of Idyllwide LS SF-3		50,244
23			
24	Retire from plant the cost of the electrical components replaced in Project #3344 in System 602. Originally installed in 1965.		(1,838)
25			
26	Retire from plant the cost of components replaced in Project #3449 in System 614. Originally installed in 1960.		(6,126)
27			
28	Actual and Estimated plant additions to 7/15/06 - System 602		1,408
29			
30			
31	Total plant additions	\$ 239,017	\$ 60,612
32			
33	<u>(B) Construction Work in Progress</u>		
34	To remove from rate base average construction work in process	(358,579)	(35,817)
35			
36	Total construction work in progress	\$ (358,579)	\$ (35,817)
37			
38	<u>(C) Accumulated Depreciation</u>		
39	(1) Accumulated Depreciation for Pro Forma Plant in Service Adjustments		
40	(a) Accumulated Depreciation for Account 330.4		
41	Adjustment to add 1 year Depreciation for Project #150 in System 604 - Oakland Shores GST Rehabilitation	135	
42			
43	(b) Accumulated Depreciation for Account 331.4		
44	Adjustment to add 1 year Depreciation for Project #4221 in System 612 - Water Main Replacement, Phase 2	4,180	
45			
46	Adjustment to retire from plant the cost of the Water Main replaced in Project #4221 in System 612. Originally installed 1960.	(10,122)	
47			
48	To add 1 year depreciation for Actual and Estimated plant additions to 7/15/06 - System 612	1,055	
49			
50	(c) Account 333.4		
51	To add 1 year depreciation for Actual and Estimated plant additions to 7/15/06 - Systems 602, 604, 606, 608, 612, 616, & 618	464	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

Schedule: A-3
 Page 2 of 2
 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	Wastewater
1	(d) Account 334.4		
2	To add 1 year depreciation for Actual and Estimated plant additions to 7/15/06 - System 614	45	
3			
4	(e) Accumulated Depreciation for Account 371.3		
5	Adjustment to add 1 year Depreciation for Project # 3344 in System 602 - Jay Dr. LS AT-6 Electrical Improvements		941
6			
7	Adjustment to add 1 year Depreciation for Project # 3449 in System 614 - Rehabilitation of Idylwilde LS SF-3		2,794
8			
9	Adjustment to retire from plant the cost of the electrical components replaced in Project #3344 in System 602. Originally installed 1965.		(1,838)
10			
11	Adjustment to retire from plant the cost of components replaced in Project #3449 in System 614. Originally installed 1960.		(6,126)
12			
13	To add 1 year depreciation for Actual and Estimated plant additions to 7/15/06 - System 602		78
14			
15	Total Accumulated Depreciation	\$ (4,243)	\$ (4,151)
16			
17	(D) Working Capital		
18	Per Schedule A17	\$ 626,429	\$ 602,775

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

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

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	Wastewater
1	Balance - 12/31/01	\$ 2,954,944	\$ 2,692,956
2	Additions	295,392	314,817
3	Retirements	(11,193)	(277)
4	Adjustments		
5			
6	Balance 12/31/02	\$ 3,239,143	\$ 3,007,496
7	Additions	131,179	45,987
8	Retirements	(47,362)	(1,754)
9	Adjustments		
10			
11	Balance 12/31/03	\$ 3,322,960	\$ 3,051,729
12	Additions	201,736	285,172
13	Retirements	(58,434)	(4,195)
14	Adjustments		
15			
16	Balance 12/31/04 (see notes 1 & 6)	\$ 3,466,262	\$ 3,332,706
17	Additions	877,637	(529,847)
18	Retirements	(58,213)	(11,287)
19	Balance per A/R - 12/31/05 prior to adjustments (see notes)	\$ 4,285,686	\$ 2,791,572
20	Adjustment - Remove improper allocation in Annual Report of Orlando Cost Center (see note 2)	(42,718)	
21	Adjustment - Remove duplicate entry booked both in Seminole County books and Orlando Cost Center and reflected in Annual Report acct. 361 balance (see note 7)		67,270
22	Adjustment - Remove improper allocation in Annual Report of Utilities, Inc. of Florida (UIF) (see note 4)	(760,987)	(110,321)
23	Balance Seminole County prior to allocations	\$ 3,481,981	\$ 2,748,521
24	Adjustment - To include proper allocation of Orlando Cost Center (see note 3)	76,846	26,503
25	Adjustment - To include proper allocation of UIF (see note 5)	246,751	131,689
26	Balance 12/31/05	\$ 3,805,578	\$ 2,906,713

Notes:

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.
2. Annual Report Balance differs from 12/31/05 balance partly due to the fact that Unadjusted Orlando Cost Center 12/31/05 balances in the net amount of \$42,718 were allocated only to the Seminole County water systems in the Annual Report, instead of to the Seminole County water and wastewater systems as well as the Orange County water system. Those allocations to the A/R affected most of the accounts and included also duplicate entries which were voided prior to the allocation in the MFRs.
3. Above schedule includes the distribution to Seminole's water and wastewater systems resulting from the correct allocation of Orlando Cost Center common assets to both Seminole and Orlando counties (see note 2 above.)
4. Annual Report Balance differs from 12/31/05 balance also due to the fact that Utilities, Inc. of Florida (UIF) 12/31/05 common asset balances in the net amount of \$760,987 were allocated only to the Seminole County water systems in the Annual Report, instead of to Marion, Orange, Pasco, Pinellas & Seminole Counties water and wastewater systems as appropriate, resulting in no allocation from UIF to the wastewater system. \$110,321 from account 3547050 was allocated to Seminole County wastewater systems only.
5. Above schedule includes the distribution to Seminole's water systems resulting from the correct allocation of UIF common assets to all the counties (see note 4 above.)
6. Annual Report Balance differs from 12/31/04 balance due to the same allocation problems in the Annual Reports as those experienced in 2005. MFRs allocation of common assets from both the Orlando Cost Center and UIF were done to the various counties as appropriate for 12/31/04 balance.
7. Annual Report Balance also differs from the MFRs due to the fact that a previous rate case adjusting entry of \$67,270 was booked to account 3612010 both in the Seminole County books and in the Orlando Cost Center books. This duplication is reflected in the Annual Report for this account. The MFRs do not contain the duplication of the adjusting entry.

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole 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

Line No.	(1) 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	\$ 46,654		\$ 46,654		
3	302.1 Franchises	799		799		
4	339.1 Other Plant & Misc. Equipment	-		-		
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	(513)		(513)		
7	304.2 Structures & Improvements	137,274		137,274		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	175,530		175,530		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	-		-		
13	310.2 Power Generation Equipment	-		-		
14	311.2 Pumping Equipment	482,027		482,027		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	-		-		
18	304.3 Structures & Improvements	48,798		48,798		
19	320.3 Water Treatment Equipment	139,071		139,071		
20	339.3 Other Plant & Misc. Equipment	-		-		
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	246		246		
23	304.4 Structures & Improvements	-		-		
24	330.4 Distr. Reservoirs & Standpipes	244,177	5,000	249,177		
25	331.4 Transm. & Distribution Mains	1,267,476	214,588	1,482,064		
26	333.4 Services	266,457	18,536	284,993		
27	334.4 Meters & Meter Installations	245,696	893	246,589		
28	335.4 Hydrants	65,135		65,135		
29	339.4 Other Plant & Misc. Equipment	-		-		
30	GENERAL PLANT					
31	303.5 Land & Land Rights	16,778		16,778		
32	304.5 Structures & Improvements	-		-		
33	340.5 Office Furniture & Equipment	(2,113)		(2,113)		
34	341.5 Transportation Equipment	17,919		17,919		
35	342.5 Stores Equipment	-		-		
36	343.5 Tools, Shop & Garage Equipment	10,306		10,306		
37	344.5 Laboratory Equipment	3,240		3,240		
38	345.5 Power Operated Equipment	-		-		
39	346.5 Communication Equipment	-		-		
40	347.5 Miscellaneous Equipment	-		-		
41	348.5 Other Tangible Plant	(68,526)		(68,526)		
42	SUB-TOTAL SEMINOLE COUNTY	\$ 3,096,431	\$ 239,017	\$ 3,335,448		
43						
44	ALLOCATIONS (See notes on page 2 of 2):					
45	From Orlando Cost Center - 60.453% Water Gen. Plt.					
46	333.4 Services (89.244% Seminole - Water)	4,897		4,897		
47	334.4 Meters (89.244% Seminole - Water)	22,285		22,285		
48	343.5 Tools, Shop & Garage Equipment	37,640		37,640		
49	346.5 Communication Equipment	11,758		11,758		
50	SUB-TOTAL ORLANDO COST CENTER ALLOCATION	\$ 76,580		\$ 76,580		
51						
52	From UIF Common Assets - 27.9% Water					
53	348.5 Other Tangible Plant	206,363		206,363		
54	SUB-TOTAL UIF ALLOCATION	\$ 206,363		\$ 206,363		
55						
56	TOTAL	\$ 3,379,374	\$ 239,017	\$ 3,618,391	N/A	N/A

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole 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-4

Page 2 of 2

Preparer: Steven M. Lubertozz

Recap Schedules: A-1, A-4

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 Organizer	\$ 49,094	\$ (2,440)	\$ 46,654	\$ 46,654	\$ 46,654	\$ 46,654	\$ 46,654	\$ 46,654	\$ 46,654	\$ 46,654	\$ 46,654	\$ 46,654	\$ 46,654	\$ 46,654	\$ 46,654	\$ 46,654
3	302.1 Franchises	799	-	799	799	799	799	799	799	799	799	799	799	799	799	799	799
4	339.1 Other Plant & Misc. Equipmen																
5	SOURCE OF SUPPLY AND PUMPING PLANT																
6	303.2 Land & Land Right:	-	(513)	(513)	(513)	(513)	(513)	(513)	(513)	(513)	(513)	(513)	(513)	(513)	(513)	(513)	(513)
7	304.2 Structures & Improvement:	130,282	-	130,282	137,538	137,538	137,567	137,567	137,567	137,538	137,538	137,538	137,768	138,634	138,744	138,744	137,274
8	305.2 Collect. & Impound. Reservoir																
9	305.2 Lake, River & Other Intake:																
10	307.2 Wells & Springs:	173,958	1,500	175,458	175,458	175,458	175,501	175,501	175,501	175,544	175,544	175,544	175,544	175,544	175,544	175,750	175,530
11	308.2 Infiltration Galleries & Tunnel																
12	309.2 Supply Main:																
13	310.2 Power Generation Equipmen																
14	311.2 Pumping Equipmen	466,592	(5,610)	460,982	460,982	462,147	462,189	462,908	462,908	463,447	498,858	499,500	507,337	508,354	508,354	508,383	482,027
15	339.2 Other Plant & Misc. Equipmen																
16	WATER TREATMENT PLANT																
17	303.3 Land & Land Right:																
18	304.3 Structures & Improvement:	46,652	-	46,652	46,652	46,652	46,652	48,020	48,765	48,822	49,213	49,213	49,213	50,413	51,088	53,017	48,798
19	320.3 Water Treatment Equipmen	138,697	-	138,697	138,697	138,911	138,976	138,976	138,976	139,124	139,124	139,124	139,124	139,398	139,398	139,398	139,071
20	339.3 Other Plant & Misc. Equipmen																
21	TRANSMISSION & DISTRIBUTION PLANT																
22	303.4 Land & Land Right:	246	-	246	246	246	246	246	246	246	246	246	246	246	246	246	246
23	304.4 Structures & Improvement:																
24	330.4 Distr. Reservoirs & Standpipe:	265,411	(58,102)	207,309	207,309	209,590	217,603	221,438	223,398	223,398	223,398	224,684	224,994	228,154	229,162	535,866	244,177
25	331.4 Transmission & Distribution Main	1,262,236	(6,181)	1,256,055	1,256,055	1,256,055	1,260,019	1,260,019	1,260,019	1,263,594	1,263,594	1,263,594	1,263,594	1,263,594	1,263,594	1,347,399	1,267,476
26	333.4 Services	264,232	-	264,232	264,232	265,027	265,760	266,410	266,907	267,028	267,028	267,028	267,345	267,345	267,345	268,868	266,457
27	334.4 Meters & Meter Installation	244,660	-	244,660	245,660	245,888	247,371	248,723	248,723	245,382	245,004	244,707	244,707	244,707	247,511	245,511	245,696
28	335.4 Hydrants	65,135	-	65,135	65,135	65,135	65,135	65,135	65,135	65,135	65,135	65,135	65,135	65,135	65,135	65,135	65,135
29	339.4 Other Plant & Misc. Equipmen																
30	GENERAL PLANT																
31	303.5 Land & Land Right:	16,778	-	16,778	16,778	16,778	16,778	16,778	16,778	16,778	16,778	16,778	16,778	16,778	16,778	16,778	16,778
32	304.5 Structures & Improvement:																
33	340.5 Office Furniture & Equipmer	5,385	(2,527)	2,858	(2,527)	(2,527)	(2,527)	(2,527)	(2,527)	(2,527)	(2,527)	(2,527)	(2,527)	(2,527)	(2,527)	(2,527)	(2,113)
34	341.5 Transportation Equipmen	175,270	4,437	179,707	4,437	4,437	4,437	4,437	4,437	4,437	4,437	4,437	4,437	4,437	4,437	4,437	17,919
35	342.5 Stores Equipmen																
36	343.5 Tools, Shop & Garage Equipmen	10,182	-	10,182	10,182	10,182	10,182	10,182	10,182	10,182	10,182	10,262	10,262	10,668	10,668	10,668	10,306
37	344.5 Laboratory Equipmen	3,240	-	3,240	3,240	3,240	3,240	3,240	3,240	3,240	3,240	3,240	3,240	3,240	3,240	3,240	3,240
38	345.5 Power Operated Equipmen																
39	346.5 Communication Equipmen																
40	347.5 Miscellaneous Equipmer																
41	348.5 Other Tangible Plan	121,504	(77,872)	43,632	(77,872)	(77,872)	(77,872)	(77,872)	(77,872)	(77,872)	(77,872)	(77,872)	(77,872)	(77,872)	(77,872)	(77,872)	(68,526)
42	SUB-TOTAL SEMINOLE COUNTY (see notes)	\$ 3,440,353	\$ (147,308)	\$ 3,293,045	\$ 2,999,142	\$ 3,003,825	\$ 3,018,197	\$ 3,024,121	\$ 3,026,826	\$ 3,030,315	\$ 3,065,860	\$ 3,067,868	\$ 3,076,265	\$ 3,081,188	\$ 3,084,981	\$ 3,481,981	\$ 3,096,431
43																	
44	ALLOCATIONS (see notes 2 through 6)																
45	From Orlando Cost Center - 60.453% Water Gen. Pl																
46	333.4 Services (89.244% Seminole - Water	\$ 4,897	-	\$ 4,897	\$ 4,897	\$ 4,897	\$ 4,897	\$ 4,897	\$ 4,897	\$ 4,897	\$ 4,897	\$ 4,897	\$ 4,897	\$ 4,897	\$ 4,897	\$ 4,897	\$ 4,897
47	334.4 Meters (89.244% Seminole - Water:	22,285	-	22,285	22,285	22,285	22,285	22,285	22,285	22,285	22,285	22,285	22,285	22,285	22,285	22,285	22,285
48	343.5 Tools, Shop & Garage Equipmen	37,246	-	37,246	37,246	37,246	37,397	37,397	37,830	37,830	37,830	37,830	37,830	37,830	37,830	37,830	37,640
49	346.5 Communication Equipmen	11,758	-	11,758	11,758	11,758	11,758	11,758	11,758	11,758	11,758	11,758	11,758	11,758	11,758	11,758	11,758
50	SUB-TOTAL ORLANDO COST CENTER ALLOCATION	\$ 76,186	\$ -	\$ 76,186	\$ 76,186	\$ 76,186	\$ 76,337	\$ 76,337	\$ 76,770	\$ 76,770	\$ 76,770	\$ 76,770	\$ 76,770	\$ 76,770	\$ 76,846	\$ 76,846	\$ 76,580
51																	
52	From UIF Common Assets - 27.9% Water																
53	348.5 Other Tangible Plan	(20,604)	-	(20,604)	206,581	217,738	222,065	213,336	213,266	213,985	206,789	234,469	239,445	243,939	244,959	246,751	206,363
54	SUB-TOTAL UIF ALLOCATION	\$ (20,604)	\$ -	\$ (20,604)	\$ 206,581	\$ 217,738	\$ 222,065	\$ 213,336	\$ 213,266	\$ 213,985	\$ 206,789	\$ 234,469	\$ 239,445	\$ 243,939	\$ 244,959	\$ 246,751	\$ 206,363
55																	
56	TOTAL	\$ 3,495,935	\$ (147,308)	\$ 3,348,627	\$ 3,281,909	\$ 3,297,749	\$ 3,316,599	\$ 3,313,794	\$ 3,316,862	\$ 3,321,070	\$ 3,349,419	\$ 3,379,107	\$ 3,392,480	\$ 3,401,897	\$ 3,406,766	\$ 3,805,578	\$ 3,379,374
57																	
58	Notes:																
59	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 2b.																
60	2. Annual Report Balance differs from 12/31/05 balance partly due to the fact that Unadjusted Orlando Cost Center 12/31/05 balances in the net amount of \$42,718 were allocated only to the Seminole County water systems in the Annual Report, instead of to the Seminole County water and wastewater systems as well as the Orange County water system. Those allocations to the A/R affected most of the accounts and included also duplicate entries which were voided prior to the allocation in the MFRs.																
61	3. Above schedule includes the distribution to Seminole's water systems resulting from the correct allocation of Orlando Cost Center common assets to both Seminole and Orlando counties. (see note 2 above.)																
62	4. Annual Report Balance differs from 12/31/05 balance also due to the fact that Utilities, Inc. of Florida (UIF) 12/31/05 common asset balances in the net amount of \$760,987 were allocated only to the Seminole County water systems in the Annual Report, instead of to Marion, Orange, Pasco, Pinellas & Seminole Counties water and wastewater systems as appropriate. The allocations affected several accounts.																
63	5. Above schedule includes the distribution to Seminole's water systems resulting from the correct allocation of UIF common assets to all the counties. (see note 4 above.)																
64	6. Annual Report Balance differs from 12/31/04 balance due to the same allocation problems in the Annual Reports as those experienced in 2005. MFRs allocation of common assets from both the Orlando Cost Center and UIF were done to the various counties as appropriate for 12/31/04 balance.																

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

Florida Public Service Commission

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

Schedule: A-6
 Page 1 of 2
 Preparer: Steven M. Lubertozzi
 Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) Test Year Average	(3) Proforma Adjustment	(4) Adjusted Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	\$ 150		\$ 150		
3	352.1 Franchises	-		-		
4	389.1 Other Plant & Misc. Equipment	-		-		
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	-		-		
7	354.2 Structures & Improvements	-		-		
8	360.2 Collection Sewers - Force	11,234		11,234		
9	361.2 Collection Sewers - Gravity	1,779,249		1,779,249		
10	362.2 Special Collecting Structures	-		-		
11	363.2 Services to Customers	117,964		117,964		
12	364.2 Flow Measuring Devices	-		-		
13	365.2 Flow Measuring Installations	-		-		
14	366.2 Reuse Services	-		-		
15	367.2 Reuse Meters and Meter Installations	-		-		
16	389.2 Other Plant & Misc. Equipment	-		-		
17	SYSTEM PUMPING PLANT					
18	353.3 Land & Land Rights	-		-		
19	354.3 Structures & Improvements	204,406		204,406		
20	370.3 Receiving Wells	-		-		
21	371.3 Pumping Equipment	547,595	60,612	608,207		
22	374.3 Reuse Distribution Reservoirs	-		-		
23	375.3 Reuse Transmission & Distribution	-		-		
24	389.3 Other Plant & Misc. Equipment	-		-		
25	TREATMENT AND DISPOSAL PLANT					
26	353.4 Land & Land Rights	178,845		178,845		
27	354.4 Structures & Improvements	-		-		
28	380.4 Treatment & Disposal Equipment	133,750		133,750		
29	381.4 Plant Sewers	-		-		
30	382.4 Outfall Sewer Lines	-		-		
31	389.4 Other Plant & Misc. Equipment	-		-		
32	GENERAL PLANT					
33	353.7 Land & Land Rights	-		-		
34	354.7 Structures & Improvements	-		-		
35	390.7 Office Furniture & Equipment	-		-		
36	391.7 Transportation Equipment	-		-		
37	392.7 Stores Equipment	-		-		
38	393.7 Tools, Shop & Garage Equipment	-		-		
39	394.7 Laboratory Equipment	-		-		
40	395.7 Power Operated Equipment	-		-		
41	396.7 Communication Equipment	-		-		
42	397.7 Miscellaneous Equipment	-		-		
43	398.7 Other Tangible Plant	4,987		4,987		
44	SUB-TOTAL SEMINOLE COUNTY	\$ 2,978,180	\$ 60,612	\$ 3,038,792		
45						
46	ALLOCATIONS (See notes on page 2 of 2):					
47	From Orlando Cost Center - 32.261% Sewer Gen. Plt.					
48	393.7 Tools, Shop & Garage Equipment	20,087		20,087		
49	396.7 Communication Equipment	6,275		6,275		
50	SUB-TOTAL ORLANDO COST CENTER ALLOCATION	\$ 26,362		\$ 26,362		
51						
52	From UIF Common Assets - 14.89% Sewer					
53	398.7 Other Tangible Plant	110,134		110,134		
54	SUB-TOTAL UIF ALLOCATION	\$ 110,134		\$ 110,134		
55						
56	TOTAL	\$ 3,114,676	\$ 60,612	\$ 3,175,288	N/A	N/A

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

Florida Public Service Commissio

Company: Utilities, Inc. of Florida - Seminole 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-6
Page 2 of 2
Preparer: Steven M. Lubertozz

Recap Schedules: A-2, A-

Line No.	(1) Account No. and Name	(2a) Per Books		(2b) Prior Rate Case	(2c) Adjusted	(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)
		Year	Dec	Adjustments	Prior Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Col. 2c thru 14												
1	INTANGIBLE PLANT																													
2	351.1 Organization	\$	150	\$	-	\$	150	\$	150	\$	150	\$	150	\$	150	\$	150	\$	150	\$	150	\$	150	\$	150	\$	150	\$	150	
3	352.1 Franchises																													
4	389.1 Other Plant & Misc. Equipmen																													
5	COLLECTION PLANT																													
6	353.2 Land & Land Right																													
7	354.2 Structures & Improvement:																													
8	360.2 Collection Sewers - Force		9,902		-		9,902		9,902		9,902		11,633		11,633		11,633		11,633		11,633		11,633		11,633		11,633		11,234	
9	361.2 Collection Sewers - Gravit		1,841,728		(67,270)		1,774,458		1,774,458		1,776,658		1,777,790		1,777,790		1,777,790		1,778,911		1,779,096		1,779,096		1,779,096		1,779,096		1,779,249	
10	362.2 Special Collecting Structure																													
11	363.2 Services to Customers:		114,458		-		114,458		114,458		116,888		117,101		117,101		117,101		117,101		117,101		117,101		121,265		121,265		117,964	
12	364.2 Flow Measuring Device:																													
13	365.2 Flow Measuring Installation																													
14	366.2 Reuse Services																													
15	367.2 Reuse Meters and Meter Installation																													
16	389.2 Other Plant & Misc. Equipmen																													
17	SYSTEM PUMPING PLANT																													
18	353.3 Land & Land Right																													
19	354.3 Structures & Improvement:		203,660		-		203,660		203,660		203,660		203,660		203,660		203,660		203,660		203,660		203,660		203,660		203,660		204,406	
20	370.3 Receiving Well																													
21	371.3 Pumping Equipmen		537,533		-		537,533		538,783		540,951		543,278		543,278		543,278		545,585		545,585		545,585		545,585		545,585		547,595	
22	374.3 Reuse Distribution Reservoir																													
23	375.3 Reuse Transmission & Distributio																													
24	389.3 Other Plant & Misc. Equipmen																													
25	TREATMENT AND DISPOSAL PLANT																													
26	353.4 Land & Land Right:		173,824		-		173,824		173,824		173,824		180,351		180,351		180,351		180,351		180,351		180,351		180,351		180,351		178,845	
27	354.4 Structures & Improvement:																													
28	380.4 Treatment & Disposal Equipmen		386,623		(174,124)		212,499		212,563		212,563		212,563		212,563		212,563		212,563		212,563		212,786		212,786		(50,550)		133,750	
29	381.4 Plant Sewers																													
30	382.4 Outfall Sewer Line:																													
31	389.4 Other Plant & Misc. Equipmen																													
32	GENERAL PLANT																													
33	353.7 Land & Land Right																													
34	354.7 Structures & Improvement:																													
35	390.7 Office Furniture & Equipmen																													
36	381.7 Transportation Equipmen																													
37	392.7 Stores Equipmen																													
38	393.7 Tools, Shop & Garage Equipmen																													
39	394.7 Laboratory Equipmen																													
40	395.7 Power Operated Equipmen																													
41	396.7 Communication Equipmen																													
42	397.7 Miscellaneous Equipmen																													
43	398.7 Other Tangible Plan		64,828		-		64,828																						4,987	
44	SUB-TOTAL SEMINOLE COUNTY (see notes)	\$	3,332,706	\$	(241,394)	\$	3,091,312	\$	3,027,798	\$	3,034,596	\$	3,046,526	\$	3,046,526	\$	3,046,526	\$	3,049,954	\$	3,050,362	\$	3,050,362	\$	3,054,526	\$	2,791,190	\$	2,978,180	
45																														
46	ALLOCATIONS (see notes 2 - 7)																													
47	From Orlando Cost Center - 32.261% Sewer Gen. Pl																													
48	393.7 Tools, Shop & Garage Equipmen		19,876		-		19,876		19,876		19,876		19,957		19,957		20,188		20,188		20,188		20,188		20,188		20,228		20,087	
49	396.7 Communication Equipmen		6,275		-		6,275		6,275		6,275		6,275		6,275		6,275		6,275		6,275		6,275		6,275		6,275		6,275	
50	SUB-TOTAL ORLANDO COST CENTER ALLOCATION	\$	26,151	\$	-	\$	26,151	\$	26,151	\$	26,151	\$	26,232	\$	26,232	\$	26,463	\$	26,463	\$	26,463	\$	26,463	\$	26,463	\$	26,463	\$	26,382	
51																														
52	From UIF Common Assets - 14.89% Sewer																													
53	398.7 Other Tangible Plan		(10,998)		-		(10,998)		110,250		116,206		118,516		113,854		113,817		114,204		110,362		125,133		127,791		130,189		110,134	
54	SUB-TOTAL UIF ALLOCATION	\$	(10,998)	\$	-	\$	(10,998)	\$	110,250	\$	116,206	\$	118,516	\$	113,854	\$	113,817	\$	114,204	\$	110,362	\$	125,133	\$	127,791	\$	130,189	\$	110,134	
55																														
56	TOTAL	\$	3,347,859	\$	(241,394)	\$	3,106,465	\$	3,164,199	\$	3,176,953	\$	3,191,274	\$	3,186,612	\$	3,186,806	\$	3,190,621	\$	3,187,187	\$	3,201,958	\$	3,208,780	\$	2,947,842	\$	3,114,676	
57																														
58	Notes:																													
59	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 2b.																													
60	2. 12/31/05 Annual Report Balance differs from 12/31/05 balance partly due to the fact that Unadjusted Orlando Cost Center 12/31/05 balances were allocated only to the Seminole County water systems in the Annual Report, instead of to the Seminole County water and wastewater systems as well as the Orange County water system, resulting in no allocation of common assets from the Orlando Cost Center to wastewater.																													
61	3. Above schedule includes the distribution to Seminole's wastewater systems resulting from the correct allocation of Orlando Cost Center common assets to both Seminole and Orlando counties (see note 2 above).																													
62	4. Annual Report Balance also differs from the MFRs due to the fact that a previous rate case adjusting entry of \$67,270 was booked to account 3612010 both in the Seminole County books and in the Orlando Cost Center books. This duplication is reflected in the Annual Report for this account. The MFRs do not contain the duplication of the adjusting entry.																													
63	5. Annual Report Balance differs from 12/31/05 balance also due to the fact that Utilities, Inc. of Florida (UIF) 12/31/05 common asset balances in the net amount of \$760,987 were allocated only to the Seminole County water systems in the Annual Report, instead of to Marion, Orange, Pasco, Pinellas & Seminole Counties water and wastewater systems as appropriate, resulting in no allocation from UIF to the wastewater system. \$110,321 from account 3547050 was allocated to Seminole County wastewater systems only.																													
64	6. Above schedule includes the distribution to Seminole's wastewater systems resulting from the correct allocation of UIF common assets to all the counties (see note 5 above.)																													
65	7. Annual Report Balance differs from 12/31/04 balance due to the same allocation problems in the Annual Reports as those experienced in 2005. MFRs allocation of common assets from both the Orlando Cost Center and UIF were done to the various counties as appropriate for 12/31/04 balance.																													

