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November 13, 2006

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MARTIN S. FRIEDMAN, P.A.
VALERIE L. LORD
BRIAN J. STREET

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

Re: Docket No. 060253-WS; Utilities, Inc. of Florida's Application for Rate Increase in Marion, Orange, Pasco, Pinellas and Seminole Counties, Florida
Our File No. 30057.108

MP _____ Dear Ms. Bayo:

OM _____
TR _____ Utilities, Inc. Of Florida hereby submits the following in response to Commission Staff's letter dated October 12, 2006:

CR _____
ICL _____ 1. Amortization of CIAC in Seminole County

IPC _____
ICA _____ Schedule A-13, Schedule of Water and Wastewater Accumulated Amortization of CIAC

SCR _____
SGA _____ Schedule A-14, Schedule of Accumulated Amortization - CIAC

SEC _____
OTH _____ The utility is required to provide the water and wastewater accumulated amortization of CIAC balance for the year ending December 31, 2005. The balances provided by the Company do not equal the balance reflected in its 2005 Annual Report. Pursuant to Rule 25-30.110(2), F.A.C., please provide the reconciliation of the balances in the 2005 Annual Report and the MFR Schedules A-14 & A-14.

DOCUMENT NUMBER-DATE

10380 NOV 13 08

FPSC-COMMISSION CLERK

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Commission Clerk and Administrative Services Director
Florida Public Service Commission
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RESPONSE: Please refer to Exhibit 1 attached hereto.

2. Benchmark Analysis in Marion, Orange, Pasco and Pinellas County

Schedule B-7, Schedule of Water Operation and Maintenance Comparison

B-8, Schedule of Wastewater Operation and Maintenance Comparison

The utility is required to provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. The required explanation of changes which are in excess of the benchmark factor for customer growth and inflation was not provided.

RESPONSE: Please refer to Exhibit 2 attached hereto.

3. Allocation of Expenses

Schedule B-12, Allocation of Expenses

The utility is required to provide a schedule detailing expenses which are subject to allocation between systems (water, wastewater & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Also, the utility is required to provide a description of all systems other than water and wastewater. UIF failed to reflected any allocated insurance expenses (SE.52 - Distribution of Insurance Expenses) from Water Service Corporation's (WSC) cost allocation manuals (CAMs) for the calendar year 2005.

RESPONSE: Please refer to Exhibit 3 attached hereto.

4. Used and Useful Calculations for Marion, Orange, Pasco, Pinellas and Seminole Counties

Schedule F-6, Wastewater Treatment Plants

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Commission Clerk and Administrative Services Director
Florida Public Service Commission
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As required by Rule 25-30.432, F.A.C., in determining the used and useful amount, the Commission will also consider other factors such as the allowance for growth pursuant to Section 367.081(2)(a)2., F.S., infiltration and inflow. The infiltration and inflow calculation has not been provided for the wastewater systems in Golden Hills, Ravenna Park, Summertree, Weathersfield, and Wis-Bar. Please submit.

RESPONSE: Please refer to Exhibit 4 attached hereto.

5. Chemicals Used for Marion, Orange, Pasco, Pinellas, and Seminole Counties

Tab 2 of Volume III - Chemicals Used

As required by Rule 25-30.440 (2), F.A.C., each applicant for a rate increase shall provide the Commission a list of chemicals used for water and wastewater treatment, by type, showing the dollar amount and quantity purchased, the unit prices paid and the dosage rates utilized. The quantity purchased for counties indicates a per unit cost; however, the type of unit is not identified such as gallons or pounds and the dosage rate utilized was not provided. In order to assist in meeting the requirements of this Rule, please provide all information necessary in the same or similar format as shown on Attachment A. Attachment A is the list of chemicals submitted in Docket No 050281-WS, which satisfies the requirements of Rule 25-30.440(2), F.A.C.

RESPONSE: Please refer to Exhibit 5 attached hereto.

6. Rule 25-30.440(8), F.A.C., requires that each applicant for a rate increase shall provide to the Commission one copy of a list of all field employees, their duties, responsibilities, and certificates held, and an explanation of each employee's salary allocation method to the Utility's capital or expense accounts. The Utility provided a list of employees that does not completely reconcile to the employees reflected in WSC's CAMs for June 30, 2005, September 30, 2005, and December 31, 2005. Specifically, there are two employees (Jeffery C. Elder and Matthew J. Morrell) that were reflected as UIF employees in WSC's CAMs, but they are not on the utility's list of employees. Further one employee

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(David Ryniak) on the utility's list of employees is not reflected as a UIF employee in WSC's CAMs. In addition, the utility failed to provide an explanation of each employee's salary allocation method to each respective utility's capital or expense accounts as required by this Rule. In order to assist in meeting the requirements of this Rule, please provide all information necessary in the same or similar format as shown on Attachment B. Further, provide a narrative explanation of how each employee's salary was allocated to each respective utility's capital or expense accounts.

RESPONSE: Please refer to Exhibit 6 attached hereto.

7. On MFR Schedule E-2, pages 75-77 are incomplete. There are no line items for Misc. Charges, Total Water Revenues or Revenues per General Ledger for the following: Test Year, Interim, and Proposed Revenues.

RESPONSE: Please refer to Exhibit 7 attached hereto, which is a revised Schedule E-2, pages 75-77. When the Excel file was converted to a .pdf file, several lines were inadvertently omitted in the .pdf file. The Utility apologizes for the inconvenience. Note that, although the changes are not material, this schedule is different from the one filed in the original MFRs to reflect the changes required in response to deficiency 9 below.

8. On MFR Schedule E-2, pages 75-77, the utility has indicated (1) for several bill codes and there is not a footnote that makes reference to the captioned number.

RESPONSE: Please refer to Exhibit 7 attached hereto, which is a revised Schedule E-2, pages 75-77. When the Excel file was converted to a .pdf file, several lines were inadvertently omitted in the .pdf file. The Utility apologizes for the inconvenience. Note that, although the changes are not material, this schedule is different from the one filed in the original MFRs to reflect the changes required in response to deficiency 9 below.

9. Also, on MFR Schedule E-2, page 75-77 billcode 60005 Residential Irrigation Gallons does not match MFR Schedule E-14, Page 11 of 40.

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Florida Public Service Commission
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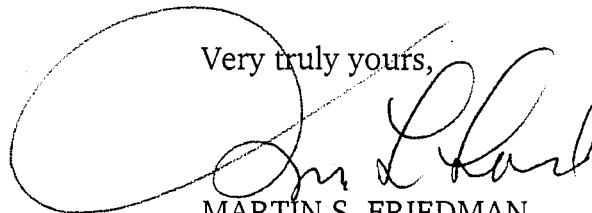
RESPONSE: Please refer to Exhibit 7 attached hereto, which is a revised Schedule E-2, pages 75-77. When the Excel file was converted to a .pdf file, several lines were inadvertently omitted in the .pdf file. The Utility apologizes for the inconvenience. Note that, although the changes are not material, this schedule is different from the one filed in the original MFRs to reflect the changes required in response to this deficiency.

In connection with these responses, the utility provides the following corrected MFR schedules:

Revised Schedules B-7, B-8, B-12, and E-2, pages 75-77.

Should you have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,



MARTIN S. FRIEDMAN
VALERIE L. LORD
For the Firm

VLL/tlc
Enclosures

cc: Ralph Jaeger, Esquire, Office of General Counsel (w/o enc. - by hand delivery)
Mary Anne Helton, Esquire, Office of General Counsel (w/o enc. - by hand delivery)
Mr. Marshall Willis, Division of Economic Regulation (w/enc. - by hand delivery)
Mr. Michael Springer, Division of Economic Regulation (w/o enc. - by hand delivery)
Ms. Patricia Daniel, Division of Economic Regulation (w/o enc. - by hand delivery)
Mr. Paul Stallcup, Division of Economic Regulation (w/o enc. - by hand delivery)
Mr. Richard Redemann, Div. of Economic Regulation (w/o enc. - by hand delivery)
Ms. Sonica Bruce, Division of Economic Regulation (w/o enc. - by hand delivery)
Ms. Anne Marsh, Division of Economic Regulation (w/enc. - by hand delivery)

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
November 13, 2006
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Ms. Cheryl Bulecza-Banks, Div. of Economic Regulation (w/o enc. - by hand delivery)
Ms. Betty Gardner, Div. of Economic Regulation (w/o enc. - by hand delivery)
Ms. Christine Romig, Division of Economic Regulation (w/o enc. - by hand delivery)
Ms. Frances Lingo, Division of Economic Regulation (w/o enc. - by hand delivery)
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Ms. Kathleen Kaproth, Division of Economic Regulation (w/o enc. - by hand delivery)
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Mr. Troy Rendell, Division of Economic Regulation (w/o enc. - by hand delivery)
Stephen Reilly, Esquire, Office of Public Counsel (w/enclosures - by U.S. Mail)
Steven M. Lubertozi, Chief Regulatory Officer (w/enclosures - by U.S. Mail)
Kirsten Weeks, CPA (w/o enclosures - by U.S. Mail)
John Hoy, Regional Vice President for Operations (w/o enclosures - by U.S. Mail)
Patrick C. Flynn, Regional Director (w/enclosures - by U.S. Mail)
Mr. Frank Seidman (w/enclosures - by U.S. Mail)
Ms. Deborah Swain (w/enclosures - by U.S. Mail)

M:\1 ALTAMONTE\UTILITIES INC\UIF\(.108) 2005 RATE CASE\PSC Clerk 06.ltr (Deficiency Responses).wpd



Account Number - AR Marion County	Description	Amount	Document Location	Account Number - TB Marion County	Description	Amount
Balance at end of Year	ACC. AMORT-CIAC-WATER	<u>63,442</u> <u>63,442</u>	MAR W-8(a)	2722000	ACC. AMORT-CIAC-WATER	<u>63,442</u> <u>63,442</u>
Balance at end of Year	ACC. AMORT-CIAC-SEWER	<u>202</u> <u>202</u>	MAR S-8(a)	2723000	ACC. AMORT-CIAC-SEWER	<u>202</u> <u>202</u>
Account Number - AR Orange County	Description	Amount	Document Location	Account Number - TB Orange County	Description	Amount
Balance at end of Year	ACC. AMORT-CIAC-WATER	<u>27,156</u> <u>27,156</u>	ORA W-8(a)	2722000	ACC. AMORT-CIAC-WATER	<u>27,156</u> <u>27,156</u>
Account Number - AR Pasco County	Description	Amount	Document Location	Account Number - TB Pasco County	Description	Amount
Balance at end of Year	ACC. AMORT-CIAC-WATER	<u>346,600</u> <u>346,600</u>	PAS W-8(a)	2722000	ACC. AMORT-CIAC-WATER	<u>346,600</u> <u>346,600</u>
Balance at end of Year	ACC. AMORT-CIAC-SEWER	<u>319,092</u> <u>319,092</u>	PAS S-8(a)	2723000	ACC. AMORT-CIAC-SEWER	<u>319,092</u> <u>319,092</u>

County TB to County AR

Account Number - AR Pinellas County	Description	Amount	Document Location	Account Number - TB Pinellas County	Description	Amount
Balance at end of Year	ACC. AMORT-CIAC-WATER	<u>60,211</u> <u>60,211</u>	PIN W-8(a)	2722000	ACC. AMORT-CIAC-WATER	<u>60,211</u> <u>60,211</u>
Account Number - AR Seminole County	Description	Amount	Document Location	Account Number - TB Seminole County	Description	Amount
Balance at end of Year	ACC. AMORT-CIAC-WATER	<u>600,696</u> <u>600,696</u>	SEM W-8(a)	2722000	ACC. AMORT-CIAC-WATER	<u>600,696</u> <u>600,696</u>
Balance at end of Year	ACC. AMORT-CIAC-SEWER	<u>454,305</u> <u>454,305</u>	SEM S-8(a)	2723000	ACC. AMORT-CIAC-SEWER	<u>454,305</u> <u>454,305</u>

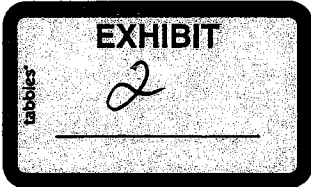
Account Number - AR	Description	Amount	Document Location	Account Number - TB	Description	Amount	Document Location
UIF							
272	ACC. AMORT-CIAC-WATER	1,098,104	F-22: (W-8(a))(b)	Balance at end of Year	ACC. AMORT-CIAC-WATER	63,442	MAR W-8(a)
		<u>1,098,104</u>				27,156	ORA W-8(a)
						346,600	PAS W-8(a)
						60,211	PIN W-8(a)
						<u>600,696</u>	SEM W-8(a)
						<u>1,098,105</u>	
272	ACC. AMORT-CIAC-SEWER	773,598	F-22: (S-8(a))(b)	Balance at end of Year	ACC. AMORT-CIAC-SEWER	202	MAR S-8(a)
		<u>773,598</u>				319,092	PAS S-8(a)
						454,305	SEM S-8(a)
						<u>773,599</u>	

Utilities, Inc. of Florida
 DOCKET NO. 060253-WS
 RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT
 12/31/05 BALANCES

Account Number - MFR	Description	Amount	Account Number - AR	Description	Amount	Document Location
Schedule A-13			F-2(b)			
Line 26 - Water - Marion County	Balance - Accumulated Amortization of CIAC	63,442	272 (Water)	Total Accumulated Amortization of Contributions in Aid of Construction	1,098,104	F-22(W-8(a))(b)
Line 21 - Water - Orange County	Balance - Accumulated Amortization of CIAC	27,156			<u>1,098,104</u>	
Line 21 - Water - Pasco County	Balance - Accumulated Amortization of CIAC	346,600				
Line 21 - Water - Pinellas County	Balance - Accumulated Amortization of CIAC	60,211				
Line 21 - Water - Seminole County	Balance - Accumulated Amortization of CIAC	600,695				
	TOTAL	<u>1,098,104</u>				
Line 26 - Sewer - Marion County	Balance - Accumulated Amortization of CIAC	202	272 (Wastewater)	Total Accumulated Amortization of Contributions in Aid of Construction	773,598	F-22(S-8(a))(b)
Line 21 - Sewer - Pasco County	Balance - Accumulated Amortization of CIAC	319,092			<u>773,598</u>	
Line 21 - Sewer - Seminole County	Balance - Accumulated Amortization of CIAC	454,304				
	TOTAL	<u>773,598</u>				

Utilities, Inc. of Florida
 DOCKET NO. 060253-WS
 RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT
 12/31/05 BALANCES

Account Number - MFR	Description	Amount	Account Number - MFR	Description	Amount
Schedule A-14					
Line 21 - Water - Marion County Column 14	Balance - Accumulated Amortization of CIAC	63,442	Line 26 - Water - Marion County	Balance - Accumulated Amortization of CIAC	63,442
Line 20 - Water - Orange County Column 15	Balance - Accumulated Amortization of CIAC	271,156	Line 21 - Water - Orange County	Balance - Accumulated Amortization of CIAC	271,156
Line 23 - Water - Pasco County Column 14	Balance - Accumulated Amortization of CIAC	346,600	Line 21 - Water - Pasco County	Balance - Accumulated Amortization of CIAC	346,600
Line 26 - Water - Pinellas County Column 15	Balance - Accumulated Amortization of CIAC	60,211	Line 21 - Water - Pinellas County	Balance - Accumulated Amortization of CIAC	60,211
Line 23 - Water - Seminole County Column 14	Balance - Accumulated Amortization of CIAC	600,695	Line 21 - Water - Seminole County	Balance - Accumulated Amortization of CIAC	600,695
	TOTAL	1,098,104		TOTAL	1,098,104
Schedule A-13					
Line 31 - Sewer - Marion County Column 14	Balance - Accumulated Amortization of CIAC	202	Line 26 - Sewer - Marion County	Balance - Accumulated Amortization of CIAC	202
Line 45 - Sewer - Pasco County Column 14	Balance - Accumulated Amortization of CIAC	319,092	Line 21 - Sewer - Pasco County	Balance - Accumulated Amortization of CIAC	319,092
Line 44 - Sewer - Seminole County Column 14	Balance - Accumulated Amortization of CIAC	454,304	Line 21 - Sewer - Seminole County	Balance - Accumulated Amortization of CIAC	454,304
	TOTAL	773,598		TOTAL	773,598



Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

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

Schedule: B-7 Revised
 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 I

Line No.	(1) Account No. and Name	(2) 5 Years Prior	(3) Current TY	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	Explanation
1	601 Salaries & Wages - Employees	\$ 41,690	\$ 19,647	\$ 5,309	\$ 24,956	\$ (16,734)	(40.14) %	
2	603 Salaries & Wages - Officers, Etc.	-	-	-	-	-	%	
3	604 Employee Pensions & Benefits	7,478	5,395	488	5,883	(1,595)	(21.33) %	
4	610 Purchased Water	-	-	-	-	-	%	
5	615 Purchased Power	8,709	11,304	918	12,222	3,513	40.34 %	The price of power has increased at a rate higher than the CPI throughout the state of Florida.
6	616 Fuel for Power Purchased	-	-	-	-	-	%	
7	618 Chemicals	1,010	3,347	92	3,439	2,429	240.45 %	Increase in the amount of chlorine purchases coupled with an increased cost of chemicals
8	620 Materials & Supplies	19,017	4,992	137	5,129	(13,888)	(73.03) %	See note 1.
9	631 Contractual Services - Engr.	281	41	1	42	(239)	(85.01) %	
10	632 Contractual Services - Acct.	415	567	16	583	166	40.37 %	The cost of contractual accounting services has increased at a rate higher than the CPI.
11	633 Contractual Services - Legal	1,836	602	16	618	(1,218)	(66.31) %	
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	
13	635 Contractual Services - Testing	2,587	2,319	64	2,382	(205)	(7.92) %	
14	636 Contractual Services - Other	1,498	4,445	122	4,567	3,069	204.89 %	Increase of necessary meter readings. The Company pays a contractual employee to read meters
15	641 Rental of Building/Real Prop.	-	-	-	-	-	%	
16	642 Rental of Equipment	-	-	-	-	-	%	
17	650 Transportation Expenses	3,337	6,017	165	6,182	2,845	85.25 %	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	4,263	2,938	81	3,019	(1,244)	(29.19) %	
22	660 Advertising Expense	-	-	-	-	-	%	
23	666 Reg. Comm. Exp. - Rate Case Amort.	7,666	6,567	177	6,744	(924)	(12.05) %	
24	667 Reg. Comm. Exp. - Other	-	-	-	-	-	%	
25	670 Bad Debt Expense	129	(779)	(21)	(801)	(930)	(720.72) %	
26	675 Miscellaneous Expenses	2,116	21,535	590	22,125	20,009	946 %	See note 1.
27	TOTAL	\$ 102,034	\$ 88,937	\$ 8,153	\$ 97,090	\$ (4,944)	(4.85) %	
28								
29	Total Customers (ERC's)	470.0			558.2	88	18.77 %	
30								
31	Consumer Price Index - U	177.1			195.3	18.20	10.28 %	
32								
33	Benchmark Index: Increase in Customer ERC's				1.1877			
34	Increase in CPI				1.1028			
35								
36					1.3098			
37								
38	Note 1 - In order to compare accounts 620 and 675, they should be combined because for the 2005 Test Year several of the sub-accounts were grouped differently from the 2001 Test Year to better conform to the classification of accounts according to the NARUC.							
39		5 Years Prior	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation
40	620 Materials & Supplies	19,017	4,992	137	5,129	(13,888)	(73.03) %	See Total if applicable
41	675 Miscellaneous Expenses	2,116	21,535	590	22,125	20,009	945.59 %	See Total if applicable
42	TOTAL	21,133	26,527	727	27,254	6,121	28.96 %	

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

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

Schedule: B-8 Revised
 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 1

Line No.	(1) Account No. and Name	(2) 5 Years Prior	(3) Current TY	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation	
1	701 Salaries & Wages - Employees	\$ 6,218	\$ 2,493	\$ 674	\$ 3,167	\$ (3,051)	(49.07) %		
2	703 Salaries & Wages - Officers, Etc.						%		
3	704 Employee Pensions & Benefits	1,113	685	62	747	(366)	(32.88) %		
4	710 Purchased Sewage Treatment						%		
5	711 Sludge Removal Expense		9,819	269	10,088	10,088	100.00 %	Account did not previously exist.	
6	715 Purchased Power	3,612	5,469	426	5,895	2,283	63.21 %	The price of power has increased at a rate higher than the CPI throughout the state of Florida.	
7	716 Fuel for Power Purchased						%		
8	718 Chemicals	70				(70)	(100.00) %		
9	720 Materials & Supplies	10,440	2,064	57	2,120	(8,320)	(79.69) %	See note 1.	
10	731 Contractual Services - Engr.	109	5	0	5	(104)	(95.29) %		
11	732 Contractual Services - Acct.	161	72	2	74	(87)	(54.05) %		
12	733 Contractual Services - Legal	714	76	2	78	(836)	(89.06) %		
13	734 Contractual Services - Mgmt. Fees						%		
14	735 Contractual Services - Testing	125	698	19	717	592	473.70 %	Increased testing due to DEP and regulatory requirements	
15	736 Contractual Services - Other	582	101	3	104	(478)	(82.17) %		
16	741 Rental of Building/Real Prop.						%		
17	742 Rental of Equipment						%		
18	750 Transportation Expenses	1,297	763	21	784	(513)	(39.56) %		
19	756 Insurance - Vehicle						%		
20	757 Insurance - General Liability						%		
21	758 Insurance - Workman's Comp.						%		
22	759 Insurance - Other	1,657	373	10	383	(1,274)	(76.87) %		
23	760 Advertising Expense						%		
24	766 Reg. Comm. Exp. - Rate Case Amort.	597	833	23	856	259	43.38 %	The costs of conducting a rate case have increased as the complexity of the filing has increased.	
25	767 Reg. Comm. Exp. - Other						%		
26	770 Bad Debt Expense	50	3	0	3	(47)	(93.84) %		
27	775 Miscellaneous Expenses	378	3,464	95	3,559	3,181	841.44 %	See note 1.	
28									
29	TOTAL	\$ 27,123	\$ 25,918	\$ 1,662	\$ 28,580	\$ 1,457	5.37 %		
30									
31	Total Customers (ERC's)	70.0			70.8	1	1.14 %		
32									
33	Consumer Price Index - U	177.1			195.3	18.20	10.28 %		
34									
35	Benchmark Index: Increase in Customer ERC's					1.0114			
36	Increase in CPI					1.1028			
37									
38						1.1154			
39									
40	Note 1 - 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		5 Years Prior	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation	
42	720 Materials & Supplies	10,440	2,064	57	2,120	(8,320)	(80) %	See Total if applicable	
43	775 Miscellaneous Expenses	378	3,464	95	3,559	3,181	841 %	See Total if applicable	
44	TOTAL	10,818	5,527	151	5,679	(5,139)	(47.51) %		

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

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

Schedule: B-7 Revised
 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 t

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

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

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

Schedule: B-7 Revised
 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 t

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/01	(3) Current TY	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation	
1	601 Salaries & Wages - Employees	\$ 109,234	\$ 107,172	\$ 28,958	\$ 136,130	\$ 26,896	24.62 %	Increase in salaries (across the board) for all if not most employees as well as the general increase in the number of employees.	
2	603 Salaries & Wages - Officers, Etc.								
3	604 Employee Pensions & Benefits	19,480	29,425	2,663	32,088	12,608	64.72 %	Our Pension and benefit program has improved providing better benefits for our employees, however, it is not uncommon for the costs of benefit packages to increase at a rate higher than the CPI.	
4	610 Purchased Water	7,305				(7,305)	(100.00) %	N/A	
5	615 Purchased Power	11,389	19,886	2,651	22,537	11,148	97.89 %	The price of power has increased at a rate higher than the CPI throughout the state of Florida.	
6	616 Fuel for Power Purchased						%		
7	618 Chemicals	4,488	5,429	3,149	8,578	4,090	91.14 %	Increased testing due to DEP and regulatory requirements	
8	620 Materials & Supplies	58,929	25,935	711	26,646	(32,283)	(54.78) %	See note 1.	
9	631 Contractual Services - Engr.	775	226	6	232	(543)	(70.04) %	N/A	
10	632 Contractual Services - Acct.	1,144	3,094	85	3,179	2,035	177.87 %	Increase in audit fees from Company's outside auditor	
11	633 Contractual Services - Legal	7,452	3,283	90	3,373	(4,079)	(54.74) %	N/A	
12	634 Contractual Services - Mgmt. Fees						%		
13	635 Contractual Services - Testing	7,866	7,564	207	7,772	(94)	(1.20) %	N/A	
14	636 Contractual Services - Other	4,128	30,064	824	30,888	26,760	646.26 %	Increase of necessary meter readings. The Company pays a contractual employee to read meters.	
15	641 Rental of Building/Real Prop.						%		
16	642 Rental of Equipment						%		
17	650 Transportation Expenses	9,195	32,829	900	33,729	24,534	266.81 %	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	11,743	16,024	439	16,463	4,720	40.19 %	The cost of insurance has increased at a rate higher than the CPI.	
22	660 Advertising Expense						%		
23	666 Reg. Comm. Exp. - Rate Case Amort.	38,059	35,822	963	36,785	(1,274)	(3.35) %		
24	667 Reg. Comm. Exp. - Other						%		
25	670 Bad Debt Expense	1,473	8,468	232	8,700	7,227	490.64 %	Increase in uncollectible accounts due to customer's defaulting on payment	
26	675 Miscellaneous Expenses	1,364	106,181	21,109	127,290	125,926	9,232.12 %	See note 1.	
27									
28	TOTAL	\$ 294,024	\$ 431,404	\$ 62,986	\$ 494,390	\$ 200,366	68.15 %		
29									
30	Total Customers (ERC's)	2,741.0			3,044.6	304	11.08 %		
31									
32	Consumer Price Index - U	177.1			195.3	18.20	10.28 %		
33									
34	Benchmark Index: Increase in Customer ERC's					1,1108			
35	Increase in CPI					1,1028			
36									
37						1,2250			
38									
39	Note 1 - In order to compare accounts 620 and 675, they should be combined because for the 2005 Test Year several of the sub-accounts were grouped differently from the 2001 Test Year to better conform to the classification of accounts according to the NARUC.								
40		Prior TY	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation	
41	620 Materials & Supplies	58,929	25,935	711	26,646	(32,283)	(54.78) %	See Total if applicable	
42	675 Miscellaneous Expenses	1,364	106,181	21,109	127,290	125,926	9,232.12 %	See Total if applicable	
43	TOTAL	60,293	132,116	21,820	153,936	93,643	155.31 %		

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

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

Schedule: B-8 Revised
 Page 1 of 1
 Preparer: Steven M. Lubartozzi

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 1

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/01	(3) Current TY	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	Explanation
1	701 Salaries & Wages - Employees	\$ 34,117	\$ 40,832	\$ 11,033	\$ 51,865	\$ 17,748	52.02 %	increase in salaries (across the board) for all if not most employees as well as the general increase in the number of employees.
2	703 Salaries & Wages - Officers, Etc.						%	
3	704 Employee Pensions & Benefits	6,927	11,212	1,015	12,227	5,300	76.51 %	Our Pension and benefit program has improved providing better benefits for our employees, however, it is not uncommon for the costs of benefit packages to increase at a rate higher than the CPI.
4	710 Purchased Sewage Treatment	99,122	158,478	2,501	160,979	61,857	62.40 %	The purchase price of sewage treatment has increased at a rate higher than the CPI.
5	711 Sludge Removal Expense		8,596	236	8,832	8,832	100.00 %	Account did not previously exist.
6	715 Purchased Power	2,868	3,866	395	4,261	1,393	48.57 %	N/A
7	718 Fuel for Power Purchased						%	
8	718 Chemicals	1,621				(1,621)	(100.00) %	N/A
9	720 Materials & Supplies	36,376	8,952	245	9,198	(27,178)	(74.72) %	See note 1.
10	731 Contractual Services - Engr.	534	86	2	88	(446)	(83.45) %	N/A
11	732 Contractual Services - Acct		1,179	32	1,211	1,211	100.00 %	Previously all contractual services - accounting costs were booked to water, were are more accurately improving our allocation methods, resulting in the 100% increase in sewer.
12	733 Contractual Services - Legal	4,428	1,251	34	1,285	(3,143)	(70.97) %	N/A
13	734 Contractual Services - Mgmt. Fees						%	
14	735 Contractual Services - Testing	887	66	2	68	(819)	(92.36) %	N/A
15	736 Contractual Services - Other	3,829	1,655	45	1,700	(1,929)	(53.15) %	N/A
16	741 Rental of Building/Real Prop.						%	
17	742 Rental of Equipment						%	
18	750 Transportation Expenses	6,329	12,507	343	12,850	6,521	103.03 %	The increase in transportation are due to the increasing purchase price of gasoline in addition to an increase in the number of vehicles.
19	756 Insurance - Vehicle						%	
20	757 Insurance - General Liability						%	
21	758 Insurance - Workman's Comp.						%	
22	759 Insurance - Other	8,083	6,105	167	6,272	(1,811)	(22.40) %	N/A
23	760 Advertising Expense						%	
24	766 Reg. Comm. Exp. - Rate Case Amort.	15,152	13,648	368	14,016	(1,136)	(7.50) %	
25	767 Reg. Comm. Exp. - Other						%	
26	770 Bad Debt Expense	1,014	46	1	47	(967)	(95.34) %	N/A
27	775 Miscellaneous Expenses	2,346	36,997	1,014	38,011	35,665	1,520.25 %	See note 1.
28								
29	TOTAL	\$ 223,433	\$ 305,477	\$ 17,433	\$ 322,910	\$ 99,477	44.52 %	
30								
31	Total Customers (ERC's)	656.0			1,160.0	304	35.51 %	
32								
33	Consumer Price Index - U	177.1			195.3	18.20	10.28 %	
34								
35	Benchmark Index: Increase In Customer ERC's					1,3551		
36	Increase in CPI					1,1028		
37								
38						1,4944		
39								
40	Note 1 - In order to compare accounts 620 and 675, they should be combined because for the 2005 Test Year several of the sub-accounts were grouped differently from the 2001 Test Year to better conform to the classification of accounts according the NARUC.							
41		Prior TY	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation
42	720 Materials & Supplies	36,376	8,952	245	9,198	(27,178)	(74.72) %	See Total # applicable
43	775 Miscellaneous Expenses	2,346	36,997	1,014	38,011	35,665	1,520.25 %	See Total if applicable
44	TOTAL	38,722	45,950	1,259	47,209	8,487	21.92 %	N/A