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole 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
13				
14				
15	WASTEWATER			
16				
17	Plant in Service			
18				
19	Land			
20				
21	Accumulated Depreciation			
22				
23	Other (Explain)			
24				
25				
26	Total	n/a	n/a	n/a

Supporting Schedules: A-5, A-6, A-9, A-10
 Recap Schedules: A-1, A-2

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

Florida Public Service Commission

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

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

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	Wastewater
1	Balance - 12/31/01	\$ 1,173,791	\$ 751,896
2	Additions	102,674	73,053
3	Retirements	(11,193)	(277)
4	Adjustments		
5			
6	Balance 12/31/02	\$ 1,265,272	\$ 824,672
7	Additions	76,451	74,457
8	Retirements	(47,362)	(1,754)
9	Adjustments		
10			
11	Balance 12/31/03	\$ 1,294,361	\$ 897,375
12	Additions	93,264	78,328
13	Retirements	(58,434)	(4,195)
14	Adjustments		
15			
16	Balance 12/31/04 (see notes 1 & 6)	\$ 1,329,191	\$ 971,508
17	Additions	51,591	(454,081)
18	Retirements	(58,213)	(11,287)
19	Adjustments		
20			
21	Balance per A/R - 12/31/05 prior to adjustments (see notes)	\$ 1,322,569	\$ 506,140
22	Adjustment - Remove improper allocation in A/R of Orlando Cost Center (see note 2)	26,258	74,744
23	Adjustment - Remove improper allocation in A/R of UIF (see note 4)	(503,922)	(57,689)
24	Adjustment - Add Organization Cost Depreciation not included in A/R (see note 7)	47,877	98
25	Adjustment (rounding)	1	
26	Balance Seminole County prior to allocations	\$ 892,783	\$ 523,293
27	Adjustment - To include proper allocation of Orlando Cost Center (see note 3)	35,610	14,078
28	Adjustment - To include proper allocation of UIF (see note 5)	159,916	85,346
29	Balance 12/31/05	\$ 1,088,309	\$ 622,717

31 Notes:

- 32 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.
- 33 2. Annual Report Balance differs from 12/31/05 balance partly due to the fact that Unadjusted Orlando Cost Center 12/31/05 balances in the net amount of \$(26,258) were allocated only to the Seminole County water systems in the Annual Report, instead of to the Seminole County water and wastewater systems as well as the Orange County water system. Those allocations to the A/R affected most of the accounts and included also duplicate entries which were voided prior to the allocation in the MFRs. A/R Balance also differs from 12/31/05 balance due to the fact that Unadjusted Orlando Cost Center 12/31/05 balance in the net amount of \$(74,744) was allocated to the Seminole County wastewater systems in the Annual Report, account 361.2 This amount was a duplicate entry made both to the Seminole County books and the Orlando Cost Center books and was voided prior to the MFRs allocation from the Orlando Center.
- 34 3. Above schedule includes the distribution to Seminole's water and wastewater systems resulting from the correct allocation of Orlando Cost Center common assets to both Seminole and Orlando counties (see note 2 above.)
- 35 4. Annual Report Balance differs from 12/31/05 balance also due to the fact that Utilities, Inc. of Florida (UIF) 12/31/05 common asset balances in the net amount of \$503,922 were allocated only to the Seminole County water systems in the Annual Report, instead of to Marion, Orange, Pasco, Pinellas & Seminole Counties water and wastewater systems as appropriate. The allocations affected several accounts. A/R also includes the allocation of \$57,689 made exclusively to the Seminole wastewater systems instead of to the other systems also.
- 36 5. Above schedule includes the distribution to Seminole's water and wastewater systems resulting from the correct allocation of UIF common assets to all the counties (see note 4 above.)
- 37 6. Annual Report Balance differs from 12/31/04 balance due to the same allocation problems in the Annual Reports as those experienced in 2005. MFRs allocation of common assets from both the Orlando Cost Center and UIF were done to the various counties as appropriate for 12/31/04 balance.
- 38 7. Above schedule includes Organization Depreciation not included in Schedules W-6 (a) & (b) or S-6 (a) & (b) of 2005 Annual Report: Water - 12/31/04 - \$46,630; 12/31/05 - \$47,877; Wastewater - 12/31/04 - \$94; 12/31/05 - \$98.

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

Florida Public Service Commission

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

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

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

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	\$ 47,253		\$ 47,253		
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	16,595		16,595		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	90,844		90,844		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	-		-		
13	310.2 Power Generation Equipment	-		-		
14	311.2 Pumping Equipment	171,554		171,554		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	-		-		
18	304.3 Structures & Improvements	21,538		21,538		
19	320.3 Water Treatment Equipment	46,850		46,850		
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	(66,160)	135	(66,025)		
25	331.4 Transm. & Distribution Mains	377,849	(4,887)	372,962		
26	333.4 Services	93,107	464	93,571		
27	334.4 Meters & Meter Installations	163,298	45	163,343		
28	335.4 Hydrants	12,961		12,961		
29	339.4 Other Plant & Misc. Equipment	-		-		
30	GENERAL PLANT					
31	303.5 Land & Land Rights	-		-		
32	304.5 Structures & Improvements	515		515		
33	340.5 Office Furniture & Equipment	335		335		
34	341.5 Transportation Equipment	9,864		9,864		
35	342.5 Stores Equipment	-		-		
36	343.5 Tools, Shop & Garage Equipment	3,051		3,051		
37	344.5 Laboratory Equipment	2,874		2,874		
38	345.5 Power Operated Equipment	-		-		
39	346.5 Communication Equipment	-		-		
40	347.5 Miscellaneous Equipment	-		-		
41	348.5 Other Tangible Plant	24,753		24,753		
42	SUB-TOTAL SEMINOLE COUNTY (see notes p 2 of 2)	1,017,081	(4,243)	1,012,838		
43						
44	ALLOCATIONS (see notes on page 2 of 2):					
45	From Orlando Cost Center - 60.453% Water Gen. Plt.					
46	333.4 Services (89.244% Seminole - Water)	1,233		1,233		
47	334.4 Meters (89.244% Seminole - Water)	7,379		7,379		
48	343.5 Tools, Shop & Garage Equipment	16,697		16,697		
49	346.5 Communication Equipment	7,917		7,917		
50	348.5 Other Tangible Plant	32		32		
51	SUB-TOTAL ORLANDO COST CENTER ALLOCATION	33,258		33,258		
52						
53	From UIF Common Assets - 27.9% Water					
54	348.5 Other Tangible Plant	130,410		130,410		
55	SUB-TOTAL UIF ALLOCATION	130,410		130,410		
56						
57	TOTAL	\$ 1,180,749	\$ (4,243)	\$ 1,176,506	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 - Seminole 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	\$ 46,999	\$ (369)	\$ 46,630	\$ 46,734	\$ 46,837	\$ 46,941	\$ 47,045	\$ 47,149	\$ 47,253	\$ 47,357	\$ 47,461	\$ 47,565	\$ 47,669	\$ 47,773	\$ 47,877	\$ 47,253	
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	19,476	-	19,476	14,979	15,320	15,661	16,002	16,342	16,683	17,024	17,401	17,759	15,997	16,356	16,715	16,595	
8	305.2 Collect. & Impound. Reservoirs																	
9	306.2 Lake, River & Other Intakes																	
10	307.2 Wells & Springs	87,948	-	87,948	88,430	88,913	89,396	89,879	90,361	90,844	91,327	91,810	92,292	92,775	93,258	93,741	90,844	
11	308.2 Infiltration Galleries & Tunnels																	
12	309.2 Supply Mains																	
13	310.2 Power Generation Equipment																	
14	311.2 Pumping Equipment	170,135	(6,867)	163,268	165,212	167,157	169,101	169,919	171,863	173,807	170,807	172,761	173,646	175,600	177,554	179,508	171,554	
15	339.2 Other Plant & Misc. Equipment																	
16	WATER TREATMENT PLANT																	
17	303.3 Land & Land Rights																	
18	304.3 Structures & Improvements	23,266	-	23,266	23,388	23,510	23,631	20,974	21,096	21,217	20,188	20,295	20,422	20,549	20,676	20,804	21,538	
19	320.3 Water Treatment Equipment	43,858	-	43,858	44,384	44,910	45,436	45,962	46,488	46,777	47,304	47,831	48,358	48,720	49,247	49,774	46,850	
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	(2,648)	(65,954)	(68,602)	(68,005)	(67,407)	(66,810)	(66,213)	(66,106)	(65,509)	(64,875)	(64,492)	(64,549)	(67,155)	(66,522)	(63,833)	(66,160)	
25	331.4 Transm. & Distribution Mains	371,833	(7,690)	364,143	366,594	369,045	371,495	374,035	376,486	378,937	381,387	383,838	386,289	388,740	391,191	379,861	377,849	
26	333.4 Services	90,228	-	90,228	90,779	91,329	91,880	92,430	92,981	93,041	93,231	93,787	94,342	94,898	95,454	96,009	93,107	
27	334.4 Meters & Meter Installations	159,020	-	159,020	159,906	160,926	161,947	162,320	163,341	162,607	163,242	164,255	164,971	165,983	166,996	167,361	163,298	
28	335.4 Hydrants	12,238	-	12,238	12,358	12,479	12,599	12,720	12,840	12,961	13,081	13,202	13,322	13,443	13,563	13,684	12,961	
29	339.4 Other Plant & Misc. Equipment																	
30	GENERAL PLANT																	
31	303.5 Land & Land Rights																	
32	304.5 Structures & Improvements	515	-	515	515	515	515	515	515	515	515	515	515	515	515	515	515	
33	340.5 Office Furniture and Equipment	4,361	-	4,361	-	-	-	-	-	-	-	-	-	-	-	-	335	
34	341.5 Transportation Equipment	128,235	-	128,235	-	-	-	-	-	-	-	-	-	-	-	-	9,864	
35	342.5 Stores Equipment																	
36	343.5 Tools, Shop & Garage Equipment	2,733	-	2,733	2,786	2,839	2,892	2,945	2,998	3,051	3,104	3,157	3,210	3,263	3,317	3,370	3,051	
37	344.5 Laboratory Equipment	2,766	-	2,766	2,784	2,802	2,820	2,838	2,856	2,874	2,892	2,910	2,928	2,946	2,964	2,982	2,874	
38	345.5 Power Operated Equipment																	
39	346.5 Communication Equipment																	
40	347.5 Miscellaneous Equipment																	
41	348.5 Other Tangible Plant	204,283	(115,615)	88,668	31,701	31,701	31,701	31,701	31,701	31,701	31,701	31,701	31,701	31,701	31,701	31,701	(115,585)	24,753
42	SUB-TOTAL SEMINOLE COUNTY	\$ 1,365,246	\$ (196,495)	\$ 1,168,751	\$ 982,545	\$ 990,876	\$ 999,205	\$ 1,003,072	\$ 1,010,911	\$ 1,016,759	\$ 1,018,283	\$ 1,026,432	\$ 1,032,771	\$ 1,035,644	\$ 1,044,043	\$ 892,783	\$ 1,017,081	
43																		
44	ALLOCATIONS (see notes page 2 of 2):																	
45	From Orlando Cost Center - 60.453% Water Gen. Plt.																	
46	333.4 Services (89.244% Seminole - Water)	1,172	-	1,172	1,182	1,192	1,203	1,213	1,223	1,233	1,243	1,254	1,264	1,274	1,284	1,294	1,233	
47	334.4 Meters (89.244% Seminole - Water)	6,821	-	6,821	6,914	7,007	7,100	7,193	7,286	7,379	7,471	7,564	7,657	7,750	7,843	7,936	7,379	
48	343.5 Tools, Shop & Garage Equipment	15,528	-	15,528	15,722	15,916	16,110	16,304	16,498	16,692	16,889	17,086	17,283	17,481	17,678	17,875	16,697	
49	346.5 Communication Equipment	7,329	-	7,329	7,427	7,525	7,623	7,721	7,819	7,917	8,015	8,113	8,211	8,309	8,407	8,505	7,917	
50	348.5 Other Tangible Plant	35	-	35	35	35	35	35	35	35	35	35	35	35	35	35	32	
51	SUB-TOTAL ORLANDO COST CENTER ALLOCATION	\$ 30,885	\$ -	\$ 30,885	\$ 31,280	\$ 31,675	\$ 32,071	\$ 32,466	\$ 32,861	\$ 33,256	\$ 33,653	\$ 34,052	\$ 34,450	\$ 34,849	\$ 35,247	\$ 35,610	\$ 33,258	
52																		
53	From UIF Common Assets - 27.9% Water																	
54	348.5 Other Tangible Plant	(7,134)	-	(7,134)	136,072	138,364	141,473	135,775	138,721	137,587	130,254	133,820	141,612	152,757	156,109	159,916	130,410	
55	SUB-TOTAL UIF ALLOCATION	\$ (7,134)	\$ -	\$ (7,134)	\$ 136,072	\$ 138,364	\$ 141,473	\$ 135,775	\$ 138,721	\$ 137,587	\$ 130,254	\$ 133,820	\$ 141,612	\$ 152,757	\$ 156,109	\$ 159,916	\$ 130,410	
56																		
57	TOTAL	\$ 1,388,997	\$ (196,495)	\$ 1,192,502	\$ 1,149,897	\$ 1,160,915	\$ 1,172,749	\$ 1,171,313	\$ 1,182,493	\$ 1,187,602	\$ 1,182,190	\$ 1,194,304	\$ 1,208,833	\$ 1,223,250	\$ 1,235,309	\$ 1,088,309	\$ 1,180,749	
58																		
59	Notes:																	
60	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 2b.																	
61	2. Annual Report Balance differs from 12/31/05 balance partly due to the fact that Unadjusted Orlando Cost Center 12/31/05 balances in the net amount of \$(26,258) were allocated only to the Seminole County water and wastewater systems as well as the Orange County water system. Those allocations to the A/R affected most of the accounts and included also duplicate entries which were voided prior to the allocation in the MFRs.																	
62	3. Above schedule includes the distribution to Seminole's water systems resulting from the correct allocation of Orlando Cost Center common accumulated depreciation to both Seminole and Orlando counties (see note 2 above).																	
63	4. Annual Report Balance differs from 12/31/05 balance also due to the fact that Utilities, Inc. of Florida (UIF) 12/31/05 common accumulated depreciation balances in the net amount of \$503,922 were allocated only to the Seminole County water systems in the Annual Report, instead of to Marion, Orange, Pasco, Pinellas & Seminole Counties water and wastewater systems as appropriate. The allocations affected several accounts.																	
64	5. Above schedule includes the distribution to Seminole's water systems resulting from the correct allocation of UIF common accumulated depreciation to all the counties (see note 4 above).																	
65	6. Annual Report Balance differs from 12/31/04 balance due to the same allocation problems in the Annual Reports as those experienced in 2005. MFRs allocation of common accumulated depreciation from both the Orlando Cost Center and UIF were done to the various counties as appropriate for 12/31/04 balance.																	
66	7. Above schedule includes Organization Depreciation not included in Schedules S-6 (a) & (b) of 2005 Annual Report: 12/31/04 - \$46,630; 12/31/05 - \$47,877.																	

Schedule of Wastewater Accumulated Depreciation By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

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

Schedule: A-10
Page 1 of 2
Preparer: Steven M. Lubertozzi

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

Recap Schedules: A-2, 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	351.1 Organization	\$ 96		\$ 96		
3	352.1 Franchises	-		-		
4	389.1 Other Plant & Misc. Equipment	-		-		
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	-		-		
7	354.2 Structures & Improvements	-		-		
8	360.2 Collection Sewers - Force	7,037		7,037		
9	361.2 Collection Sewers - Gravity	414,221		414,221		
10	362.2 Special Collecting Structures	-		-		
11	363.2 Services to Customers	54,808		54,808		
12	364.2 Flow Measuring Devices	-		-		
13	365.2 Flow Measuring Installations	-		-		
14	366.2 Reuse Services	-		-		
15	367.2 Reuse Meters and Meter Installations	-		-		
16	389.2 Other Plant & Misc. Equipment	-		-		
17	SYSTEM PUMPING PLANT					
18	353.3 Land & Land Rights	-		-		
19	354.3 Structures & Improvements	135,742		135,742		
20	370.3 Receiving Wells	-		-		
21	371.3 Pumping Equipment	120,059	(4,151)	115,908		
22	374.3 Reuse Distribution Reservoirs	-		-		
23	375.3 Reuse Transmission & Distribution	-		-		
24	389.3 Other Plant & Misc. Equipment	-		-		
25	TREATMENT AND DISPOSAL PLANT					
26	353.4 Land & Land Rights	-		-		
27	354.4 Structures & Improvements	-		-		
28	380.4 Treatment & Disposal Equipment	(171,976)		(171,976)		
29	381.4 Plant Sewers	-		-		
30	382.4 Outfall Sewer Lines	-		-		
31	389.4 Other Plant & Misc. Equipment	-		-		
32	GENERAL PLANT					
33	353.7 Land & Land Rights	-		-		
34	354.7 Structures & Improvements	-		-		
35	390.7 Office Furniture & Equipment	-		-		
36	391.7 Transportation Equipment	-		-		
37	392.7 Stores Equipment	-		-		
38	393.7 Tools, Shop & Garage Equipment	-		-		
39	394.7 Laboratory Equipment	-		-		
40	395.7 Power Operated Equipment	-		-		
41	396.7 Communication Equipment	-		-		
42	397.7 Miscellaneous Equipment	-		-		
43	398.7 Other Tangible Plant	76,652		76,652		
44	SUB-TOTAL SEMINOLE COUNTY (see notes p 2 of 2)	\$ 636,639	\$ (4,151)	\$ 632,488		
45						
46	ALLOCATIONS (see notes 1 - 6):					
47	From Orlando Cost Center - 32.261% Sewer Gen. Plt.					
48	393.7 Tools, Shop & Garage Equipment	8,911		8,911		
49	396.7 Communication Equipment	4,225		4,225		
50	SUB-TOTAL ORLANDO COST CENTER ALLOCATION	\$ 13,136	\$ -	\$ 13,136		
51						
52	From UIF Common Assets - 14.89% Sewer					
53	398.7 Other Tangible Plant	69,598		69,598		
54	SUB-TOTAL UIF ALLOCATION	\$ 69,598	\$ -	\$ 69,598		
55						
56	TOTAL	\$ 719,373	\$ (4,151)	\$ 715,222	N/A	N/A

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole 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-10
Page 2 of 2
Preparer: Steven M. Lubertozzi
Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2a) Per Books Prior Year Dec	(2b) Prior Rate Case Adjustments	(2c) Adjusted 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) Col. 2c thru 14 Average
1	INTANGIBLE PLANT																
2	351.1 Organization	\$ 94	\$ -	\$ 94	\$ 94	\$ 95	\$ 95	\$ 95	\$ 95	\$ 96	\$ 96	\$ 96	\$ 97	\$ 97	\$ 97	\$ 98	\$ 96
3	352.1 Franchises																
4	389.1 Other Plant & Misc. Equipment																
5	COLLECTION PLANT																
6	353.2 Land & Land Rights																
7	354.2 Structures & Improvements																
8	360.2 Collection Sewers - Force	6,864		6,864	6,892	6,919	6,947	6,974	7,002	7,029	7,061	7,094	7,126	7,158	7,190	7,223	7,037
9	361.2 Collection Sewers - Gravity	468,392	(74,744)	393,648	397,109	400,571	404,033	407,494	410,956	414,418	417,883	421,349	424,815	428,281	431,746	432,568	414,221
10	362.2 Special Collecting Structures																
11	363.2 Services to Customers	55,350		55,350	55,668	53,926	53,605	53,923	54,240	54,558	54,883	55,208	54,798	55,123	55,448	55,773	54,808
12	364.2 Flow Measuring Devices																
13	365.2 Flow Measuring Installations																
14	366.2 Reuse Services																
15	367.2 Reuse Meters and Meter Installations																
16	389.2 Other Plant & Misc. Equipment																
17	SYSTEM PUMPING PLANT																
18	353.3 Land & Land Rights																
19	354.3 Structures & Improvements	132,142		132,142	132,673	133,205	133,736	134,267	134,798	135,329	135,861	136,392	136,923	137,454	137,985	143,887	135,742
20	370.3 Receiving Wells																
21	371.3 Pumping Equipment	115,638		115,638	115,334	113,412	114,903	116,306	117,798	119,290	120,791	122,292	123,793	125,294	126,795	129,125	120,059
22	374.3 Reuse Distribution Reservoirs																
23	375.3 Reuse Transmission & Distribution																
24	389.3 Other Plant & Misc. Equipment																
25	TREATMENT AND DISPOSAL PLANT																
26	353.4 Land & Land Rights																
27	354.4 Structures & Improvements																
28	380.4 Treatment & Disposal Equipment	82,118	(245,569)	(163,451)	(162,529)	(161,608)	(160,687)	(159,765)	(158,844)	(157,922)	(157,001)	(156,079)	(155,157)	(154,236)	(243,029)	(245,381)	(171,976)
29	381.4 Plant Sewers																
30	382.4 Outfall Sewer Lines																
31	389.4 Other Plant & Misc. Equipment																
32	GENERAL PLANT																
33	353.7 Land & Land Rights																
34	354.7 Structures & Improvements																
35	390.7 Office Furniture & Equipment																
36	391.7 Transportation Equipment																
37	392.7 Stores Equipment																
38	393.7 Tools, Shop & Garage Equipment																
39	394.7 Laboratory Equipment																
40	395.7 Power Operated Equipment																
41	396.7 Communication Equipment																
42	397.7 Miscellaneous Equipment																
43	398.7 Other Tangible Plant	111,004		111,004	80,498	80,498	80,498	80,498	80,498	80,498	80,498	80,498	80,498	80,498	80,498	80,498	76,652
44	SUB-TOTAL SEMINOLE COUNTY (see notes)	\$ 971,602	\$ (320,313)	\$ 651,289	\$ 625,739	\$ 627,018	\$ 633,130	\$ 639,792	\$ 646,543	\$ 653,296	\$ 660,072	\$ 666,850	\$ 672,893	\$ 679,669	\$ 596,730	\$ 523,293	\$ 636,839
45																	
46	ALLOCATIONS (see notes 1 - 6):																
47	From Orlando Cost Center - 32.261% Sewer Gen. Plt.																
48	393.7 Tools, Shop & Garage Equipment	8,287		8,287	8,390	8,494	8,597	8,701	8,804	8,908	9,013	9,118	9,223	9,329	9,434	9,539	8,911
49	396.7 Communication Equipment	3,911		3,911	3,963	4,016	4,068	4,120	4,173	4,225	4,277	4,329	4,382	4,434	4,486	4,539	4,225
50	SUB-TOTAL ORLANDO COST CENTER ALLOCATION	\$ 12,198	\$ -	\$ 12,198	\$ 12,353	\$ 12,510	\$ 12,665	\$ 12,821	\$ 12,977	\$ 13,133	\$ 13,290	\$ 13,447	\$ 13,605	\$ 13,763	\$ 13,920	\$ 14,078	\$ 13,136
51																	
52	From UIF Common Assets - 14.89% Sewer																
53	398.7 Other Tangible Plant	(3,808)		(3,808)	72,620	73,842	75,502	72,463	74,034	73,428	69,516	71,419	75,578	81,525	83,314	85,346	69,598
54	SUB-TOTAL UIF ALLOCATION	\$ (3,808)	\$ -	\$ (3,808)	\$ 72,620	\$ 73,842	\$ 75,502	\$ 72,463	\$ 74,034	\$ 73,428	\$ 69,516	\$ 71,419	\$ 75,578	\$ 81,525	\$ 83,314	\$ 85,346	\$ 69,598
55																	
56	TOTAL	\$ 979,992	\$ (320,313)	\$ 659,679	\$ 710,712	\$ 713,370	\$ 721,297	\$ 725,076	\$ 733,554	\$ 739,857	\$ 742,878	\$ 751,716	\$ 762,076	\$ 774,957	\$ 693,964	\$ 622,717	\$ 719,373
57																	
58	Notes:																
59	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 2b.																
60	2. Annual Report Balance differs from 12/31/05 balance partly due to the fact that Unadjusted Orlando Cost Center 12/31/05 balance in the net amount of \$(74,744) was allocated to the Seminole County wastewater systems in the Annual Report, account 361.2 This amount was a duplicate entry made both to the Seminole County books and the Orlando Cost Center books and was voided prior to the MFRs allocation from the Orlando Center. The rest of the Orlando Cost Center balances in the amount of \$(26,258) were allocated only to the Seminole County water systems in the Annual Report, instead of to the Seminole County water and wastewater systems as well as the Orange County water system.																
61	3. Above schedule includes the distribution to Seminole's wastewater systems resulting from the correct allocation of Orlando Cost Center common accumulated depreciation to both Seminole and Orlando counties (see note 2 above.)																
62	4. Annual Report Balance differs from 12/31/05 balance also due to the fact that Utilities, Inc. of Florida (UIF) 12/31/05 common asset balances in the net amount of \$503,922 were allocated only to the Seminole County water systems in the Annual Report, instead of to Marion, Orange, Pasco, Pinellas & Seminole Counties water and wastewater systems as appropriate. The allocations affected several accounts. A/R also includes the allocation of \$57,689 made exclusively to the Seminole wastewater systems instead of to the other systems also.																
63	5. Above schedule includes the distribution to Seminole's wastewater systems resulting from the correct allocation of UIF common accumulated depreciation to all the counties (see note 4 above.)																
64	6. Annual Report Balance differs from 12/31/04 balance due to the same allocation problems in the Annual Reports as those experienced in 2005. MFRs allocation of common accumulated depreciation from both the Orlando Cost Center and UIF were done to the various counties as appropriate for 12/31/04																
65	7. Above schedule includes Organization Depreciation not included in Schedules W-6 (a) & (b) of 2005 Annual Report: 12/31/04 - \$46,630; 12/31/05 - \$47,877.																

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole 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	Wastewater
1	Balance - 12/31/01	\$ 738,562	\$ 610,051
2	Additions	2,950	570
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/02	\$ 741,512	\$ 610,621
7	Additions	4,200	-
8	Retirements		
9	Adjustments		
10			
11	Balance 12/31/03	\$ 745,712	\$ 610,621
12	Additions	2,600	-
13	Retirements		
14	Adjustments		
15			
16	Balance 12/31/04	\$ 748,312	\$ 610,621
17	Additions	2,450	4,195
18	Retirements		
19	Adjustments - PSC adjustments for prior Rate Case	52,000	22,790
20			
21	Balance 12/31/05	\$ 802,762	\$ 637,606

25 Notes:

- 26
- 27 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.
- 28 See Schedule 12, p 2 of 2, column 2b.

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

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole 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. Lubertozzi

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	\$ 139,290		
8				
9	Contributed Lines	289,195		
10				
11	Other - Contributed Property	372,850		
12				
13				
14	Total	\$ 801,335		N/A
15				
16				
17				
18	WASTEWATER			
19				
20	Plant Capacity Fees			
21				
22	Line/Main Extension Fees			
23				
24	Contributed Lines	\$ 358,653		
25				
26	Other - Tap Fees	41,726		
27				
28	Other - Contributed Property	256,622		
29				
30				
31	Total	\$ 657,001		N/A

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

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

Florida Public Service Commission

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

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

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.	(1) Acct. No.	(2) Description	(2a) Per Books Dec. 2004	(2b) Prior Rate Case Adjustments	(2c) Adjusted Dec. 2004	(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) Col. 2c thru 14 Average
1		WATER																
3	2711043	CIAC-WTR.TRANS & DISTR MAINS	289,195	-	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195
4		Total Contributed Mains	289,195	-	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195
6	2711000	CIAC-WATER-UNDISTR.	48,061	52,000	100,061	100,061	100,061	100,061	100,061	100,061	100,061	100,061	100,061	100,061	100,061	100,061	100,061	100,061
7	2711011	CIAC-WTR.STRUCT & IMPRV(SOURCE SUP)	38	-	38	38	38	38	38	38	38	38	38	38	38	38	38	38
8	2711014	CIAC-WTR.WELLS & SPRINGS	38,931	-	38,931	38,931	38,931	38,931	38,931	38,931	38,931	38,931	38,931	38,931	38,931	38,931	38,931	38,931
9	2711021	CIAC-WTR.STRUCT & IMPRV (PUMP PLT)	26,036	-	26,036	26,036	26,036	26,036	26,036	26,036	26,036	26,036	26,036	26,036	26,036	26,036	26,036	26,036
10	2711025	CIAC-WTR.ELECTRIC PUMP EQUIP	102,028	-	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028
11	2711031	CIAC-WTR.STRUCT & IMPRV (WTR T P)	11,058	-	11,058	11,058	11,058	11,058	11,058	11,058	11,058	11,058	11,058	11,058	11,058	11,058	11,058	11,058
12	2711032	CIAC-WTR.WATER TREATMENT EQPT	27,793	-	27,793	27,793	27,793	27,793	27,793	27,793	27,793	27,793	27,793	27,793	27,793	27,793	27,793	27,793
13	2711042	CIAC-WTR.DIS RESV & STNDPIPES	48,385	-	48,385	48,385	48,385	48,385	48,385	48,385	48,385	48,385	48,385	48,385	48,385	48,385	48,385	48,385
14	2711048	CIAC-WTR.HYDRANTS	18,520	-	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520
15		Total Contributed Property	320,850	52,000	372,850	372,850	372,850	372,850	372,850	372,850	372,850	372,850	372,850	372,850	372,850	372,850	372,850	372,850
17	2711010	CIAC-WATER-TAX	11,150	-	11,150	11,150	11,150	11,150	11,150	11,500	12,200	12,200	13,250	13,250	13,250	13,250	13,600	12,173
18	2711045	CIAC-WTR.SERVICE LINES	64,140	-	64,140	64,140	64,140	64,140	64,140	64,140	64,140	64,140	64,140	64,140	64,140	64,140	64,140	64,140
19	2711046	CIAC-WTR.METERS	61,354	-	61,354	61,354	61,354	61,354	61,354	61,354	61,354	61,354	61,354	61,354	61,354	61,354	61,354	61,354
20	2711047	CIAC-WTR.METER INSTALLATIONS	1,623	-	1,623	1,623	1,623	1,623	1,623	1,623	1,623	1,623	1,623	1,623	1,623	1,623	1,623	1,623
21		Total Taps & Meters	138,267	-	138,267	138,267	138,267	138,267	138,267	138,617	139,317	139,317	140,367	140,367	140,367	140,367	140,717	139,290
23		TOTAL	\$ 748,312	\$ 52,000	\$ 800,312	\$ 800,312	\$ 800,312	\$ 800,312	\$ 800,312	\$ 800,662	\$ 801,362	\$ 801,362	\$ 802,412	\$ 802,412	\$ 802,412	\$ 802,412	\$ 802,762	\$ 801,335
26		WASTEWATER																
28	2721007	CIAC-SWR.FORCE OR VACUUM MAINS	4,056	-	4,056	4,056	4,056	4,056	4,056	4,056	4,056	4,056	4,056	4,056	4,056	4,056	4,056	4,056
29	2721008	CIAC-SWR.SEWER MAINS	331,449	-	331,449	331,449	331,449	331,449	331,449	331,449	331,449	331,449	331,449	331,449	331,449	331,449	331,449	331,449
30	2721009	CIAC-SWR.MANHOLE	23,148	-	23,148	23,148	23,148	23,148	23,148	23,148	23,148	23,148	23,148	23,148	23,148	23,148	23,148	23,148
31		Total Mains	358,653	-	358,653	358,653	358,653	358,653	358,653	358,653	358,653	358,653	358,653	358,653	358,653	358,653	358,653	358,653
33	2721000	CIAC-SEWER-UNDISTRIB.	4,800	48,000	52,800	52,800	52,800	52,800	52,800	52,800	52,800	52,800	52,800	52,800	52,800	52,800	52,800	52,800
34	2721003	CIAC-SWR.BLDGS & STRUCTS	65,774	-	65,774	65,774	65,774	65,774	65,774	65,774	65,774	65,774	65,774	65,774	65,774	65,774	68,391	65,976
35	2721004	CIAC-SWR.SEWER LAGOONS	41	-	41	41	41	41	41	41	41	41	41	41	41	41	41	41
36	2721005	CIAC-SWR.SEWAGE TRTMT PLANT	27,825	-	27,825	27,825	27,825	27,825	27,825	27,825	27,825	27,825	27,825	27,825	27,825	27,825	27,825	27,746
37	2721011	CIAC-SWR.LIFT STATION	114,060	-	114,060	114,060	114,060	114,060	114,060	114,060	114,060	114,060	114,060	114,060	114,060	114,060	114,060	114,060
38		Total Property	212,501	48,000	260,501	260,501	260,501	260,501	260,501	260,501	260,501	260,501	260,501	260,501	260,501	235,291	235,291	256,622
40	2721006	CIAC-SWR.SEWAGE SERVICE LINES	38,897	-	38,897	38,897	38,897	38,897	38,897	38,897	38,897	38,897	38,897	38,897	38,897	38,897	38,897	38,897
41	2721010	CIAC-SEWER-TAX	570	-	570	570	570	570	570	570	4,765	4,765	4,765	4,765	4,765	4,765	4,765	2,829
42		Total Taps	39,467	-	39,467	39,467	39,467	39,467	39,467	39,467	43,662	43,662	43,662	43,662	43,662	43,662	43,662	41,726
44		TOTAL	\$ 610,621	\$ 48,000	\$ 658,621	\$ 658,621	\$ 658,621	\$ 658,621	\$ 658,621	\$ 658,621	\$ 662,816	\$ 662,816	\$ 662,816	\$ 662,816	\$ 662,816	\$ 637,606	\$ 637,606	\$ 657,001

Notes:

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 2b.

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

Schedule of Water and Wastewater Accumulated Amortization of CI, Florida Public Service Commission
Annual Balances Subsequent to Last Established Rate Base

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

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

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	Wastewater
1	Balance - 12/31/01	\$ 487,272	\$ 388,552
2	Additions	24,165	16,349
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/02	\$ 511,437	\$ 404,901
7	Additions	23,732	15,875
8	Retirements		
9	Adjustments		
10			
11	Balance 12/31/03	\$ 535,169	\$ 420,776
12	Additions	23,446	16,598
13	Retirements		
14	Adjustments		
15			
16	Balance 12/31/04	\$ 558,615	\$ 437,374
17	Additions	25,751	16,793
18	Retirements		
19	Adjustments - PSC adjustments for prior Rate Case	16,330	138
20	Adjustment (rounding)	(1)	(1)
21	Balance 12/31/05	\$ 600,695	\$ 454,304
22			
23			
24			
25	Notes:		
26			
27	1. Prior Rate Case Adjustments were not booked until 12/31/05. These adjustments were added to the		
28	monthly book balances, including 12/31/04. See Schedule 14, p 2 of 2, column 2b.		

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

Florida Public Service Commission

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

Schedule: A-14
 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 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	\$ 12,246		
8				
9	Contributed Lines	16,832		
10				
11	Other - Contributed Property	559,851		
12				
13				
14	Total	\$ 588,929		N/A
15				
16				
17	WASTEWATER			
18				
19	Plant Capacity Fees			
20				
21	Line/Main Extension Fees			
22				
23	Contributed Lines	\$ 20,411		
24				
25	Other - Tap Fees	3,151		
26				
27	Other - Contributed Property	424,292		
28				
29				
30	Total	\$ 447,854		N/A

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

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

Florida Public Service Commission

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

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

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	(2a) Per Books Dec. 2004	(2b) Prior Rate Case Adjustments	(2c) Adjusted Dec. 2004	(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) Col. 2c thru 14 Average
1		WATER																
3	2722043	ACC AMORT TRANS & DISTR MAINS	\$ 13,463	\$ -	\$ 13,463	\$ 14,025	\$ 14,586	\$ 15,148	\$ 15,709	\$ 16,271	\$ 16,832	\$ 17,394	\$ 17,955	\$ 18,517	\$ 19,078	\$ 19,640	\$ 20,201	\$ 16,832
4		Total Mains	13,463	-	13,463	14,025	14,586	15,148	15,709	16,271	16,832	17,394	17,955	18,517	19,078	19,640	20,201	16,832
5																		
6	2722000	ACC AMORT-CIA-WATER	514,358	18,554	532,912	533,012	533,112	533,212	533,313	533,413	533,513	533,613	533,713	533,813	533,913	534,013	534,113	533,513
7	2722011	ACC AMORT STRUCT & IMPRV	2	-	2	2	2	3	3	3	3	3	3	3	3	3	3	3
8	2722014	ACC AMORT WELLS & SPRINGS	2,594	-	2,594	2,703	2,811	2,919	3,027	3,135	3,243	3,351	3,459	3,567	3,675	3,783	3,891	3,243
9	2722021	ACC AMORT STRUCT & IMPRV	1,616	-	1,616	1,684	1,752	1,820	1,888	1,956	2,023	2,091	2,159	2,227	2,295	2,363	2,431	2,023
10	2722025	ACC AMORT ELECTRIC PUMP EQUIP	10,202	-	10,202	10,628	11,053	11,478	11,903	12,328	12,753	13,178	13,603	14,029	14,454	14,879	15,304	12,753
11	2722031	ACC AMORT STRUCT & IMPRV	887	-	887	716	744	773	802	831	860	889	917	946	975	1,004	1,033	860
12	2722032	ACC AMORT WATER TREATMENT EQPT	2,528	-	2,528	2,633	2,738	2,844	2,949	3,055	3,160	3,265	3,371	3,476	3,582	3,687	3,792	3,160
13	2722042	ACC AMORT DIS RESV & STNDPIPES	2,615	-	2,615	2,723	2,832	2,941	3,050	3,159	3,268	3,377	3,486	3,594	3,703	3,812	3,921	3,268
14	2722048	ACC AMORT HYDRANTS	823	-	823	857	892	926	960	994	1,029	1,063	1,097	1,131	1,166	1,200	1,234	1,029
15		Total Property	535,425	18,554	553,979	554,958	555,937	556,915	557,894	558,873	559,851	560,830	561,809	562,787	563,766	564,745	565,723	559,851
16																		
17	2722010	ACC AMORT CIAC TAX	223	-	223	246	269	292	315	339	362	387	411	438	464	489	514	365
18	2722045	ACC AMORT SERVICE LINES	3,206	-	3,206	3,340	3,474	3,607	3,741	3,875	4,008	4,142	4,275	4,409	4,543	4,676	4,810	4,008
19	2722046	ACC AMORT METERS	6,136	-	6,136	6,391	6,647	6,903	7,158	7,414	7,670	7,925	8,181	8,436	8,692	8,948	9,203	7,670
20	2722047	ACC AMORT METER INSTALLATIONS	162	-	162	169	176	182	189	196	203	209	216	223	230	236	243	203
21		Total Taps & Meter Installations	9,727	-	9,727	10,146	10,565	10,984	11,404	11,823	12,242	12,661	13,080	13,500	13,919	14,338	14,757	12,242
22																		
23		TOTAL	\$ 558,615	\$ 18,554	\$ 577,169	\$ 579,128	\$ 581,088	\$ 583,047	\$ 585,007	\$ 586,966	\$ 588,926	\$ 590,887	\$ 592,849	\$ 594,810	\$ 596,772	\$ 598,734	\$ 600,695	\$ 588,929
24																		
25		WASTEWATER																
26																		
27																		
28	2723007	ACC AMORT FORCE OR VACUUM MAINS	270	-	270	281	293	304	315	326	338	349	360	371	383	394	405	338
29	2723008	ACC AMORT SEWER MAINS	14,724	-	14,724	15,337	15,951	16,564	17,177	17,790	18,403	19,016	19,630	20,243	20,856	21,469	22,082	18,403
30	2723009	ACC AMORT MANHOLES	1,285	-	1,285	1,349	1,413	1,477	1,542	1,606	1,670	1,734	1,799	1,863	1,927	1,991	2,055	1,670
31		Total Mains	16,279	-	16,279	16,968	17,656	18,345	19,034	19,722	20,411	21,100	21,788	22,477	23,166	23,854	24,543	20,411
32																		
33	2723000	ACC AMORT-CIA-SEWER	405,168	2,544	407,712	407,722	407,732	407,742	407,752	407,762	407,772	407,782	407,792	407,802	407,812	407,822	407,832	407,772
34	2723003	ACC AMORT BLDGS & STRUCTS	4,114	-	4,114	4,285	4,457	4,628	4,800	4,972	5,143	5,315	5,486	5,658	5,829	6,001	6,172	5,109
35	2723004	ACC AMORT SEWER LAGOONS	2	-	2	2	2	3	3	3	3	3	3	3	3	3	3	3
36	2723005	ACC AMORT SEWAGE TRTMT PLANT	1,591	-	1,591	1,657	1,723	1,790	1,856	1,922	1,989	2,055	2,121	2,188	2,254	2,321	2,387	1,765
37	2723011	ACC AMORT LIFT STATION	7,744	-	7,744	8,061	8,377	8,694	9,010	9,327	9,644	9,960	10,277	10,593	10,910	11,226	11,543	9,644
38		Total Property	418,619	2,544	421,163	421,728	422,292	422,857	423,421	423,986	424,550	425,115	425,679	426,244	426,808	426,373	426,937	424,202
39																		
40	2723006	ACC AMORT SEWAGE SERVICE LINES	2,456	-	2,456	2,564	2,672	2,780	2,888	2,996	3,104	3,212	3,320	3,428	3,536	3,644	3,751	3,104
41	2723010	ACC AMORT SEWER CIAC	19	-	19	21	22	24	25	27	28	29	30	31	32	33	34	27
42		Total Taps	2,475	-	2,475	2,585	2,694	2,804	2,913	3,023	3,132	3,242	3,351	3,460	3,570	3,679	3,788	3,151
43																		
44		TOTAL	\$ 437,374	\$ 2,544	\$ 439,918	\$ 441,280	\$ 442,643	\$ 444,006	\$ 445,368	\$ 446,731	\$ 448,094	\$ 449,457	\$ 450,820	\$ 452,183	\$ 453,546	\$ 454,909	\$ 456,272	\$ 447,854
45																		
46		Notes:																
47		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 2b.																

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

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole 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 and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole 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	Wastewater
1	Balance	N/A	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	<u>TEST YEAR AVERAGE BALANCE</u>		
20			
21	Beginning Balance - 1/1/2005	N/A	N/A
22			
23	January		
24	February		
25	March		
26	April		
27	May		
28	June		
29	July		
30	August		
31	September		
32	October		
33	November		
34	Ending Balance - 12/31/05		
35			
36	Average Test Year Balance - 13 Months	N/A	N/A

Recap Schedules: A-1, A-2, 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	Sewer	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				
13	Equals working capital (Balance Sheet Approach)			\$ 2,657,740
14				
15	Allocation to Seminole County - Water & Sewer	\$ 626,429	\$ 602,775	
16				
17				
18	Allocation Methodology to UIF systems:			
19	Marion County - Water	\$ 103,657	4.77%	\$ 126,774
20	Marion County - Wastewater	29,413	1.35%	35,879
21	Orange County - Water	87,677	4.03%	107,107
22	Pasco County - Water	530,212	24.40%	648,489
23	Pasco County - Wastewater	336,558	15.49%	411,684
24	Pinellas County - Water	80,548	3.71%	98,602
25	Seminole County - Water	512,141	23.57%	626,429
26	Seminole County - Wastewater	492,949	22.68%	602,775
27	TOTAL UIF	\$ 2,173,155	100.00%	\$ 2,657,740
28				
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				
44	Equals working capital (Balance Sheet Approach)			\$ 2,657,740
45				
46	Allocation to Seminole County - Water & Sewer	\$ 615,267	\$ 637,858	
47				
48	Allocation Methodology to UIF systems:			
49	Marion County - Water	\$ 88,937	4.71%	\$ 125,180
50	Marion County - Wastewater	26,918	1.42%	37,740
51	Orange County - Water	79,687	4.22%	112,157
52	Pasco County - Water	431,404	22.83%	606,762
53	Pasco County - Wastewater	305,477	16.16%	429,491
54	Pinellas County - Water	66,430	3.51%	93,287
55	Seminole County - Water	437,533	23.15%	615,267
56	Seminole County - Wastewater	453,627	24.00%	637,858
57	TOTAL UIF	\$ 1,890,013	100.00%	\$ 2,657,740

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

Florida Public Service Commission

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

Schedule A-18
 Page 2 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) 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	\$ 12,676,104	\$ 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	\$ 13,894,992	\$ 13,795,158	\$ 14,633,792	\$ 13,899,230
2	Construction Work in Progress	445,439	476,645	539,256	709,135	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	15,179,944	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)	(4,758,936)	(4,812,817)	(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	10,655,761	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	3,566,198	1,763,701	1,734,515	300,280	1,979,643
10	Accounts Receivable	365,379	358,899	375,954	337,669	365,497	379,876	382,200	356,766	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	1,561	1,476	1,282
19															
20	TOTAL CURRENT ASSETS	2,626,664	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	48,397	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	\$ 13,150,968

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	(6,468,870)	(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			
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	(3,377,590)	(5,036,382)	(5,616,557)
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	(204,647)	(202,291)	(204,375)
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	\$ (12,250,112)	\$ (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 2 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) 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)	(5,685,510)	(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	0	42,868												
13															
14	TOTAL LONG-TERM DEBT	0	42,868	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. RESERVE:	(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)	(2,855,735)	(2,660,630)	(2,660,630)	(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	1,593,626	1,570,101	1,576,593	1,583,086	1,589,578	1,566,070	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)	\$ (13,022,078)	\$ (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 - Seminole 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. Lubertozi

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	\$ 679,867	\$ 1,477 (A)	\$ 681,344	\$ 278,779 (A)	\$ 960,123	B-3, B-4, E-13
2							
3	Operation & Maintenance	437,533		437,533	42,441 (B)	479,974	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	112,389		112,389	5,643 (C)	118,032	B-13, B-3
6							
7	Amortization	-	-	-	-	-	
8							
9	Taxes Other Than Income	50,530	1,006 (D)	51,535	\$ 18,702 (D)	70,237	B-15, B-3
10							
11	Provision for Income Taxes	-	(8,058) (E)	(8,058)	79,773 (E)	71,715	C-1, B-3
12							
13	OPERATING EXPENSES	600,452	(7,052)	593,400	146,559	739,958	
14							
15	NET OPERATING INCOME	\$ 79,415	\$ 8,530	\$ 87,945	\$ 132,220	\$ 220,165	
16							
17							
18	RATE BASE	\$ 2,344,798	\$ 511,110	\$ 2,855,908		\$ 2,855,908	
19							
20							
21	RATE OF RETURN	3.39 %		3.08 %		7.71 %	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

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

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	\$ 589,169	\$ 1,332 (A)	\$ 590,501	\$ 300,660 (A)	\$ 891,161	B-3, B-4, E-13
2							
3	Operation & Maintenance	453,627	-	453,627	22,156 (B)	475,783	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	66,750	-	66,750	3,548 (C)	70,298	B-14, B-3
6							
7	Amortization	-	-	0	0	-	
8							
9	Taxes Other Than Income	37,154	561 (D)	37,715	15,718 (D)	53,433	B-15, B-3
10							
11	Provision for Income Taxes	-	(25,893) (E)	(25,893)	97,552 (E)	71,659	C-1, B-3
12							
13	OPERATING EXPENSES	557,531	(25,332)	532,199	138,974	671,173	
14							
15	NET OPERATING INCOME	\$ 31,638	\$ 26,664	\$ 58,303	\$ 161,686	\$ 219,988	
16							
17							
18	RATE BASE	\$ 2,221,973	\$ 631,721	\$ 2,853,694		\$ 2,853,694	
19							
20							
21	RATE OF RETURN	1.42 %		2.04 %		7.71 %	

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

Line No.	Description	Water	Wastewater
1	(A) <u>Adjustments to Revenues</u>		
2	(1) <u>Annualized Revenue</u>		
3	Annualized water/sewer revenues per Schedule E-2, pp 2 & 5	\$ 681,112	\$ 589,861
4	Test Year water/sewer revenues per Schedule E-2, pp 1 & 4	679,635	588,529
5	Adjustment required according to billing analysis	\$ 1,477	\$ 1,332
6			
7	(2) <u>Revenue Increase</u>		
8	Increase in revenue required by the Utility to realize a	278,779	300,660
9	7.71% % rate of return	\$ 278,779	\$ 300,660
10			
11	Total Adjustments to Revenues	\$ 280,256	\$ 301,992
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	\$ 26,002	\$ 13,877
16	Benefits increase, budgeted	2,391	1,276
17	Adjustments for Salaries and Benefits	\$ 28,394	\$ 15,153
18			
19	(2) <u>Adjust O&M for CPI Increases</u>		
20	Sludge Removal Expense		616
21	Chemicals	697	
22	Material & Supplies	675	314
23	Contractual Services - Engineering	6	3
24	Contractual Services - Accounting	76	41
25	Contractual Services - Legal	81	43
26	Contractual Services - Testing	266	9
27	Contractual Services - Other	107	57
28	Transportation Expenses	808	431
29	Insurance - Other	394	210
30	Bad Debt Expense	367	2
31	Miscellaneous Expense	3,304	1,006
32	Adjustments for CPI	\$ 6,780	\$ 2,732
33			
34	(3) <u>Amortization of Deferred Costs</u>		
35	(a) Amortization of rate case expense per Schedule B-10	\$ 33,031	\$ 17,630
36	Less: Previous amortization of rate case expense per Schedules B-5 & B-6	\$ (32,167)	\$ (17,166)
37	Adjustments for Deferred Costs	\$ 864	\$ 464
38			
39	(4) <u>O&M Expenses - Pass Through Items</u>		
40	(a) Adjust Power Expense to reflect increase in rates on power bills		
41	602 - Weatherfield / Bel-Aire	\$ 1,973	\$ 177
42	604 - Oakland Shores	\$ 795	
43	606 - Little Wekiva	\$ 115	
44	608 - Park Ridge	\$ 174	
45	614 - Ravenna Park/Lincoln Heights	\$ 1,624	\$ 445
46	616 - Bear Lake Manor	\$ 604	
47	618 - Jansen/Bear Lake Estates	\$ 619	
48	623 - Trailwoods		\$ 113
49	624 - Oakland Hills		\$ 46
50	(b) Adjust Purchased Treatment		
51	602 - Weatherfield / Bel-Aire		\$ 1,798
52	623 - Trailwoods		\$ 722
53	624 - Oakland Hills		\$ 506
54			
55	Adjustment for Pass Through Items	\$ 5,904	\$ 3,807

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

Line No.	Description	Water	Wastewater
1	<u>(5) O&M Expenses - Regulatory Requirements</u>		
2	(a) Acct. 618 - Increase in expenses due to regulatory requirements related to the Disinfection Byproducts Rule - Park Ridge System	\$ 500	
3	Adjustments related to Regulatory Requirements	\$ 500	\$ -
4			
5	Total Adjustment required to O&M Expenses	\$ 42,441	\$ 22,156
6			
7	<u>(C) Adjust Depreciation Expense related to Adjustments to Plant in Service</u>		
8	(1) Depreciation Expense for Account 330.4		
9	(a) Adjustment to add depreciation for Work Order # 150	\$ 135	
10			
11	(2) Depreciation Expense for Account 331.4		
12	(a) Adjustment to add depreciation for Work Order # 4221	\$ 4,180	
13	(b) Adjustment to reduce depreciation expense associated with the cost of retired plant	(236)	
14	(c) To add 1 year depreciation for Actual and Estimated plant additions to 7/15/06 - System 612	\$ 1,055	
15			
16	(3) Depreciation Expense for Account 333.4		
17	(a) To add 1 year depreciation for Actual and Estimated plant additions to 7/15/06 - Systems 602, 604, 606, 608, 612, 616, & 618	\$ 464	
18			
19	(4) Depreciation Expense for Account 334.4		
20	(a) To add 1 year depreciation for Actual and Estimated plant additions to 7/15/06 - System 614	\$ 45	
21			
22	(5) Depreciation Expense for Account 371.3		
23	(a) Adjustment to add depreciation for Work Order # 3344		\$ 941
24	(b) Adjustment to add depreciation for Work Order # 3449		2,794
25	(c) Adjustment to reduce depreciation expense associated with the cost of retired plant related to Work Order # 3344. Plant was depreciated at the rate of 3.33% annually.		(61)
26	(d) Adjustment to reduce depreciation expense associated with the cost of retired plant related to Work Order # 3449. Plant was depreciated at the rate of 3.33% annually.		(204)
27	(e) To add 1 year depreciation for Actual and Estimated plant additions to 7/15/06 - System 602		78
28			
29	Total Adjustments required to Depreciation Expenses	\$ 5,643	\$ 3,548
30			
31	<u>(D) Taxes Other Than Income</u>		
32	<u>(1) Payroll Taxes</u>		
33	Adjust payroll taxes for budgeted salary and staff increases	2,240	1,195
34			
35	<u>(2) Ad Valorem Taxes</u>		
36	Adjustment to books to reflect actual taxes per bills		
37	Amount per Seminole County bills	\$ 1,942	\$ 1,036
38	Amount per Seminole County books	1,002	535
39	Adjustment to Ad Valorem Taxes	\$ 939	\$ 501
40			
41	Total Plant Additions Adjustment		
42	Net increase in plant for ad valorem tax	\$ 239,017	\$ 60,612
43	Millage rate	16.3862	16.3862
44	Adjustment for additions to plant	\$ 3,917	\$ 993
45			
46	Total increase in Ad Valorem taxes	\$ 4,856	\$ 1,494

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - Seminole County
 Schedule Year Ended: 12/31/05
 Interim [] Final [X]
 Historic [X] or Projected []

Florida Public Service Commission
 Schedule: B-3
 Page 3 of 3
 Docket No.: 060253 - WS
 Preparer: Steven M. Lubertozzi

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

Line No.	Description	Water	Wastewater
1	<u>(3) Regulatory Assessment Fees</u>		
2	(a) To adjust test year RAF's for annualized revenues	\$ 1,477	\$ 1,332
3	RAF rate	0.045	0.045
4	RAF Adjustment Required for Annualized Revenues	\$ 66	\$ 60
5			
6	(b) To adjust RAF's for requested revenues		
7	Total Revenue Increase Requested	\$ 278,779	\$ 300,660
8	RAF rate	0.045	0.045
9	RAF Adjustment Required for Requested Revenues	\$ 12,545	\$ 13,530
10			
11	Total increase in RAFs	\$ 12,611	\$ 13,590
12			
13	Total increase in Taxes Other Than Income	\$ 19,708	\$ 16,279
14			
15	<u>(E) Provision for Income Taxes</u>		
16	(1) Adj to reflect O & M adjustments	\$ (9,880)	\$ (8,793)
17			
18	<u>(2) Adj to reconcile book taxes Per C-2</u>		
19	Total Current Income Taxes (Line 38)	1,822	(17,100)
20	Adj to Current Income Taxes	\$ (8,058)	\$ (25,893)
21			
22	(3) Adj. to Income taxes for increase per C-2	\$ 79,773	\$ 97,552
23			
24	Provision for income Taxes	\$ 71,715	\$ 71,659

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole 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,B-2

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

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	
2	461.1 Metered - Residential	\$ 651,638	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	17,078	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	\$ 558,331
8	462.2 Private Fire Protection		522.2 Measured - Commercial	30,838
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>668,716</u>	525 Interdepartmental Sales	
15				
16	OTHER WATER REVENUES		TOTAL SEWER SALES	<u>589,169</u>
17	470 Forfeited Discounts			
18	471 Misc. Service Revenues	(1,789)	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>12,940</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>11,151</u>	541 Measured Re-Use Revenues	
26				
27			TOTAL OTHER SEWER REVENUES	<u>0</u>
28	TOTAL WATER OPERATING REVENUES	<u>\$ 679,867</u>		
29				
30			TOTAL SEWER OPERATING REVENUES	<u>\$ 589,169</u>
31				

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 060253 - 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.	(1) Account No. and Name	(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) Total County	(15) Cost Center Allocation	(16) UIF Allocation	(17) Total	(18) Adj.	(19) Adj. Total Annual
1	601 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,234	\$ 96,234	\$ 26,002	\$ 122,236
2	603 Salaries & Wages - Officers, Etc.													0		0			0
3	604 Employee Pensions & Benefits													0		26,423	26,423	2,391	28,814
4	610 Purchased Water	379	116	(172)	434	246	175	170	172	161	50	(0)	129	1,859			1,859		1,859
5	615 Purchased Power	2,949	2,511	2,531	2,772	2,935	3,031	2,499	2,808	2,900	2,862	2,659	2,958	33,414			33,414	5,904	39,318
6	616 Fuel for Power Purchased													0			0		0
7	618 Chemicals	1,905	589	2,493	1,549	2,788	1,952	1,178	2,309	1,910	2,952	2,712	3,116	25,452			25,452	1,197	26,649
8	620 Materials & Supplies			165		149	357	393	171	91	279	100	900	2,604	6,531	15,489	24,624	675	25,299
9	631 Contractual Services - Engr.													0		203	203	6	209
10	632 Contractual Services - Acct.													0		2,778	2,778	76	2,854
11	633 Contractual Services - Legal													0		2,948	2,948	81	3,029
12	634 Contractual Services - Mgmt. Fees													0			0		0
13	635 Contractual Services - Testing	488	518	241	1,275	284		2,952		417	2,091	76	1,035	9,374	164	156	9,694	266	9,960
14	636 Contractual Services - Other													0		3,898	3,898	107	4,005
15	641 Rental of Building/Real Prop.													0			0		0
16	642 Rental of Equipment													0			0		0
17	650 Transportation Expenses													0		29,478	29,478	808	30,286
18	656 Insurance - Vehicle													0			0		0
19	657 Insurance - General Liability													0			0		0
20	658 Insurance - Workman's Comp.													0			0		0
21	659 Insurance - Other													0		14,389	14,389	394	14,783
22	660 Advertising Expense													0			0		0
23	666 Reg. Comm. Exp. - Rate Case Amort.													0		32,167	32,167	864	33,031
24	667 Reg. Comm. Exp. - Other													0			0		0
25	670 Bad Debt Expense	525	1,082	873	913	2,672	642	1,191	678	1,970	376	832	1,519	13,274		109	13,383	367	13,750
26	675 Miscellaneous Expenses	2,876	4,761	3,326	4,112	4,704	4,352	2,818	2,301	3,736	5,707	11,400	4,985	55,077	7,532	57,978	120,587	3,304	123,892
27																			
28	TOTAL	\$ 9,121	\$ 9,577	\$ 9,456	\$ 11,054	\$ 13,778	\$ 10,509	\$ 11,201	\$ 8,438	\$ 11,184	\$ 14,316	\$ 17,779	\$ 14,642	\$ 141,056	\$ 14,227	\$ 282,250	\$ 437,533	\$ 42,441	\$ 479,974

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 060253 - 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-6

Page 1 of 1

Preparer: Steven M. Lubertozzi

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(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) Total County	(15) Cost Center Allocation	(16) UIF Allocation	(17) Total	(18) Adj.	(19) Adj. Total Annual
1	701 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,357	\$ 51,357	\$ 13,877	\$ 65,234
2	703 Salaries & Wages - Officers, Etc.													0		0	0		0
3	704 Employee Pensions & Benefits													0		14,102	14,102	1,276	15,378
4	710 Purchased Sewage Treatment	19,965	17,292	16,111	17,110	32,267	14,071	29,861	26,735	21,787	24,494	30,924	15,556	266,175			266,175	3,026	269,201
5	711 Sludge Removal Expense	2,181	1,350	562		4,050	7,694	2,314	1,100	1,630		1,618		22,498			22,498	616	23,114
6	715 Purchased Power	498	479	465	454	430	(311)	550	613	584	554	585	202	5,103			5,103	781	5,884
7	716 Fuel for Power Purchased													0			0		0
8	718 Chemicals													0			0		0
9	720 Materials & Supplies			35	20			71						128	3,072	8,266	11,464	314	11,778
10	731 Contractual Services - Engr.													0		108	108	3	111
11	732 Contractual Services - Acct.													0		1,482	1,482	41	1,523
12	733 Contractual Services - Legal													0		1,573	1,573	43	1,616
13	734 Contractual Services - Mgmt. Fees													0			0		0
14	735 Contractual Services - Testing					156								156	87	83	326	9	335
15	736 Contractual Services - Other													0		2,080	2,080	57	2,137
16	741 Rental of Building/Real Prop.													0			0		0
17	742 Rental of Equipment													0			0		0
18	750 Transportation Expenses													0		15,732	15,732	431	16,163
19	756 Insurance - Vehicle													0			0		0
20	757 Insurance - General Liability													0			0		0
21	758 Insurance - Workman's Comp.													0			0		0
22	759 Insurance - Other													0		7,679	7,679	210	7,889
23	760 Advertising Expense													0			0		0
24	766 Reg. Comm. Exp. - Rate Case Amort.													0		17,166	17,166	464	17,630
25	767 Reg. Comm. Exp. - Other													0			0		0
26	770 Bad Debt Expense													0		58	58	2	60
27	775 Miscellaneous Expenses	583	266		1,639									2,490	3,292	30,942	36,724	1,006	37,730
28																			
29	TOTAL	\$ 23,228	\$ 19,389	\$ 17,172	\$ 19,223	\$ 36,904	\$ 21,453	\$ 32,796	\$ 28,448	\$ 24,002	\$ 25,048	\$ 33,127	\$ 15,758	\$ 296,548	\$ 6,451	\$ 150,628	\$ 453,627	\$ 22,156	\$ 475,783

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

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

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

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 Test Year 12/31/01	(3) Current TY	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	Explanation
1	601 Salaries & Wages - Employees	\$ 146,345	\$ 96,234	\$ 26,002	\$ 122,236	\$ (24,109)	(16.47) %	
2	603 Salaries & Wages - Officers, Etc.						%	
3	604 Employee Pensions & Benefits	27,570	26,423	2,391	28,814	1,244	4.51 %	
4	610 Purchased Water	1,067	1,859		1,859	792	74.27 %	
5	615 Purchased Power	21,558	33,414	5,904	39,318	17,760	82.38 %	
6	616 Fuel for Power Purchased						%	
7	618 Chemicals	18,648	25,452	1,197	26,649	8,001	42.91 %	
8	620 Materials & Supplies	66,223	24,624	675	25,299	(40,924)	(61.80) %	See note 1
9	631 Contractual Services - Engr.	1,171	203	6	209	(962)	(82.19) %	
10	632 Contractual Services - Acct.	1,729	2,778	76	2,854	1,125	65.07 %	
11	633 Contractual Services - Legal	9,832	2,948	81	3,029	(6,803)	(69.19) %	
12	634 Contractual Services - Mgmt. Fees						%	
13	635 Contractual Services - Testing	3,364	9,694	266	9,960	6,596	196.08 %	Increased testing due to DEP and regulatory requirements
14	636 Contractual Services - Other	6,235	3,898	107	4,005	(2,230)	(35.77) %	
15	641 Rental of Building/Real Prop.	21,679				(21,679)	(100.00) %	
16	642 Rental of Equipment						%	
17	650 Transportation Expenses	13,889	29,478	808	30,286	16,397	118.06 %	Increase in fuel costs due to the increased cost of oil and repairs
18	656 Insurance - Vehicle						%	
19	657 Insurance - General Liability						%	
20	658 Insurance - Workman's Comp.						%	
21	659 Insurance - Other	17,739	14,389	394	14,783	(2,956)	(16.66) %	
22	660 Advertising Expense						%	
23	666 Reg. Comm. Exp. - Rate Case Amort.	20,282	32,167	864	33,031	12,749	62.86 %	
24	667 Reg. Comm. Exp. - Other						%	
25	670 Bad Debt Expense	3,099	13,383	367	13,750	10,651	343.68 %	Increase in uncollectible accounts due to customers defaulting on payment
26	675 Miscellaneous Expenses	6,737	120,587	3,304	123,892	117,155	1,738.97 %	See note 1
27	TOTAL	\$ 387,167	\$ 437,533	\$ 42,441	\$ 479,974	\$ 92,807	23.97 %	
28								
29	Total Customers (ERC's)	2,650.0			2,734.0	84	3.17 %	
30								
31	Consumer Price Index - U	177.1			195.3	18.20	10.28 %	
32								
33	Benchmark Index: Increase in Customer ERC's					1.0317		
34	Increase in CPI					1.1028		
35								
36						1.1378		
37	Note 1:							
38	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	66,223	24,624	675	25,299	(40,924)	(61.80) %	See Total if applicable
41	675 Miscellaneous Expenses	6,737	120,587	3,304	123,892	117,155	1,738.97 %	See Total if applicable
42	TOTAL	72,960	145,212	3,979	149,191	76,231	104.48 %	

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

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

Schedule: B-8
 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 Test Year 12/31/01	(3) Current TY	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	Explanation
1	701 Salaries & Wages - Employees	\$ 79,009	\$ 51,357	\$ 13,877	\$ 65,234	\$ (13,775)	(17.43) %	
2	703 Salaries & Wages - Officers, Etc.		-	-	-		%	
3	704 Employee Pensions & Benefits	14,900	14,102	1,276	15,378	478	3.21 %	
4	710 Purchased Sewage Treatment	90,510	266,175	3,026	269,201	178,691	%	
5	711 Sludge Removal Expense		22,498	616	23,114	23,114	100.00 %	
6	715 Purchased Power	16,518	5,103	781	5,884	(10,634)	(64.38) %	
7	716 Fuel for Power Purchased		-	-	-		%	
8	718 Chemicals	3,188	-	-	-	(3,188)	(100.00) %	
9	720 Materials & Supplies	59,077	11,464	314	11,778	(47,299)	(80.06) %	See note 1
10	731 Contractual Services - Engr.	632	108	3	111	(521)	(82.44) %	
11	732 Contractual Services - Acct.		1,482	41	1,523	1,523	100.00 %	
12	733 Contractual Services - Legal	5,308	1,573	43	1,616	(3,692)	(69.56) %	
13	734 Contractual Services - Mgmt. Fees		-	-	-		%	
14	735 Contractual Services - Testing	6,853	326	9	335	(6,518)	(95.11) %	
15	736 Contractual Services - Other	4,299	2,080	57	2,137	(2,162)	(50.29) %	
16	741 Rental of Building/Real Prop.	11,704	-	-	-	(11,704)	(100.00) %	
17	742 Rental of Equipment		-	-	-		%	
18	750 Transportation Expenses	7,499	15,732	431	16,163	8,664	115.54 %	Increase in fuels costs due to the increased cost of oil and repairs
19	756 Insurance - Vehicle		-	-	-		%	
20	757 Insurance - General Liability		-	-	-		%	
21	758 Insurance - Workman's Comp.		-	-	-		%	
22	759 Insurance - Other	9,577	7,679	210	7,889	(1,688)	(17.63) %	
23	760 Advertising Expense		-	-	-		%	
24	766 Reg. Comm. Exp. - Rate Case Amort.	10,964	17,166	464	17,630	6,666	60.80 %	
25	767 Reg. Comm. Exp. - Other		-	-	-		%	
26	770 Bad Debt Expense	1,963	58	2	60	(1,903)	(96.94) %	
27	775 Miscellaneous Expenses	103,932	36,724	1,006	37,730	(66,202)	(63.70) %	See note 1
28								
29	TOTAL	\$ 425,933	\$ 453,627	\$ 22,156	\$ 475,783	\$ 49,850	11.70 %	
30								
31	Total Customers (ERC's)	1,431.0			1,459.0	28	1.96 %	
32								
33	Consumer Price Index - U	177.1			195.3	18.20	10.28 %	
34								
35	Benchmark Index: Increase in Customer ERC's					1.0196		
36	Increase in CPI					1.1028		
37								
38						1.1244		
39	Note 1:							
40	In order to compare accounts 720 and 775, 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.							
41								
42	720 Materials & Supplies	59,077	11,464	314	11,778	(47,299)	43 %	See Total if applicable
43	775 Miscellaneous Expenses	103,932	36,724	1,006	37,730	(66,202)	344 %	See Total if applicable
44	TOTAL	163,009	48,188	1,320	49,508	(113,501)	(69.63) %	

Contractual Services

Florida Public Service Commission

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

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

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)	(2)	(3)	(4)	(5)
Line No.	Consultant	Type of Service	Amount	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 - Seminole 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.