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

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

Schedule: B-7 Revised
 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 t

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/01	(3) Current TY	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	Explanation
1	601 Salaries & Wages - Employees	\$ 18,158	\$ 15,590	\$ 4,212	\$ 19,802	\$ 1,644	9.06 %	Increase in salaries (across the board) for all if not most employees as well as the general increase in the number of employees.
2	603 Salaries & Wages - Officers, Etc.						%	
3								
	604 Employee Pensions & Benefits	3,063	4,279	387	4,666	1,603	52.34 %	Our Pension and benefit program has improved providing better benefits for our employees, however, it is not uncommon for the costs of benefit packages to increase at a rate higher than the CPI.
4	610 Purchased Water	4,321	1,672	-	1,672	(2,649)	(61.30) %	
5	615 Purchased Power	1,694	2,526	350	2,876	1,182	69.79 %	The price of power has increased at a rate higher than the CPI throughout the state of Florida.
6	616 Fuel for Power Purchased						%	
7	618 Chemicals	188	1,333	37	1,369	1,181	628.45 %	Increase in the amount of chlorine purchases coupled with an increased cost of chemicals
8	620 Materials & Supplies	9,670	3,921	107	4,028	(5,642)	(58.35) %	See note 1.
9	631 Contractual Services - Engr.	101	33	1	34	(67)	(66.43) %	
10	632 Contractual Services - Acct.	149	450	12	462	313	210.29 %	Increase in audit fees from the Company's outside auditor
11	633 Contractual Services - Legal	658	478	13	491	(167)	(25.37) %	
12	634 Contractual Services - Mgmt. Fees						%	
13	635 Contractual Services - Testing	376	2,002	55	2,057	1,661	447.02 %	Increased testing due to DEP and regulatory requirements
14	636 Contractual Services - Other	537	5,806	159	5,965	5,428	1,010.77 %	Increase of necessary meter readings. The Company pays a contractual employee to read meters
15	641 Rental of Building/Real Prop.						%	
16	642 Rental of Equipment						%	
17	650 Transportation Expenses	1,196	4,776	131	4,907	3,711	310.27 %	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	1,527	2,331	64	2,395	866	56.83 %	The cost of insurance has increased at a rate higher than the CPI.
22	660 Advertising Expense						%	
23	666 Reg. Comm. Exp. - Rate Case Amort.	4,226	5,211	140	5,351	1,125	26.62 %	The costs of conducting a rate case have increased as the complexity of the filing has increased.
24	667 Reg. Comm. Exp. - Other						%	
25	670 Bad Debt Expense		177	5	182	182	100.00 %	Account did not previously exist
26	675 Miscellaneous Expenses	(253)	15,845	3,234	19,079	19,332	(7,641.18) %	See note 1.
27							%	
28	TOTAL	\$ 45,611	\$ 66,430	\$ 8,908	\$ 75,337	\$ 29,726	65.17 %	
29								
30	Total Customers (ERC's)	552.0			442.9	(109)	(19.76) %	
31								
32	Consumer Price Index - U	177.1			195.3	18.20	10.28 %	
33								
34	Benchmark Index: Increase in Customer ERC's					0.8024		
35	Increase in CPI					1.1028		
36								
37						0.8849		
38								
39								
Note 1 - In order to compare accounts 620 and 675, they should be combined because for the 2005 Test Year several of the sub-accounts were grouped differently from the 2001 Test Year to better conform to the classification of accounts according to the NARUC.								
40		Prior TY	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation
41	620 Materials & Supplies	9,670	3,921	107	4,028	(5,642)	(58.35) %	See Total if applicable
42	675 Miscellaneous Expenses	(253)	15,845	3,234	19,079	19,332	(7,641.18) %	See Total if applicable
43	TOTAL	9,417	19,766	3,342	23,107	13,690	145.38 %	

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 Revised
 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 t

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	(8) 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 %	Our Pension and benefit program has improved providing better benefits for our employees, however, it is not uncommon for the costs of benefit packages to increase at a rate higher than the CPI.
4	610 Purchased Water	1,067	1,859	-	1,859	792	74.27 %	The purchase price per unit increased for bulk water purchases.
5	615 Purchased Power	21,558	33,414	5,904	39,318	17,760	82.38 %	The price of power has increased at a rate higher than the CPI throughout the state of Florida.
6	616 Fuel for Power Purchased							
7	618 Chemicals	18,648	25,452	1,197	26,649	8,001	42.91 %	Increased testing due to DEP and regulatory requirements
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 %	The cost of contractual accounting services has increased at a rate higher than the CPI.
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 %	The costs of conducting a rate case have increased as the complexity of the filing has increased.
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

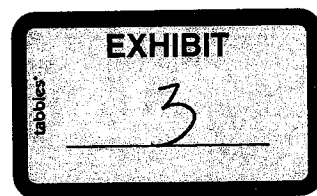
Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: D60253 - WS
 Test Year Ended: 12/31/05

Schedule: B-8 Revised
 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 t

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 %	Our Pension and benefit program has improved providing better benefits for our employees, however, it is not uncommon for the costs of benefit packages to increase at a rate higher than the CPI.
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 %	Account did not previously exist.
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 %	Previously all contractual services - accounting costs were booked to water, were are more accurately improving our allocation methods, resulting in the 100% increase in sewer.
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 %	The costs of conducting a rate case have increased as the complexity of the filing has increased.
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		5 Years Prior	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation
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) %	



Company: Utilities, Inc of Florida
 Docket No.: 060253-WS
 Schedule 6 month Ending : 06/30/2005
 Interim) Final (x)
 Historical (x) Projected ()

Schedule B-12 Revised
 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) (2) (3)			(4)	(5) (6) (7)			(8)		
			Allocation Percentages				Description of Allocation Method	Amounts Allocated			Utilities, Inc of Florida 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>												
1	601	Salaries - Operations	9.4%	90.6%	100.0%		144,928	1,392,335	1,537,263	105,146	39,782	
3	601	Salaries - Office	12.1%	87.9%	100.0%		26,544	193,065	219,609	19,258	7,286	
4	604	Pension & Benefits	9.9%	90.1%	100.0%		39,092	356,450	395,542	28,361	10,731	
5	408	Taxes Other Than Income	9.6%	90.4%	100.0%		13,880	131,105	144,985	10,070	3,810	
							<u>224,444</u>	<u>2,072,955</u>	<u>2,297,399</u>	<u>162,835</u>	<u>61,609</u>	
<u>Water Service Corp. Allocated Expenses (SE.51):</u>												
9	403	Depreciation Expense	3.4%	96.6%	100.0%		1,828	52,301	54,129	1,326	502	
10	601	Salaries and Wages	4.2%	95.8%	100.0%		6,226	143,797	150,023	4,517	1,709	
11	636	Contractual Services Other	4.2%	95.8%	100.0%		1,973	45,549	47,522	1,431	542	
12	675	Miscellaneous Expenses	4.1%	95.9%	100.0%		1,787	41,279	43,066	1,296	491	
							<u>11,814</u>	<u>282,926</u>	<u>294,740</u>	<u>8,571</u>	<u>3,243</u>	
<u>Water Service Corp. Allocated Expenses (SE.60):</u>												
16	403	Depreciation Expense	3.4%	96.6%	100.0%		2,550	72,942	75,492	1,850	700	
17	408	Taxes Other than Income	3.4%	96.6%	100.0%		5,821	166,509	172,330	4,223	1,598	
18	409	Income Taxes - Federal	3.4%	96.6%	100.0%		754	21,583	22,337	547	207	
20	413	Income from Utility Plant Leased	3.5%	96.5%	100.0%		(61)	(1,679)	(1,740)	(44)	(17)	
22	419	Interest and Dividend Income	3.5%	96.5%	100.0%		5,741	158,778	164,519	4,165	1,576	
25	427	Interest Expense	3.4%	96.6%	100.0%		(663)	(18,976)	(19,639)	(481)	(182)	
26	601	Salaries & Wages	3.3%	96.7%	100.0%		34,237	1,017,932	1,052,169	24,839	9,398	
27	604	Employee Pension & Benefits	3.4%	96.6%	100.0%		5,758	164,774	170,532	4,177	1,581	
29	632	Contractual Services - Accountinr	3.5%	96.5%	100.0%		3,768	104,232	108,000	2,734	1,034	
30	633	Contractual Services - Legal	3.5%	96.5%	100.0%		468	12,945	13,413	340	128	
31	636	Contractual Services - Other	3.5%	96.5%	100.0%		783	21,664	22,447	568	215	
32	650	Transportation Expenses	0.0%	100.0%	100.0%		-	215	215	-	-	
34	675	Miscellaneous Expenses	3.5%	96.5%	100.0%		14,104	387,809	401,913	10,232	3,872	
							<u>101,990</u>	<u>3,254,567</u>	<u>3,356,557</u>	<u>73,994</u>	<u>27,996</u>	
<u>Water Service Corp. Allocated Expenses (SE.90):</u>												
FL Office Allocations -												
39	403	Depreciation Expenses	-84.1%	184.1%	100.0%		(10,256)	22,449	12,193	(7,441)	(2,815)	
41	604	Employee Pension & Benefits	-84.2%	184.2%	100.0%		(309)	676	367	(224)	(85)	
42	636	Contractual Services - Other	-84.1%	184.1%	100.0%		(13,305)	29,122	15,817	(9,653)	(3,652)	
43	675	Miscellaneous Expenses	-84.1%	184.1%	100.0%		(39,812)	87,148	47,336	(28,884)	(10,928)	
							<u>(63,682)</u>	<u>139,395</u>	<u>75,713</u>	<u>(46,201)</u>	<u>(17,481)</u>	
<u>Water Service Corp. Allocated Expenses (SE.52):</u>												
47	659	Insurance	2.4%	97.6%	100.0%		28,730	1,145,838	1,174,568	20,844	7,886	
							<u>28,730</u>	<u>1,145,838</u>	<u>1,174,568</u>	<u>20,844</u>	<u>7,886</u>	
UIF Parent Allocations												
51	403	Depreciation Expenses	-32.0%	132.0%	100.0%		(15,478)	63,832	48,354	(11,229)	(4,249)	
52	604	Employee Pension & Benefits	-84.4%	184.4%	100.0%		(1,118)	2,442	1,324	(811)	(307)	
53	650	Transportation Expenses	-3.1%	103.1%	100.0%		(1,810)	59,650	57,840	(1,313)	(497)	
54	675	Miscellaneous Expenses	-84.1%	184.1%	100.0%		(11,376)	24,904	13,528	(8,253)	(3,123)	
							<u>(29,782)</u>	<u>150,828</u>	<u>121,046</u>	<u>(21,607)</u>	<u>(8,175)</u>	

Company: Utilities, Inc of Florida
 Docket No.: 060253-WS
 Schedule 3 Months Ending: 09/30/2005
 Interim Final
 Historical Projected

Schedule B-12 Revised
 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) Description of Allocation Method	(5) (6) (7)			(8)	
			Allocation Percentages				Amounts Allocated			100.00%	
			UIF	Other Companies/ Systems	Total		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	9.6%	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
6							<u>122.542</u>	<u>1,123.157</u>	<u>1,245.699</u>	<u>88.905</u>	<u>33.637</u>
7											
8		<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
13							<u>6,419</u>	<u>152,406</u>	<u>158,825</u>	<u>4,657</u>	<u>1,762</u>
14											
15		<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
22	419	Interest and Dividend Income	3.5%	96.5%	100.0%		2,914	79,411	82,325	2,114	800
25	427	Interest Expense	3.4%	96.6%	100.0%		(474)	(13,336)	(13,810)	(344)	(130)
26	601	Salaries & Wages	3.3%	96.7%	100.0%		19,545	572,209	591,754	14,180	5,365
27	604	Employee Pension & Benefits	3.4%	96.6%	100.0%		5,087	143,426	148,513	3,691	1,396
29	632	Contractual Services - Account	3.5%	96.5%	100.0%		1,889	52,111	54,000	1,370	519
31	636	Contractual Services - Other	3.5%	96.5%	100.0%		3,748	103,373	107,121	2,719	1,029
34	675	Miscellaneous Expenses	3.6%	96.4%	100.0%		5,703	152,313	158,016	4,138	1,565
35							<u>50,733</u>	<u>1,572,887</u>	<u>1,623,620</u>	<u>36,807</u>	<u>13,926</u>
36											
37		<u>Water Service Corp. Allocated Expenses (SE.90):</u>									
38		FL Office Allocations									
39	403	Depreciation Expenses	-84.2%	184.2%	100.0%		(5,161)	11,291	6,130	(3,744)	(1,417)
42	636	Contractual Services - Other	-84.2%	184.2%	100.0%		(5,949)	13,017	7,068	(4,316)	(1,633)
43	675	Miscellaneous Expenses	-84.2%	184.2%	100.0%		(22,500)	49,227	26,727	(16,324)	(6,176)
44							<u>(33,610)</u>	<u>73,535</u>	<u>39,925</u>	<u>(24,384)</u>	<u>(9,226)</u>
45											
46		<u>Water Service Corp. Allocated Expenses (SE.52):</u>									
47	659	Insurance	2.3%	97.7%	100.0%		9,831	413,370	423,201	7,132	2,699
48							<u>9,831</u>	<u>413,370</u>	<u>423,201</u>	<u>7,132</u>	<u>2,699</u>
49											
50		UIF Parent Allocations									
51		Depreciation Expenses	-21.4%	121.4%	100.0%		(8,210)	46,649	38,439	(5,956)	(2,254)
52		Employee Pension & Benefits	-85.7%	185.7%	100.0%		(136)	295	159	(99)	(37)
53		Transportation Expenses	-3.1%	103.1%	100.0%		(576)	18,997	18,421	(418)	(158)
54		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 Revised
 Page 3 of 5

Preparer: Steven M. Lubertozzi

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

Utilities, Inc of Florida
 Allocation Percentage
 100.00%

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			100.00%	
			UIF	Other Companies/ Systems			UIF	Other Companies/ Systems		72.55% Water	27.45% Sewer
				Total	Total			Total	Total		
<u>Water Service Corp. Allocated Expenses (SE.50):</u>											
1											
2	601	Salaries - Operations	9.1%	90.9%	100.0%		77,413	772,628	850,041	56,163	21,250
3	601	Salaries - Office	12.0%	88.0%	100.0%		15,141	111,067	126,208	10,985	4,156
4	604	Pension & Benefits	9.6%	90.4%	100.0%		18,077	170,111	188,188	13,115	4,962
5	408	Taxes Other Than Income	8.9%	91.1%	100.0%		6,397	65,760	72,157	4,641	1,756
6							<u>117,028</u>	<u>1,119,566</u>	<u>1,236,594</u>	<u>84,904</u>	<u>32,124</u>
7											
<u>Water Service Corp. Allocated Expenses (SE.51):</u>											
9	403	Depreciation Expense	3.4%	96.6%	100.0%		1,181	33,367	34,548	857	324
10	601	Salaries and Wages	4.2%	95.8%	100.0%		434	10,014	10,448	315	119
11	636	Contractual Services Other	4.1%	95.9%	100.0%		1,033	23,873	24,906	749	284
12	675	Miscellaneous Expenses	4.1%	95.9%	100.0%		912	21,065	21,977	662	250
13							<u>3,560</u>	<u>88,319</u>	<u>91,879</u>	<u>2,583</u>	<u>977</u>
14											
<u>Water Service Corp. Allocated Expenses (SE.60):</u>											
16	403	Depreciation Expense	3.4%	96.6%	100.0%		1,849	52,259	54,108	1,341	508
17	408	Taxes Other than Income	3.4%	96.6%	100.0%		2,877	81,310	84,187	2,087	790
18	409	Income Taxes - Federal	3.4%	96.6%	100.0%		107	3,050	3,157	78	29
19	410	Deferred Inc. Taxes - Federal	3.4%	96.6%	100.0%		331	9,343	9,674	240	91
20	413	Income from Utility Plant Leas	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
25	427	Interest Expense	3.4%	96.6%	100.0%		(483)	(13,658)	(14,141)	(350)	(133)
26	601	Salaries & Wages	3.5%	96.5%	100.0%		26,095	722,112	748,207	18,932	7,163
27	604	Employee Pension & Benefits	3.5%	96.5%	100.0%		12,633	350,600	363,233	9,165	3,468
29	632	Contractual Services - Account	3.5%	96.5%	100.0%		4,302	119,540	123,842	3,121	1,181
31	636	Contractual Services - Other	3.5%	96.5%	100.0%		(1,916)	(53,249)	(55,165)	(1,390)	(526)
34	675	Miscellaneous Expenses	3.5%	96.5%	100.0%		7,127	196,964	204,091	5,171	1,956
35							<u>68,295</u>	<u>2,050,788</u>	<u>2,119,083</u>	<u>49,548</u>	<u>18,747</u>
36											
<u>Water Service Corp. Allocated Expenses (SE.90):</u>											
FL Office Allocations											
39	403	Depreciation Expenses	-88.0%	188.0%	100.0%		(5,393)	11,523	6,130	(3,913)	(1,480)
42	636	Contractual Services - Other	-88.0%	188.0%	100.0%		(5,045)	10,777	5,732	(3,660)	(1,385)
43	675	Miscellaneous Expenses	-88.0%	188.0%	100.0%		(27,429)	58,601	31,172	(19,900)	(7,529)
44							<u>(37,867)</u>	<u>80,901</u>	<u>43,034</u>	<u>(27,473)</u>	<u>(10,394)</u>
45											
<u>Water Service Corp. Allocated Expenses (SE.52):</u>											
47	659	Insurance	2.4%	97.6%	100.0%		12,515	504,211	516,726	9,080	3,435
48							<u>12,515</u>	<u>504,211</u>	<u>516,726</u>	<u>9,080</u>	<u>3,435</u>
49											
UIF Parent Allocations											
51	403	Depreciation Expenses	-34.3%	134.3%	100.0%		(9,574)	37,515	27,941	(6,946)	(2,628)
52	604	Employee Pension & Benefits	-87.9%	187.9%	100.0%		(1,267)	2,709	1,442	(919)	(348)
53	650	Transportation Expenses	-3.1%	103.1%	100.0%		(1,027)	33,836	32,809	(745)	(282)
54	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 Revised
 Page 4 of 5

Preparer: Steven M. Lubertozzi

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

Utilities, Inc of Florida
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Amounts Allocated			100.00%		
			UIF	Other Companies/ Systems	(3) Total	(4) Description of Allocation Method	UIF	Other Companies/ Systems	(7) Total	72.55% Water	27.45% Sewer
Water Service Corp. Allocated Expenses (SE.50):											
1											
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>336,643</u>	<u>127,371</u>	
Water Service Corp. Allocated Expenses (SE.51):											
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>	
Water Service Corp. Allocated Expenses (SE.60):											
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)	
22	419	Interest and Dividend Income	3.5%	96.5%	100.0%	11,553	317,616	329,169	8,382	3,171	
25	427	Interest Expense	3.4%	96.6%	100.0%	(1,620)	(45,969)	(47,589)	(1,175)	(445)	
26	601	Salaries & Wages	3.3%	96.7%	100.0%	79,877	2,312,253	2,392,130	57,951	21,926	
27	604	Employee Pension & Benefits	3.4%	96.6%	100.0%	23,478	658,800	682,278	17,033	6,445	
29	632	Contractual Services - Accounting	3.5%	96.5%	100.0%	9,959	275,883	285,842	7,225	2,734	
30	633	Contractual Services - Legal	3.5%	96.5%	100.0%	468	12,945	13,413	340	128	
31	636	Contractual Services - Other	3.5%	96.5%	100.0%	2,615	71,789	74,404	1,897	718	
32	650	Transportation Expenses	0.0%	100.0%	100.0%	-	215	215	-	-	
34	675	Miscellaneous Expenses	3.5%	96.5%	100.0%	26,934	737,085	764,019	19,541	7,393	
35						<u>221,018</u>	<u>6,878,242</u>	<u>7,099,260</u>	<u>160,349</u>	<u>60,669</u>	
Water Service Corp. Allocated Expenses (SE.90):											
FL Office Allocations											
39	403	Depreciation Expenses	-85.1%	185.1%	100.0%	(20,810)	45,263	24,453	(15,098)	(5,712)	
41	604	Employee Pension & Benefits	-84.2%	184.2%	100.0%	(309)	676	367	(224)	(85)	
42	636	Contractual Services - Other	-84.9%	184.9%	100.0%	(24,299)	52,917	28,618	(17,629)	(6,670)	
43	675	Miscellaneous Expenses	-85.3%	185.3%	100.0%	(89,741)	194,976	105,235	(65,107)	(24,634)	
44						<u>(135,159)</u>	<u>293,832</u>	<u>158,673</u>	<u>(98,058)</u>	<u>(37,101)</u>	
Water Service Corp. Allocated Expenses (SE.52):											
47	659	Insurance	2.4%	97.6%	100.0%	51,076	2,063,419	2,114,495	37,066	14,020	
48						<u>51,076</u>	<u>2,063,419</u>	<u>2,114,495</u>	<u>37,066</u>	<u>14,020</u>	
UIF Parent Allocations											
51	403	Depreciation Expenses	-29.0%	129.0%	100.0%	(33,262)	147,996	114,734	(24,132)	(9,130)	
52	604	Employee Pension & Benefits	-86.2%	186.2%	100.0%	(2,521)	5,445	2,924	(1,829)	(692)	
53	650	Transportation Expenses	-3.1%	103.1%	100.0%	(3,413)	112,483	109,070	(2,476)	(937)	
54	675	Miscellaneous Expenses	-84.9%	184.9%	100.0%	(17,353)	37,789	20,436	(12,590)	(4,763)	
						<u>(56,549)</u>	<u>303,714</u>	<u>247,165</u>	<u>(41,026)</u>	<u>(15,523)</u>	

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

Schedule B-12 Revised
 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			Description of Allocation Method	Amounts Allocated			Marion County Allocation Percentage	
			UIF Marion County	Other UIF Systems	Total		UIF Marion County	Other UIF Systems	Total	6.42%	
										88.74% Water	11.26% Sewer
Water Service Corp. Allocated Expenses (SE.50):											
1	601	Salaries - Operations	6.4%	93.6%	100.0%		19,664	286,680	306,344	17,451	2,213
2	601	Salaries - Office	6.4%	93.6%	100.0%		3,682	53,675	57,357	3,267	414
3	604	Pension & Benefits	6.4%	93.6%	100.0%		4,683	68,266	72,949	4,156	527
4	408	Taxes Other Than Income	6.4%	93.6%	100.0%		1,757	25,607	27,364	1,559	198
5							<u>29,785</u>	<u>434,229</u>	<u>464,014</u>	<u>26,433</u>	<u>3,353</u>
6											
7											
8	Water Service Corp. Allocated Expenses (SE.51):										
9	403	Depreciation Expense	6.4%	93.6%	100.0%		254	3,709	3,963	226	29
10	601	Salaries and Wages	6.4%	93.6%	100.0%		633	9,236	9,869	582	71
11	636	Contractual Services Other	6.4%	93.6%	100.0%		267	3,896	4,163	237	30
12	675	Miscellaneous Expenses	6.4%	93.6%	100.0%		244	3,554	3,798	216	27
13							<u>1,399</u>	<u>20,394</u>	<u>21,793</u>	<u>1,241</u>	<u>157</u>
14											
15	Water Service Corp. Allocated Expenses (SE.60):										
16	403	Depreciation Expense	6.4%	93.6%	100.0%		367	5,351	5,718	326	41
17	408	Taxes Other than Income	6.4%	93.6%	100.0%		631	9,194	9,825	560	71
18	409	Income Taxes - Federal	6.4%	93.6%	100.0%		58	847	905	52	7
19	410	Deferred Inc. Taxes - Federal	6.4%	93.6%	100.0%		21	310	331	19	2
20	413	Income from Utility Plant Lease	6.4%	93.6%	100.0%		(6)	(95)	(101)	(6)	(1)
22	419	Interest and Dividend Income	6.4%	93.6%	100.0%		742	10,811	11,553	658	83
25	427	Interest Expense	6.4%	93.6%	100.0%		(104)	(1,516)	(1,620)	(92)	(12)
26	601	Salaries & Wages	6.4%	93.6%	100.0%		5,127	74,750	79,877	4,550	577
27	604	Employee Pension & Benefits	6.4%	93.6%	100.0%		1,507	21,971	23,478	1,337	170
29	632	Contractual Services - Account	6.4%	93.6%	100.0%		639	9,320	9,959	567	72
30	633	Contractual Services - Legal	6.4%	93.6%	100.0%		30	438	468	27	3
31	636	Contractual Services - Other	6.4%	93.6%	100.0%		168	2,447	2,615	149	19
34	675	Miscellaneous Expenses	6.4%	93.6%	100.0%		1,729	25,205	26,934	1,534	195
35							<u>14,187</u>	<u>206,831</u>	<u>221,018</u>	<u>12,590</u>	<u>1,597</u>
36											
37	Water Service Corp. Allocated Expenses (SE.90):										
38	FL Office Allocations										
39	403	Depreciation Expenses	6.4%	93.6%	100.0%		(1,336)	(19,474)	(20,810)	(1,185)	(150)
41	604	Employee Pension & Benefits	6.4%	93.6%	100.0%		(20)	(289)	(309)	(18)	(2)
42	636	Contractual Services - Other	6.4%	93.6%	100.0%		(1,560)	(22,739)	(24,299)	(1,384)	(176)
43	675	Miscellaneous Expenses	6.4%	93.6%	100.0%		(5,760)	(83,981)	(89,741)	(5,112)	(648)
44							<u>(8,676)</u>	<u>(126,483)</u>	<u>(135,159)</u>	<u>(7,699)</u>	<u>(977)</u>
45											
46	Water Service Corp. Allocated Expenses (SE.52):										
47	659	Insurance	6.4%	93.6%	100.0%		3,279	47,797	51,076	2,910	369
48							<u>3,279</u>	<u>47,797</u>	<u>51,076</u>	<u>2,910</u>	<u>369</u>
49											
50	UIF Parent Allocations										
51	403	Depreciation Expenses	6.4%	93.6%	100.0%		(2,135)	(31,127)	(33,262)	(1,895)	(240)
52	604	Employee Pension & Benefits	6.4%	93.6%	100.0%		(162)	(2,359)	(2,521)	(144)	(18)
53	650	Transportation Expenses	6.4%	93.6%	100.0%		(219)	(3,194)	(3,413)	(194)	(25)
54	675	Miscellaneous Expenses	6.4%	93.6%	100.0%		(1,114)	(16,239)	(17,353)	(989)	(125)
							<u>(3,630)</u>	<u>(52,919)</u>	<u>(56,549)</u>	<u>(3,221)</u>	<u>(409)</u>

Company: Utilities, Inc of Florida
 Docket No.: 060253-WS
 Schedule 6 month Ending: 06/30/2005
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12 Revised
 Page 1 of 5

Preparer: Steven M. Lubertozzi

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

Utilities, Inc of Florida
 Allocation Percentage
 100.00%

Line No.	G/L Acct. No.	Description	Allocation Percentages			Amounts Allocated			Utilities, Inc of Florida Allocation Percentage		
			UIF	Other Companies/ Systems	Total	Description of Allocation Method	UIF	Other Companies/ Systems	Total	100.00%	
										72.55% Water	27.45% Sewer
<u>Water Service Corp. Allocated Expenses (SE.50):</u>											
1											
2	601	Salaries - Operations	9.4%	90.6%	100.0%	144,928	1,392,335	1,537,263	105,146	39,782	
3	601	Salaries - Office	12.1%	87.9%	100.0%	26,544	193,065	219,609	19,258	7,286	
4	604	Pension & Benefits	9.9%	90.1%	100.0%	39,092	356,450	395,542	28,361	10,731	
5	408	Taxes Other Than Income	9.6%	90.4%	100.0%	13,880	131,105	144,985	10,070	3,810	
6						<u>224,444</u>	<u>2,072,955</u>	<u>2,297,399</u>	<u>162,835</u>	<u>61,609</u>	
7											
<u>Water Service Corp. Allocated Expenses (SE.51):</u>											
9	403	Depreciation Expense	3.4%	96.6%	100.0%	1,828	52,301	54,129	1,326	502	
10	601	Salaries and Wages	4.2%	95.8%	100.0%	6,226	143,797	150,023	4,517	1,709	
11	636	Contractual Services Other	4.2%	95.8%	100.0%	1,973	45,549	47,522	1,431	542	
12	675	Miscellaneous Expenses	4.1%	95.9%	100.0%	1,787	41,279	43,066	1,296	491	
13						<u>11,814</u>	<u>282,926</u>	<u>294,740</u>	<u>8,571</u>	<u>3,243</u>	
14											
<u>Water Service Corp. Allocated Expenses (SE.60):</u>											
16	403	Depreciation Expense	3.4%	96.6%	100.0%	2,550	72,942	75,492	1,850	700	
17	408	Taxes Other than Income	3.4%	96.6%	100.0%	5,821	166,509	172,330	4,223	1,598	
18	409	Income Taxes - Federal	3.4%	96.6%	100.0%	754	21,583	22,337	547	207	
20	413	Income from Utility Plant Leased	3.5%	96.5%	100.0%	[61]	(1,679)	(1,740)	(44)	(17)	
22	419	Interest and Dividend Income	3.5%	96.5%	100.0%	5,741	158,778	164,519	4,165	1,576	
25	427	Interest Expense	3.4%	96.6%	100.0%	(663)	(18,976)	(19,639)	(481)	(182)	
26	601	Salaries & Wages	3.3%	96.7%	100.0%	34,237	1,017,932	1,052,169	24,839	9,398	
27	604	Employee Pension & Benefits	3.4%	96.6%	100.0%	5,758	164,774	170,532	4,177	1,581	
29	632	Contractual Services - Accountntr	3.5%	96.5%	100.0%	3,768	104,232	108,000	2,734	1,034	
30	633	Contractual Services - Legal	3.5%	96.5%	100.0%	468	12,945	13,413	340	128	
31	636	Contractual Services - Other	3.5%	96.5%	100.0%	783	21,664	22,447	568	215	
32	650	Transportation Expenses	0.0%	100.0%	100.0%	-	215	215	-	-	
34	675	Miscellaneous Expenses	3.5%	96.5%	100.0%	14,104	387,809	401,913	10,232	3,872	
35						<u>101,990</u>	<u>3,254,567</u>	<u>3,356,557</u>	<u>73,994</u>	<u>27,996</u>	
36											
<u>Water Service Corp. Allocated Expenses (SE.90):</u>											
FL Office Allocations											
39	403	Depreciation Expenses	-84.1%	184.1%	100.0%	(10,256)	22,449	12,193	(7,441)	(2,815)	
41	604	Employee Pension & Benefits	-84.2%	184.2%	100.0%	(309)	676	367	(224)	(85)	
42	636	Contractual Services - Other	-84.1%	184.1%	100.0%	(13,305)	29,122	15,817	(9,653)	(3,652)	
43	675	Miscellaneous Expenses	-84.1%	184.1%	100.0%	(39,812)	87,148	47,336	(28,884)	(10,928)	
44						<u>(63,682)</u>	<u>139,395</u>	<u>75,713</u>	<u>(46,201)</u>	<u>(17,481)</u>	
45											
<u>Water Service Corp. Allocated Expenses (SE.52):</u>											
47	659	Insurance	2.4%	97.6%	100.0%	28,730	1,145,838	1,174,568	20,844	7,886	
48						<u>28,730</u>	<u>1,145,838</u>	<u>1,174,568</u>	<u>20,844</u>	<u>7,886</u>	
49											
UIF Parent Allocations											
51	403	Depreciation Expenses	-32.0%	132.0%	100.0%	(15,478)	63,832	48,354	(11,229)	(4,249)	
52	604	Employee Pension & Benefits	-84.4%	184.4%	100.0%	(1,118)	2,442	1,324	(811)	(307)	
53	650	Transportation Expenses	-3.1%	103.1%	100.0%	(1,810)	59,650	57,840	(1,313)	(497)	
54	675	Miscellaneous Expenses	-84.1%	184.1%	100.0%	(11,376)	24,904	13,528	(8,253)	(3,123)	
						<u>(29,782)</u>	<u>150,828</u>	<u>121,046</u>	<u>(21,607)</u>	<u>(8,175)</u>	

Company: Utilities, Inc of Florida
 Docket No.: 060253-WS
 Schedule 3 Months Ending: 09/30/2005
 Interim Final
 Historical Projected

Schedule B-12 Revised
 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
 100.00%