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	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 Yap	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	[x] PAA					
27	[] 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					
36	Total allowed rate case expense per Order No. PSC - 03-1140-FOF-WS issued 12/22/03				\$ 397,597	
37	Amortization Expense 2004				99,399	
38	Amortization Expense 2005				99,399	
39	Amortization Expense 1/1-6/30/06				49,700	
40	Total Amortization Expense				248,498	
41						
42	Unamortized prior rate case expense				\$ 149,099	
43						
44						
45			(A)	(B)	(C)	
46			Water	Wastewater	Total	
47	Prior unamortized rate case expenses		\$ 108,172	\$ 40,927	\$ 149,099	
48	Current rate case expense		235,407	89,067	324,474	
49	Total projected rate case expense		343,579	129,994	473,573	
50	Annual Amortization - All UIF systems		\$ 85,895	\$ 32,499	\$ 118,393	
51						
52	Annual Amortization - County		\$ 33,031	\$ 17,630	\$ 50,661	
53						
54						
55	Method of allocation between UIF systems:					
56	Total Customers - UIF		7,109	2,690	9,799	
57	Percentage of customers		73%	27%	100%	
58						
59	Method of allocation for the county:					
60	Total Customers - County		2,734	1,459	4,193	
61	Percentage of customers		65.20%	34.80%	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 - Seminole 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.

Line No.	G/L Acct. No.	Description	(1) Allocation Percentages			(4) Description of Allocation Method	(6) Amounts Allocated			Utilities, Inc of Florida Allocation Percentage	
			UIF	Other Companies/ Systems	Total		UIF	Other Companies/ Systems	Total	(8) 100.00%	
										72.55% Water	27.45% Sewer
<u>Water Service Corp. Allocated Expenses (SE.50):</u>											
1	601	Salaries - Operations	9.4%	90.6%	100.0%						
2	601	Salaries - Office	12.1%	87.9%	100.0%	144,928	1,392,335	1,537,263	105,146	39,782	
3	604	Pension & Benefits	9.9%	90.1%	100.0%	26,544	193,065	219,609	19,258	7,286	
4	408	Taxes Other Than Income	9.6%	90.4%	100.0%	39,092	356,450	395,542	28,361	10,731	
5						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											
<u>Water Service Corp. Allocated Expenses (SE.51):</u>											
8	403	Depreciation Expense	3.4%	96.6%	100.0%	1,828	52,301	54,129	1,326	502	
9	601	Salaries and Wages	4.2%	95.8%	100.0%	6,226	143,797	150,023	4,517	1,709	
10	636	Contractual Services Other	4.2%	95.8%	100.0%	1,973	45,549	47,522	1,431	542	
11	675	Miscellaneous Expenses	4.1%	95.9%	100.0%	1,787	41,279	43,066	1,296	491	
12						<u>11,814</u>	<u>282,926</u>	<u>294,740</u>	<u>8,571</u>	<u>3,243</u>	
13											
14											
<u>Water Service Corp. Allocated Expenses (SE.60):</u>											
15	403	Depreciation Expense	3.4%	96.6%	100.0%	2,550	72,942	75,492	1,850	700	
16	408	Taxes Other than Income	3.4%	96.6%	100.0%	5,821	166,509	172,330	4,223	1,598	
17	409	Income Taxes - Federal	3.4%	96.6%	100.0%	754	21,583	22,337	547	207	
18	413	Income from Utility Plant Lease	3.5%	96.5%	100.0%	(61)	(1,679)	(1,740)	(44)	(17)	
19	419	Interest and Dividend Income	3.5%	96.5%	100.0%	5,741	158,778	164,519	4,165	1,576	
20	427	Interest Expense	3.4%	96.6%	100.0%	(663)	(18,976)	(19,639)	(481)	(182)	
21	601	Salaries & Wages	3.3%	96.7%	100.0%	34,237	1,017,932	1,052,169	24,839	9,398	
22	604	Employee Pension & Benefits	3.4%	96.6%	100.0%	5,758	164,774	170,532	4,177	1,581	
23	632	Contractual Services - Accounti	3.5%	96.5%	100.0%	3,768	104,232	108,000	2,734	1,034	
24	633	Contractual Services - Legal	3.5%	96.5%	100.0%	468	12,945	13,413	340	128	
25	636	Contractual Services - Other	3.5%	96.5%	100.0%	783	21,664	22,447	568	215	
26	650	Transportation Expenses	0.0%	100.0%	100.0%	-	215	215	-	-	
27	675	Miscellaneous Expenses	3.5%	96.5%	100.0%	14,104	387,809	401,913	10,232	3,872	
28						<u>73,260</u>	<u>2,108,729</u>	<u>2,181,989</u>	<u>53,150</u>	<u>20,110</u>	
29											
30											
<u>Water Service Corp. Allocated Expenses (SE.90):</u>											
31	FL Office Allocations										
32	403	Depreciation Expenses	-84.1%	184.1%	100.0%	(10,256)	22,449	12,193	(7,441)	(2,815)	
33	604	Employee Pension & Benefits	-84.2%	184.2%	100.0%	(309)	676	367	(224)	(85)	
34	636	Contractual Services - Other	-84.1%	184.1%	100.0%	(13,305)	29,122	15,817	(9,653)	(3,652)	
35	675	Miscellaneous Expenses	-84.1%	184.1%	100.0%	(39,812)	87,148	47,336	(28,884)	(10,928)	
36						<u>(63,682)</u>	<u>139,395</u>	<u>75,713</u>	<u>(46,201)</u>	<u>(17,481)</u>	
37											
38											
<u>UIF Parent Allocations</u>											
39	403	Depreciation Expenses	-32.0%	132.0%	100.0%	(15,478)	63,832	48,354	(11,229)	(4,249)	
40	604	Employee Pension & Benefits	-84.4%	184.4%	100.0%	(1,118)	2,442	1,324	(811)	(307)	
41	650	Transportation Expenses	-3.1%	103.1%	100.0%	(1,810)	59,650	57,840	(1,313)	(497)	
42	675	Miscellaneous Expenses	-84.1%	184.1%	100.0%	(11,376)	24,904	13,528	(8,253)	(3,123)	
43						<u>(29,782)</u>	<u>150,828</u>	<u>121,046</u>	<u>(21,607)</u>	<u>(8,175)</u>	
44											

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 2 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

Line No.	G/L Acct. No.	Description	(1) (2) (3)			(4)	(5) (6) (7)			(8)		
			Allocation Percentages				Description of Allocation Method	Amounts Allocated			100.00%	
			UIF	Other Companies/ Systems	Total			UIF	Other Companies/ Systems	Total	72.55% Water	27.45% Sewer
<u>Water Service Corp. Allocated Expenses (SE.50):</u>												
2	601	Salaries - Operations	9.6%	90.4%	100.0%		84,003	793,964	877,967	60,944	23,059	
3	601	Salaries - Office	12.0%	88.0%	100.0%		15,672	114,608	130,280	11,370	4,302	
4	604	Pension & Benefits	9.8%	90.2%	100.0%		15,780	145,872	161,652	11,448	4,332	
5	408	Taxes Other Than Income	9.3%	90.7%	100.0%		7,087	68,713	75,800	5,142	1,945	
							<u>122,542</u>	<u>1,123,157</u>	<u>1,245,699</u>	<u>88,905</u>	<u>33,637</u>	
<u>Water Service Corp. Allocated Expenses (SE.51):</u>												
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	
							<u>6,419</u>	<u>152,406</u>	<u>158,825</u>	<u>4,657</u>	<u>1,762</u>	
<u>Water Service Corp. Allocated Expenses (SE.60):</u>												
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	
							<u>40,902</u>	<u>1,159,517</u>	<u>1,200,419</u>	<u>29,675</u>	<u>11,227</u>	
<u>Water Service Corp. Allocated Expenses (SE.90):</u>												
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)	
							<u>(33,610)</u>	<u>73,535</u>	<u>39,925</u>	<u>(24,384)</u>	<u>(9,226)</u>	
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)	
							<u>(11,094)</u>	<u>70,690</u>	<u>59,596</u>	<u>(8,049)</u>	<u>(3,045)</u>	

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

Line No.	G/L Acct. No.	Description	(1) (2) (3)			(4) Description of Allocation Method	(5) (6) (7)			(8) 100.00%	
			Allocation Percentages				Amounts Allocated			Allocation Percentage	
			UIF	Other Companies/ Systems	Total		UIF	Other Companies/ Systems	Total	72.55% Water	27.45% Sewer
<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
							<u>117,028</u>	<u>1,119,566</u>	<u>1,236,594</u>	<u>84,904</u>	<u>32,124</u>
<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
							<u>3,560</u>	<u>88,319</u>	<u>91,879</u>	<u>2,583</u>	<u>977</u>
<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
21	413	Income from Utility Plant Lease	3.4%	96.6%	100.0%		(40)	(1,120)	(1,160)	(29)	(11)
22	419	Interest and Dividend Income	3.5%	96.5%	100.0%		2,898	79,427	82,325	2,103	795
23	427	Interest Expense	3.4%	96.6%	100.0%		(483)	(13,658)	(14,141)	(350)	(133)
24	601	Salaries & Wages	3.5%	96.5%	100.0%		26,095	722,112	748,207	18,932	7,163
25	604	Employee Pension & Benefits	3.5%	96.5%	100.0%		12,633	350,600	363,233	9,165	3,468
26	632	Contractual Services - Accounti	3.5%	96.5%	100.0%		4,302	119,540	123,842	3,121	1,181
27	636	Contractual Services - Other	3.5%	96.5%	100.0%		(1,916)	(53,249)	(55,165)	(1,390)	(526)
28	675	Miscellaneous Expenses	3.5%	96.5%	100.0%		7,127	196,964	204,091	5,171	1,956
							<u>55,780</u>	<u>1,546,577</u>	<u>1,602,357</u>	<u>40,469</u>	<u>15,311</u>
<u>Water Service Corp. Allocated Expenses (SE.90):</u>											
<u>FL Office Allocations</u>											
33	403	Depreciation Expenses	-88.0%	188.0%	100.0%		(5,393)	11,523	6,130	(3,913)	(1,480)
36	636	Contractual Services - Other	-88.0%	188.0%	100.0%		(5,045)	10,777	5,732	(3,660)	(1,385)
37	675	Miscellaneous Expenses	-88.0%	188.0%	100.0%		(27,429)	58,601	31,172	(19,900)	(7,529)
							<u>(37,867)</u>	<u>80,901</u>	<u>43,034</u>	<u>(27,473)</u>	<u>(10,394)</u>
<u>UIF Parent Allocations</u>											
41	403	Depreciation Expenses	-34.3%	134.3%	100.0%		(9,574)	37,515	27,941	(6,946)	(2,628)
42	604	Employee Pension & Benefits	-87.9%	187.9%	100.0%		(1,267)	2,709	1,442	(919)	(348)
43	650	Transportation Expenses	-3.1%	103.1%	100.0%		(1,027)	33,836	32,809	(745)	(282)
44	675	Miscellaneous Expenses	-87.9%	187.9%	100.0%		(3,805)	8,136	4,331	(2,761)	(1,044)
							<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. Lubertozi

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			100.00%		
			UIF	Other Companies/ Systems	Total	Description of Allocation Method	UIF	Other Companies/ Systems	Total	72.55% Water	27.45% Sewer
1	<u>Water Service Corp. Allocated Expenses (SE.50):</u>										
2	601	Salaries - Operations	9.4%	90.6%	100.0%		306,344	2,958,927	3,265,271	222,253	84,091
3	601	Salaries - Office	12.0%	88.0%	100.0%		57,357	418,740	476,097	41,613	15,744
4	604	Pension & Benefits	9.8%	90.2%	100.0%		72,949	672,433	745,382	52,925	20,024
5	408	Taxes Other Than Income	9.3%	90.7%	100.0%		27,364	265,578	292,942	19,853	7,511
6							<u>464,014</u>	<u>4,315,678</u>	<u>4,779,692</u>	<u>336,543</u>	<u>127,371</u>
7											
8	<u>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>
14											
15	<u>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	-	-
30	675	Miscellaneous Expenses	3.5%	96.5%	100.0%		26,934	737,085	764,019	19,541	7,393
31							<u>169,942</u>	<u>4,814,823</u>	<u>4,984,765</u>	<u>123,293</u>	<u>46,649</u>
32											
33	<u>Water Service Corp. Allocated Expenses (SE.90):</u>										
34	FL Office Allocations										
35	403	Depreciation Expenses	-85.1%	185.1%	100.0%		(20,810)	45,263	24,453	(15,098)	(5,712)
36	604	Employee Pension & Benefits	-84.2%	184.2%	100.0%		(309)	676	367	(224)	(85)
37	636	Contractual Services - Other	-84.9%	184.9%	100.0%		(24,299)	52,917	28,618	(17,629)	(6,670)
38	675	Miscellaneous Expenses	-85.3%	185.3%	100.0%		(89,741)	194,976	105,235	(65,107)	(24,634)
39							<u>(135,159)</u>	<u>293,832</u>	<u>158,673</u>	<u>(98,058)</u>	<u>(37,101)</u>
40											
41	UIF Parent Allocations										
42	403	Depreciation Expenses	-29.0%	129.0%	100.0%		(33,262)	147,996	114,734	(24,132)	(9,130)
43	604	Employee Pension & Benefits	-86.2%	186.2%	100.0%		(2,521)	5,445	2,924	(1,829)	(692)
44	650	Transportation Expenses	-3.1%	103.1%	100.0%		(3,413)	112,483	109,070	(2,476)	(937)
45	675	Miscellaneous Expenses	-84.9%	184.9%	100.0%		(17,353)	37,789	20,436	(12,590)	(4,763)
46							<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
 Historical 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.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Amounts Allocated			Seminole County Allocation Percentage	
			UIF	Other UIF	(3) Total	UIF	Other UIF	(7) Total	42.79%	
									65.20%	34.80%
(1)	(2)	(4) Description of Allocation Method	(5) Seminole County	(6) Systems	(8) Water	(8) Sewer				
1		<u>Water Service Corp. Allocated Expenses (SE.50):</u>								
2	601	Salaries - Operations	42.8%	57.2%	100.0%	131,085	175,259	306,344	85,472	45,612
3	601	Salaries - Office	42.8%	57.2%	100.0%	24,543	32,814	57,357	16,003	8,540
4	604	Pension & Benefits	42.8%	57.2%	100.0%	31,215	41,734	72,949	20,353	10,862
5	408	Taxes Other Than Income	42.8%	57.2%	100.0%	11,709	15,655	27,364	7,635	4,074
6						<u>198,552</u>	<u>265,462</u>	<u>464,014</u>	<u>129,464</u>	<u>69,088</u>
7										
8		<u>Water Service Corp. Allocated Expenses (SE.51):</u>								
9	403	Depreciation Expense	42.8%	57.2%	100.0%	1,696	2,267	3,963	1,106	590
10	601	Salaries and Wages	42.8%	57.2%	100.0%	4,223	5,646	9,869	2,754	1,469
11	636	Contractual Services Other	42.8%	57.2%	100.0%	1,781	2,382	4,163	1,162	620
12	675	Miscellaneous Expenses	42.8%	57.2%	100.0%	1,625	2,173	3,798	1,060	565
13						<u>9,325</u>	<u>12,468</u>	<u>21,793</u>	<u>6,080</u>	<u>3,245</u>
14										
15		<u>Water Service Corp. Allocated Expenses (SE.60):</u>								
16	403	Depreciation Expense	42.8%	57.2%	100.0%	2,447	3,271	5,718	1,595	851
17	408	Taxes Other than Income	42.8%	57.2%	100.0%	4,204	5,621	9,825	2,741	1,463
18	409	Income Taxes - Federal	42.8%	57.2%	100.0%	387	518	905	253	135
19	410	Deferred Inc. Taxes - Federal	42.8%	57.2%	100.0%	142	189	331	92	49
20	413	Income from Utility Plant Lease	42.8%	57.2%	100.0%	(43)	(58)	(101)	(28)	(15)
21	419	Interest and Dividend Income	42.8%	57.2%	100.0%	4,944	6,609	11,553	3,223	1,720
22	427	Interest Expense	42.8%	57.2%	100.0%	(693)	(927)	(1,620)	(452)	(241)
23	601	Salaries & Wages	42.8%	57.2%	100.0%	34,179	45,698	79,877	22,286	11,893
24	604	Employee Pension & Benefits	42.8%	57.2%	100.0%	10,046	13,432	23,478	6,551	3,496
25	632	Contractual Services - Accounti	42.8%	57.2%	100.0%	4,261	5,698	9,959	2,779	1,483
26	633	Contractual Services - Legal	42.8%	57.2%	100.0%	200	268	468	131	70
27	636	Contractual Services - Other	42.8%	57.2%	100.0%	1,119	1,496	2,615	730	389
28	675	Miscellaneous Expenses	42.8%	57.2%	100.0%	11,525	15,409	26,934	7,515	4,010
29						<u>72,718</u>	<u>97,224</u>	<u>169,942</u>	<u>47,415</u>	<u>25,303</u>
30										
31		<u>Water Service Corp. Allocated Expenses (SE.90):</u>								
32		FL Office Allocations								
33	403	Depreciation Expenses	42.8%	57.2%	100.0%	(8,905)	(11,905)	(20,810)	(5,806)	(3,098)
34	604	Employee Pension & Benefits	42.8%	57.2%	100.0%	(132)	(177)	(309)	(86)	(46)
35	636	Contractual Services - Other	42.8%	57.2%	100.0%	(10,398)	(13,901)	(24,299)	(6,780)	(3,618)
36	675	Miscellaneous Expenses	42.8%	57.2%	100.0%	(38,400)	(51,341)	(89,741)	(25,038)	(13,362)
37						<u>(57,835)</u>	<u>(77,324)</u>	<u>(135,159)</u>	<u>(37,710)</u>	<u>(20,124)</u>
38										
39		UIF Parent Allocations								
40	403	Depreciation Expenses	42.8%	57.2%	100.0%	(14,233)	(19,029)	(33,262)	(9,280)	(4,952)
41	604	Employee Pension & Benefits	42.8%	57.2%	100.0%	(1,079)	(1,442)	(2,521)	(703)	(375)
42	650	Transportation Expenses	42.8%	57.2%	100.0%	(1,460)	(1,953)	(3,413)	(952)	(508)
43	675	Miscellaneous Expenses	42.8%	57.2%	100.0%	(7,425)	(9,928)	(17,353)	(4,842)	(2,584)
44						<u>(24,197)</u>	<u>(32,352)</u>	<u>(56,549)</u>	<u>(15,778)</u>	<u>(8,420)</u>

Company: Utilities, Inc. of Florida - Seminole 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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Account No. and Name	Test Year Expense County	Test Year Cost Center Allocation	Test Year UIF Allocation	Test Year Total Expense	Adjustments	Adjusted Balance	Non-Used & Useful %	Non-Used & Amount
1	INTANGIBLE PLANT								
2	301.1 Organization	\$ 1,247	(66)	\$ 37	\$ 1,218		\$ 1,218		
3	302.1 Franchises	4			4		4		
4	339.1 Other Plant & Misc. Equipment				0		-		
5	SOURCE OF SUPPLY AND PUMPING PLANT								
6	303.2 Land & Land Rights				0		-		
7	304.2 Structures & Improvements	4,193			4,193		4,193		
8	305.2 Collect. & Impound. Reservoirs				0		-		
9	306.2 Lake, River & Other Intakes				0		-		
10	307.2 Wells & Springs	5,793			5,793		5,793		
11	308.2 Infiltration Galleries & Tunnels				0		-		
12	309.2 Supply Mains				0		-		
13	310.2 Power Generation Equipment				0		-		
14	311.2 Pumping Equipment	23,389	(54)		23,335		23,335		
15	339.2 Other Plant & Misc. Equipment				0		-		
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights				0		-		
18	304.3 Structures & Improvements	1,493			1,493		1,493		
19	320.3 Water Treatment Equipment	6,318			6,318		6,318		
20	339.3 Other Plant & Misc. Equipment				0		-		
21	TRANSMISSION & DISTRIBUTION PLANT								
22	303.4 Land & Land Rights				0		-		
23	304.4 Structures & Improvements				0		-		
24	330.4 Distr. Reservoirs & Standpipes	11,455			11,455	135	11,590		
25	331.4 Transm. & Distribution Mains	30,405			30,405	4,999	35,404		
26	333.4 Services	6,637	122		6,759	464	7,223		
27	334.4 Meters & Meter Installations	12,203	1,114		13,317	45	13,362		
28	335.4 Hydrants	1,446			1,446		1,446		
29	339.4 Other Plant & Misc. Equipment				0		-		
30	GENERAL PLANT								
31	303.5 Land & Land Rights				0		-		
32	304.5 Structures & Improvements			1509	1,509		1,509		
33	340.5 Office Furniture & Equipment			3019	3,019		3,019		
34	341.5 Transportation Equipment			21242	21,242		21,242		
35	342.5 Stores Equipment			26	26		26		
36	343.5 Tools, Shop & Garage Equipment	636	2,346	1628	4,610		4,610		
37	344.5 Laboratory Equipment	216		8	224		224		
38	345.5 Power Operated Equipment				0		-		
39	346.5 Communication Equipment		1,176	274	1,450		1,450		
40	347.5 Miscellaneous Equipment				0		-		
41	348.5 Other Tangible Plant		(1,901)		(1,901)		(1,901)		
42									
43	TOTAL	105,435	2,737	27,743	135,915	5,643	141,558	N/A	N/A
44	LESS: AMORTIZATION OF CIAC	(23,526)			(23,526)		(23,526)		
45									
46	NET DEPRECIATION EXPENSE - WATER	\$ 81,909	\$ 2,737	\$ 27,743	\$ 112,389	\$ 5,643	\$ 118,032	N/A	N/A

Net Depreciation Expense - Wastewater

Florida Public Service Commission

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

Schedule: B-14
 Page 1 of 1
 Preparer: Steven M. Lubertozzi
 Recap Schedules: B-2

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

Line No.	(1) Account No. and Name	(2) Test Year Expense County	(3) Test Year Cost Center Allocation	(4) Test Year UIF Allocation	(5) Test Year Total Expense	(6) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT								
2	351.1 Organization	\$ 4	\$ (1,104)	\$ 20	\$ (1,080)		\$ (1,080)		
3	352.1 Franchises				0		-		
4	389.1 Other Plant & Misc. Equipment				0		-		
5	COLLECTION PLANT								
6	353.2 Land & Land Rights				0		-		
7	354.2 Structures & Improvements				0		-		
8	360.2 Collection Sewers - Force	359			359		359		
9	361.2 Collection Sewers - Gravity	41,564			41,564		41,564		
10	362.2 Special Collecting Structures				0		-		
11	363.2 Services to Customers	3,855			3,855		3,855		
12	364.2 Flow Measuring Devices				0		-		
13	365.2 Flow Measuring Installations				0		-		
14	389.2 Other Plant & Misc. Equipment				0		-		
15	SYSTEM PUMPING PLANT								
16	353.3 Land & Land Rights				0		-		
17	354.3 Structures & Improvements	6,375			6,375		6,375		
18	370.3 Receiving Wells				0		-		
19	371.3 Pumping Equipment	18,785			18,785	3,548	22,333		
20	375.3 Reuse Trans. And Dist. System				0		-		
21	389.3 Other Plant & Misc. Equipment				0		-		
22	TREATMENT AND DISPOSAL PLANT								
23	353.4 Land & Land Rights				0		-		
24	354.4 Structures & Improvements - Reuse				0		-		
25	380.4 Treatment & Disposal Equipment	13,155	(12,465)		690		690		
26	381.4 Plant Sewers				0		-		
27	382.4 Outfall Sewer Lines				0		-		
28	389.4 Other Plant & Misc. Equipment				0		-		
29	GENERAL PLANT								
30	353.5 Land & Land Rights				0		-		
31	354.7 Structures & Improvements			805	805		805		
32	390.7 Office Furniture & Equipment			1611	1,611		1,611		
33	391.7 Transportation Equipment			11336	11,336		11,336		
34	392.7 Stores Equipment			14	14		14		
35	393.7 Tools, Shop & Garage Equipment		1,252	869	2,121		2,121		
36	394.7 Laboratory Equipment			4	4		4		
37	395.7 Power Operated Equipment				0		-		
38	396.7 Communication Equipment		627	146	773		773		
39	397.7 Miscellaneous Equipment				0		-		
40	398.7 Other Tangible Plant		(4,754)		(4,754)		(4,754)		
41									
42	TOTAL	84,097	(16,444)	14,805	82,458	3,548	86,006	N/A	N/A
43	LESS: AMORTIZATION OF CIAC	(15,708)			(15,708)		(15,708)		
44									
45	NET DEPRECIATION EXPENSE - SEWER	\$ 68,389	\$ (16,444)	\$ 14,805	\$ 66,750	\$ 3,548	\$ 70,298	N/A	N/A

Company: Utilities, Inc. of Florida - Seminole 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			1,002		1,002
3	Allocation from UIF	30,590	9,944	8,772	222	49,528
4	Test Year Per Books	\$ 30,590	\$ 9,944	\$ 9,774	\$ 222	\$ 50,530
5						
6	Adjustments to Test Year (Explain):					
7	Increase in ad valorem tax per B-3			4,856		4,856
8	Payroll Tax for add'l budgeted salaries		2,240			2,240
9	Increase in RAFs associated with annualized water revenues per B-3	66		-	-	66
10	Total Test Year Adjustments	66	2,240	4,856	-	7,163
11						
12	Adjusted Test Year	30,656	12,184	14,631	222	57,693
13	RAFs Assoc. with Revenue Increase	12,545	-	-	-	12,545
14						
15	Total Balance	\$ 43,201	\$ 12,184	\$ 14,631	\$ 222	\$ 70,238
16						
17						
18	WASTEWATER					
19	Test Year per County			535		535
20	Allocation from UIF	26,513	5,306	4,682	118	36,619
21	Test Year Per Books	\$ 26,513	\$ 5,306	\$ 5,217	\$ 118	\$ 37,154
22						
23	Adjustments to Test Year (Explain):					
24	Increase in ad valorem tax per B-3			1,494		1,494
25	Payroll Tax for add'l budgeted salaries		1,195			1,195
26	Increase in RAFs associated with annualized sewer revenues per B-3	60		-	-	60
27	Total Test Year Adjustments	60	1,195	1,494	-	2,749
28						
29	Adjusted Test Year	26,573	6,501	6,711	118	39,903
30	RAFs Assoc. with Revenue Increase	13,530	-	-	-	13,530
31						
32	Total Balance	\$ 40,103	\$ 6,501	\$ 6,711	\$ 118	\$ 53,433