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Utilities, Inc of Florida Allocation Percentage	
			UIF	Other Companies/ Systems			UIF	Other Companies/ Systems		72.55% Water	27.45% Sewer
				Total	Total			Total	Total		
1		<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
6							<u>122,542</u>	<u>1,123,157</u>	<u>1,245,699</u>	<u>88,905</u>	<u>33,637</u>
7											
8		<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
13							<u>6,419</u>	<u>152,406</u>	<u>158,825</u>	<u>4,657</u>	<u>1,762</u>
14											
15		<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
22	419	Interest and Dividend Income	3.5%	96.5%	100.0%		2,914	79,411	82,325	2,114	800
25	427	Interest Expense	3.4%	96.6%	100.0%		(474)	(13,336)	(13,810)	(344)	(130)
26	601	Salaries & Wages	3.3%	96.7%	100.0%		19,545	572,209	591,754	14,180	5,365
27	604	Employee Pension & Benefits	3.4%	96.6%	100.0%		5,087	143,426	148,513	3,691	1,396
29	632	Contractual Services - Account	3.5%	96.5%	100.0%		1,889	52,111	54,000	1,370	519
31	636	Contractual Services - Other	3.5%	96.5%	100.0%		3,748	103,373	107,121	2,719	1,029
34	675	Miscellaneous Expenses	3.6%	96.4%	100.0%		5,703	152,313	158,016	4,138	1,565
35							<u>50,733</u>	<u>1,572,887</u>	<u>1,623,620</u>	<u>36,807</u>	<u>13,926</u>
36											
37		<u>Water Service Corp. Allocated Expenses (SE.90):</u>									
38		FL Office Allocations									
39	403	Depreciation Expenses	-84.2%	184.2%	100.0%		(5,161)	11,291	6,130	(3,744)	(1,417)
42	636	Contractual Services - Other	-84.2%	184.2%	100.0%		(5,949)	13,017	7,068	(4,316)	(1,633)
43	675	Miscellaneous Expenses	-84.2%	184.2%	100.0%		(22,500)	49,227	26,727	(16,324)	(6,176)
44							<u>(33,610)</u>	<u>73,535</u>	<u>39,925</u>	<u>(24,384)</u>	<u>(9,226)</u>
45											
46		<u>Water Service Corp. Allocated Expenses (SE.52):</u>									
47	659	Insurance	2.3%	97.7%	100.0%		9,831	413,370	423,201	7,132	2,699
48							<u>9,831</u>	<u>413,370</u>	<u>423,201</u>	<u>7,132</u>	<u>2,699</u>
49											
50		UIF Parent Allocations									
51		Depreciation Expenses	-21.4%	121.4%	100.0%		(8,210)	46,649	38,439	(5,956)	(2,254)
52		Employee Pension & Benefits	-85.7%	185.7%	100.0%		(136)	295	159	(99)	(37)
53		Transportation Expenses	-3.1%	103.1%	100.0%		(576)	18,997	18,421	(418)	(158)
54		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 [x]
 Historical [x] Projected | |

Schedule B-12 Revised
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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)			(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
Water Service Corp. Allocated Expenses (SE.50):										
2	601	Salaries - Operations	9.1%	90.9%	100.0%					
3	601	Salaries - Office	12.0%	88.0%	100.0%	77,413	772,628	850,041	56,163	21,250
4	604	Pension & Benefits	9.6%	90.4%	100.0%	15,141	111,067	126,208	10,985	4,156
5	408	Taxes Other Than Income	8.9%	91.1%	100.0%	18,077	170,111	188,188	13,115	4,962
6						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>
Water Service Corp. Allocated Expenses (SE.51):										
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>
Water Service Corp. Allocated Expenses (SE.60):										
16	403	Depreciation Expense	3.4%	96.6%	100.0%	1,849	52,259	54,108	1,341	508
17	408	Taxes Other than Income	3.4%	96.6%	100.0%	2,877	81,310	84,187	2,087	790
18	409	Income Taxes - Federal	3.4%	96.6%	100.0%	107	3,050	3,157	78	29
19	410	Deferred Inc. Taxes - Federal	3.4%	96.6%	100.0%	331	9,343	9,674	240	91
20	413	Income from Utility Plant 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
25	427	Interest Expense	3.4%	96.6%	100.0%	(483)	(13,658)	(14,141)	(350)	(133)
26	601	Salaries & Wages	3.5%	96.5%	100.0%	26,095	722,112	748,207	18,932	7,163
27	604	Employee Pension & Benefits	3.5%	96.5%	100.0%	12,633	350,600	363,233	9,165	3,468
29	632	Contractual Services - Account	3.5%	96.5%	100.0%	4,302	119,540	123,842	3,121	1,181
31	636	Contractual Services - Other	3.5%	96.5%	100.0%	(1,916)	(53,249)	(55,165)	(1,390)	(526)
34	675	Miscellaneous Expenses	3.5%	96.5%	100.0%	7,127	196,964	204,091	5,171	1,956
						<u>68,295</u>	<u>2,050,788</u>	<u>2,119,083</u>	<u>49,548</u>	<u>18,747</u>
Water Service Corp. Allocated Expenses (SE.90):										
FL Office Allocations										
39	403	Depreciation Expenses	-88.0%	188.0%	100.0%	(5,393)	11,523	6,130	(3,913)	(1,480)
42	636	Contractual Services - Other	-88.0%	188.0%	100.0%	(5,045)	10,777	5,732	(3,660)	(1,385)
43	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>
Water Service Corp. Allocated Expenses (SE.52):										
47	659	Insurance	2.4%	97.6%	100.0%	12,515	504,211	516,726	9,080	3,435
						<u>12,515</u>	<u>504,211</u>	<u>516,726</u>	<u>9,080</u>	<u>3,435</u>
UIF Parent Allocations										
51	403	Depreciation Expenses	-34.3%	134.3%	100.0%	(9,574)	37,515	27,941	(6,946)	(2,628)
52	604	Employee Pension & Benefits	-87.9%	187.9%	100.0%	(1,267)	2,709	1,442	(919)	(348)
53	650	Transportation Expenses	-3.1%	103.1%	100.0%	(1,027)	33,836	32,809	(745)	(282)
54	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
 Historical Projected

Schedule B-12 Revised
 Page 4 of 5

Preparer: Steven M. Lubertozzi

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

Utilities, Inc of Florida
 Allocation Percentage
 100.00%

Line No.	G/L Acct. No.	Description	Allocation Percentages			Amounts Allocated			Allocation Percentage	
			UIF	Other Companies/ Systems	Total	Description of Allocation Method	UIF	Other Companies/ Systems	Total	72.55% Water
1	<u>Water Service Corp. Allocated Expenses (SE.50):</u>									
2	601	Salaries - Operations	9.4%	90.6%	100.0%					
3	601	Salaries - Office	12.0%	88.0%	100.0%	306,344	2,958,927	3,265,271	222,253	84,091
4	604	Pension & Benefits	9.8%	90.2%	100.0%	57,357	418,740	476,097	41,613	15,744
5	408	Taxes Other Than Income	9.3%	90.7%	100.0%	72,949	672,433	745,382	52,925	20,024
6						27,364	265,578	292,942	19,853	7,511
7						<u>464,014</u>	<u>4,315,678</u>	<u>4,779,692</u>	<u>336,643</u>	<u>127,371</u>
8	<u>Water Service Corp. Allocated Expenses (SE.51):</u>									
9	403	Depreciation Expense	3.4%	96.6%	100.0%					
10	601	Salaries and Wages	4.2%	95.8%	100.0%	3,963	112,482	116,445	2,875	1,088
11	636	Contractual Services Other	4.2%	95.8%	100.0%	9,869	227,567	237,436	7,160	2,709
12	675	Miscellaneous Expenses	4.2%	95.8%	100.0%	4,163	96,007	100,170	3,020	1,143
13						3,798	87,595	91,393	2,755	1,043
14						<u>21,793</u>	<u>523,651</u>	<u>545,444</u>	<u>15,811</u>	<u>5,982</u>
15	<u>Water Service Corp. Allocated Expenses (SE.60):</u>									
16	403	Depreciation Expense	3.4%	96.6%	100.0%					
17	408	Taxes Other than Income	3.4%	96.6%	100.0%	5,718	162,285	168,003	4,148	1,570
18	409	Income Taxes - Federal	3.4%	96.6%	100.0%	9,825	279,512	289,337	7,128	2,697
19	410	Deferred Inc. Taxes - Federal	3.4%	96.6%	100.0%	905	25,867	26,772	657	248
20	413	Income from Utility Plant Leased to Others	3.5%	96.5%	100.0%	331	9,343	9,674	240	91
22	419	Interest and Dividend Income	3.5%	96.5%	100.0%	(101)	(2,799)	(2,900)	(73)	(28)
25	427	Interest Expense	3.4%	96.6%	100.0%	11,553	317,616	329,169	8,382	3,171
26	601	Salaries & Wages	3.4%	96.6%	100.0%	(1,620)	(45,969)	(47,589)	(1,175)	(445)
27	604	Employee Pension & Benefits	3.3%	96.7%	100.0%	79,877	2,312,253	2,392,130	57,951	21,926
29	632	Contractual Services - Accounting	3.4%	96.6%	100.0%	23,478	658,800	682,278	17,033	6,445
30	633	Contractual Services - Legal	3.5%	96.5%	100.0%	9,959	275,853	285,842	7,225	2,734
31	636	Contractual Services - Other	3.5%	96.5%	100.0%	468	12,945	13,413	340	128
32	650	Transportation Expenses	0.0%	100.0%	100.0%	2,615	71,789	74,404	1,897	718
34	675	Miscellaneous Expenses	3.5%	96.5%	100.0%	-	215	215	-	-
35						26,934	737,085	764,019	19,541	7,393
36						<u>221,018</u>	<u>6,878,242</u>	<u>7,099,260</u>	<u>160,349</u>	<u>60,669</u>
37	<u>Water Service Corp. Allocated Expenses (SE.60):</u>									
38	PL Office Allocations									
39	403	Depreciation Expenses	-85.1%	185.1%	100.0%	(20,810)	45,263	24,453	(15,098)	(5,712)
41	604	Employee Pension & Benefits	-84.2%	184.2%	100.0%	(309)	676	367	(224)	(85)
42	636	Contractual Services - Other	-84.9%	184.9%	100.0%	(24,299)	52,917	28,618	(17,629)	(6,670)
43	675	Miscellaneous Expenses	-85.3%	185.3%	100.0%	(89,741)	194,976	105,235	(65,107)	(24,634)
44						<u>(135,159)</u>	<u>293,832</u>	<u>158,673</u>	<u>(98,058)</u>	<u>(37,101)</u>
45	<u>Water Service Corp. Allocated Expenses (SE.52):</u>									
47	659	Insurance	2.4%	97.6%	100.0%					
48						51,076	2,063,419	2,114,495	37,066	14,020
49						<u>51,076</u>	<u>2,063,419</u>	<u>2,114,495</u>	<u>37,066</u>	<u>14,020</u>
50	UIF Parent Allocations									
51	403	Depreciation Expenses	-29.0%	129.0%	100.0%	(33,262)	147,996	114,734	(24,132)	(9,130)
52	604	Employee Pension & Benefits	-86.2%	186.2%	100.0%	(2,521)	5,445	2,924	(1,829)	(692)
53	650	Transportation Expenses	-3.1%	103.1%	100.0%	(3,413)	112,483	109,070	(2,476)	(937)
54	675	Miscellaneous Expenses	-84.9%	184.9%	100.0%	(17,353)	37,789	20,436	(12,590)	(4,763)
						<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 N 060253-WS
 Schedule Year Ended: 12/31/2005
 Interim () Final (x)
 Historical (x) Projected ()

Schedule B-12 Revised
 Page 5 of 5

Preparer: Steven M. Lubertozzi

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

Orange County
 Allocation Percentage
 3.36%

Line No.	G/L Acct. No.	Description	Allocation Percentages			Amounts Allocated			Orange County Allocation Percentage				
			UIF Orange County	Other UIF Systems	(3) Total	Description of Allocation Method	UIF Orange County	Other UIF Systems	(7) Total	100.00%	0.00%		
										(1)	(2)	(4)	(5)
1		<u>Water Service Corp. Allocated Expenses (SE.50):</u>											
2	601	Salaries - Operations	3.4%	96.6%	100.0%			10,301	296,043	306,344	10,301	-	
3	601	Salaries - Office	3.4%	96.6%	100.0%			1,929	55,428	57,357	1,929	-	
4	604	Pension & Benefits	3.4%	96.6%	100.0%			2,453	70,496	72,949	2,453	-	
5	408	Taxes Other Than Income	3.4%	96.6%	100.0%			920	26,444	27,364	920	-	
6								<u>15,603</u>	<u>448,411</u>	<u>464,014</u>	<u>15,603</u>	-	
7													
8		<u>Water Service Corp. Allocated Expenses (SE.51):</u>											
9	403	Depreciation Expense	3.4%	96.6%	100.0%			133	3,830	3,963	133	-	
10	601	Salaries and Wages	3.4%	96.6%	100.0%			332	9,537	9,869	332	-	
11	636	Contractual Services Other	3.4%	96.6%	100.0%			140	4,023	4,163	140	-	
12	675	Miscellaneous Expenses	3.4%	96.6%	100.0%			128	3,670	3,798	128	-	
13								<u>733</u>	<u>21,060</u>	<u>21,793</u>	<u>733</u>	-	
14													
15		<u>Water Service Corp. Allocated Expenses (SE.60):</u>											
16	403	Depreciation Expense	3.4%	96.6%	100.0%			192	5,526	5,718	192	-	
17	408	Taxes Other than Income	3.4%	96.6%	100.0%			330	9,495	9,825	330	-	
18	409	Income Taxes - Federal	3.4%	96.6%	100.0%			30	875	905	30	-	
19	410	Deferred Inc. Taxes - Federal	3.4%	96.6%	100.0%			11	320	331	11	-	
20	413	Income from Utility Plant Lease	3.4%	96.6%	100.0%			(3)	(98)	(101)	(3)	-	
22	419	Interest and Dividend Income	3.4%	96.6%	100.0%			388	11,165	11,553	388	-	
25	427	Interest Expense	3.4%	96.6%	100.0%			(54)	(1,566)	(1,620)	(54)	-	
26	601	Salaries & Wages	3.4%	96.6%	100.0%			2,686	77,191	79,877	2,686	-	
27	604	Employee Pension & Benefits	3.4%	96.6%	100.0%			789	22,689	23,478	789	-	
29	632	Contractual Services - Account	3.4%	96.6%	100.0%			335	9,624	9,959	335	-	
30	633	Contractual Services - Legal	3.4%	96.6%	100.0%			16	452	468	16	-	
31	636	Contractual Services - Other	3.4%	96.6%	100.0%			88	2,527	2,615	88	-	
34	675	Miscellaneous Expenses	3.4%	96.6%	100.0%			906	26,028	26,934	906	-	
35								<u>7,432</u>	<u>213,586</u>	<u>221,018</u>	<u>7,432</u>	-	
36													
37		<u>Water Service Corp. Allocated Expenses (SE.90):</u>											
38		FL Office Allocations											
39	403	Depreciation Expenses	3.4%	96.6%	100.0%			(700)	(20,110)	(20,810)	(700)	-	
41	604	Employee Pension & Benefits	3.4%	96.6%	100.0%			(10)	(299)	(309)	(10)	-	
42	636	Contractual Services - Other	3.4%	96.6%	100.0%			(817)	(23,482)	(24,299)	(817)	-	
43	675	Miscellaneous Expenses	3.4%	96.6%	100.0%			(3,018)	(86,723)	(89,741)	(3,018)	-	
44								<u>(4,545)</u>	<u>(130,614)</u>	<u>(135,159)</u>	<u>(4,545)</u>	-	
45													
46		<u>Water Service Corp. Allocated Expenses (SE.52):</u>											
47	659	Insurance	3.4%	96.6%	100.0%			1,717	49,359	51,076	1,717	-	
48								<u>1,717</u>	<u>49,359</u>	<u>51,076</u>	<u>1,717</u>	-	
49													
50		UIF Parent Allocations											
51	403	Depreciation Expenses	3.4%	96.6%	100.0%			(1,118)	(32,144)	(33,262)	(1,118)	-	
52	604	Employee Pension & Benefits	3.4%	96.6%	100.0%			(85)	(2,436)	(2,521)	(85)	-	
53	650	Transportation Expenses	3.4%	96.6%	100.0%			(115)	(3,298)	(3,413)	(115)	-	
54	675	Miscellaneous Expenses	3.4%	96.6%	100.0%			(584)	(16,769)	(17,353)	(584)	-	
								<u>(1,902)</u>	<u>(54,647)</u>	<u>(56,549)</u>	<u>(1,902)</u>	-	