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole 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	Sewer
1	Current Tax Expense	C-2	\$ (18,673)	\$ 162,047	\$ 143,374	\$ 71,715	\$ 71,659
2							
3	Deferred Income Tax Expense	C-5	(2,043)	2,043	\$ -		
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		\$ (20,716)	\$ 164,090	\$ 143,374	\$ 71,715	\$ 71,659

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

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

Schedule: C-2
 Page 1 of 2
 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	\$ 79,415	\$ 8,530	\$ 87,945	\$ 132,220	\$ 220,165
2	\$ -	(8,058)	(8,058)	79,773	71,715
3					
4	79,415	472	79,887	211,993	291,880
5	105,672	(4,372)	101,300		101,300
6					
7	(26,257)	4,844	(21,413)	211,993	190,580
8					
9	Schedule M Adjustments:				
10	(7,375)		(7,375)		(7,375)
11	22,679	6,507	29,186	-	29,186
12					
13	15,304	6,507	21,811	-	21,811
14					
15	(26,257)	4,844	398	211,993	212,391
16					
17					
18	(26,257)	4,844	398	211,993	212,391
19	(1,444)	266	(1,178)	11,660	10,482
20					
21					
22					
23	(1,444)	266	(1,178)	11,660	10,482
24					
25	(24,813)	4,578	1,576	200,333	201,909
26	0.34	0.34	0.34	0.34	0.34
27					
28	(8,436)	1,556	536	68,113	68,649
29					
30	-	-	-	-	-
31					
32	(8,436)	1,556	536	68,113	68,649
33					
34	Summary:				
35	(1,444)	266	(1,178)	11,660	10,482
36	(8,436)	1,556	(6,880)	68,113	61,233
37					
38	\$ (9,880)	\$ 1,822	\$ (8,058)	\$ 79,773	\$ 71,715
39					
40	Note (1): Adjustments to test year operating income are shown on Schedules B-1, B-2, B-3 and C-5.				
41					
42	Supporting Schedules: B-1,B-2,C-3,C-4,C-5,C-7				
43	Recap Schedules: C-1				

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

Schedule: C-2
 Page 2 of 2
 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	Sewer
1	\$ 31,638	\$ 26,664	\$ 58,303	\$ 161,686	\$ 219,988
2		(25,893)	(25,893)	97,552	71,659
3					
4	31,638	771	32,410	259,238	291,647
5	55,005	46,214	101,219		101,219
6					
7	(23,367)	(45,443)	(68,809)	259,238	190,428
8					
9	Schedule M Adjustments:				
10	(6,499)		(6,499)		(6,499)
11	(27,770)	4,012	(23,758)	-	(23,758)
12					
13	(34,269)	4,012	(30,257)	-	(30,257)
14					
15	(23,367)	(45,443)	(99,067)	259,238	160,171
16				-	-
17					
18	(23,367)	(45,443)	(99,067)	259,238	160,171
19	(1,285)	(2,499)	(5,449)	14,258	8,809
20					
21					
22					
23	(1,285)	(2,499)	(3,784)	14,258	8,809
24					
25	(22,082)	(42,944)	(95,283)	244,980	151,362
26	0.34	0.34	0.34	0.34	0.34
27					
28	(7,508)	(14,601)	(32,396)	83,294	50,898
29					
30					
31					
32	(7,508)	(14,601)	(32,396)	83,294	50,898
33					
34	Summary:				
35	(1,285)	(2,499)	(3,784)	14,258	10,474
36	(7,508)	(14,601)	(22,109)	83,294	61,185
37					
38	\$ (8,793)	\$ (17,100)	\$ (25,893)	\$ 97,552	\$ 71,659
39					

40 Note (1): Adjustments to test year operating income are shown on Schedules B-1, B-2, B-3 and C-5.

41

42 Supporting Schedules: B-2,C-3,C-4,C-5,C-7

43 Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation Water

Florida Public Service Commission

Schedule: C-3

Company: Utilities, Inc. of Florida - Seminole County

Page 1 of 2

Docket No.: 060253 - WS

Preparer: Steven M. Lubertozzi

Schedule Year Ended: 12/31/05

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

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	(352)		(352)	(352)
7					
8	Other Interest Expense - Intercompany	113,399	(11,747)	101,652	101,652
9					
10	AFUDC	(7,375)	7,375	-	-
11					
12	ITC Interest Synchronization				
13	(IRC 46(f)(2) only - See below)	-	-	-	-
14					
15	Total Used For Tax Calculation	\$ 105,672	\$ (4,372)	\$ 101,300	\$ 101,300
16					
17	Calculation of ITC Interest Synchronization Adjustment				
18	ONLY for Option 2 companies (See Sch. C-8, pg. 4)				
19					
20					
21	<u>Balances From Schedule D-1</u>	<u>Amount</u>	<u>Ratio</u>	<u>Cost</u>	<u>Total Weighted 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,C-8				
40	Recap Schedules: C-2				

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 060253 - WS

Schedule Year Ended: 12/31/05

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Sewer
1	Interest on Long-Term Debt			\$ -	
2					
3	Amortization of Debt Premium,			-	
4	Disc. and Expense Net				
5					
6	Interest on Short-Term Debt	(311)		(311)	(311)
7					
8	Other Interest Expense - Intercompany	61,815	39,715	101,530	101,530
9					
10	AFUDC	(6,499)	6,499	-	-
11					
12	ITC Interest Synchronization				
13	(IRC 46(f)(2) only - See below)	-	-	-	-
14					
15	Total Used For Tax Calculation	\$ 55,005	\$ 46,214	\$ 101,219	\$ 101,219
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,C-8				
40	Recap Schedules: C-2				

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole 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.

<u>Line</u>			Water	Sewer
<u>No.</u>				
1	Interest During Construction	\$ (13,874)	\$ (7,375)	\$ (6,499)

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

Schedule: C-5
 Page 1 of 2
 Preparer: Steven M. Lubertozzi

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 Adjust.(1)	Utility Adjusted	Water
1	Timing Differences:				
2					
3	Tax Depreciation and Amortization	\$ 128,306	\$ -	\$ 128,306	\$ 128,306
4	Book Depreciation and Amortization	112,389	5,643	118,032	118,032
5					
6	Difference	15,917	(5,643)	10,274	10,274
7					
8	Other Timing Differences (Itemize):				
9	Tap Fees	(2,450)		(2,450)	(2,450)
10	Deferred Maintenance - Amort	(3,979)		(3,979)	(3,979)
11	Deferred Rate Case - Amort	(32,167)	(864)	(33,031)	(33,031)
12	Organization Exp - Amort			-	-
13					
14					
15	Total Timing Differences (To C-2)	(22,679)	(6,507)	(29,186)	(29,186)
16					
17	State Tax Rate	0.055	0.055	0.055	0.055
18	State Deferred Taxes (Line 15 x Line 17)	(1,247)	(358)	(1,605)	(1,605)
19	(Limited by NOL)				
20		(1,247)	(358)	(1,605)	(1,605)
21					
22	Timing Differences For Federal Taxes				
23	(Line 15 - Line 18)	(21,432)	(6,149)	(27,581)	(27,581)
24					
25	Federal Tax Rate	0.34	0.34	0.34	0.34
26					
27	Federal Deferred Taxes (Line 23 x Line 25)	(7,287)	(2,091)	(9,378)	(9,378)
28	Add: State Deferred Taxes (Line 18)	(1,247)	(358)	(1,605)	(1,605)
29					
30	Total Deferred Tax Expense (To C-1)	\$ (8,534)	\$ (2,449)	\$ (10,983)	\$ (10,983)

Supporting Schedules: None
 Recap Schedules: C-2

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

Schedule: C-5
 Page 2 of 2
 Preparer: Steven M. Lubertozzi

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	Sewer
1	Timing Differences:				
2					
3	Tax Depreciation and Amortization	\$ 118,004	\$ -	\$ 118,004	\$ 118,004
4	Book Depreciation and Amortization	66,750	3,548	70,298	70,298
5					
6	Difference	51,254	(3,548)	47,706	47,706
7					
8	Other Timing Differences (Itemize):				
9	Tap Fees	(4,195)		(4,195)	(4,195)
10	Deferred Maintenance	(2,123)		(2,123)	(2,123)
11	Deferred Rate Case - Amort	(17,166)	(464)	(17,630)	(17,630)
11	Organization Exp - Amort			-	-
12					
13					
14	Total Timing Differences (To C-2)	27,770	(4,012)	23,758	23,758
15					
16	State Tax Rate	0.055	0.055	0.055	0.055
17	State Deferred Taxes (Line 14 x Line 16)	1,527	(221)	1,306	1,306
18	(Limited by NOL)				
19		1,527	(221)	1,306	1,306
20					
21	Timing Differences For Federal Taxes				
22	(Line 14 - 17)	26,243	(3,791)	22,452	22,452
23					
24	Federal Tax Rate	0.34	0.34	0.34	0.34
25					
26	Federal Deferred Taxes (Line 22 x Line 24)	8,923	(1,289)	7,634	7,634
27	Add: State Deferred Taxes (Line 17)	1,527	(221)	1,306	1,306
28					
29	Total Deferred Tax Expense (To C-1)	\$ 10,450	\$ (1,510)	\$ 8,940	\$ 8,940

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole 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 - Seminole 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											
Line No.	Year	Account No. 190.2020 Deferred Tax Credits- Rate Case					Account No. 190.2021 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
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											
Line No.	Year	Account No. 190.2024 Deferred T St Tax - Org					Account No. 190.2031 Deferred Tax Credits- Depreciation				
		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
23	2001					0					-
24	2002	-				-	-				-
25	2003	-				-	-				-
26	2004	-				-	-				-
27	2005	-	(10)			(10)	-	(1,863)			(1,863)
28											
29											
Line No.	Year	Account No. 190.1012 Deferred Tax Debits- Tap Fees					Account No. 190.1011 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
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 - Seminole 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.	Account No. 190.1020 Deferred Tax Credits- Rate Case					Account No. 190.1021 Deferred Tax Credits- Maint Fee						
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
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)
10		Account No. 190.1024 Deferred Tax Credits- Org. Exp.				Account No. 190.1026 Deferred Tax Credits- Bad Debts						
11		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
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	-				-
22		Account No. 190.1031 Deferred Tax Credits- Depr										
23		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance						
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 - Seminole County
 Docket No.: 060253 - WS
 Test Year Ended: 12/31/05

Schedule: C-7
 Page 1 of 1
 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		Prior Year		
14		Beginning Balance	Current Year	Adjust.	Current Year	Adjust.	Ending Balance	
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			\$ 12,357,204	100.0%	\$ 2,356	

Supporting Schedules: None
 Recap Schedules: C-2, C-3, D-2(a), A-19

Parent(s) Debt Information

Florida Public Service Commission

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

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

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:		Weighted Cost
		Amount	% of Total	
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%	- %
15				
16				
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.

Supporting Schedules: None
 Recap Schedules: C-3

Company: Utilities, Inc. of Florida - Seminole 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 - Seminole 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 - Seminole 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	2,929,478	51.31%	6.65%	3.41%
2	Short Term Debt	99,381	1.74%	5.01%	0.09%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	2,015,876	35.31%	11.78%	4.16%
5	Customer Deposits	45,500	0.80%	6.00%	0.05%
6	Tax Credits - Zero Cost	56,388	0.99%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	562,979	9.86%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10					
11	Total	<u>5,709,602</u>	<u>100.00%</u>		<u>7.71%</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. Tax Credits and Accumulated Deferred Income Taxes are actual for Utilities, Inc. of Florida, allocated among the counties based on gross plant.
3. Customer Deposits are actual for the County.
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 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 - Seminole 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	Percentage		
1	Long Term Debt	135,285,191	112,803,215	133,025,102	(130,095,624)	58.07%	2,929,478	
2	Short Term Debt	3,926,000	18,768,000	4,522,923	(4,423,542)	1.97%	99,381	
3	Preferred Stock	-	-	-	-	0.00%	-	
4	Common Equity	92,611,247	88,963,597	91,510,699	(89,494,823)	39.96%	2,015,876	
5	Customer Deposits	45,935	45,295	45,500	-	n/a	45,500	
6	Tax Credits - Zero Cost (see note 2)	56,388	56,388	56,388	-	n/a	56,388	
7	Tax Credits - Weighted Cost	-	-	-	-	0.00%	-	
8	Accumulated Deferred Income Taxes (see note 2)	562,979	562,979	562,979	-	n/a	562,979	
9	Other (Explain)	-	-	-	-	0.00%	-	
10								
11	Total	<u>232,487,740</u>	<u>221,199,474</u>	<u>229,723,591</u>	<u>(224,013,989)</u>	<u>100.00%</u>	<u>5,709,602</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

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

Florida Public Service Commission

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

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

Subsidiary 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.	(1) Class of Capital	(2) 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 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	45,295	45,345	45,430	45,460	45,320	45,995	46,875	44,465	44,885	45,310	46,245	44,945	45,935	45,500
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	221,762,139	223,599,521	230,374,170	228,264,823	225,998,245	243,472,557	229,450,151	230,535,724	232,221,282	232,669,055	231,763,408	230,558,674	233,010,177	230,283,071

*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

Florida Public Service Commission

Schedule D-3
Page 1 of 1

Preparer: Kirsten E. Weeks

Preferred Stock Outstanding

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

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)-(9)×(7)	(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 - Seminole 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

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.	(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 Expense Associated with Column (4)	(8) Annual Amortization of Discount or Premium Issuing Expense on Principal Outstanding	(9) Annual Amortization of Interest Cost (Coupon Rate x Column (4))	Total Interest Cost	Effective Cost Rate
			(10)	(11)	(12)				(8)+(9)+(10)	(1)/(11)-(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	06/01/95 - 06/01/05	15,000,000	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	4.53% 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	30,000,000	12,307,692	-	-	-	5,420	568,615	574,035	4.60%
6	9.01% note, due in installments beginning 1998	07/15/92 - 11/30/07	15,000,000	4,269,231	1,500,000	-	-	24,214	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	09/01/1997 - 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	6.65%

Note: Long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.
 Supporting Schedules: D-2
 D-6

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

Company: Utilities, Inc. of Florida - Seminole County
Docket No.: 060231 - WS
Schedule Year Ended: 12/31/05
Interest: [] Fixed [X]
Historical [X] Projected []

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 Expense Associated with Column (4)	(8) Annual Amortization of Discount or Premium on Principal Outstanding	(9) Annual Amortization of Issuing Expense on Principal Outstanding	(10) 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)-(6)-(7)
1	Not applicable.												
2	Not applicable.												
3	Not applicable.												
4	Not applicable.												

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 - Seminole County
 Docket No.: 060253 - WS
 Test Year Ended:
 Utility or Parent
 Historic or Projected

Schedule: D-7
 Page 1 of 1
 Preparer: Kirsten E. Weeks

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				\$ 45,295
2	January, 2005	45,295	1,550	1,500	45,345
3	February, 2005	45,345	1,590	1,505	45,430
4	March, 2005	45,430	2,070	2,040	45,460
5	April, 2005	45,460	1,450	1,590	45,320
6	May, 2005	45,320	2,270	1,595	45,995
7	June, 2005	45,995	2,490	1,610	46,875
8	July, 2005	46,875	1,520	3,930	44,465
9	August, 2005	44,465	2,000	1,580	44,885
10	September, 2005	44,885	2,090	1,665	45,310
11	October, 2005	45,310	2,000	1,065	46,245
12	November, 2005	46,245	1,670	2,970	44,945
13	December, 2005	44,945	2,160	1,170	45,935
14					
15				Thirteen Month Average	\$ 45,500

Recap Schedules: D-2

Rate Schedule - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Schedule: E-1

Docket No.: 060253 - WS

Page 1 of 2

Test Year Ended: 12/31/05

Preparer: Steven M. Lubertozi

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)		(3)	
		Present Rates BFC	Proposed Rates BFC	Present Rates BFC	Proposed Rates BFC
1	RESIDENTIAL				
2					
3	5/8" x 3/4"	\$	5.77	\$	8.16
4	1"		15.06		21.25
5	1-1/2"		28.82		40.64
6	2"		46.12		65.01
7	3"		92.24		130.00
8	4"		144.13		203.11
9	6"		288.25		406.19
10					
11	<u>Gallonge Charge per 1,000 Gallons</u>				
12	First 8,000 gallons	\$	1.87	\$	2.64
13	Next 8,000 gallons		2.81		3.97
14	Over 16,000 gallons		3.74		5.30
15					
16					
17					
18	GENERAL SERVICE				
19					
20	5/8" x 3/4"	\$	5.77	\$	8.16
21	1"		15.06		21.25
22	1-1/2"		28.82		40.64
23	2"		46.12		65.01
24	3"		92.24		130.00
25	4"		144.13		203.11
26	6"		288.25		406.19
27					
28	<u>Gallonge Charge per 1,000 Gallons</u>	\$	2.19	\$	3.09

Rate Schedule - Sewer

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Schedule: E-1

Docket No.: 060253 - WS

Page 2 of 2

Test Year Ended: 12/31/05

Preparer: Steven M. Lubertozi

Water [] or Sewer [X]

Interim [] Final [X]

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

Line No	(1) Class/Meter Size	(2)		(3)	
		Present Rates BFC	Proposed Rates BFC	Present Rates BFC	Proposed Rates BFC
1	RESIDENTIAL				
2					
3	All meter sizes	\$	8.93	\$	13.48
4					
5	<u>Gallorage Charge per 1000 gallons</u>	\$	4.54	\$	6.86
6	(Maximum 10,000 gallons)				
7					
8	Flat Rate (unmetered)	\$	35.00	\$	52.82
9					
10					
11	GENERAL SERVICE				
12					
13	5/8" x 3/4"	\$	8.93	\$	13.48
14	1"		22.32		33.68
15	1-1/2"		44.63		67.35
16	2"		71.42		107.78
17	3"		142.82		215.53
18	4"		223.17		336.79
19	6"		446.33		673.56
20					
21	<u>Gallorage Charge per 1000 gallons</u>	\$	5.44	\$	8.21

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

Schedule E-2
 Page 1 of 6

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	60001 5/8" Residential Base Charge	6,872	24,355	\$5.71	\$5.77	\$179,767.46
5	60002 5/8" Residential Base Charge	42	152	\$5.71	\$5.77	\$1,116.84
6	60011 1" Residential Base Charge	34	119	\$14.91	\$15.06	\$2,299.02
7	60005 5/8" Residential Irrigation Base Charge	26	95	\$5.71	\$5.77	\$696.58
8	60004 5/8" General Service Base Charge	16	56	\$5.71	\$5.77	\$414.49
9	60010 1" General Service Base Charge	11	37	\$14.91	\$15.06	\$721.29
10	60020 1.5" General Service Base Charge	5	19	\$28.53	\$28.82	\$690.15
11	60007 2" General Service Base Charge	3	9	\$45.65	\$46.12	\$552.20
12	60013 2" General Service Base Charge	1	4	\$45.65	\$46.12	\$230.13
13	60008 3" General Service Base Charge	3	9	\$91.31	\$92.24	\$1,104.42
14	60016 1" G. S. Irrigation Base Charge	3	9	\$14.91	\$15.06	\$174.98
15	60018 2" G. S. Irrigation Base Charge	3	8	\$45.65	\$46.12	\$489.71
16	Gallonage Charge per 1,000 Gallons					
17	60001 Residential First 8,000 Gallons (1)	34,206,194	125,252,806	\$1.85	\$1.87	\$297,504.21
18	60001 Residential Next 8,000 Gallons (1)	6,229,677	27,364,323	\$2.78	\$2.81	\$94,212.25
19	60001 Residential Over 16,000 Gallons (1)	3,115,774	16,143,226	\$3.70	\$3.74	\$71,904.03
20	Total for bill code 60001	43,551,645	168,760,355			
22	60002 Residential First 8,000 Gallons (1)	204,968	688,032	\$1.85	\$1.87	\$1,665.81
23	60002 Residential Next 8,000 Gallons (1)	62,645	127,355	\$2.78	\$2.81	\$532.02
24	60002 Residential Over 16,000 Gallons (1)	118,968	130,032	\$3.70	\$3.74	\$926.50
25	Total for bill code 60002	386,581	945,419			
27	60011 Residential First 8,000 Gallons (1)	241,355	770,645	\$1.85	\$1.87	\$1,887.61
28	60011 Residential Next 8,000 Gallons (1)	102,290	365,710	\$2.78	\$2.81	\$1,312.01
29	60011 Residential Over 16,000 Gallons (1)	65,710	147,290	\$3.70	\$3.74	\$793.99
30	Total for bill code 60011	409,355	1,283,645			
32	60005 Residential Irrigation First 8,000 Gallons (1)	98,387	389,613	\$1.85	\$1.87	\$910.59
33	60005 Residential Irrigation Next 8,000 Gallons (1)	35,613	169,387	\$2.78	\$2.81	\$574.98
34	60005 Residential Irrigation Over 16,000 Gallons (1)	33,903	108,935	\$3.70	\$3.74	\$532.86
35	Total for bill code 60005	167,903	667,935			
37	60004 5/8" General Service	73,516	240,484	\$2.17	\$2.19	\$686.19
38	60010 1" General Service	54,548	280,452	\$2.17	\$2.19	\$732.56
39	60020 1.5" General Service	77,677	202,323	\$2.17	\$2.19	\$611.65
40	60007 2" General Service	490,935	1,908,065	\$2.17	\$2.19	\$5,243.99
41	60013 2" General Service	0	0	\$2.17	\$2.19	\$0.00
42	60008 3" General Service	526,226	1,672,774	\$2.17	\$2.19	\$4,805.29
43	60016 1" G. S. Irrigation	0	247,000	\$2.17	\$2.19	\$540.93
44	60018 2" G. S. Irrigation	0	0	\$2.17	\$2.19	\$0.00

Company Utilities, Inc. of Florida - Seminole 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 6

Preparer: Steven M. Lubertozzi

Explanation: Calculation of Water Revenues on test year customer adjusted for approved interim rate increase.

Line No.	Class/ Meter Size	Test Year Invoices/Gal	Current Rate	Annualized Revenue
1	Water Customers			
2				
3	Base Facility Charge			
4	60001 5/8" Residential Base Charge	31,227	\$5.77	\$180,179.79
5	60002 5/8" Residential Base Charge	194	\$5.77	\$1,119.38
6	60011 1" Residential Base Charge	153	\$15.06	\$2,304.18
7	60005 5/8" Residential Irrigation Base Charge	121	\$5.77	\$698.17
8	60004 5/8" General Service Base Charge	72	\$5.77	\$415.44
9	60010 1" General Service Base Charge	48	\$15.06	\$722.88
10	60020 1.5" General Service Base Charge	24	\$28.82	\$691.68
11	60007 2" General Service Base Charge	12	\$46.12	\$553.44
12	60013 2" General Service Base Charge	5	\$46.12	\$230.60
13	60008 3" General Service Base Charge	12	\$92.24	\$1,106.88
14	60016 1" G. S. Irrigation Base Charge	12	\$15.06	\$175.38
15	60018 2" G. S. Irrigation Base Charge	11	\$46.12	\$490.95
16	Gallonge Charge per 1,000 Gallons			
17	60001 Residential First 8,000 Gallons (1)	159,459,000	\$1.87	\$298,188.33
18	60001 Residential Next 8,000 Gallons (1)	33,594,000	\$2.81	\$94,399.14
19	60001 Residential Over 16,000 Gallons (1)	19,259,000	\$3.74	\$72,028.66
20	Total for bill code 60001	212,312,000		
21				
22	60002 Residential First 8,000 Gallons (1)	893,000	\$1.87	\$1,669.91
23	60002 Residential Next 8,000 Gallons (1)	190,000	\$2.81	\$533.90
24	60002 Residential Over 16,000 Gallons (1)	249,000	\$3.74	\$931.26
25	Total for bill code 60002	1,332,000		
26				
27	60011 Residential First 8,000 Gallons (1)	1,012,000	\$1.87	\$1,892.44
28	60011 Residential Next 8,000 Gallons (1)	468,000	\$2.81	\$1,315.08
29	60011 Residential Over 16,000 Gallons (1)	213,000	\$3.74	\$796.62
30	Total for bill code 60011	1,693,000		
31				
32	60005 Residential Irrigation First 8,000 Gallons (1)	488,000	\$1.87	\$912.56
33	60005 Residential Irrigation Next 8,000 Gallons (1)	205,000	\$2.81	\$576.05
34	60005 Residential Irrigation Over 16,000 Gallons (1)	142,838	\$3.74	\$534.21
35	Total for bill code 60005	835,838		
36				
37	60004 5/8" General Service	314,000	\$2.19	\$687.66
38	60010 1" General Service	335,000	\$2.19	\$733.65
39	60020 1.5" General Service	280,000	\$2.19	\$613.20
40	60007 2" General Service	2,399,000	\$2.19	\$5,253.81
41	60013 2" General Service	0	\$2.19	\$0.00
42	60008 3" General Service	2,199,000	\$2.19	\$4,815.81
43	60016 1" G. S. Irrigation	247,000	\$2.19	\$540.93
44	60018 2" G. S. Irrigation	0	\$2.19	\$0.00

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

Schedule E-2
 Page 3 of 6

Preparer: Steven M. Lubertozzi

Explanation: Calculation of Proposed Water Revenues.

Line No.	Class/ Meter Size	Test Year Invoices/Gal	Proposed Rate	Proposed Revenue
1	Water Customers			
2				
3	Base Facility Charge			
4	60001 5/8" Residential Base Charge	31,227	\$8.16	\$254,812.32
5	60002 5/8" Residential Base Charge	194	\$8.16	\$1,583.04
6	60011 1" Residential Base Charge	153	\$21.25	\$3,251.25
7	60005 5/8" Residential Irrigation Base Charge	121	\$8.16	\$987.36
8	60004 5/8" General Service Base Charge	72	\$8.16	\$587.52
9	60010 1" General Service Base Charge	48	\$21.25	\$1,020.00
10	60020 1.5" General Service Base Charge	24	\$40.64	\$975.36
11	60007 2" General Service Base Charge	12	\$65.01	\$780.12
12	60013 2" General Service Base Charge	5	\$65.01	\$325.05
13	60008 3" General Service Base Charge	12	\$130.00	\$1,560.00
14	60016 1" G. S. Irrigation Base Charge	12	\$21.25	\$247.46
15	60018 2" G. S. Irrigation Base Charge	11	\$65.01	\$692.04
16	Gallorage Charge per 1,000 Gallons			
17	60001 Residential First 8,000 Gallons (1)	159,459,000	\$2.64	\$420,971.76
18	60001 Residential Next 8,000 Gallons (1)	33,594,000	\$3.97	\$133,368.18
19	60001 Residential Over 16,000 Gallons (1)	19,259,000	\$5.30	\$102,072.70
20	Total for bill code 60001	212,312,000		
22	60002 Residential First 8,000 Gallons (1)	893,000	\$2.64	\$2,357.52
23	60002 Residential Next 8,000 Gallons (1)	190,000	\$3.97	\$754.30
24	60002 Residential Over 16,000 Gallons (1)	249,000	\$5.30	\$1,319.70
25	Total for bill code 60002	1,332,000		
27	60011 Residential First 8,000 Gallons (1)	1,012,000	\$2.64	\$2,671.68
28	60011 Residential Next 8,000 Gallons (1)	468,000	\$3.97	\$1,857.96
29	60011 Residential Over 16,000 Gallons (1)	213,000	\$5.30	\$1,128.90
30	Total for bill code 60011	1,693,000		
32	60005 Residential Irrigation First 8,000 Gallons (1)	488,000	\$2.64	\$1,288.32
33	60005 Residential Irrigation Next 8,000 Gallons (1)	205,000	\$3.97	\$813.85
34	60005 Residential Irrigation Over 16,000 Gallons (1)	142,838	\$5.30	\$757.04
35	Total for bill code 60005	835,838		
37	60004 5/8" General Service	314,000	\$3.09	\$970.26
38	60010 1" General Service	335,000	\$3.09	\$1,035.15
39	60020 1.5" General Service	280,000	\$3.09	\$865.20
40	60007 2" General Service	2,399,000	\$3.09	\$7,412.91
41	60013 2" General Service	0	\$3.09	\$0.00
42	60008 3" General Service	2,199,000	\$3.09	\$6,794.91
43	60016 1" G. S. Irrigation	247,000	\$3.09	\$763.23
44	60018 2" G. S. Irrigation	0	\$3.09	\$0.00

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

Schedule E-2
 Page 4 of 6

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	
Sewer Customers [4]						
1						
2	<u>Base Facility Charge</u>					
3	60022 5/8" Residential Base Charge	3,745	13,271	\$8.89	\$8.93	\$151,803.07
4	60029 5/8" General Service Base Charge	5	19	\$8.89	\$8.93	\$216.70
5	60030 1" General Service Base Charge	8	28	\$22.22	\$22.32	\$801.29
6	60033 2" General Service Base Charge	3	9	\$71.11	\$71.42	\$830.88
7	60034 4" General Service Base Charge	3	9	\$222.21	\$223.17	\$2,596.31
8	<u>Gallonge Charge per 1,000 Gallons</u>					
9	60022 Residential (10,000 Gallon Cap) (1) (3)	18,582,806	71,141,194	\$4.48	\$4.54	\$406,231.99
10	60029 5/8" General Service	7,935	34,065	\$5.38	\$5.44	\$228.00
11	60030 1" General Service	29,387	130,613	\$5.38	\$5.44	\$868.64
12	60033 2" General Service	490,935	1,908,065	\$5.38	\$5.44	\$13,021.10
13	60034 4" General Service	526,226	1,672,774	\$5.38	\$5.44	\$11,930.99
14						
15	Total Sewer Revenues					<u>\$588,528.97</u>
16						
17				Misc Charges		
18						
19	Revenues per General Ledger	589,169		Total Revenues		<u>\$588,528.97</u>
20	Adjustments					
21	Adjusted Revenues per GL	<u>589,169</u>				
22						
23	Revenues per Above	<u>588,529</u>				
24	Unreconcilable Difference	<u>640</u>				
25	Unreconcilable Difference Percent	0.11%				
26						
27	<u>Footnote:</u>					
28	(1)	Residential class customers have maximum monthly gallonage charge of 10,000 gallons.				
29	(2)	City of Sanford customers have a minimum and maximum gallonage charge. Minimum is 2,000 gallons, maximum is 12,000 gallons.				
30						
31	(3)	Consolidated Factor (Column 7, Schedule E-14) is used for capped gallons				
32	(4)	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]				
33						

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

Schedule E-2
 Page 5 of 6

Preparer: Steven M. Lubertozi

Explanation: Calculation of Sewer Revenues on test year customers and annualized rates.

Line No.	Class/ Meter Size	Test Year Invoices/Gal	Current Rate	Annualized Revenue
Sewer Customers				
1				
2	<u>Base Facility Charge</u>			
3	60022 5/8" Residential Base Charge	17,016	\$8.93	\$151,952.88
4	60029 5/8" General Service Base Charge	24	\$8.93	\$216.91
5	60030 1" General Service Base Charge	36	\$22.32	\$802.08
6	60033 2" General Service Base Charge	12	\$71.42	\$831.70
7	60034 4" General Service Base Charge	12	\$223.17	\$2,598.85
8	<u>Gallonge Charge per 1,000 Gallons</u>			
9	60022 Residential (10,000 Gallon Cap) (1) (3)	89,724,000	\$4.54	\$407,346.96
10	60029 5/8" General Service	42,000	\$5.44	\$228.48
11	60030 1" General Service	160,000	\$5.44	\$870.40
12	60033 2" General Service	2,399,000	\$5.44	\$13,050.56
13	60034 4" General Service	2,199,000	\$5.44	\$11,962.56
14				
15	Total Sewer Revenues			<u>\$589,861.38</u>
16				
17			Misc Charges	
18				
19			Total Revenues	<u>\$589,861.38</u>
20				
21				
22				
23				
24				
25				
26				
27	<u>Footnote:</u>			
28	(1)	Residential class customers have maximum monthly gallonge charge of 10,000 gallons.		
29	(2)	City of Sanford customers have a minimum and maximum gallonge charge. Minimum is 2,000 gallons, maximum is 12,000 gallons.		
30				
31	(3)	Consolidated Factor (Column 7, Schedule E-14) is used for capped gallons		
32	(4)	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]		
33				

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

Schedule E-2
 Page 6 of 6

Preparer: Steven M. Lubertozzi

Explanation: Calculation of Proposed Sewer Revenues.

Line No.	Class/ Meter Size	Test Year Invoices/Gal	Proposed Rate	Proposed Revenue
<u>Sewer Customers</u>				
1				
2	<u>Base Facility Charge</u>			
3	60022 5/8" Residential Base Charge	17,016	\$13.48	\$229,375.68
4	60029 5/8" General Service Base Charge	24	\$13.48	\$327.43
5	60030 1" General Service Base Charge	36	\$33.68	\$1,210.31
6	60033 2" General Service Base Charge	12	\$107.78	\$1,255.12
7	60034 4" General Service Base Charge	12	\$336.79	\$3,921.97
8	<u>Gallonge Charge per 1,000 Gallons</u>			
9	60022 Residential (10,000 Gallon Cap) (1) (3)	89,724,000	\$6.86	\$615,506.64
10	60029 5/8" General Service	42,000	\$8.21	\$344.82
11	60030 1" General Service	160,000	\$8.21	\$1,313.60
12	60033 2" General Service	2,399,000	\$8.21	\$19,695.79
13	60034 4" General Service	2,199,000	\$8.21	\$18,053.79
14				
15	Total Sewer Revenues			<u>\$891,005.15</u>
16				
17			Misc Charges	
18				
19			Total Revenues	<u>\$891,005.15</u>
20				
21	Proposed Revenues per B-2	891,161		
22	Revenues per Above	891,005		
23	Difference	156		
24		0.02%		
25				
26				
27	Footnote:			
28	(1)	Residential class customers have maximum monthly gallonge charge of 10,000 gallons.		
29	(2)	City of Sanford customers have a minimum and maximum gallonge charge. Minimum is 2,000 gallons, maximum is 12,000 gallons.		
30				
31	(3)	Consolidated Factor (Column 7, Schedule E-14) is used for capped gallons		
32	(4)	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]		
33				

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Utilities, Inc. Of Florida - Seminole County
 Docket No.: 060253 - WS
 Test Year Ended: 2005
 Water [x] or Sewer [x]

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

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	2,637			10	15		2	2,664
2	February	2,617			10	14		2	2,643
3	March	2,627			10	14		2	2,653
4	April	2,631			10	14		2	2,657
5	May	2,637			10	14		2	2,663
6	June	2,631			10	14		2	2,657
7	July	2,630			10	14		2	2,656
8	August	2,642			10	14		2	2,668
9	September	2,629			10	15		2	2,656
10	October	2,645			11	15		2	2,673
11	November	2,616			10	15		2	2,643
12	December	2,632			10	15		1	2,658
13	Total	31,574	-	-	121	173	-	23	31,891

WASTEWATER

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	1,512				7			1,519
2	February	1,504				7			1,511
3	March	1,505				7			1,512
4	April	1,506				7			1,513
5	May	1,516				7			1,523
6	June	1,511				7			1,518
7	July	1,508				7			1,515
8	August	1,516				7			1,523
9	September	1,509				7			1,516
10	October	1,519				7			1,526
11	November	1,500				7			1,507
12	December	1,509				7			1,516
13	Total	18,115	-	-	-	84	-	-	18,199

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

Schedule E-4
 Page 1 of 2
 Preparer: Steven M. Lubertozi

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)	(2)		(3)	
		Present		Proposed	
	Type Charge	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1					
2	Type Charge				
3					
4	Initial Connection Fee	\$ 15.00	\$ 15.00	\$ 15.00	\$ 22.50 (1)
5					
6	Normal Reconnection Fee	\$ 15.00	\$ 15.00	\$ 15.00	\$ 22.50 (1)
7					
8	Violation Reconnection Fee	\$ 15.00	\$ 15.00	\$ 15.00	\$ 22.50 (1)
9					
10	Premises Visit Fee	\$ 10.00	\$ 10.00	\$ 10.00	\$ 15.00 (1)
11	(in lieu of disconnection)				
12					
13					
14	(1) Derivation of Charge: Additional cost of performing task after hours: average cap time in Florida x 1.5 overtime x 1/2 hour				
15	\$ 30.00	\$ 20.00			
16	1.5	1.5			
17	\$ 45.00	\$ 30.00			
18	0.5	0.5			
19	\$ 22.50	\$ 15.00			

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

Schedule E-4
 Page 2 of 2
 Preparer: Steven M. Lubertozzi

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)	(2)		(3)	
		Present		Proposed	
	Type Charge	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1					
2	Type Charge				
3					
4	Initial Connection Fee	\$ 15.00	\$ 15.00	\$ 15.00	\$ 22.50 (1)
5					
6	Normal Reconnection Fee	\$ 15.00	\$ 15.00	\$ 15.00	\$ 22.50 (1)
7					
8	Violation Reconnection Fee	Actual Cost	Actual Cost	Actual Cost	Actual Cost
9					
10	Premises Visit Fee	\$ 10.00	\$ 10.00	\$ 10.00	\$ 15.00 (1)
11	(in lieu of disconnection)				
12					
13					
14	(1) Derivation of Charge: Additional cost of performing task after hours: average cap time in Florida x 1.5 overtime x 1/2 hour				
15	\$ 30.00	\$ 20.00			
16	1.5	1.5			
17	\$ 45.00	\$ 30.00			
18	0.5	0.5			
19	\$ 22.50	\$ 15.00			

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Schedule E-5

Docket No.: 060253 - WS

Page 1 of 1

Schedule Year ended: 12/31/05

Interim Final

Preparer: Steven M. Lubertozi

Historical Projected

Water Sewer

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

Line Number	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 5,955.00	\$ -	\$ -	\$ 445.00	\$ 4,750.58	\$ 11,150.58
2						
3	Other Charges as follows:					
4					(1,789.42)	
5					1,710.00	
6					4,830.00	
7						
8					\$ 4,750.58	

(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 - Seminole 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	602	4.25	Mueller - 584N	2
2	602	4.25	Mueller - Spr Cent 250	8
3	602	5.25	Darling - B-84-B	12
4	602	5.25	Kennedy - K-11	4
5	602	5.25	Kennedy - K-81A	2
6	602	5.25	Mueller - 584N	2
7	602	5.25	Mueller - Centurion	2
8	604	4.25	M&H - 129	1
9	604	5.25	Darling - B-84-B	1
10	604	5.25	Mueller - Centurion	1
11	618	5.25	Mueller - Centurion	1
12	618	5.25	Waterous - WB-67	3
13				
14	Total			39

Private Fire Protection Service

Florida Public Service Commission

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

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

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 - Seminole County
Docket No.: 060253 - WS
Schedule 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 - Seminole County
 Docket No.: 060253 - WS
 Schedule Year ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []
 Water [X] Sewer [X]

Schedule E-10
 Page 1 of 1

Preparer: Steven M. Lubertozi

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.	Type Charge	(1)	Water		(3)	Sewer		(5)
		Present Charges	Present Charges	Proposed Charges	Present Charges	Proposed Charges	Proposed Charges	
System Capacity Charge								
1	Residential-per ERC (___ GPD)	N/A		N/A		N/A		N/A
2	All others-per Gallon/Day	N/A		N/A		N/A		N/A
Plant Capacity Charge								
4	Residential-per ERC (___ GPD)	N/A		N/A		N/A		N/A
5	All others-per Gallon/Day	N/A		N/A		N/A		N/A
Main Extension Charge								
7	Residential-per ERC (___ GPD)	N/A		N/A		N/A		N/A
8	or-per Lot (____ Front Footage)	N/A		N/A		N/A		N/A
9	All others-per Gallon/Day	N/A		N/A		N/A		N/A
10	or-per Front Foot	N/A		N/A		N/A		N/A
Meter Installation Charge								
12	5/8" x 3/4"	\$150.00		\$150.00		N/A		N/A
13	1"	\$250.00		Actual Cost	(4)	N/A		N/A
14	1-1/2"	\$450.00		Actual Cost	(4)	N/A		N/A
15	2"	\$650.00		Actual Cost	(4)	N/A		N/A
16	All Others	Actual Cost		Actual Cost	(4)	N/A		N/A
Service (Lateral) Installation Charge								
18	5/8" x 3/4"	\$200.00	(1)	\$200.00	(1)	\$570.00	(2),(3)	\$570.00 (2),(3)
19	1"	\$200.00	(1)	\$200.00	(1)	\$570.00	(2),(3)	Actual Cost (2),(3),(4)
20	1-1/2"	\$200.00	(1)	\$200.00	(1)	\$570.00	(2),(3)	Actual Cost (2),(3),(4)
21	2"	\$200.00	(1)	\$200.00	(1)	\$570.00	(2),(3)	Actual Cost (2),(3),(4)
22	All Others	\$200.00	(1)	\$200.00	(1)	\$570.00	(2),(3)	Actual Cost (2),(3),(4)
Back Flow Preventor Installation Charge								
24	5/8" x 3/4"	N/A		N/A		Actual Cost		Actual Cost
25	1"	N/A		N/A		Actual Cost		Actual Cost
26	1-1/2"	N/A		N/A		Actual Cost		Actual Cost
27	2"	N/A		N/A		Actual Cost		Actual Cost
28	All Others	N/A		N/A		Actual Cost		Actual Cost
29	Plan Review Charge	N/A		Actual Cost	(4)	N/A		Actual Cost (4)
30	Inspection Charge	N/A		Actual Cost	(4)	N/A		Actual Cost (4)
Guaranteed Revenue Charge								
With prepayment of Serv. Avail. Charges								
33	Residential-per ERC (____ GPD)/Month	N/A		N/A		N/A		N/A
34	All others-per Gallon/Month	N/A		N/A		N/A		N/A
Without prepayment of Serv. Avail. Charges								
36	Residential-per ERC (____ GPD)/Month	N/A		N/A		N/A		N/A
37	All others-per Gallon/Month	N/A		N/A		N/A		N/A
38	Allowance for Funds Prudently Invested (AFPI)	N/A		N/A		N/A		N/A
39	(if lines constructed by utility)							
40	Allowance for Funds Prudently Invested (AFPI)	N/A		N/A		N/A		N/A
41								
Footnote								
43	(1) Per Single Family Equivalent							
44	(2) Per Equivalent Residential Connection							
45	(3) Except Ravenna Park/Lincoln Heights Area. Ravenna Park/Lincoln Heights Area fee is \$2,125.00 This fee is imposed by the City of Sanford from whom the Company obtains wastewater treatment and disposal capacity. The fee is remitted to the City of Sanford							
46								
47	(4) Actual costs is equal to the total cost of services rendered.							

Guaranteed Revenues Received

Florida Public Service Commission

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

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

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 - Seminole County
Docket No.: 060253 - WS
Test Year Ended: 12/31/05
Water [X] or Sewer [X]

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

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

Line

No.

1 Not applicable.

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

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 - Seminole County
 Docket No.: 060253 - WS
 Test Year Ended: 12/31/05
 Water [x] or Sewer [x]

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

Customer Class:

Meter Size: all

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total

The billing analysis is contained in Volume II

JANSEN

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (618-Jansen)
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	1.902	0.000	2.130	0.003	-0.231	-12.1%
Feb-05	1.892	0.000	1.805	0.018	0.069	3.6%
Mar-05	1.883	0.000	1.867	0.008	0.008	0.4%
Apr-05	2.468	0.000	2.171	0.005	0.292	11.8%
May-05	2.693	0.000	2.365	0.000	0.328	12.2%
Jun-05	1.831	0.000	2.133	0.003	-0.305	-16.7%
Jul-05	1.982	0.000	1.929	0.003	0.050	2.5%
Aug-05	2.229	0.000	1.969	0.003	0.257	11.5%
Sep-05	2.147	0.000	2.186	0.003	-0.042	-2.0%
Oct-05	2.487	0.000	1.560	0.003	0.924	37.2%
Nov-05	2.024	0.000	1.729	0.003	0.292	14.4%
Dec-05	2.026	0.000	2.051	0.003	-0.028	-1.4%
Total	25.564	0.000	23.895	0.055	1.614	6.3%

(Above data in millions of gallons)

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (618-Jansen)
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)	Individual Plant Flows (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 (618-Jansen)
 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. [* Per DEP, limited by well capacity]	*	310,000
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.	10/25/2005	307,000
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) 8/5/2005 (2) 8/28/2005 (3) 8/29/2005 (4) 8/17/2005 (5) 8/1/2005	87,000 90,000 90,000 100,000 150,000
	AVERAGE	103,400
4 Average Daily Flow	Max Month Annual	71,903 70,038
5 Required Fire Flow		None
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 (618-Jansen)
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.		

Company: Utilities, Inc. of Florida (618-Jansen)
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

INPUT INFORMATION:

Total well pumping capacity, gpm		430 gpm
Firm Reliable well pumping capacity (largest well out), gpm		190 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		6,000 gallons
Usable hydropneumatic storage capacity (33.33%), gal.		2,000 gallons
Total usable storage, gal.		2,000 gallons
High service pumping capacity, gpm		0 gpm
Average day demand, maximum month		71,903 gpd
Maximum day, maximum month demand,		150,000 gpd
Peak hour demand = 2 x max day		300,000 gpd
or		208 gpm
Fire flow requirement		0 gpd
Unaccounted for water	6.31% of water pumped	4,422 gpd, avg
Acceptable unaccounted for	12.50%	8,755 gpd, avg
Excess unaccounted for		0 gpd, avg

Used & Useful Analysis:

Used & useful was last set for this system in Docket No. 020071-WS. The Commission found the 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.

This system treats water by iron sequestration and chlorination. The only storage is in two hydropneumatic tanks and there is no high service pumping. All demands must be met by well pumping capacity. Used and useful is therefore determined on the basis of instantaneous demand, using peak hour demand as a proxy. For this system, all components are considered together for purposes of determining used & useful. The system is built out and is 100% used & useful.

Percent Used & Useful = (A + B + C - D)/E x 100%, where:	100.00%
A = Peak demand	208 gpm
B = Property needed to serve five years after TY	0
C = Fire flow demand	0
D = Excess Unaccounted for water	0
E = Firm Reliable Capacity	190 gpm

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land, structures and distribution reservoir accounts.

Used and Useful Calculations
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (618-Jansen)
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 (618-Jansen)
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 (618-Jansen)
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

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (618-Jansen)
 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	246	244	245	27,608,842	112,689	27,781,402	247	
2	2002	244	247	246	28,159,773	114,704	28,294,423	247	0.06%
3	2003	247	250	249	25,630,580	103,141	25,864,390	251	1.66%
4	2004	250	250	250	27,517,575	110,070	27,647,775	251	0.17%
5	2005	250	252	251	23,484,833	93,565	23,732,443	254	0.98%
Average Growth Through 5-Year Period (Col. 8)									<u>0.72%</u>

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

Constant:	244.13851	X	Y
X Coefficient:	1.873919	1	247
R^2:	0.9218883	2	247
		3	251
		4	251
		5	254
		10	263

Company: Utilities, Inc. of Florida (618-Jansen)

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) 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	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)							

BEAR LAKE

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (616-Bear Lake)
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	1.594	0	1.545	0.003	0.046	2.9%
Feb-05	1.501	0	1.538	0.003	-0.040	-2.7%
Mar-05	1.545	0	1.532	0.006	0.007	0.5%
Apr-05	1.813	0	1.743	0.004	0.066	3.6%
May-05	1.828	0	1.641	0.003	0.184	10.1%
Jun-05	1.655	0	1.798	0.003	-0.146	-8.8%
Jul-05	1.683	0	1.462	0.003	0.218	13.0%
Aug-05	1.986	0	1.792	0.025	0.169	8.5%
Sep-05	1.775	0	1.859	0.003	-0.087	-4.9%
Oct-05	1.889	0	1.474	0.003	0.412	21.8%
Nov-05	1.537	0	1.503	0.011	0.023	1.5%
Dec-05	1.417	0	1.569	0.003	-0.155	-10.9%
Total	20.223	0	19.456	0.070	0.697	3.4%

(Above data in millions of gallons)

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (616-Bear Lake)
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					0.000	0.000
May-05	Not Applicable - Water only system				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 (616-Bear Lake)
 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 Regulation.

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [* Per DEP, limited by areator & high service pumping]	*	288,000
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	140,000
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) 8/4/2005 (2) 8/25/2005 (3) 8/7/2005 (4) 8/8/2005 (5) 8/1/2005	77,000 77,000 112,000 112,000 140,000
	AVERAGE	103,600
4 Average Daily Flow	Max Month Annual	64,065 55,405
5 Required Fire Flow		None
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 (616-Bear Lake)
 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
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (616-Bear Lake)
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 (616-Bear Lake)
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 (616-Bear Lake)
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.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (616-Bear Lake)
 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)	(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	2001	212	217	215	19,333,696	90,134	20,493,188	227	
2	2002	217	214	216	21,046,380	97,663	22,054,680	226	-0.68%
3	2003	214	214	214	18,634,050	87,075	19,314,260	222	-1.78%
4	2004	214	218	216	19,918,081	92,213	20,538,620	223	0.41%
5	2005	218	217	218	18,798,478	86,430	19,208,598	222	-0.22%
Average Growth Through 5-Year Period (Col. 8)									<u>-0.56%</u>

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

	X	Y
Constant:	227.9948	1 227
X Coefficient:	-1.333289	2 226
R^2:	0.736775	3 222
		4 223
		5 222
		10 215

Company: Utilities, Inc. of Florida (616-Bear Lake)
 Docket 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.

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)							

RAVENNA PARK

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (614-Ravenna Park)
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	2.319	0.000	2.330	0.003	-0.014	-0.6%
Feb-05	2.112	0.000	2.043	0.003	0.066	3.1%
Mar-05	2.510	0.000	2.246	0.006	0.258	10.3%
Apr-05	2.607	0.000	2.165	0.010	0.432	16.6%
May-05	2.744	0.000	2.794	0.014	-0.064	-2.3%
Jun-05	2.116	0.000	2.139	0.003	-0.026	-1.2%
Jul-05	2.229	0.000	1.931	0.003	0.295	13.2%
Aug-05	2.644	0.000	2.197	0.003	0.444	16.8%
Sep-05	2.544	0.000	2.369	0.003	0.172	6.8%
Oct-05	2.507	0.000	1.998	0.003	0.506	20.2%
Nov-05	2.568	0.000	2.128	0.003	0.437	17.0%
Dec-05	2.511	0.000	2.634	0.003	-0.126	-5.0%
Total	29.411	0.000	26.974	0.057	2.380	8.1%

(Above data in millions of gallons)

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (614-Ravenna Park)
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	1.790
Feb-05	0.000				0.000	1.510
Mar-05	0.000				0.000	1.984
Apr-05	0.000				0.000	1.817
May-05	0.000				0.000	1.522
Jun-05	0.000				0.000	2.678
Jul-05	0.000				0.000	2.732
Aug-05	0.000				0.000	2.890
Sep-05	0.000				0.000	2.300
Oct-05	0.000				0.000	3.010
Nov-05	0.000				0.000	1.854
Dec-05	0.000				0.000	1.759

Total	0.000				0.000	25.844
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(Above data in millions of gallons)
Plant taken offline 7/6/01

Wastewater treatment & disposal services purchased from City of Sanford

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (614-Ravenna Park)
 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. [* Per DEP, limited by high service pumping]	*	360,000
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.	8/1/2001	187,000
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) 5/12/2005 (2) 5/15/2005 (3) 5/16/2005 (4) 5/8/2005 (5) 5/9/2005	105,000 111,000 111,000 113,000 113,000
	AVERAGE	110,600
4 Average Daily Flow	Max Month Annual	88,516 80,578
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 (614-Ravenna Park)
 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 - TREATMENT SERVICES PURCHASED		
1. Plant Capacity	_____	_____
WWTP taken off line in 7/01 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.		

* WWTP taken off line in 7/01. Since then treatment services have been purchased from the City of Sanford. The WWTP and effluent disposal ponds had to be abandoned because FDOT took the property. A master lift station has been constructed for the purpose of transporting effluent to the City of Sanford.

Company: Utilities, Inc. of Florida (614-Ravenna Park)
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

INPUT INFORMATION:

Total well pumping capacity, gpm		440 gpm
Firm Reliable well pumping capacity (largest well out), gpm		200 gpm
Ground storage capacity, gal.		20,000 gallons
Usable ground storage (90%), gal.		18,000 gallons
Hydropneumatic storage capacity, gal.		13,000 gallons
Usable hydropneumatic storage capacity (33.33%), gal.		4,333 gallons
Total usable storage, gal.		22,333 gallons
High service pumping capacity, gpm		500 gpm
Average day demand, maximum month		80,578 gpd
Maximum day, maximum month demand,		113,000 gpd
Peak hour demand = 2 x max day		226,000 gpd
or		157 gpm
Fire flow requirement		0 gpd
Unaccounted for water	8.09% of water pumped	6,521 gpd, avg
Acceptable unaccounted for	12.50%	10,072 gpd, avg
Excess unaccounted for		0 gpd, avg

Used & Useful Analysis:

Used & useful was last set for this system in Docket No. 020071-WS. The Commission found the system to be 100% used & useful, as it had in past cases. There have been no significant changes in the system. The system is built out as it was in the last two cases. Yet, the gallons sold and the max day demand have been decreasing even though there is virtually no change in customers. The utility should not be penalized in the used & useful determination because of the impact of conservation.

This system treats water by cascade aeration and chlorination. The ground storage, hydropneumatic storage and high service pumping are all an integral part of the system. For this system, all components are considered together for purposes of determining used & useful. The available storage is not sufficient to buffer peak hour or instantaneous demand, therefore, used & useful is determined on the basis of instantaneous demand using peak hour demand as a proxy. The system was found to be 100% U&U in Docket No. 020071-WS. As stated above, the utility should not be penalized for conservation and used & useful should remain at 100%. In addition, the system is built out and on that basis is 100% used & useful.

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 78.47% Use 100% per above

A =	Peak demand	157 gpm
B =	Property needed to serve five years after TY	0
C =	Fire flow demand	0
D =	Excess Unaccounted for water	0
E =	Firm Reliable Capacity	200

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land, structures and distribution reservoir accounts.

Used and Useful Calculations
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (614-Ravenna Park)
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

The wastewater treatment plant was taken off line in July, 2001. A used & useful analysis is not required for the plant in treatment and disposal accounts that were removed from service.

The master lift station constructed to transport effluent to the City is 100% used & useful.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (614-Ravenna Park)
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 & Collection Systems

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

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (614-Ravenna Park)
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.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (614-Ravenna Park)
 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)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5) / (4)	Total Gallons Sold	Total ERCs (7) / (6)	Annual % Incr. in ERCs
1	2001	330	334	332	26,613,620	80,162	29,504,190	368	
2	2002	334	329	332	26,753,812	80,705	29,764,282	369	0.20%
3	2003	329	332	331	25,891,859	78,341	28,026,109	358	-3.00%
4	2004	332	338	335	26,285,736	78,465	28,939,286	369	3.10%
5	2005	338	334	336	24,732,416	73,608	26,930,656	366	-0.80%
Average Growth Through 5-Year Period (Col. 8)									<u>-0.13%</u>

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

		<u>X</u>	<u>Y</u>
Constant:	367.1696	1	368
X Coefficient:	-0.43744	2	369
R^2:	0.021712	3	358
		4	369
		5	366
		10	363

Company: Utilities, Inc. of Florida (614-Ravenna Park)
 Docket 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.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers 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	230	229	230	18,051,793	78,657	20,756,243	264	
2	2002	229	226	228	18,121,310	79,654	21,084,170	265	0.31%
3	2003	226	231	229	17,284,875	75,645	19,419,125	257	-3.02%
4	2004	231	235	233	17,359,758	74,505	20,013,308	269	4.64%
5	2005	235	231	233	16,879,480	72,444	19,077,720	263	-1.96%
Average Growth Through 5-Year Period (Col. 8)									<u>-0.01%</u>

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

	X	Y
Constant:	262.5982	1 264
X Coefficient:	0.284124	2 265
R^2:	0.010937	3 257
		4 269
		5 263
		10 265

CRYSTAL LAKE

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (612-Crystal Lake)
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	1.319	0.000	1.268	0.023	0.028	2.1%
Feb-05	1.203	0.085	0.942	0.003	0.343	26.6%
Mar-05	1.201	0.000	1.170	0.007	0.024	2.0%
Apr-05	1.504	0.000	1.229	0.003	0.272	18.1%
May-05	1.671	0.000	1.302	0.000	0.369	22.1%
Jun-05	1.113	0.000	1.332	0.018	-0.237	-21.3%
Jul-05	1.220	0.000	0.990	0.005	0.225	18.4%
Aug-05	1.353	0.000	1.119	0.003	0.231	17.1%
Sep-05	1.194	0.000	1.252	0.012	-0.070	-5.9%
Oct-05	1.156	0.000	0.738	0.034	0.384	33.2%
Nov-05	1.169	0.001	0.951	0.003	0.216	18.5%
Dec-05	1.158	0.005	1.078	0.008	0.077	6.6%
Total	15.261	0.091	13.371	0.119	1.862	12.1%

(Above data in millions of gallons)

Purchases: Use of emergency interconnection with City of Sanford

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (612-Crystal Lake)
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	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 (612-Crystal Lake)
 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. [* Per DEP, limited by well pumping capacity]	*	172,000
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.	<u>8/1/2005</u>	<u>88,000</u>
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) <u>5/29/2005</u> (2) <u>5/30/2005</u> (3) <u>5/26/2005</u> (4) <u>5/15/2005</u> (5) <u>5/16/2005</u>	<u>66,000</u> <u>66,000</u> <u>70,000</u> <u>74,000</u> <u>74,000</u>
	AVERAGE	<u>70,000</u>
4 Average Daily Flow	Max Month Annual	<u>53,903</u> <u>41,811</u>
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 (612-Crystal Lake)
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.		

Company: Utilities, Inc. of Florida (612-Crystal Lake)
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

INPUT INFORMATION

Total well pumping capacity, gpm		240 gpm
Firm Reliable well pumping capacity (largest well out), gpm		0 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		4,500 gallons
Usable hydropneumatic storage capacity (33.33%), gal.		1,500 gallons
Total usable storage, gal.		1,500 gallons
High service pumping capacity, gpm		0 gpm
Average day demand, maximum month		53,903 gpd
Maximum day, maximum month demand,		74,000 gpd
Peak hour demand = 2 x max day		148,000 gpd
or		103 gpm
Fire flow requirement		0 gpd
Unaccounted for water	12.13% of water pumped	5,101 gpd, avg
Acceptable unaccounted for	12.50%	5,226 gpd, avg
Excess unaccounted for		0 gpd, avg

Used & Useful Analysis:

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

This system treats water by simple chlorination. The only storage is a single hydropneumatic tank and there is no high service pumping. All demands must be met by well pumping capacity. Used and useful is therefore determined on the basis of instantaneous demand with peak hour demand as a proxy. This system has only one well and an emergency interconnect with the City of Sanford. All components are considered together for purposes of determining used & useful. Even though there is an emergency interconnect, with only one well, the system should be considered 100% used & useful. In addition, the system is built out and on that basis is 100% used & useful.

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand	103 gpm
B =	Property needed to serve five years after TY	0
C =	Fire flow demand	0
D =	Excess Unaccounted for water	0.000 gpm
E =	Firm Reliable Capacity	0 gpm

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land, structures and distribution reservoir accounts.

Used and Useful Calculations
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (612-Crystal Lake)
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 (612-Crystal Lake)
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 (612-Crystal Lake)
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 (612-Crystal Lake)
 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)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2001	163	167	165	13,286,018	80,521	13,286,018	165	
2	2002	167	168	168	14,049,081	83,875	14,049,081	168	1.52%
3	2003	168	171	170	13,137,981	77,510	13,137,981	170	1.19%
4	2004	171	176	174	13,969,026	80,513	13,969,026	174	2.36%
5	2005	176	174	175	13,370,716	76,404	13,370,716	175	0.86%
Average Growth Through 5-Year Period (Col. 8)									<u>1.48%</u>

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

		X	Y
Constant:	162.3	1	165
X Coefficient:	2.6	2	168
R^2:	0.9839884	3	170
		4	174
		5	175
		10	188

Company: Utilities, Inc. of Florida (612-Crystal Lake)
 Docket 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.

Line No.	(1) Year	(3) SFR Customers		(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
		(2) Beginning	(3) Ending						
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)							

PHILLIPS

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (610-Phillips)
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	0.684	0.010	0.545	0.003	0.146	21.0%
Feb-05	0.603	0.000	0.526	0.013	0.064	10.6%
Mar-05	0.597	0.000	0.638	0.004	-0.045	-7.5%
Apr-05	0.333	0.500	0.815	0.003	0.015	1.8%
May-05	0.850	0.184	0.914	0.027	0.093	9.0%
Jun-05	0.596	0.007	0.512	0.003	0.088	14.6%
Jul-05	0.706	0.005	0.620	0.003	0.088	12.4%
Aug-05	0.816	0.000	0.761	0.003	0.052	6.4%
Sep-05	0.714	0.000	0.584	0.003	0.127	17.8%
Oct-05	0.702	0.000	0.556	0.003	0.143	20.4%
Nov-05	0.640	0.012	0.667	0.003	-0.018	-2.8%
Dec-05	0.679	0.064	0.694	0.008	0.041	5.5%
Total	7.920	0.782	7.832	0.076	0.794	9.1%

(Above data in millions of gallons)

Purchases from City of Lake Mary via metered emergency interconnect

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (610-Phillips)
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)	Individual Plant Flows (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 (610-Phillips)
 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. [* Per DEP, limited by well capacity]	*	79,000
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.	<u>8/1/2005</u>	<u>51,000</u>
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) <u>5/16/2005</u> (2) <u>5/27/2005</u> (3) <u>5/26/2005</u> (4) <u>5/29/2005</u> (5) <u>5/30/2005</u>	<u>41,000</u> <u>43,000</u> <u>44,000</u> <u>49,000</u> <u>49,000</u>
	AVERAGE	<u>45,200</u>
4 Average Daily Flow	Max Month Annual	<u>27,419</u> <u>21,699</u>
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 (610-Phillips)
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.		