Company: Utilities, Inc of Florida
 Docket No.: 060253-WS
 Schedule 6 month Ending: 06/30/2005
 Interim () Final (x)
 Historical (x) Projected ()

Schedule B-12 Revised
 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	Allocation Percentages			Amounts Allocated			Utilities, Inc of Florida Allocation Percentage	
			UIF	Other Companies/ Systems	Total	UIF	Other Companies/ Systems	Total	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%	144,928	1,392,335	1,537,263	105,146	39,782
2	601	Salaries - Office	12.1%	87.9%	100.0%	26,544	193,065	219,609	19,258	7,286
3	604	Pension & Benefits	9.9%	90.1%	100.0%	39,092	356,450	395,542	28,361	10,731
4	408	Taxes Other Than Income	9.6%	90.4%	100.0%	13,880	131,105	144,985	10,070	3,810
5						224,444	2,072,955	2,297,399	162,835	61,609
6										
7										
8	<u>Water Service Corp. Allocated Expenses (SE.51):</u>									
9	403	Depreciation Expense	3.4%	96.6%	100.0%	1,828	52,301	54,129	1,326	502
10	601	Salaries and Wages	4.2%	95.8%	100.0%	6,226	143,797	150,023	4,517	1,709
11	636	Contractual Services Other	4.2%	95.8%	100.0%	1,973	45,549	47,522	1,431	542
12	675	Miscellaneous Expenses	4.1%	95.9%	100.0%	1,787	41,279	43,066	1,296	491
13						11,814	282,926	294,740	8,571	3,243
14										
15	<u>Water Service Corp. Allocated Expenses (SE.60):</u>									
16	403	Depreciation Expense	3.4%	96.6%	100.0%	2,550	72,942	75,492	1,850	700
17	408	Taxes Other than Income	3.4%	96.6%	100.0%	5,821	166,509	172,330	4,223	1,598
18	409	Income Taxes - Federal	3.4%	96.6%	100.0%	754	21,583	22,337	547	207
19	413	Income from Utility Plant Leased	3.5%	96.5%	100.0%	(61)	(1,679)	(1,740)	(44)	(17)
20	419	Interest and Dividend Income	3.5%	96.5%	100.0%	5,741	158,778	164,519	4,165	1,576
21	427	Interest Expense	3.4%	96.6%	100.0%	(663)	(18,976)	(19,639)	(481)	(182)
22	601	Salaries & Wages	3.3%	96.7%	100.0%	34,237	1,017,932	1,052,169	24,839	9,398
23	604	Employee Pension & Benefits	3.4%	96.6%	100.0%	5,758	164,774	170,532	4,177	1,581
24	632	Contractual Services - Accountr	3.5%	96.5%	100.0%	3,768	104,232	108,000	2,734	1,034
25	633	Contractual Services - Legal	3.5%	96.5%	100.0%	468	12,945	13,413	340	128
26	636	Contractual Services - Other	3.5%	96.5%	100.0%	783	21,664	22,447	568	215
27	650	Transportation Expenses	0.0%	100.0%	100.0%	-	215	215	-	-
28	675	Miscellaneous Expenses	3.5%	96.5%	100.0%	14,104	387,809	401,913	10,232	3,872
29						101,990	3,254,567	3,356,557	73,994	27,996
30										
31										
32	<u>Water Service Corp. Allocated Expenses (SE.90):</u>									
33	FL Office Allocations									
34	403	Depreciation Expenses	-84.1%	184.1%	100.0%	(10,256)	22,449	12,193	(7,441)	(2,815)
35	604	Employee Pension & Benefits	-84.2%	184.2%	100.0%	(309)	676	367	(224)	(85)
36	636	Contractual Services - Other	-84.1%	184.1%	100.0%	(13,305)	29,122	15,817	(9,653)	(3,652)
37	675	Miscellaneous Expenses	-84.1%	184.1%	100.0%	(39,812)	87,148	47,336	(28,884)	(10,928)
38						(63,682)	139,395	75,713	(46,201)	(17,481)
39										
40										
41	<u>Water Service Corp. Allocated Expenses (SE.52):</u>									
42	659	Insurance	2.4%	97.6%	100.0%	28,730	1,145,838	1,174,568	20,844	7,886
43						28,730	1,145,838	1,174,568	20,844	7,886
44										
45										
46	UIF Parent Allocations									
47	403	Depreciation Expenses	-32.0%	132.0%	100.0%	(15,478)	63,832	48,354	(11,229)	(4,249)
48	604	Employee Pension & Benefits	-84.4%	184.4%	100.0%	(1,118)	2,442	1,324	(811)	(307)
49	650	Transportation Expenses	-3.1%	103.1%	100.0%	(1,810)	59,650	57,840	(1,313)	(497)
50	675	Miscellaneous Expenses	-84.1%	184.1%	100.0%	(11,376)	24,904	13,528	(8,253)	(3,123)
51						(29,782)	150,828	121,046	(21,607)	(8,175)

Company: Utilities, Inc of Florida
 Docket No.: 060253-WS
 Schedule 3 Months Ending: 09/30/2005
 Interim Final
 Historical Projected

Schedule B-12 Revised
 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
 100.00%

Line No.	G/L Acct. No.	Description	Allocation Percentages			Amounts Allocated			Utilities, Inc of Florida Allocation Percentage		
			UIF	Other Companies/ Systems		Description of Allocation Method	Other Companies/ Systems		72.55% Water	27.45% Sewer	
				(1)	(2)		(3)	(4)			(5)
<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
22	419	Interest and Dividend Income	3.5%	96.5%	100.0%		2,914	79,411	82,325	2,114	800
25	427	Interest Expense	3.4%	96.6%	100.0%		(474)	(13,336)	(13,810)	(344)	(130)
26	601	Salaries & Wages	3.3%	96.7%	100.0%		19,545	572,209	591,754	14,180	5,365
27	604	Employee Pension & Benefits	3.4%	96.6%	100.0%		5,087	143,426	148,513	3,691	1,396
29	632	Contractual Services - Account	3.5%	96.5%	100.0%		1,889	52,111	54,000	1,370	519
31	636	Contractual Services - Other	3.5%	96.5%	100.0%		3,748	103,373	107,121	2,719	1,029
34	675	Miscellaneous Expenses	3.6%	96.4%	100.0%		5,703	152,313	158,016	4,138	1,565
							<u>50,733</u>	<u>1,572,887</u>	<u>1,623,620</u>	<u>36,807</u>	<u>13,926</u>
<u>Water Service Corp. Allocated Expenses (SE.90):</u>											
FL Office Allocations											
39	403	Depreciation Expenses	-84.2%	184.2%	100.0%		(5,161)	11,291	6,130	(3,744)	(1,417)
42	636	Contractual Services - Other	-84.2%	184.2%	100.0%		(5,949)	13,017	7,068	(4,316)	(1,633)
43	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>
<u>Water Service Corp. Allocated Expenses (SE.52):</u>											
47	659	Insurance	2.3%	97.7%	100.0%		9,831	413,370	423,201	7,132	2,699
							<u>9,831</u>	<u>413,370</u>	<u>423,201</u>	<u>7,132</u>	<u>2,699</u>
UIF Parent Allocations											
51		Depreciation Expenses	-21.4%	121.4%	100.0%		(8,210)	46,649	38,439	(5,956)	(2,254)
52		Employee Pension & Benefits	-85.7%	185.7%	100.0%		(136)	295	159	(99)	(37)
53		Transportation Expenses	-3.1%	103.1%	100.0%		(576)	18,997	18,421	(418)	(158)
54		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 [x]
 Historical [x] Projected []

Schedule B-12 Revised
 Page 3 of 5

Preparer: Steven M. Lubertozzi

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

Utilities, Inc of Florida
 Allocation Percentage
 100.00%

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			100.00%			
			(1) UIF	(2) Other Companies/ Systems			(3) Total	(5) UIF	(6) Other Companies/ Systems		(7) Total	(8) 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		
20	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		
25	427	Interest Expense	3.4%	96.6%	100.0%		(483)	(13,658)	(14,141)	(350)	(133)		
26	601	Salaries & Wages	3.5%	96.5%	100.0%		26,095	722,112	748,207	18,932	7,163		
27	604	Employee Pension & Benefits	3.5%	96.5%	100.0%		12,633	350,600	363,233	9,165	3,468		
29	632	Contractual Services - Account	3.5%	96.5%	100.0%		4,302	119,540	123,842	3,121	1,181		
31	636	Contractual Services - Other	3.5%	96.5%	100.0%		(1,916)	(53,249)	(55,165)	(1,390)	(526)		
34	675	Miscellaneous Expenses	3.5%	96.5%	100.0%		7,127	196,964	204,091	5,171	1,956		
							<u>68,295</u>	<u>2,050,788</u>	<u>2,119,083</u>	<u>49,548</u>	<u>18,747</u>		
<u>Water Service Corp. Allocated Expenses (SE.90):</u>													
FL Office Allocations													
39	403	Depreciation Expenses	-88.0%	188.0%	100.0%		(5,393)	11,523	6,130	(3,913)	(1,480)		
42	636	Contractual Services - Other	-88.0%	188.0%	100.0%		(5,045)	10,777	5,732	(3,660)	(1,385)		
43	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>Water Service Corp. Allocated Expenses (SE.52):</u>													
47	659	Insurance	2.4%	97.6%	100.0%		12,515	504,211	516,726	9,080	3,435		
							<u>12,515</u>	<u>504,211</u>	<u>516,726</u>	<u>9,080</u>	<u>3,435</u>		
UIF Parent Allocations													
51	403	Depreciation Expenses	-34.3%	134.3%	100.0%		(9,574)	37,515	27,941	(6,946)	(2,628)		
52	604	Employee Pension & Benefits	-87.9%	187.9%	100.0%		(1,267)	2,709	1,442	(919)	(348)		
53	650	Transportation Expenses	-3.1%	103.1%	100.0%		(1,027)	33,836	32,809	(745)	(282)		
54	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
 Historical Projected

Schedule B-12 Revised
 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	Allocation Percentages			Amounts Allocated			Allocation Percentage	
			UIF	Other Companies/ Systems	Total	Description of Allocation Method	UIF	Other Companies/ Systems	Total	72.55% Water
1	<u>Water Service Corp. Allocated Expenses (SE.50):</u>									
2	601	Salaries - Operations	9.4%	90.6%	100.0%					
3	601	Salaries - Office	12.0%	88.0%	100.0%	306,344	2,958,927	3,265,271	222,253	84,091
4	604	Pension & Benefits	9.8%	90.2%	100.0%	57,357	418,740	476,097	41,613	15,744
5	408	Taxes Other Than Income	9.3%	90.7%	100.0%	72,949	672,433	745,382	52,925	20,024
6						27,364	265,578	292,942	19,853	7,511
7						<u>464,014</u>	<u>4,315,678</u>	<u>4,779,692</u>	<u>336,643</u>	<u>127,371</u>
8	<u>Water Service Corp. Allocated Expenses (SE.51):</u>									
9	403	Depreciation Expense	3.4%	96.6%	100.0%					
10	601	Salaries and Wages	4.2%	95.8%	100.0%	3,963	112,482	116,445	2,875	1,088
11	636	Contractual Services Other	4.2%	95.8%	100.0%	9,869	227,567	237,436	7,160	2,709
12	675	Miscellaneous Expenses	4.2%	95.8%	100.0%	4,163	96,007	100,170	3,020	1,143
13						3,798	87,595	91,393	2,755	1,043
14						<u>21,793</u>	<u>523,651</u>	<u>545,444</u>	<u>15,811</u>	<u>5,982</u>
15	<u>Water Service Corp. Allocated Expenses (SE.60):</u>									
16	403	Depreciation Expense	3.4%	96.6%	100.0%					
17	408	Taxes Other than Income	3.4%	96.6%	100.0%	5,718	162,285	168,003	4,148	1,570
18	409	Income Taxes - Federal	3.4%	96.6%	100.0%	9,825	279,512	289,337	7,128	2,697
19	410	Deferred Inc. Taxes - Federal	3.4%	96.6%	100.0%	905	25,867	26,772	657	248
20	413	Income from Utility Plant Leased to Others	3.5%	96.5%	100.0%	331	9,343	9,674	240	91
22	419	Interest and Dividend Income	3.5%	96.5%	100.0%	(101)	(2,799)	(2,900)	(73)	(28)
25	427	Interest Expense	3.4%	96.6%	100.0%	11,553	317,616	329,169	8,382	3,171
26	601	Salaries & Wages	3.4%	96.6%	100.0%	(1,620)	(45,969)	(47,589)	(1,175)	(445)
27	604	Employee Pension & Benefits	3.3%	96.7%	100.0%	79,877	2,312,253	2,392,130	57,951	21,926
29	632	Contractual Services - Accounting	3.4%	96.6%	100.0%	23,478	658,800	682,278	17,033	6,445
30	633	Contractual Services - Legal	3.5%	96.5%	100.0%	9,959	275,883	285,842	7,225	2,734
31	636	Contractual Services - Other	3.5%	96.5%	100.0%	468	12,945	13,413	340	128
32	650	Transportation Expenses	0.0%	100.0%	100.0%	2,615	71,789	74,404	1,897	718
34	675	Miscellaneous Expenses	3.5%	96.5%	100.0%	-	215	215	-	-
35						26,934	737,085	764,019	19,541	7,393
36						<u>221,018</u>	<u>6,878,242</u>	<u>7,099,260</u>	<u>160,349</u>	<u>60,669</u>
37	<u>Water Service Corp. Allocated Expenses (SE.90):</u>									
38	PL Office Allocations									
39	403	Depreciation Expenses	-85.1%	185.1%	100.0%	(20,810)	45,263	24,453	(15,068)	(5,712)
41	604	Employee Pension & Benefits	-84.2%	184.2%	100.0%	(309)	676	367	(224)	(85)
42	636	Contractual Services - Other	-84.9%	184.9%	100.0%	(24,299)	52,917	28,618	(17,629)	(6,670)
43	675	Miscellaneous Expenses	-85.3%	185.3%	100.0%	(89,741)	194,976	105,235	(65,107)	(24,634)
44						<u>(135,159)</u>	<u>293,832</u>	<u>158,673</u>	<u>(98,058)</u>	<u>(37,101)</u>
45	<u>Water Service Corp. Allocated Expenses (SE.52):</u>									
47	659	Insurance	2.4%	97.6%	100.0%					
48						51,076	2,063,419	2,114,495	37,056	14,020
49						<u>51,076</u>	<u>2,063,419</u>	<u>2,114,495</u>	<u>37,056</u>	<u>14,020</u>
50	UIF Parent Allocations									
51	403	Depreciation Expenses	-29.0%	129.0%	100.0%					
52	604	Employee Pension & Benefits	-86.2%	186.2%	100.0%	(33,262)	147,996	114,734	(24,132)	(9,130)
53	650	Transportation Expenses	-3.1%	103.1%	100.0%	(2,521)	5,445	2,924	(1,829)	(692)
54	675	Miscellaneous Expenses	-84.9%	184.9%	100.0%	(3,413)	112,483	109,070	(2,476)	(937)
						<u>(17,353)</u>	<u>37,789</u>	<u>20,436</u>	<u>(12,590)</u>	<u>(4,763)</u>
						<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 Revised
 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			Pasco County Allocation Percentage		
			UIF Pasco County	Other UIF Systems	(3) Total	Description of Allocation Method	UIF Pasco County	Other UIF Systems	(7) Total	72.41% Water	27.59% Sewer
<u>Water Service Corp. Allocated Expenses (SE.50):</u>											
2	601	Salaries - Operations	42.9%	57.1%	100.0%		131,447	174,897	306,344	95,183	36,265
3	601	Salaries - Office	42.9%	57.1%	100.0%		24,611	32,746	57,357	17,821	6,790
4	604	Pension & Benefits	42.9%	57.1%	100.0%		31,301	41,648	72,949	22,666	8,636
5	408	Taxes Other Than Income	42.9%	57.1%	100.0%		11,741	15,623	27,364	8,502	3,239
6							<u>199,101</u>	<u>264,913</u>	<u>464,014</u>	<u>144,172</u>	<u>54,930</u>
<u>Water Service Corp. Allocated Expenses (SE.51):</u>											
9	403	Depreciation Expense	42.9%	57.1%	100.0%		1,700	2,263	3,963	1,231	469
10	601	Salaries and Wages	42.9%	57.1%	100.0%		4,235	5,634	9,869	3,066	1,168
11	636	Contractual Services Other	42.9%	57.1%	100.0%		1,786	2,377	4,163	1,293	493
12	675	Miscellaneous Expenses	42.9%	57.1%	100.0%		1,630	2,168	3,798	1,180	450
13							<u>9,351</u>	<u>12,442</u>	<u>21,793</u>	<u>6,771</u>	<u>2,580</u>
<u>Water Service Corp. Allocated Expenses (SE.60):</u>											
16	403	Depreciation Expense	42.9%	57.1%	100.0%		2,454	3,264	5,718	1,777	677
17	408	Taxes Other than Income	42.9%	57.1%	100.0%		4,216	5,609	9,825	3,053	1,163
18	409	Income Taxes - Federal	42.9%	57.1%	100.0%		388	517	905	281	107
19	410	Deferred Inc. Taxes - Federal	42.9%	57.1%	100.0%		142	189	331	103	39
20	413	Income from Utility Plant Lease	42.9%	57.1%	100.0%		(43)	(58)	(101)	(31)	(12)
22	419	Interest and Dividend Income	42.9%	57.1%	100.0%		4,957	6,596	11,553	3,590	1,368
25	427	Interest Expense	42.9%	57.1%	100.0%		(695)	(925)	(1,620)	(503)	(192)
26	601	Salaries & Wages	42.9%	57.1%	100.0%		34,274	45,603	79,877	24,818	9,456
27	604	Employee Pension & Benefits	42.9%	57.1%	100.0%		10,074	13,404	23,478	7,295	2,779
29	632	Contractual Services - Account	42.9%	57.1%	100.0%		4,273	5,686	9,959	3,094	1,179
30	633	Contractual Services - Legal	42.9%	57.1%	100.0%		201	267	468	145	55
31	636	Contractual Services - Other	42.9%	57.1%	100.0%		1,122	1,493	2,615	812	310
34	675	Miscellaneous Expenses	42.9%	57.1%	100.0%		11,557	15,377	26,934	8,369	3,188
35							<u>94,835</u>	<u>126,183</u>	<u>221,018</u>	<u>68,671</u>	<u>26,164</u>
<u>Water Service Corp. Allocated Expenses (SE.90):</u>											
FL Office Allocations											
39	403	Depreciation Expenses	42.9%	57.1%	100.0%		(8,929)	(11,881)	(20,810)	(6,466)	(2,463)
41	604	Employee Pension & Benefits	42.9%	57.1%	100.0%		(133)	(176)	(309)	(96)	(37)
42	636	Contractual Services - Other	42.9%	57.1%	100.0%		(10,426)	(13,873)	(24,299)	(7,550)	(2,877)
43	675	Miscellaneous Expenses	42.9%	57.1%	100.0%		(38,506)	(51,235)	(89,741)	(27,883)	(10,623)
44							<u>(57,995)</u>	<u>(77,164)</u>	<u>(135,159)</u>	<u>(41,995)</u>	<u>(16,000)</u>
<u>Water Service Corp. Allocated Expenses (SE.52):</u>											
47	659	Insurance	42.9%	57.1%	100.0%		21,916	29,160	51,076	15,870	6,046
48							<u>21,916</u>	<u>29,160</u>	<u>51,076</u>	<u>15,870</u>	<u>6,046</u>
UIF Parent Allocations											
51	403	Depreciation Expenses	42.9%	57.1%	100.0%		(14,272)	(18,990)	(33,262)	(10,335)	(3,938)
52	604	Employee Pension & Benefits	42.9%	57.1%	100.0%		(1,082)	(1,439)	(2,521)	(783)	(298)
53	650	Transportation Expenses	42.9%	57.1%	100.0%		(1,464)	(1,949)	(3,413)	(1,060)	(404)
54	675	Miscellaneous Expenses	42.9%	57.1%	100.0%		(7,446)	(9,907)	(17,353)	(5,392)	(2,054)
							<u>(24,264)</u>	<u>(32,285)</u>	<u>(56,549)</u>	<u>(17,570)</u>	<u>(6,694)</u>

Company: Utilities, Inc of Florida
 Docket No.: 060253-WS
 Schedule 6 month Ending : 06/30/2005
 Interim () Final (x)
 Historical (x) Projected ()

Schedule B-12 Revised
 Page 1 of 5

Preparer: Steven M. Lubertozzi

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

Utilities, Inc of Florida
 Allocation Percentage
 100.00%

Line No.	G/L Acct. No.	Description	Allocation Percentages			Amounts Allocated			Utilities, Inc of Florida Allocation Percentage		
			(1) UIF	(2) Other Companies/ Systems	(3) Total	(4) Description of Allocation Method	(5) UIF	(6) Other Companies/ Systems	(7) Total	(8) 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%		144,928	1,392,335	1,537,263	105,146	39,782
2	601	Salaries - Office	12.1%	87.9%	100.0%		26,544	193,065	219,609	19,258	7,286
3	604	Pension & Benefits	9.9%	90.1%	100.0%		39,092	356,450	395,542	28,361	10,731
4	408	Taxes Other Than Income	9.6%	90.4%	100.0%		13,880	131,105	144,985	10,070	3,810
5							<u>224,444</u>	<u>2,072,955</u>	<u>2,297,399</u>	<u>162,835</u>	<u>61,609</u>
6											
7											
8	<u>Water Service Corp. Allocated Expenses (SE.51):</u>										
9	403	Depreciation Expense	3.4%	96.6%	100.0%		1,828	52,301	54,129	1,326	502
10	601	Salaries and Wages	4.2%	95.8%	100.0%		6,226	143,797	150,023	4,517	1,709
11	636	Contractual Services Other	4.2%	95.8%	100.0%		1,973	45,549	47,522	1,431	542
12	675	Miscellaneous Expenses	4.1%	95.9%	100.0%		1,787	41,279	43,066	1,296	491
13							<u>11,814</u>	<u>282,926</u>	<u>294,740</u>	<u>8,571</u>	<u>3,243</u>
14											
15	<u>Water Service Corp. Allocated Expenses (SE.60):</u>										
16	403	Depreciation Expense	3.4%	96.6%	100.0%		2,550	72,942	75,492	1,850	700
17	408	Taxes Other than Income	3.4%	96.6%	100.0%		5,821	166,509	172,330	4,223	1,598
18	409	Income Taxes - Federal	3.4%	96.6%	100.0%		754	21,583	22,337	547	207
20	413	Income from Utility Plant Leased	3.5%	96.5%	100.0%		(61)	(1,679)	(1,740)	(44)	(17)
22	419	Interest and Dividend Income	3.5%	96.5%	100.0%		5,741	158,778	164,519	4,165	1,576
25	427	Interest Expense	3.4%	96.6%	100.0%		(663)	(18,976)	(19,639)	(481)	(182)
26	601	Salaries & Wages	3.3%	96.7%	100.0%		34,237	1,017,932	1,052,169	24,839	9,398
27	604	Employee Pension & Benefits	3.4%	96.6%	100.0%		5,758	164,774	170,532	4,177	1,581
29	632	Contractual Services - Accountntr	3.5%	96.5%	100.0%		3,768	104,232	108,000	2,734	1,034
30	633	Contractual Services - Legal	3.5%	96.5%	100.0%		468	12,945	13,413	340	128
31	636	Contractual Services - Other	3.5%	96.5%	100.0%		783	21,664	22,447	568	215
32	650	Transportation Expenses	0.0%	100.0%	100.0%		-	215	215	-	-
34	675	Miscellaneous Expenses	3.5%	96.5%	100.0%		14,104	387,809	401,913	10,232	3,872
35							<u>101,990</u>	<u>3,254,567</u>	<u>3,356,557</u>	<u>73,994</u>	<u>27,996</u>
36											
37	<u>Water Service Corp. Allocated Expenses (SE.90):</u>										
38	FL Office Allocations										
39	403	Depreciation Expenses	-84.1%	184.1%	100.0%		(10,256)	22,449	12,193	(7,441)	(2,815)
41	604	Employee Pension & Benefits	-84.2%	184.2%	100.0%		(309)	676	367	(224)	(85)
42	636	Contractual Services - Other	-84.1%	184.1%	100.0%		(13,305)	29,122	15,817	(9,653)	(3,652)
43	675	Miscellaneous Expenses	-84.1%	184.1%	100.0%		(39,812)	87,148	47,336	(28,884)	(10,928)
44							<u>(63,682)</u>	<u>139,395</u>	<u>75,713</u>	<u>(46,201)</u>	<u>(17,481)</u>
45											
46	<u>Water Service Corp. Allocated Expenses (SE.52):</u>										
47	659	Insurance	2.4%	97.6%	100.0%		28,730	1,145,838	1,174,568	20,844	7,886
48							<u>28,730</u>	<u>1,145,838</u>	<u>1,174,568</u>	<u>20,844</u>	<u>7,886</u>
49											
50	UIF Parent Allocations										
51	403	Depreciation Expenses	-32.0%	132.0%	100.0%		(15,478)	63,832	48,354	(11,229)	(4,249)
52	604	Employee Pension & Benefits	-84.4%	184.4%	100.0%		(1,118)	2,442	1,324	(811)	(307)
53	650	Transportation Expenses	-3.1%	103.1%	100.0%		(1,810)	59,650	57,840	(1,313)	(497)
54	675	Miscellaneous Expenses	-84.1%	184.1%	100.0%		(11,376)	24,904	13,528	(8,253)	(3,123)
							<u>(29,782)</u>	<u>150,828</u>	<u>121,046</u>	<u>(21,607)</u>	<u>(8,175)</u>

Company: Utilities, Inc of Florida
 Docket No.: 060253-WS
 Schedule 3 Months Ending: 09/30/2005
 Interim Final
 Historical Projected

Schedule B-12 Revised
 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
 100.00%

Line No.	C/L Acct. No.	Description	Allocation Percentages			Amounts Allocated			Allocation Percentage		
			UIF	Other Companies/ Systems		Description of Allocation Method	Other Companies/ Systems		72.55% Water	27.45% Sewer	
				(1)	(2)		(3)	(5)			(6)
1		<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
6							<u>122,542</u>	<u>1,123,157</u>	<u>1,245,699</u>	<u>88,905</u>	<u>33,637</u>
7											
8		<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
13							<u>6,419</u>	<u>152,406</u>	<u>158,825</u>	<u>4,657</u>	<u>1,762</u>
14											
15		<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
22	419	Interest and Dividend Income	3.5%	96.5%	100.0%		2,914	79,411	82,325	2,114	800
25	427	Interest Expense	3.4%	96.6%	100.0%		(474)	(13,336)	(13,810)	(344)	(130)
26	601	Salaries & Wages	3.3%	96.7%	100.0%		19,545	572,209	591,754	14,180	5,365
27	604	Employee Pension & Benefits	3.4%	96.6%	100.0%		5,087	143,426	148,513	3,691	1,396
29	632	Contractual Services - Account	3.5%	96.5%	100.0%		1,889	52,111	54,000	1,370	519
31	636	Contractual Services - Other	3.5%	96.5%	100.0%		3,748	103,373	107,121	2,719	1,029
34	675	Miscellaneous Expenses	3.6%	96.4%	100.0%		5,703	152,313	158,016	4,138	1,565
35							<u>50,733</u>	<u>1,572,887</u>	<u>1,623,620</u>	<u>36,807</u>	<u>13,926</u>
36											
37		<u>Water Service Corp. Allocated Expenses (SE.90):</u>									
38		FL Office Allocations									
39	403	Depreciation Expenses	-84.2%	184.2%	100.0%		(5,161)	11,291	6,130	(3,744)	(1,417)
42	636	Contractual Services - Other	-84.2%	184.2%	100.0%		(5,949)	13,017	7,068	(4,316)	(1,633)
43	675	Miscellaneous Expenses	-84.2%	184.2%	100.0%		(22,500)	49,227	26,727	(16,324)	(6,176)
44							<u>(33,610)</u>	<u>73,535</u>	<u>39,925</u>	<u>(24,384)</u>	<u>(9,226)</u>
45											
46		<u>Water Service Corp. Allocated Expenses (SE.52):</u>									
47	659	Insurance	2.3%	97.7%	100.0%		9,831	413,370	423,201	7,132	2,699
48							<u>9,831</u>	<u>413,370</u>	<u>423,201</u>	<u>7,132</u>	<u>2,699</u>
49											
50		UIF Parent Allocations									
51		Depreciation Expenses	-21.4%	121.4%	100.0%		(8,210)	46,649	38,439	(5,956)	(2,254)
52		Employee Pension & Benefits	-85.7%	185.7%	100.0%		(136)	295	159	(99)	(37)
53		Transportation Expenses	-3.1%	103.1%	100.0%		(576)	18,997	18,421	(418)	(158)
54		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 Revised
 Page 3 of 5

Preparer: Steven M. Lubertozzi

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

Utilities, Inc of Florida
 Allocation Percentage
 100.00%

Line No.	G/L Acct. No.	Description	Allocation Percentages			Amounts Allocated			Allocation Percentage		
			UIF	Other Companies/ Systems		Description of Allocation Method	UIF	Other Companies/ Systems		72.55% Water	27.45% Sewer
				UIF	Systems			Total	UIF		
Water Service Corp. Allocated Expenses (SE.50):											
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>	
Water Service Corp. Allocated Expenses (SE.51):											
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>	
Water Service Corp. Allocated Expenses (SE.60):											
16	403	Depreciation Expense	3.4%	96.6%	100.0%	1,849	52,259	54,108	1,341	508	
17	408	Taxes Other than Income	3.4%	96.6%	100.0%	2,877	81,310	84,187	2,087	790	
18	409	Income Taxes - Federal	3.4%	96.6%	100.0%	107	3,050	3,157	78	29	
19	410	Deferred Inc. Taxes - Federal	3.4%	96.6%	100.0%	331	9,343	9,674	240	91	
20	413	Income from Utility Plant 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	
25	427	Interest Expense	3.4%	96.6%	100.0%	(483)	(13,658)	(14,141)	(350)	(133)	
26	601	Salaries & Wages	3.5%	96.5%	100.0%	26,095	722,112	748,207	18,932	7,163	
27	604	Employee Pension & Benefits	3.5%	96.5%	100.0%	12,633	350,600	363,233	9,165	3,468	
29	632	Contractual Services - Account	3.5%	96.5%	100.0%	4,302	119,540	123,842	3,121	1,181	
31	636	Contractual Services - Other	3.5%	96.5%	100.0%	(1,916)	(53,249)	(55,165)	(1,390)	(526)	
34	675	Miscellaneous Expenses	3.5%	96.5%	100.0%	7,127	196,964	204,091	5,171	1,956	
						<u>68,295</u>	<u>2,050,788</u>	<u>2,119,083</u>	<u>49,548</u>	<u>18,747</u>	
Water Service Corp. Allocated Expenses (SE.90):											
FL Office Allocations											
39	403	Depreciation Expenses	-88.0%	188.0%	100.0%	(5,393)	11,523	6,130	(3,913)	(1,480)	
42	636	Contractual Services - Other	-88.0%	188.0%	100.0%	(5,045)	10,777	5,732	(3,660)	(1,385)	
43	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>	
Water Service Corp. Allocated Expenses (SE.52):											
47	659	Insurance	2.4%	97.6%	100.0%	12,515	504,211	516,726	9,080	3,435	
						<u>12,515</u>	<u>504,211</u>	<u>516,726</u>	<u>9,080</u>	<u>3,435</u>	
UIF Parent Allocations											
51	403	Depreciation Expenses	-34.3%	134.3%	100.0%	(9,574)	37,515	27,941	(6,946)	(2,628)	
52	604	Employee Pension & Benefits	-87.9%	187.9%	100.0%	(1,267)	2,709	1,442	(919)	(348)	
53	650	Transportation Expenses	-3.1%	103.1%	100.0%	(1,027)	33,836	32,809	(745)	(282)	
54	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 Revised
 Page 4 of 5