Company: Utilities, Inc. of Florida (610-Phillips)
Docket No.: 060253-W5
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

INPUT INFORMATION:

Total well pumping capacity, gpm		110 gpm
Firm Reliable well pumping capacity (largest well out), gpm		0 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		3,000 gallons
Usable hydropneumatic storage capacity (33.33%), gal.		1,000 gallons
Total usable storage, gal.		1,000 gallons
High service pumping capacity, gpm		0 gpm
Average day demand, maximum month		27,419
Maximum day, maximum month demand,		49,000 gpd
Peak hour demand = 2 x max day		98,000 gpd
or		68 gpm
Fire flow requirement		0 gpd
Unaccounted for water	9.12% of water pumped	2,175 gpd, avg
Acceptable unaccounted for	12.50%	2,712 gpd, avg
Excess unaccounted for		0 gpd, avg

Used & Useful Analysis:

Used & useful was last set for this system in Docket No. 020071-W5. The Commission found the 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.

This system treats water by simple chlorination. The only storage is a single hydropneumatic tank and there is no high service pumping. All demands must be met by well pumping capacity. Used and useful is therefore determined on the basis of instantaneous demand with peak hour demand as a proxy. This system has only one well and an emergency interconnect with the City of Lake Mary. All components are considered together for purposes of determining used & useful. Even though there is an emergency interconnect, with only one well, the system should be considered 100% used & useful. In addition, the system is built out and on that basis is 100% used & useful.

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand	68 gpm
B =	Property needed to serve five years after TY	0
C =	Fire flow demand	0
D =	Excess Unaccounted for water	0.000 gpm
E =	Firm Reliable Capacity	0 gpm

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land, structures and distribution reservoir accounts.

Used and Useful Calculations
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (610-Phillips)
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 (610-Phillips)
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 (610-Phillips)
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

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (610-Phillips)
 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	70	73	72	7,599,050	106,280	7,599,050	72	
2	2002	73	74	74	7,355,610	100,076	7,355,610	74	2.80%
3	2003	74	75	75	7,288,770	97,836	7,288,770	75	1.36%
4	2004	75	76	76	7,585,171	100,466	7,585,171	76	1.34%
5	2005	76	77	77	7,832,593	102,387	7,832,593	77	1.32%
Average Growth Through 5-Year Period (Col. 8)									1.71%

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

	X	Y
Constant:	70.7	1 72
X Coefficient:	1.2	2 74
R^2:	0.972973	3 75
		4 76
		5 77
		10 83

Company: Utilities, Inc. of Florida (610-Phillips)

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) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	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)							

PARK RIDGE

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (608-Park Ridge)
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)	(2)	(3)	(4)	(5)	(6)
	Total Gallons Pumped	Gallons Purchased	Gallons Sold	Other Uses	Unaccounted For Water (1) + (2) - (3) - (4)	% Unaccounted For Water
Jan-05	0.505	0	0.501	0.003	0.001	0.2%
Feb-05	0.511	0	0.428	0.003	0.080	15.7%
Mar-05	0.522	0	0.586	0.007	-0.071	-13.6%
Apr-05	0.542	0	0.561	0.003	-0.022	-4.1%
May-05	0.630	0	0.584	0.000	0.046	7.3%
Jun-05	0.583	0	0.621	0.003	-0.041	-7.0%
Jul-05	0.574	0	0.561	0.003	0.010	1.7%
Aug-05	0.638	0	0.663	0.003	-0.028	-4.4%
Sep-05	0.562	0	0.525	0.015	0.022	3.9%
Oct-05	0.517	0	0.478	0.003	0.036	7.0%
Nov-05	0.516	0	0.462	0.060	-0.006	-1.2%
Dec-05	0.503	0	0.598	0.026	-0.121	-24.1%
Total	6.603	0	6.568	0.129	-0.094	-1.4%

(Above data in millions of gallons)

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (608-Park Ridge)
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)	Individual Plant Flows (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 (608-Park Ridge)
 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. [* Per DEP, limited by wells & ground storage capacity]	*	246,000
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) 8/4/2005 (2) 8/5/2005 (3) 8/25/2005 (4) 8/24/2005 (5) 8/1/2005	28,000 29,000 29,000 29,000 48,000
	AVERAGE	32,600
4 Average Daily Flow	Max Month Annual	21,387 17,995
5 Required Fire Flow		None
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 (608-Park Ridge)
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.		

Company: Utilities, Inc. of Florida (608-Park Ridge)
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

INPUT INFORMATION:

Total well pumping capacity, gpm		300 gpm
Firm Reliable well pumping capacity (largest well out), gpm		0 gpm
Ground storage capacity, gal.		10,000 gallons
Usable ground storage (90%), gal.		9,000 gallons
Hydropneumatic storage capacity, gal.		3,000 gallons
Usable hydropneumatic storage capacity (33.33%), gal.		1,000 gallons
Total usable storage, gal.		10,000 gallons
High service pumping capacity, gpm		500 gpm
Average day demand, max month		17,995 gpd
Maximum day, maximum month demand,		48,000 gpd
Peak hour demand = 2 x max day		96,000 gpd
or		67 gpm
Fire flow requirement		0 gpd
Unaccounted for water	-1.42% of water pumped	-2,756 gpd, avg
Acceptable unaccounted for	12.50%	2,261 gpd, avg
Excess unaccounted for		0 gpd, avg

Used & Useful Analysis:

Used & useful was last set for this system in Docket No. 020071-WS. The Commission found the 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.

This system treats water by cascade aeration, a corrosion inhibitor and chlorination. The ground storage, hydropneumatic storage and high service pumping are all minimal and an integral part of the system. For this system, all components are considered together for purposes of determining used & useful. With minimal storage and pumping available, U&U should be determined based on instantaneous demand, with peak hour demand as a proxy. *With only one well, and all demands dependent on that well, the system should be considered 100% used & useful.* In addition, the system is built out and on that basis is 100% used & useful.

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand	67 gpm
B =	Property needed to serve five years after TY	0
C =	Fire flow demand	0 gpm
D =	Excess Unaccounted for water	0
E =	Firm Reliable Capacity	0 gpm

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land, structures and distribution reservoir accounts.

Used and Useful Calculations
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (608-Park Ridge)
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 (608-Park Ridge)
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 (608-Park Ridge)

Schedule F-8

Docket No.: 060253-WS

Page 1 of 1

Test Year Ended: December 31, 2005

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 (608-Park Ridge)
 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 Beginning	(3) 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	96	97	97	7,643,916	79,212	7,643,916	97	
2	2002	97	100	99	7,630,914	77,471	7,630,914	99	2.07%
3	2003	100	97	99	8,194,260	83,190	8,194,260	99	0.00%
4	2004	97	99	98	6,887,666	70,282	6,887,666	98	-0.51%
5	2005	99	101	100	6,567,150	65,672	6,567,150	100	2.04%
Average Growth Through 5-Year Period (Col. 8)									<u>0.90%</u>

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

	X	Y
Constant:	96.35	1 97
X Coefficient:	0.65	2 99
R^2:	0.670635	3 99
		4 98
		5 100
		10 103

Company: Utilities, Inc. of Florida (608-Park Ridge)
 Docket 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.

Line No.	(1) Year	(2) SFR Customers		(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
		Beginning	Ending						
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)							

LITTLE WEKIVA

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (606-Little Wekiva)
Docket No.: 060235-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	0.384	0.003	-0.005	-1.3%
Feb-05	0.379	0	0.340	0.000	0.039	10.3%
Mar-05	0.376	0	0.311	0.001	0.064	17.0%
Apr-05	0.471	0	0.332	0.003	0.136	28.9%
May-05	0.554	0	0.532	0.000	0.022	4.0%
Jun-05	0.390	0	0.399	0.031	-0.040	-10.3%
Jul-05	0.428	0	0.332	0.003	0.093	21.7%
Aug-05	0.595	0	0.456	0.003	0.136	22.9%
Sep-05	0.540	0	0.391	0.003	0.146	27.0%
Oct-05	0.498	0	0.359	0.003	0.136	27.3%
Nov-05	0.503	0	0.344	0.003	0.156	31.0%
Dec-05	0.503	0	0.443	0.003	0.057	11.3%
Total	5.619	0	4.623	0.056	0.940	16.7%

(Above data in millions of gallons)

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (606-Little Wekiva)
Docket No.: 060235-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	Not Applicable - water only system				0.000	0.000
Mar-05					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 (606-Little Wekiva)
 Docket No.: 060235-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. [* Per DEP, limited by well capacity]	*	48,000
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.	8/31/2005	37,000
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) 8/28/2005 (2) 8/29/2005 (3) 8/12/2005 (4) 8/1/2005 (5) 8/31/2005	24,000 24,000 29,000 31,000 37,000
	AVERAGE	29,000
4 Average Daily Flow	Max Month Annual	19,194 15,395
5 Required Fire Flow		None
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 (606-Little Wekiva)
Docket No.: 060235-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 (606-Little Wekiva)
Docket No.: 060235-W5
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

INPUT INFORMATION:

Total well pumping capacity, gpm		65 gpm
Firm Reliable well pumping capacity (largest well out), gpm		0 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		1,500 gallons
Usable hydropneumatic storage capacity (33.33%), gal.		500 gallons
Total usable storage, gal.		500 gallons
High service pumping capacity, gpm		0 gpm
Average day demand, maximum month		19,194 gpd
Maximum day, maximum month demand,		37,000 gpd
Peak hour demand = 2 x max day		74,000 gpd
or		51 gpm
Fire flow requirement		0 gpd
Unaccounted for water	16.73% of water pumped	2,575 gpd, avg
Acceptable unaccounted for	12.50%	1,924 gpd, avg
Excess unaccounted for		651 gpd, avg

Used & Useful Analysis:

Used & useful was last set for this system in Docket No. 020071-W5. The Commission found the 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.

This system treats water by simple chlorination. The only storage is a single hydropneumatic tank and there is no high service pumping. All demands must be met by well pumping capacity. Used and useful is therefore determined on the basis of instantaneous demand with peak hour demand as a proxy. For this system, all components are considered together for purposes of determining used & useful. With only one well, and all demands dependent on that well, the system should be considered 100% used & useful. In addition, the system is built out and on that basis is 100% used & useful.

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand	51 gpm
B =	Property needed to serve five years after TY	0
C =	Fire flow demand	0
D =	Excess Unaccounted for water (gpm=2h hr gpd avg)	0.452 gpm
E =	Firm Reliable Capacity	0 gpm

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land, structures and distribution reservoir accounts.

Used and Useful Calculations
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (606-Little Wekiva)
Docket No.: 060235-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 (606-Little Wekiva)
Docket No.: 060235-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 (606-Little Wekiva)
Docket No.: 060235-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

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (606-Little Wekiva)
 Docket No.: 060235-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)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2001	59	61	60	5,073,168	84,553	5,073,168	60	
2	2002	61	61	61	5,613,690	92,028	5,613,690	61	1.67%
3	2003	61	60	61	4,848,783	80,145	4,848,783	61	-0.82%
4	2004	60	59	60	5,538,664	93,087	5,538,664	60	-1.65%
5	2005	59	61	60	4,621,870	77,031	4,621,870	60	0.84%
Average Growth Through 5-Year Period (Col. 8)									<u>0.01%</u>

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

		<u>X</u>	<u>Y</u>
Constant:	60.65	1	60
X Coefficient:	-0.15	2	61
R^2:	0.173077	3	61
		4	60
		5	60
		10	59

Company: Utilities, Inc. of Florida (606-Little Wekiva)

Schedule F-10

Docket No.: 060235-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) Year	(2) SFR Customers		(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
		Beginning	Ending						
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)							

OAKLAND SHORES

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (604-Oakland 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	2,299	0	2,355	0.003	-0.059	-2.6%
Feb-05	2,228	0	2,281	0.003	-0.056	-2.5%
Mar-05	2,353	0	2,340	0.007	0.006	0.3%
Apr-05	2,525	0	2,318	0.005	0.202	8.0%
May-05	2,895	0	2,844	0.000	0.051	1.8%
Jun-05	1,813	0	2,509	0.040	-0.736	-40.6%
Jul-05	2,043	0	1,713	0.003	0.327	16.0%
Aug-05	2,437	0	2,333	0.003	0.101	4.1%
Sep-05	2,254	0	2,571	0.003	-0.320	-14.2%
Oct-05	1,989	0	1,759	0.003	0.227	11.4%
Nov-05	2,300	0	2,059	0.015	0.226	9.8%
Dec-05	1,940	0	2,468	0.003	-0.531	-27.4%
Total	27,076	0	27,550	0.088	-0.562	-2.1%

(Above data in millions of gallons)

NOTE: The reason that purchased water volume is less than metered sales is speculative. There is an automatically activated interconnect meter that belongs to, and is read by, the City of Altamonte Springs. There may have been periods when there were flows from the City to the system (e.g., June, September and December) that were not picked up by the meter.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (604-Oakland 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 the monthly operating reports sent to DEP.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	Individual Plant Flows (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 (604-Oakland Shores)
 Docket No.: 060253-WS
 Test Year Ended: December 31, 2005

Schedule F-3
 Page 1 of 2
 Preparer: Seidman, F.

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [+ Per DEP, limited by wells & ground storage capacity]	•	333,000
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.	5/27/2005	156,000
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) 5/24/2005 (2) 5/22/2005 (3) 5/23/2005 (4) 5/26/2005 (5) 5/27/2005	125,000 127,000 129,000 129,000 156,000
	AVERAGE	133,200
4 Average Daily Flow	Max Month Annual	45,871 75,479
5 Required Fire Flow (Primarily residential) The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation. * Land Development Code of Seminole County Single family & duplexes - 600 gpm minimum All others - 1,250 gpm minimum		* 600 gpm for 2 hours

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (604-Oakland 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 (604-Oakland 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

INPUT INFORMATION:

Total well pumping capacity, gpm		395 gpm
Firm Reliable well pumping capacity (largest well out), gpm (* see U&U analysis)		395 gpm
Ground storage capacity, gal.		16,800 gallons
Usable ground storage (90%), gal.		15,120 gallons
Hydropneumatic storage capacity, gal.		7,000 gallons
Usable hydropneumatic storage capacity (33.33%), gal.		2,333 gallons
		17,453 gallons
High service pumping capacity, gpm		500 gpm
Average day demand, maximum month		45,871 gpd
Maximum day, maximum month demand,		156,000 gpd
Peak hour demand = 2 x max day		312,000 gpd
Fire flow requirement	600 gpm for 2 hours	72,000 gpd
Unaccounted for water	-2.08% of water pumped	-1,540 gpd, avg
Acceptable unaccounted for	12.50%	9,273 gpd, avg
Excess unaccounted for		0 gpd, avg

Used & Useful Analysis:

Used & useful was last set for this system in Docket No. 020071-VWS. The Commission found the 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.

This system treats water by forced draft aeration and chlorination. The ground storage, hydropneumatic storage and high service pumping are minimal and are all an integral part of the system. For this system, all components are, therefore, considered together for purposes of determining used and useful. The system has only one well, but has an automatically activated interconnection with the City of Altamonte Springs for fire flow and back up. Nevertheless, the system is limited by high service pumping capacity. Used and useful is therefore determined by the system's ability to meet the gallons per minute max day plus fireflow requirements. The system is built out and is 100% used & useful.

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand	108 gpm
B =	Property needed to serve five years after TY	0
C =	Fire flow demand	600 gpm
D =	Excess Unaccounted for water	0
E =	Firm Reliable Capacity of high service pumping	500 gpm

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land, structures and distribution reservoir accounts.

Used and Useful Calculations
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (604-Oakland 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 system only

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (604-Oakland 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 (604-Oakland 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 (604-Oakland Shores)
 Docket No.: 060253-WVS
 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) 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	216	219	218	29,750,591	136,784	30,184,151	221	
2	2002	219	213	216	29,070,580	134,586	29,579,980	220	-0.40%
3	2003	213	219	216	28,207,550	130,591	28,720,740	220	0.07%
4	2004	219	217	218	31,886,211	146,267	32,485,621	222	0.99%
5	2005	217	209	213	25,929,477	121,735	27,547,847	226	1.89%
Average Growth Through 5-Year Period (Col. 8)									<u>0.64%</u>

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

	X	Y
Constant:	217.6866	1 221
X Coefficient:	1.356228	2 220
R^2:	0.631798	3 220
		4 222
		5 226
		10 231

Company: Utilities, Inc. of Florida (604-Oakland Shores)

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) Year	(3) SFR Customers		(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
		(2) Beginning	(3) Ending						
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)							

WEATHERSFIELD

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (602-Weathersfield)
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	8.581	0	6.773	0.000	1.808	21.1%
Feb-05	8.026	0	6.660	0.003	1.363	17.0%
Mar-05	8.143	0	7.061	0.003	1.079	13.3%
Apr-05	8.250	0	8.911	0.003	-0.664	-8.0%
May-05	8.520	0	8.278	0.000	0.242	2.8%
Jun-05	8.214	0	6.817	0.003	1.394	17.0%
Jul-05	8.684	0	8.399	0.083	0.202	2.3%
Aug-05	9.489	0	8.058	0.003	1.428	15.0%
Sep-05	8.851	0	9.285	0.003	-0.437	-4.9%
Oct-05	8.632	0	7.252	0.003	1.377	16.0%
Nov-05	8.020	0	7.774	0.203	0.043	0.5%
Dec-05	7.392	0	6.620	0.003	0.769	10.4%
Total	100.802	0	91.888	0.310	8.604	8.5%
(Above data in millions of gallons)						

*Total Gallons Sold includes sold figures for Weathersfield, Trailwoods and Oakland Hills subdivisions.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (602-Weathersfield)
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)	Individual Plant Flows			Total Plant Flows	Total Purch. Sewage Treatment
Jan-05					0.000	4.697
Feb-05					0.000	4.604
Mar-05					0.000	4.928
Apr-05					0.000	6.175
May-05					0.000	5.750
Jun-05					0.000	4.740
Jul-05					0.000	5.875
Aug-05					0.000	5.579
Sep-05					0.000	6.415
Oct-05					0.000	4.918
Nov-05					0.000	5.395
Dec-05					0.000	4.612
Total	0.000				0.000	63.689

(Above data in millions of gallons)

Wastewater treatment & disposal services purchased from City of Altamonte Springs.

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (602-Weathersfield)
 Docket No.: O60253-WS
 Test Year Ended: December 31, 2005

Schedule F-3
 Page 1 of 2
 Preparer: Seidman, F.

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [* Per DEP, limited by High Service Pumping]		864,000
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	582,000
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) 8/28/2005 (2) 8/8/2005 (3) 8/7/2005 (4) 8/24/2005 (5) 8/1/2005	361,000 374,000 374,000 374,000 582,000
	AVERAGE	413,000
4 Average Daily Flow	Max Month Annual	306,097 276,170
5 Required Fire Flow (mixed residential/comm'l) The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation. * Land Development Code of Seminole County Single family & duplexes - 600 gpm minimum All others - 1,250 gpm minimum	* 1250 gpm for 2 hours	

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (602-Weathersfield)
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 -		
Wastewater pumped to City of Altamonte Springs		
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 (602-Weathersfield)
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

INPUT INFORMATION:

Total well pumping capacity, gpm		1,550 gpm
Firm Reliable well pumping capacity (largest well out), gpm		550 gpm
Ground storage capacity, gal.		100,000 gallons
Usable ground storage (90%), gal.		90,000 gallons
Hydropneumatic storage capacity, gal.		10,000 gallons
Usable hydropneumatic storage capacity (33.33%), gal.		3,333 gallons
Total usable storage, gal.		93,333 gallons
High service pumping capacity, gpm		1,200 gpm
Average day demand, maximum month		306,097 gpd
Maximum day, maximum month demand,		582,000 gpd
Peak hour demand = 2 x max day		1,164,000 gpd
Fire flow requirement	1250 gpm for 2 hours	150,000 gpd
Unaccounted for water	8.54% of water pumped	23,573 gpd, avg
Acceptable unaccounted for	12.50%	34,521 gpd, avg
Excess unaccounted for		0 gpd, avg

Used & Useful Analysis:

Used & useful was last set for this system in Docket No. 020071-WS. The Commission found the system to be 100% used & useful, as it had in past cases. In November, 2000, the City of Altamonte Springs purchased that portion of the Weathersfield service area serving the Green Acres Campground because it was being converted to commercial development. The effect has been to reduce Weathersfield annual sales, but it also has allowed UIF to continue to serve the existing area without any expansion of the system.

This system treats water by cascade aeration and chlorination. The aerator capacity is sized to match that of the wells. The ground storage, hydropneumatic storage and high service pumping are all an integral part of this system. The available storage capacity and high service pumping is not sufficient, on its own, to meet fire flow requirements, emergencies or changes in hourly demand over daily peak demand. Therefore, for this system, all components are considered together for purposes of determining used & useful. This is consistent with the finding in Docket No. 020071-WS. Based on the max day demand plus fireflow compared to Firm Reliable Capacity, used & useful is 92.42% without any consideration for growth or changes in usage patterns. However, used & useful should continue to be set at 100%, as it has in the past. The system has only two wells, as required by DEP, and the demand cannot be served safely with any less investment. The system is built out and is 100% used & useful.

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 92.42% Use 100%

A =	Peak demand	582,000 gpd
B =	Property needed to serve five years after TY	0
C =	Fire flow demand	150,000
D =	Excess Unaccounted for water	0
E =	Firm Reliable Capacity	792,000

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land, structures and distribution reservoir accounts.

Used and Useful Calculations
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (602-Weathersfield)
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

Wastewater pumped to City of Altamonte Springs
Support plant is considered 100% used and useful.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (602-Weathersfield)
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 & Wastewater Collection Systems

Used & useful was last set for this system in Docket No. 020071-WS. The Commission found the Distribution and collection systems to be 100% used & useful, as it had in past cases. In November, 2000, the City of Altamonte Springs purchased that portion of the Weathersfield service area serving the Green Acres Campground because it was being converted to commercial development. No lines have been added. The service area is built out and the distribution and collection systems remain 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (602-Weathersfield)
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

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (602-Weathersfield)
 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	1,162	1,166	1,164	99,951,407	85,869	104,375,167	1,216	
2	2002	1,166	1,165	1,166	100,596,671	86,312	107,536,951	1,246	2.50%
3	2003	1,165	1,156	1,161	91,802,668	79,106	95,929,493	1,213	-2.67%
4	2004	1,156	1,174	1,165	92,674,472	79,549	95,310,631	1,198	-1.20%
5	2005	1,174	1,184	1,179	89,377,621	75,808	91,823,979	1,211	1.10%
									<u>-0.07%</u>
								Average Growth Through 5-Year Period (Col. 8)	

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

	X	Y
Constant:	1233.58	1 1,216
X Coefficient:	-5.6265	2 1,246
R^2:	0.25431	3 1,213
		4 1,198
		5 1,211
		10 1,177

Company: Utilities, Inc. of Florida (602-Weathersfield)
 Docket 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.

Line No.	(1) Year	(2) SFR 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	1,166	1,166	1,166	99,675,403	85,485	103,059,283	1,206	
2	2002	1,166	1,163	1,165	100,777,593	86,542	107,367,013	1,241	2.91%
3	2003	1,163	1,116	1,140	91,294,844	80,118	95,584,418	1,193	-3.84%
4	2004	1,116	1,172	1,144	91,707,516	80,164	94,476,545	1,179	-1.22%
5	2005	1,172	1,178	1,175	88,712,908	75,500	91,318,176	1,210	2.63%
					Average Growth Through 5-Year Period (Col. 8)				<u>0.12%</u>

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

		X	Y
Constant:	1221.74	1	1,206
X Coefficient:	-5.4255	2	1,241
R^2:	0.13801	3	1,193
		4	1,179
		5	1,210
		10	1,167

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole 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. 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. 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	\$ 3,362,863		\$ 3,362,863	A-5
2					
3	Utility Land & Land Rights	16,511		16,511	A-5
4					
5	Less: Non-Used & Useful Plant			-	A-7
6					
7	Construction Work in Progress	358,579	(358,579)	-	A-3
8					
9	Less: Accumulated Depreciation	(1,180,749)		(1,180,749)	A-9
10					
11	Less: CIAC	(801,335)		(801,335)	A-12
12					
13	Accumulated Amortization of CIAC	588,929		588,929	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	-	615,267	615,267	A-3, A-17
22					
23	Total Rate Base	\$ 2,344,798	\$ 256,688	\$ 2,601,486	

Schedule of Wastewater Rate Base

Florida Public Service Commission

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

Schedule: A-2 (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 working capital, provide additional schedule showing detail calculation.

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	\$ 2,935,831		\$ 2,935,831	A-6
2					
3	Utility Land & Land Rights	178,845		178,845	A-6
4					
5	Less: Non-Used & Useful Plant	0		-	A-7
6					
7	Construction Work in Progress	35,817	(35,817) (A)	-	A-3
8					
9	Less: Accumulated Depreciation	(719,373)		(719,373)	A-10
10					
11	Less: CIAC	(657,001)		(657,001)	A-12
12					
13	Accumulated Amortization of CIAC	447,854		447,854	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	-	637,858 (B)	637,858	A-3, A-17
22					
23	Total Rate Base	\$ 2,221,973	\$ 602,041	\$ 2,824,014	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole 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. 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	Wastewater
1	<u>(A) Construction Work in Progress</u>		
2	To remove from rate base average construction work in process	\$ (358,579)	\$ (35,817)
3			
4	Total construction work in progress	<u>\$ (358,579)</u>	<u>\$ (35,817)</u>
5			
6	<u>(B) Working Capital</u>		
7	Per Schedule A17	<u>\$ 615,267</u>	<u>\$ 637,858</u>

Schedule of Water Net Operating Income

Florida Public Service Commission

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

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

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	\$ 679,867	\$ 1,477 (A)	\$ 681,344	\$ 172,417 (A)	\$ 853,761	B-3, B-4, E-13
2							
3	Operation & Maintenance	437,533	-	437,533	-	437,533	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	112,389	-	112,389	-	112,389	B-13, B-3
6							
7	Amortization	-	-	0	-	-	B-3
8							
9	Taxes Other Than Income	50,530	1,006 (B)	51,535	7,759	59,294	B-15, B-3
10							
11	Provision for Income Taxes	-	(4,450) (C)	(4,450)	61,960 (C)	57,510	C-1, B-3
12							
13	OPERATING EXPENSES	600,452	(3,444)	597,008	69,719	666,727	
14							
15	NET OPERATING INCOME	\$ 79,415	\$ 4,922	\$ 84,337	\$ 102,698	\$ 187,035	
16							
17							
18	RATE BASE	\$ 2,344,798	\$ 256,688	\$ 2,601,486		\$ 2,601,486	
19							
20							
21	RATE OF RETURN	3.39 %		3.24 %		7.19 %	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

Schedule: B-2 (Interim)
 Page 1 of 1
 Preparer: Steven M. Lubertozi

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	\$ 589,169	\$ 1,332 (A)	\$ 590,501	\$ 244,029 (A)	\$ 834,530	B-3, B-4, E-13
2							
3	Operation & Maintenance	453,627	-	453,627	0	453,627	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	66,750	-	66,750	0	66,750	B-14, B-3
6							
7	Amortization	-	-	0	0	-	B-3
8							
9	Taxes Other Than Income	37,154	561 (B)	37,715	10,981 (B)	48,696	B-15, B-3
10							
11	Provision for Income Taxes	-	(25,267) (C)	(25,267)	87,696 (C)	62,429	C-1, B-3
12							
13	OPERATING EXPENSES	557,531	(24,706)	532,825	98,677	631,502	
14							
15	NET OPERATING INCOME	\$ 31,638	\$ 26,038	\$ 57,677	\$ 145,352	\$ 203,029	
16							
17							
18	RATE BASE	\$ 2,221,973	\$ 602,041	\$ 2,824,014		\$ 2,824,014	
19							
20							
21	RATE OF RETURN	1.42 %		2.04 %		7.19 %	

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

Line No.	Description	Water	Wastewater
1	(A) <u>Adjustments to Revenues</u>		
2	<u>(1) Annualized Revenue</u>		
3	Annualized water/sewer revenues per Schedule E-2, pp 2 & 5	\$ 681,112	\$ 589,861
4	Test Year water/sewer revenues per Schedule E-2, pp 1 & 4	679,635	588,529
5	Adjustment required according to billing analysis	\$ 1,477	\$ 1,332
6			
7	<u>(2) Revenue Increase</u>		
8	Increase in revenue required by the Utility to realize a	172,417	244,029
9	7.19% % rate of return	\$ 172,417	\$ 244,029
10			
11	Total Adjustments to Revenues	\$ 173,894	\$ 245,361
12			
13	(B) <u>Taxes Other Than Income</u>		
14	<u>(1) Ad Valorem Taxes</u>		
15	Adjustment to books to reflect actual taxes per bills		
16	Amount per Seminole County bills	\$ 1,942	\$ 1,036
17	Amount per Seminole County books	1,002	535
18	Adjustment to Ad Valorem Taxes	\$ 939	\$ 501
19			
20	<u>(2) Regulatory Assessment Fees</u>		
21	(a) To adjust test year RAF's for annualized revenues	\$ 1,477	\$ 1,332
22	RAF rate	0.045	0.045
23	RAF Adjustment Required for Annualized Revenues	\$ 66	\$ 60
24			
25	(b) To adjust RAF's for requested revenues		
26	Total Revenue Increase Requested	\$ 172,417	\$ 244,029
27	RAF rate	0.045	0.045
28	RAF Adjustment Required for Requested Revenues	\$ 7,759	\$ 10,981
29			
30	Total increase in RAFs	\$ 7,825	\$ 11,041
31			
32	Total increase in Taxes Other Than Income	\$ 8,765	\$ 11,542
33			
34	(C) <u>Provision for Income Taxes</u>		
35	(1) Adj to reflect O & M adjustments	\$ (9,880)	\$ (8,793)
36			
37	<u>(2) Adj to reconcile book taxes Per C-2</u>		
38	Total Current Income Taxes (Line 38)	5,430	(16,474)
39	Adj to Current Income Taxes	\$ (4,450)	\$ (25,267)
40			
41	(3) Adj. to Income taxes for increase per C-2	\$ 61,960	\$ 87,696
42			
43	Provision for income Taxes	\$ 57,510	\$ 62,429

Taxes Other Than Income (Interim Rates)

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole 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. 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 (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year per County	-	-	1,002	-	1,002
3	Allocation from UIF	30,590	9,944	8,772	222	49,528
4	Test Year Per Books	\$ 30,590	\$ 9,944	\$ 9,774	\$ 222	\$ 50,530
5						
6	Adjustments to Test Year (Explain):					
7	Increase in ad valorem tax per B-3			939		939
8	Payroll Tax for add'l budgeted salaries					-
9	Increase in RAFTs associated with annualized water revenues per B-3	65				65
10	Total Test Year Adjustments	65		939		1,004
11						
12	Adjusted Test Year	30,655	9,944	10,714	222	51,535
13	RAFTs Assoc. with Revenue Increase	7,759				7,759
14						
15	Total Balance	\$ 38,414	\$ 9,944	\$ 10,714	\$ 222	\$ 59,294
16						
17						
18	WASTEWATER					
19	Test Year per County	-	-	535	-	535
20	Allocation from UIF	26,513	5,306	4,682	118	36,619
21	Test Year Per Books	\$ 26,513	\$ 5,306	\$ 5,217	\$ 118	\$ 37,154
22						
23	Adjustments to Test Year (Explain):					
24	Increase in ad valorem tax per B-3			501		501
25	Payroll Tax for add'l budgeted salaries					-
26	Increase in RAFTs associated with annualized sewer revenues per B-3	60				60
27	Total Test Year Adjustments	60		501		561
28						
29	Adjusted Test Year	26,573	5,306	5,718	118	37,715
30	RAFTs Assoc. with Revenue Increase	10,981				10,981
31						
32	Total Balance	\$ 37,554	\$ 5,306	\$ 5,718	\$ 118	\$ 48,696

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole 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	Sewer
1	Current Tax Expense	C-2(l)	\$ (18,673)	\$ 138,612	\$ 119,939	\$ 57,510	\$ 62,429
2							
3	Deferred Income Tax Expense	C-5(l)	1,916	(1,916)	-		
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		\$ (16,757)	\$ 136,696	\$ 119,939	\$ 57,510	\$ 62,429

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

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

Schedule: C-2 (Interim)
 Page 1 of 2
 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	\$ 79,415	\$ 4,922	\$ 84,337	\$ 102,698	\$ 187,035
2		(4,450)	(4,450)	61,960	57,510
3					
4	79,415	472	79,887	164,658	244,545
5	105,672	(13,959)	91,713	-	91,713
6					
7	(26,257)	14,431	(11,826)	164,658	152,832
8					
9	Schedule M Adjustments:				
10	(7,375)		(7,375)	-	(7,375)
11	22,679	-	22,679	-	22,679
12					
13	15,304	-	15,304	-	15,304
14					
15	(26,257)	14,431	(11,826)	164,658	152,832
16					
17					
18	(26,257)	14,431	(11,826)	164,658	152,832
19	(1,444)	794	(650)	9,056	8,406
20					
21					
22					
23	(1,444)	794	(650)	9,056	8,406
24					
25	(24,813)	13,637	(11,176)	155,602	144,426
26	0.34	0.34	0.34	0.34	0.34
27					
28	(8,436)	4,636	(3,800)	52,904	49,104
29					
30					
31					
32	(8,436)	4,636	(3,800)	52,904	49,104
33					
34	Summary:				
35	(1,444)	794	(650)	9,056	8,406
36	(8,436)	4,636	(3,800)	52,904	49,104
37					
38	\$ (9,880)	\$ 5,430	\$ (4,450)	\$ 61,960	\$ 57,510

Note (1): Adjustments to last year operating income for interim rates are shown on Schedules B-1(Interim), B-2(Interim) and B-3(Interim).

Supporting Schedules: B-1,B-2,C-3,C-4,C-5,C-7
 Recap Schedules: C-1

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

Schedule: C-2 (Interim)
 Page 2 of 2
 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	Sewer
1	\$ 31,638	\$ 26,038	\$ 57,677	\$ 145,352	\$ 203,029
2	-	(25,267)	(25,267)	87,696	62,429
3					
4	31,638	771	32,410	233,048	265,458
5	55,005	44,550	99,555	-	99,555
6					
7	(23,367)	(43,779)	(67,145)	233,048	165,903
8					
9	Schedule M Adjustments:				
10	(6,499)		(6,499)		(6,499)
11	(27,770)	-	(27,770)		(27,770)
12					
13	(34,269)	-	(34,269)	-	(34,269)
14					
15	(23,367)	(43,779)	(101,415)	233,048	131,633
16					
17					
18	(23,367)	(43,779)	(101,415)	233,048	131,633
19	(1,285)	(2,408)	(5,578)	12,818	7,240
20					
21					
22					
23	(1,285)	(2,408)	(5,578)	12,818	7,240
24					
25	(22,082)	(41,371)	(95,837)	220,230	124,393
26	0.34	0.34	0.34	0.34	0.34
27					
28	(7,508)	(14,066)	(32,585)	74,878	42,295
29					
30					
31					
32	(7,508)	(14,066)	(32,585)	74,878	42,295
33					
34	Summary:				
35	(1,285)	(2,408)	(3,693)	12,818	9,125
36	(7,508)	(14,066)	(21,574)	74,878	53,304
37					
38	\$ (8,793)	\$ (16,474)	\$ (25,267)	\$ 87,696	\$ 62,429
39					
40	Note (1): Adjustments to test year operating income for interim rates are shown on Schedules B-1(a), B-2(a) and B-3(a).				
41					
42	Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-7				
43	Recap Schedules: C-1				

Schedule of Interest In Tax Expense Calculation Water

Florida Public Service Commission
 Schedule: C-3 (Interim)
 Page 1 of 2
 Preparer: Steven M. Lubertozzi

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

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	(352)		(352)	(352)
7					
8	Other Interest Expense - Intercompany	113,399	(21,334)	92,065	92,065
9					
10	AFUDC	(7,375)	7,375	-	-
11					
12	ITC Interest Synchronization				
13	(IRC 46(f)(2) only - See below)				
14					
15	Total Used For Tax Calculation	\$ 105,672	\$ (13,959)	\$ 91,713	\$ 91,713
16					
17	Calculation of ITC Interest Synchronization Adjustment				
18	ONLY for Option 2 companies (See Sch. C-8, pg. 4)				
19					
20					
21	<u>Balances From Schedule D-1</u>	<u>Amount</u>	<u>Ratio</u>	<u>Cost</u>	<u>Total Weighted Cost</u>
22					<u>Debt Only Weighted Cost</u>
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,C-8				
40	Recap Schedules: C-2				

Schedule of Interest In Tax Expense Calculation Sewer

Florida Public Service Commission

Schedule: C-3 (Interim)

Page 2 of 2

Preparer: Steven M. Lubertozzi

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 060253 - WS

Schedule Year Ended: 12/31/05

Interim [X] Final []

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Sewer
1	Interest on Long-Term Debt			\$ -	
2					
3	Amortization of Debt Premium,			-	
4	Disc. and Expense Net				
5					
6	Interest on Short-Term Debt	(311)		(311)	(311)
7					
8	Other Interest Expense - Intercompany	61,815	38,051	99,866	99,866
9					
10	AFUDC	(6,499)	6,499	-	-
11					
12	ITC Interest Synchronization				
13	(IRC 46(f)(2) only - See below)				
14					
15	Total Used For Tax Calculation	\$ 55,005	\$ 44,550	\$ 99,555	\$ 99,555
16					
17	Calculation of ITC Interest Synchronization Adjustment				
18	ONLY for Option 2 companies (See Sch. C-8, pg. 4)				
19					
20					
21	<u>Balances From Schedule D-1</u>	<u>Amount</u>	<u>Ratio</u>	<u>Cost</u>	<u>Total Weighted Cost</u>
22					<u>Debt Only Weighted Cost</u>
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,C-8				
40	Recap Schedules: C-2				

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

Schedule: C-5 (Interim)
 Page 1 of 2
 Preparer: Steven M. Lubertozzi

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	\$ 128,306		\$ 128,306	\$ 128,306
4	Book Depreciation and Amortization	112,389		\$ 112,389	112,389
5					
6	Difference	15,917	-	15,917	15,917
7					
8	Other Timing Differences (Itemize):				
9	Tap Fees	(2,450)		(2,450)	(2,450)
10	Deferred Maintenance - Amort	(3,979)		(3,979)	(3,979)
11	Deferred Rate Case - Amort	(32,167)		(32,167)	(32,167)
12					
13	Total Timing Differences (To C-2)	(22,679)	-	(22,679)	(22,679)
14					
15	State Tax Rate	0.055	0.055	0.055	0.055
16	State Deferred Taxes (Line 13 x Line 15)	(1,247)	-	(1,247)	(1,247)
17	(Limited by NOL)				
18		(1,247)	-	(1,247)	(1,247)
19					
20	Timing Differences For Federal Taxes				
21	(Line 13 - Line 16)	(21,432)	-	(21,432)	(21,432)
22					
23	Federal Tax Rate	0.34	0.34	0.34	0.34
24					
25	Federal Deferred Taxes (Line 21 x Line 23)	(7,287)	-	(7,287)	(7,287)
26	Add: State Deferred Taxes (Line 16)	(1,247)	-	(1,247)	(1,247)
27					
28	Total Deferred Tax Expense (To C-1)	\$ (8,534)	\$ -	\$ (8,534)	\$ (8,534)

Supporting Schedules: None
 Recap Schedules: C-2

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

Schedule: C-5 (Interim)
 Page 2 of 2
 Preparer: Steven M. Lubertozzi

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	Sewer
1	Timing Differences:				
2					
3	Tax Depreciation and Amortization	\$ 118,004		\$ 118,004	\$ 118,004
4	Book Depreciation and Amortization	66,750	-	66,750	66,750
5					
6	Difference	51,254	-	51,254	51,254
7					
8	Other Timing Differences (Itemize):				
9	Tap Fees	(4,195)		(4,195)	(4,195)
10	Deferred Maintenance - Amort	(2,123)		(2,123)	(2,123)
11	Deferred Rate Case - Amort	(17,166)		(17,166)	(17,166)
12	Organization Exp - Amort	-	-	-	-
13					
14	Total Timing Differences (To C-2)	27,770	-	27,770	27,770
15					
16	State Tax Rate	0.055	0.055	0.055	0.055
17	State Deferred Taxes (Line 14 x Line 16)	1,527	-	1,527	1,527
18	(Limited by NOL)				
19		1,527	-	1,527	1,527
20					
21	Timing Differences For Federal Taxes				
22	(Line 14 - 17)	26,243	-	26,243	26,243
23					
24	Federal Tax Rate	0.34	0.34	0.34	0.34
25					
26	Federal Deferred Taxes (Line 22 x Line 24)	8,923	-	8,923	8,923
27	Add: State Deferred Taxes (Line 17)	1,527	-	1,527	1,527
28					
29	Total Deferred Tax Expense (To C-1)	\$ 10,450	\$ -	\$ 10,450	\$ 10,450

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 - Seminole 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	2,764,500	50.95%	6.65%	3.39%
2	Short Term Debt	93,784	1.73%	5.01%	0.09%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	1,902,349	35.06%	10.45%	3.66%
5	Customer Deposits	45,500	0.84%	6.00%	0.05%
6	Tax Credits - Zero Cost	56,388	1.04%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	562,979	10.38%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10					
11	Total	5,425,500	100.00%		7.19%
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 - Seminole 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		(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	(130,260,602)	58.07%	2,764,500	
2	Short Term Debt	3,926,000	18,768,000	4,522,923	(4,429,139)	1.97%	93,784	
3	Preferred Stock	-	-	-	-	0.00%	-	
4	Common Equity	92,611,247	88,963,597	91,510,699	(89,608,350)	39.96%	1,902,349	
5	Customer Deposits	45,935	45,295	45,500	-	n/a	45,500	
6	Tax Credits - Zero Cost (see note 2)	56,388	56,388	56,388	-	n/a	56,388	
7	Tax Credits - Weighted Cost	-	-	-	-	0.00%	-	
8	Accumulated Deferred Income Taxes (see note 2)	562,979	562,979	562,979	-	n/a	562,979	
9	Other (Explain)	-	-	-	-	0.00%	-	
10								
11	Total	232,487,740	221,199,474	229,723,591	(224,298,091)	100.00%	5,425,500	

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 - Seminole 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

Recap Schedules: D-2

Rate Schedule - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Schedule: E-1 (Interim)

Docket No.: 060253 - WS

Page 1 of 1

Test Year Ended: 12/31/05

Preparer: Steven M. Lubertozzi

Water [X] or Sewer []

Interim [X] Final []

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	Present Rates BFC	Proposed Rates BFC
1	RESIDENTIAL				
2					
3	5/8" x 3/4"	\$	5.77	\$	7.23
4	1"		15.06		18.88
5	1-1/2"		28.82		36.12
6	2"		46.12		57.79
7	3"		92.24		115.58
8	4"		144.13		180.59
9	6"		288.25		361.18
10					
11	<u>Gallonge Charge per 1,000 Gallons</u>				
12	First 8,000 gallons	\$	1.87	\$	2.35
13	Next 8,000 gallons		2.81		3.53
14	Over 16,000 gallons		3.74		4.70
15					
16					
17					
18	GENERAL SERVICE				
19					
20	5/8" x 3/4"	\$	5.77	\$	7.23
21	1"		15.06		18.88
22	1-1/2"		28.82		36.12
23	2"		46.12		57.79
24	3"		92.24		115.58
25	4"		144.13		180.59
26	6"		288.25		361.18
27					
28	<u>Gallonge Charge per 1,000 Gallons</u>	\$	2.19	\$	2.75

Rate Schedule - Sewer

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Schedule: E-1 (Interim)

Docket No.: 060253 - WS

Page 1 of 1

Test Year Ended: 12/31/05

Preparer: Steven M. Lubertozi

Water [] or Sewer [X]

Interim [X] Final []

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	All meter sizes	\$ 8.93	\$ 12.63
4			
5	<u>Gallage Charge per 1000 gallons</u>	\$ 4.54	\$ 6.42
6	(Maximum 10,000 gallons)		
7			
8	Flat Rate (unmetered)	\$ 35.00	\$ 49.46
9			
10			
11	GENERAL SERVICE		
12			
13	5/8" x 3/4"	\$ 8.93	\$ 12.63
14	1"	22.32	31.55
15	1-1/2"	44.63	63.07
16	2"	71.42	100.94
17	3"	142.82	201.83
18	4"	223.17	315.39
19	6"	446.33	630.75
20			
21	<u>Gallage Charge per 1000 gallons</u>	\$ 5.44	\$ 7.75

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

Schedule E-2 (Interim)
 Page 1 of 6

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	60001 5/8" Residential Base Charge	6,872	24,355	\$5.71	\$5.77	\$179,767.46
5	60002 5/8" Residential Base Charge	42	152	\$5.71	\$5.77	\$1,116.84
6	60011 1" Residential Base Charge	34	119	\$14.91	\$15.06	\$2,299.02
7	60005 5/8" Residential Irrigation Base Charge	26	95	\$5.71	\$5.77	\$696.58
8	60004 5/8" General Service Base Charge	16	56	\$5.71	\$5.77	\$414.49
9	60010 1" General Service Base Charge	11	37	\$14.91	\$15.06	\$721.29
10	60020 1.5" General Service Base Charge	5	19	\$28.53	\$28.82	\$690.15
11	60007 2" General Service Base Charge	3	9	\$45.65	\$46.12	\$552.20
12	60013 2" General Service Base Charge	1	4	\$45.65	\$46.12	\$230.13
13	60008 3" General Service Base Charge	3	9	\$91.31	\$92.24	\$1,104.42
14	60016 1" G. S. Irrigation Base Charge	3	9	\$14.91	\$15.06	\$174.98
15	60018 2" G. S. Irrigation Base Charge	3	8	\$45.65	\$46.12	\$489.71
16	Gallage Charge per 1,000 Gallons					
17	60001 Residential First 8,000 Gallons (1)	34,206,194	125,252,806	\$1.85	\$1.87	\$297,504.21
18	60001 Residential Next 8,000 Gallons (1)	6,229,677	27,364,323	\$2.78	\$2.81	\$94,212.25
19	60001 Residential Over 16,000 Gallons (1)	3,115,774	16,143,226	\$3.70	\$3.74	\$71,904.03
20	Total for bill code 60001	43,551,645	168,760,355			
21						
22	60002 Residential First 8,000 Gallons (1)	204,968	688,032	\$1.85	\$1.87	\$1,665.81
23	60002 Residential Next 8,000 Gallons (1)	62,645	127,355	\$2.78	\$2.81	\$532.02
24	60002 Residential Over 16,000 Gallons (1)	118,968	130,032	\$3.70	\$3.74	\$926.50
25	Total for bill code 60002	386,581	945,419			
26						
27	60011 Residential First 8,000 Gallons (1)	241,355	770,645	\$1.85	\$1.87	\$1,887.61
28	60011 Residential Next 8,000 Gallons (1)	102,290	365,710	\$2.78	\$2.81	\$1,312.01
29	60011 Residential Over 16,000 Gallons (1)	65,710	147,290	\$3.70	\$3.74	\$793.99
30	Total for bill code 60011	409,355	1,283,645			
31						
32	60005 Residential Irrigation First 8,000 Gallons (1)	98,387	389,613	\$1.85	\$1.87	\$910.59
33	60005 Residential Irrigation Next 8,000 Gallons (1)	35,613	169,387	\$2.78	\$2.81	\$574.98
34	60005 Residential Irrigation Over 16,000 Gallons (1)	33,903	108,935	\$3.70	\$3.74	\$532.86
35	Total for bill code 60005	167,903	667,935			
36						
37	60004 5/8" General Service	73,516	240,484	\$2.17	\$2.19	\$686.19
38	60010 1" General Service	54,548	280,452	\$2.17	\$2.19	\$732.56
39	60020 1.5" General Service	77,677	202,323	\$2.17	\$2.19	\$611.65
40	60007 2" General Service	490,935	1,908,065	\$2.17	\$2.19	\$5,243.99
41	60013 2" General Service	0	0	\$2.17	\$2.19	\$0.00
42	60008 3" General Service	526,226	1,672,774	\$2.17	\$2.19	\$4,805.29
43	60016 1" G. S. Irrigation	0	247,000	\$2.17	\$2.19	\$540.93
44	60018 2" G. S. Irrigation	0	0	\$2.17	\$2.19	\$0.00

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

Schedule E-2 (Interim)
 Page 2 of 6

Preparer: Steven M. Lubertozzi

Explanation: Calculation of Water Revenues on test year customer adjusted for approved interim rate increase.

Line No.	Class/ Meter Size	Test Year Invoices/Gal	Current Rate	Annualized Revenue
1	Water Customers			
2				
3	Base Facility Charge			
4	60001 5/8" Residential Base Charge	31,227	\$5.77	\$180,179.79
5	60002 5/8" Residential Base Charge	194	\$5.77	\$1,119.38
6	60011 1" Residential Base Charge	153	\$15.06	\$2,304.18
7	60005 5/8" Residential Irrigation Base Charge	121	\$5.77	\$698.17
8	60004 5/8" General Service Base Charge	72	\$5.77	\$415.44
9	60010 1" General Service Base Charge	48	\$15.06	\$722.88
10	60020 1.5" General Service Base Charge	24	\$28.82	\$691.68
11	60007 2" General Service Base Charge	12	\$46.12	\$553.44
12	60013 2" General Service Base Charge	5	\$46.12	\$230.60
13	60008 3" General Service Base Charge	12	\$92.24	\$1,106.88
14	60016 1" G. S. Irrigation Base Charge	12	\$15.06	\$175.38
15	60018 2" G. S. Irrigation Base Charge	11	\$46.12	\$490.95
16	Gallons Charge per 1,000 Gallons			
17	60001 Residential First 8,000 Gallons (1)	159,459,000	\$1.87	\$298,188.33
18	60001 Residential Next 8,000 Gallons (1)	33,594,000	\$2.81	\$94,399.14
19	60001 Residential Over 16,000 Gallons (1)	19,259,000	\$3.74	\$72,028.66
20	Total for bill code 60001	212,312,000		
22	60002 Residential First 8,000 Gallons (1)	893,000	\$1.87	\$1,669.91
23	60002 Residential Next 8,000 Gallons (1)	190,000	\$2.81	\$533.90
24	60002 Residential Over 16,000 Gallons (1)	249,000	\$3.74	\$931.26
25	Total for bill code 60002	1,332,000		
27	60011 Residential First 8,000 Gallons (1)	1,012,000	\$1.87	\$1,892.44
28	60011 Residential Next 8,000 Gallons (1)	468,000	\$2.81	\$1,315.08
29	60011 Residential Over 16,000 Gallons (1)	213,000	\$3.74	\$796.62
30	Total for bill code 60011	1,693,000		
32	60005 Residential Irrigation First 8,000 Gallons (1)	488,000	\$1.87	\$912.56
33	60005 Residential Irrigation Next 8,000 Gallons (1)	205,000	\$2.81	\$576.05
34	60005 Residential Irrigation Over 16,000 Gallons (1)	142,838	\$3.74	\$534.21
35	Total for bill code 60005	835,838		
37	60004 5/8" General Service	314,000	\$2.19	\$687.66
38	60010 1" General Service	335,000	\$2.19	\$733.65
39	60020 1.5" General Service	280,000	\$2.19	\$613.20
40	60007 2" General Service	2,399,000	\$2.19	\$5,253.81
41	60013 2" General Service	0	\$2.19	\$0.00
42	60008 3" General Service	2,199,000	\$2.19	\$4,815.81
43	60016 1" G. S. Irrigation	247,000	\$2.19	\$540.93
44	60018 2" G. S. Irrigation	0	\$2.19	\$0.00

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

Schedule E-2 (Interim)
 Page 3 of 6

Preparer: Steven M. Lubertozzi

Explanation: Calculation of Proposed Water Revenues.

Line No.	Class/ Meter Size	Test Year Invoices/Gal	Proposed Rate	Proposed Revenue
1	<u>Water Customers</u>			
2				
3	<u>Base Facility Charge</u>			
4	60001 5/8" Residential Base Charge	31,227	\$7.23	\$225,771.21
5	60002 5/8" Residential Base Charge	194	\$7.23	\$1,402.62
6	60011 1" Residential Base Charge	153	\$18.88	\$2,888.64
7	60005 5/8" Residential Irrigation Base Charge	121	\$7.23	\$874.83
8	60004 5/8" General Service Base Charge	72	\$7.23	\$520.56
9	60010 1" General Service Base Charge	48	\$18.88	\$906.24
10	60020 1.5" General Service Base Charge	24	\$36.12	\$866.88
11	60007 2" General Service Base Charge	12	\$57.79	\$693.48
12	60013 2" General Service Base Charge	5	\$57.79	\$288.95
13	60008 3" General Service Base Charge	12	\$115.58	\$1,386.96
14	60016 1" G. S. Irrigation Base Charge	12	\$18.88	\$219.86
15	60018 2" G. S. Irrigation Base Charge	11	\$57.79	\$615.18
16	<u>Gallorage Charge per 1,000 Gallons</u>			
17	60001 Residential First 8,000 Gallons (1)	159,459,000	\$2.35	\$374,728.65
18	60001 Residential Next 8,000 Gallons (1)	33,594,000	\$3.53	\$118,586.82
19	60001 Residential Over 16,000 Gallons (1)	19,259,000	\$4.70	\$90,517.30
20	Total for bill code 60001	212,312,000		
21				
22	60002 Residential First 8,000 Gallons (1)	893,000	\$2.35	\$2,098.55
23	60002 Residential Next 8,000 Gallons (1)	190,000	\$3.53	\$670.70
24	60002 Residential Over 16,000 Gallons (1)	249,000	\$4.70	\$1,170.30
25	Total for bill code 60002	1,332,000		
26				
27	60011 Residential First 8,000 Gallons (1)	1,012,000	\$2.35	\$2,378.20
28	60011 Residential Next 8,000 Gallons (1)	468,000	\$3.53	\$1,652.04
29	60011 Residential Over 16,000 Gallons (1)	213,000	\$4.70	\$1,001.10
30	Total for bill code 60011	1,693,000		
31				
32	60005 Residential Irrigation First 8,000 Gallons (1)	488,000	\$2.35	\$1,146.80
33	60005 Residential Irrigation Next 8,000 Gallons (1)	205,000	\$3.53	\$723.65
34	60005 Residential Irrigation Over 16,000 Gallons (1)	142,838	\$4.70	\$671.34
35	Total for bill code 60005	835,838		
36				
37	60004 5/8" General Service	314,000	\$2.75	\$863.50
38	60010 1" General Service	335,000	\$2.75	\$921.25
39	60020 1.5" General Service	280,000	\$2.75	\$770.00
40	60007 2" General Service	2,399,000	\$2.75	\$6,597.25
41	60013 2" General Service	0	\$2.75	\$0.00
42	60008 3" General Service	2,199,000	\$2.75	\$6,047.25
43	60016 1" G. S. Irrigation	247,000	\$2.75	\$679.25
44	60018 2" G. S. Irrigation	0	\$2.75	\$0.00

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

Schedule E-2 (Interim)
 Page 4 of 6

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	
<u>Sewer Customers (4)</u>						
1						
2	Base Facility Charge					
3	60022 5/8" Residential Base Charge	3,745	13,271	\$8.89	\$8.93	\$151,803.07
4	60029 5/8" General Service Base Charge	5	19	\$8.89	\$8.93	\$216.70
5	60030 1" General Service Base Charge	8	28	\$22.22	\$22.32	\$801.29
6	60033 2" General Service Base Charge	3	9	\$71.11	\$71.42	\$830.88
7	60034 4" General Service Base Charge	3	9	\$222.21	\$223.17	\$2,596.31
8	Gallage Charge per 1,000 Gallons					
9	60022 Residential (10,000 Gallon Cap) (1) (3)	18,582,806	71,141,194	\$4.48	\$4.54	\$406,231.99
10	60029 5/8" General Service	7,935	34,065	\$5.38	\$5.44	\$228.00
11	60030 1" General Service	29,387	130,613	\$5.38	\$5.44	\$868.64
12	60033 2" General Service	490,935	1,908,065	\$5.38	\$5.44	\$13,021.10
13	60034 4" General Service	526,226	1,672,774	\$5.38	\$5.44	\$11,930.99
14						
15	Total Sewer Revenues					<u>\$588,528.97</u>
16						
17					Misc Charges	
18						
19	Revenues per General Ledger	589,169			Total Revenues	<u>\$588,528.97</u>
20	Adjustments					
21	Adjusted Revenues per GL	<u>589,169</u>				
22						
23	Revenues per Above	<u>588,529</u>				
24	Unreconcilable Difference	<u>640</u>				
25	Unreconcilable Difference Percent	0.11%				
26						
27	Footnote:					
28	(1)	Residential class customers have maximum monthly gallonage charge of 10,000 gallons.				
29	(2)	City of Sanford customers have a minimum and maximum gallonage charge.				
30		Minimum is 2,000 gallons, maximum is 12,000 gallons.				
31	(3)	Consolidated Factor (Column 7, Schedule E-14) is used for capped gallons				
32	(4)	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]				
33						

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

Schedule E-2 (Interim)
 Page 5 of 6

Preparer: Steven M. Lubertozzi

Explanation: Calculation of Sewer Revenues on test year customers and annualized rates.

Line No.	Class/ Meter Size	Test Year Invoices/Gal	Current Rate	Annualized Revenue
Sewer Customers				
1				
2	Base Facility Charge			
3	60022 5/8" Residential Base Charge	17,016	\$8.93	\$151,952.88
4	60029 5/8" General Service Base Charge	24	\$8.93	\$216.91
5	60030 1" General Service Base Charge	36	\$22.32	\$802.08
6	60033 2" General Service Base Charge	12	\$71.42	\$831.70
7	60034 4" General Service Base Charge	12	\$223.17	\$2,598.85
8	Gallonge Charge per 1,000 Gallons			
9	60022 Residential (10,000 Gallon Cap) (1) (3)	89,724,000	\$4.54	\$407,346.96
10	60029 5/8" General Service	42,000	\$5.44	\$228.48
11	60030 1" General Service	160,000	\$5.44	\$870.40
12	60033 2" General Service	2,399,000	\$5.44	\$13,050.56
13	60034 4" General Service	2,199,000	\$5.44	\$11,962.56
14				
15	Total Sewer Revenues			\$589,861.38
16				
17			Misc Charges	
18				
19			Total Revenues	\$589,861.38
20				
21				
22				
23				
24				
25				
26				
27	Footnote:			
28	(1)	Residential class customers have maximum monthly gallonge charge of 10,000 gallons.		
29	(2)	City of Sanford customers have a minimum and maximum gallonge charge. Minimum is 2,000 gallons, maximum is 12,000 gallons.		
30				
31	(3)	Consolidated Factor (Column 7, Schedule E-14) is used for capped gallons		
32	(4)	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]		
33				

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

Schedule E-2 (Interim)
 Page 6 of 6

Preparer: Steven M. Lubertozzi

Explanation: Calculation of Proposed Sewer Revenues.

Line No.	Class/ Meter Size	Test Year Invoices/Gal	Proposed Rate	Proposed Revenue
Sewer Customers				
1				
2	Base Facility Charge			
3	60022 5/8" Residential Base Charge	17,016	\$12.63	\$214,912.08
4	60029 5/8" General Service Base Charge	24	\$12.63	\$306.79
5	60030 1" General Service Base Charge	36	\$31.55	\$1,133.76
6	60033 2" General Service Base Charge	12	\$100.94	\$1,175.46
7	60034 4" General Service Base Charge	12	\$315.39	\$3,672.77
8	Gallonge Charge per 1,000 Gallons			
9	60022 Residential (10,000 Gallon Cap) (1) (3)	89,724,000	\$6.42	\$576,028.08
10	60029 5/8" General Service	42,000	\$7.75	\$325.50
11	60030 1" General Service	160,000	\$7.75	\$1,240.00
12	60033 2" General Service	2,399,000	\$7.75	\$18,592.25
13	60034 4" General Service	2,199,000	\$7.75	\$17,042.25
14				
15	Total Sewer Revenues			\$834,428.94
16				
17			Misc Charges	
18				
19			Total Revenues	\$834,428.94
20				
21	Proposed Revenues per B-2	834,530		
22	Revenues per Above	<u>834,429</u>		
23	Difference	<u>101</u>		
24		<u>0.01%</u>		
25				
26				
27	Footnote:			
28	(1)	Residential class customers have maximum monthly gallonge charge of 10,000 gallons.		
29	(2)	City of Sanford customers have a minimum and maximum gallonge charge. Minimum is 2,000 gallons, maximum is 12,000 gallons.		
30				
31	(3)	Consolidated Factor (Column 7, Schedule E-14) is used for capped gallons		
32	(4)	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]		
33				