Preparer: Steven M. Lubertozzi

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

Utilities, Inc of Florida
 Allocation Percentage
 100.00%

Line No.	C/L Acct. No.	Description	Allocation Percentages			Amounts Allocated			Allocation Percentage		
			(1) UIF	(2) Other Companies/ Systems	(3) Total	(4) Description of Allocation Method	(5) UIF	(6) Other Companies/ Systems	(7) Total	(8) 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>336,643</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)
22	419	Interest and Dividend Income	3.5%	96.5%	100.0%		11,553	317,616	329,169	8,382	3,171
25	427	Interest Expense	3.4%	96.6%	100.0%		(1,620)	(45,969)	(47,589)	(1,175)	(445)
26	601	Salaries & Wages	3.3%	96.7%	100.0%		79,877	2,312,253	2,392,130	57,951	21,926
27	604	Employee Pension & Benefits	3.4%	96.6%	100.0%		23,478	658,800	682,278	17,033	6,445
29	632	Contractual Services - Accounting	3.5%	96.5%	100.0%		9,959	275,883	285,842	7,225	2,734
30	633	Contractual Services - Legal	3.5%	96.5%	100.0%		468	12,945	13,413	340	128
31	636	Contractual Services - Other	3.5%	96.5%	100.0%		2,615	71,789	74,404	1,897	718
32	650	Transportation Expenses	0.0%	100.0%	100.0%		-	215	215	-	-
34	675	Miscellaneous Expenses	3.5%	96.5%	100.0%		26,934	737,085	764,019	19,541	7,393
35							<u>221,018</u>	<u>6,878,242</u>	<u>7,099,260</u>	<u>160,349</u>	<u>60,669</u>
36											
37	<u>Water Service Corp. Allocated Expenses (SE.90):</u>										
38	FL Office Allocations										
39	403	Depreciation Expenses	-85.1%	185.1%	100.0%		(20,810)	45,263	24,453	(15,098)	(5,712)
41	604	Employee Pension & Benefits	-84.2%	184.2%	100.0%		(309)	676	367	(224)	(85)
42	636	Contractual Services - Other	-84.9%	184.9%	100.0%		(24,299)	52,917	28,618	(17,629)	(6,670)
43	675	Miscellaneous Expenses	-85.3%	185.3%	100.0%		(89,741)	194,976	105,235	(65,107)	(24,634)
44							<u>(135,159)</u>	<u>293,832</u>	<u>158,673</u>	<u>(98,058)</u>	<u>(37,101)</u>
45											
46	<u>Water Service Corp. Allocated Expenses (SE.52):</u>										
47	659	Insurance	2.4%	97.6%	100.0%		51,076	2,063,419	2,114,495	37,056	14,020
48							<u>51,076</u>	<u>2,063,419</u>	<u>2,114,495</u>	<u>37,056</u>	<u>14,020</u>
49											
50	UIF Parent Allocations										
51	403	Depreciation Expenses	-29.0%	129.0%	100.0%		(33,262)	147,996	114,734	(24,132)	(9,130)
52	604	Employee Pension & Benefits	-86.2%	186.2%	100.0%		(2,521)	5,445	2,924	(1,829)	(692)
53	650	Transportation Expenses	-3.1%	103.1%	100.0%		(3,413)	112,483	109,070	(2,476)	(937)
54	675	Miscellaneous Expenses	-84.9%	184.9%	100.0%		(17,353)	37,789	20,436	(12,590)	(4,763)
							<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 Revised
 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			Pinellas County Allocation Percentage		
			UIF Pinellas County	Other UIF Systems	(3) Total	(4) Description of Allocation Method	(5) Pinellas County	Other UIF Systems	(7) Total	100.00%	0.00%
										Water	Sewer
1		<u>Water Service Corp. Allocated Expenses (SE.50):</u>									
2	601	Salaries - Operations	4.5%	95.5%	100.0%		13,846	292,498	306,344	13,846	-
3	601	Salaries - Office	4.5%	95.5%	100.0%		2,592	54,765	57,357	2,592	-
4	604	Pension & Benefits	4.5%	95.5%	100.0%		3,297	69,652	72,949	3,297	-
5	408	Taxes Other Than Income	4.5%	95.5%	100.0%		1,237	26,127	27,364	1,237	-
6							<u>20,973</u>	<u>443,041</u>	<u>464,014</u>	<u>20,973</u>	<u>-</u>
7											
8		<u>Water Service Corp. Allocated Expenses (SE.51):</u>									
9	403	Depreciation Expense	4.5%	95.5%	100.0%		179	3,784	3,963	179	-
10	601	Salaries and Wages	4.5%	95.5%	100.0%		446	9,423	9,869	446	-
11	636	Contractual Services Other	4.5%	95.5%	100.0%		188	3,975	4,163	188	-
12	675	Miscellaneous Expenses	4.5%	95.5%	100.0%		172	3,626	3,798	172	-
13							<u>985</u>	<u>20,808</u>	<u>21,793</u>	<u>985</u>	<u>-</u>
14											
15		<u>Water Service Corp. Allocated Expenses (SE.60):</u>									
16	403	Depreciation Expense	4.5%	95.5%	100.0%		258	5,460	5,718	258	-
17	408	Taxes Other than Income	4.5%	95.5%	100.0%		444	9,381	9,825	444	-
18	409	Income Taxes - Federal	4.5%	95.5%	100.0%		41	864	905	41	-
19	410	Deferred Inc. Taxes - Federal	4.5%	95.5%	100.0%		15	316	331	15	-
20	413	Income from Utility Plant Leas	4.5%	95.5%	100.0%		(5)	(96)	(101)	(5)	-
22	419	Interest and Dividend Income	4.5%	95.5%	100.0%		522	11,031	11,553	522	-
25	427	Interest Expense	4.5%	95.5%	100.0%		(73)	(1,547)	(1,620)	(73)	-
26	601	Salaries & Wages	4.5%	95.5%	100.0%		3,610	76,267	79,877	3,610	-
27	604	Employee Pension & Benefits	4.5%	95.5%	100.0%		1,061	22,417	23,478	1,061	-
29	632	Contractual Services - Account	4.5%	95.5%	100.0%		450	9,509	9,959	450	-
30	633	Contractual Services - Legal	4.5%	95.5%	100.0%		21	447	468	21	-
31	636	Contractual Services - Other	4.5%	95.5%	100.0%		118	2,497	2,615	118	-
34	675	Miscellaneous Expenses	4.5%	95.5%	100.0%		1,217	25,717	26,934	1,217	-
35							<u>9,990</u>	<u>211,028</u>	<u>221,018</u>	<u>9,990</u>	<u>-</u>
36											
37		<u>Water Service Corp. Allocated Expenses (SE.90):</u>									
38		FL Office Allocations									
39	403	Depreciation Expenses	4.5%	95.5%	100.0%		(941)	(19,869)	(20,810)	(941)	-
41	604	Employee Pension & Benefits	4.5%	95.5%	100.0%		(14)	(295)	(309)	(14)	-
42	636	Contractual Services - Other	4.5%	95.5%	100.0%		(1,098)	(23,201)	(24,299)	(1,098)	-
43	675	Miscellaneous Expenses	4.5%	95.5%	100.0%		(4,056)	(85,685)	(89,741)	(4,056)	-
44							<u>(6,109)</u>	<u>(129,050)</u>	<u>(135,159)</u>	<u>(6,109)</u>	<u>-</u>
45											
46		<u>Water Service Corp. Allocated Expenses (SE.52):</u>									
47	659	Insurance	4.5%	95.5%	100.0%		2,309	48,767	51,076	2,309	-
48							<u>2,309</u>	<u>48,767</u>	<u>51,076</u>	<u>2,309</u>	<u>-</u>
49											
50		UIF Parent Allocations									
51	403	Depreciation Expenses	4.5%	95.5%	100.0%		(449)	(9,479)	(9,928)	(449)	-
52	604	Employee Pension & Benefits	4.5%	95.5%	100.0%		(650)	(13,741)	(14,391)	(650)	-
53	650	Transportation Expenses	4.5%	95.5%	100.0%		(420)	(8,878)	(9,298)	(420)	-
54	675	Miscellaneous Expenses	4.5%	95.5%	100.0%		(288)	(6,074)	(6,362)	(288)	-
							<u>(1,807)</u>	<u>(38,172)</u>	<u>(39,979)</u>	<u>(1,807)</u>	<u>-</u>

Company: Utilities, Inc of Florida
 Docket No.: 060253-WS
 Schedule 6 month Ending: 06/30/2005
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12 Revised
 Page 1 of 5

Preparer: Steven M. Lubertozzi

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

Utilities, Inc of Florida
 Allocation Percentage

Line No.	G/L AccL No.	Description	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
Water Service Corp. Allocated Expenses (SE.50):											
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											
Water Service Corp. Allocated Expenses (SE.51):											
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											
Water Service Corp. Allocated Expenses (SE.60):											
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 Leased	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	24,939	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 - Accountr	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>101,990</u>	<u>3,254,567</u>	<u>3,356,557</u>	<u>73,994</u>	<u>27,996</u>	
29											
Water Service Corp. Allocated Expenses (SE.90):											
30	FL Office Allocations										
31	403	Depreciation Expenses	-84.1%	184.1%	100.0%	(10,256)	22,449	12,193	(7,441)	(2,815)	
32	604	Employee Pension & Benefits	-84.2%	184.2%	100.0%	(309)	676	367	(224)	(85)	
33	636	Contractual Services - Other	-84.1%	184.1%	100.0%	(13,305)	29,122	15,817	(9,653)	(3,652)	
34	675	Miscellaneous Expenses	-84.1%	184.1%	100.0%	(39,812)	87,148	47,336	(28,884)	(10,928)	
35						<u>(63,682)</u>	<u>139,395</u>	<u>75,713</u>	<u>(46,201)</u>	<u>(17,481)</u>	
36											
Water Service Corp. Allocated Expenses (SE.52):											
37	659	Insurance	2.4%	97.6%	100.0%	28,730	1,145,838	1,174,568	20,844	7,886	
38						<u>28,730</u>	<u>1,145,838</u>	<u>1,174,568</u>	<u>20,844</u>	<u>7,886</u>	
39											
UIF Parent Allocations											
40	403	Depreciation Expenses	-32.0%	132.0%	100.0%	(15,478)	63,832	48,354	(11,229)	(4,249)	
41	604	Employee Pension & Benefits	-84.4%	184.4%	100.0%	(1,118)	2,442	1,324	(811)	(307)	
42	650	Transportation Expenses	-3.1%	103.1%	100.0%	(1,810)	59,650	57,840	(1,313)	(497)	
43	675	Miscellaneous Expenses	-84.1%	184.1%	100.0%	(11,376)	24,904	13,528	(8,253)	(3,123)	
44						<u>(29,782)</u>	<u>150,828</u>	<u>121,046</u>	<u>(21,607)</u>	<u>(8,175)</u>	

Company: Utilities, Inc of Florida
 Docket No.: 060253-WS
 Schedule 3 Months Ending: 09/30/2005
 Interim Final
 Historical Projected

Schedule B-12 Revised
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Preparer: Steven M. Lubertozzi

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

Utilities, Inc of Florida
 Allocation Percentage
 100.00%

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Allocation Percentage	
			UIF	Other Companies/ Systems	Total		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	9.6%	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
6							<u>122,542</u>	<u>1,123,157</u>	<u>1,245,699</u>	<u>88,905</u>	<u>33,637</u>
7											
8		<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
13							<u>6,419</u>	<u>152,406</u>	<u>158,825</u>	<u>4,657</u>	<u>1,762</u>
14											
15		<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
22	419	Interest and Dividend Income	3.5%	96.5%	100.0%		2,914	79,411	82,325	2,114	800
25	427	Interest Expense	3.4%	96.6%	100.0%		(474)	(13,336)	(13,810)	(344)	(130)
26	601	Salaries & Wages	3.3%	96.7%	100.0%		19,545	572,209	591,754	14,180	5,365
27	604	Employee Pension & Benefits	3.4%	96.6%	100.0%		5,087	143,426	148,513	3,691	1,396
29	632	Contractual Services - Account	3.5%	96.5%	100.0%		1,889	52,111	54,000	1,370	519
31	636	Contractual Services - Other	3.5%	96.5%	100.0%		3,748	103,373	107,121	2,719	1,029
34	675	Miscellaneous Expenses	3.6%	96.4%	100.0%		5,703	152,313	158,016	4,138	1,565
35							<u>50,733</u>	<u>1,572,887</u>	<u>1,623,620</u>	<u>36,807</u>	<u>13,926</u>
36											
37		<u>Water Service Corp. Allocated Expenses (SE.90):</u>									
38		FL Office Allocations									
39	403	Depreciation Expenses	-84.2%	184.2%	100.0%		(5,161)	11,291	6,130	(3,744)	(1,417)
42	636	Contractual Services - Other	-84.2%	184.2%	100.0%		(5,949)	13,017	7,068	(4,316)	(1,633)
43	675	Miscellaneous Expenses	-84.2%	184.2%	100.0%		(22,500)	49,227	26,727	(16,324)	(6,176)
44							<u>(33,610)</u>	<u>73,535</u>	<u>39,925</u>	<u>(24,384)</u>	<u>(9,226)</u>
45											
46		<u>Water Service Corp. Allocated Expenses (SE.52):</u>									
47	659	Insurance	2.3%	97.7%	100.0%		9,831	413,370	423,201	7,132	2,699
48							<u>9,831</u>	<u>413,370</u>	<u>423,201</u>	<u>7,132</u>	<u>2,699</u>
49											
50		UIF Parent Allocations									
51		Depreciation Expenses	-21.4%	121.4%	100.0%		(8,210)	46,649	38,439	(5,956)	(2,254)
52		Employee Pension & Benefits	-85.7%	185.7%	100.0%		(136)	295	159	(99)	(37)
53		Transportation Expenses	-3.1%	103.1%	100.0%		(576)	18,997	18,421	(418)	(158)
54		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 Revised
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Preparer: Steven M. Lubertozzi

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

Utilities, Inc of Florida
 Allocation Percentage
 100.00%

Line No.	G/L Acct. No.	Description	Allocation Percentages			Amounts Allocated			Allocation Percentage	
			UIF	Other Companies/ Systems	Total	Description of Allocation Method	UIF	Other Companies/ Systems	Total	72.55% Water
1	<u>Water Service Corp. Allocated Expenses (SE.50):</u>									
2	601	Salaries - Operations	9.1%	90.9%	100.0%					
3	601	Salaries - Office	12.0%	88.0%	100.0%	77,413	772,628	850,041	56,163	21,250
4	604	Pension & Benefits	9.6%	90.4%	100.0%	15,141	111,067	126,208	10,985	4,156
5	408	Taxes Other Than Income	8.9%	91.1%	100.0%	18,077	170,111	188,188	13,115	4,962
6						6,397	65,760	72,157	4,641	1,756
7						<u>117,028</u>	<u>1,119,566</u>	<u>1,236,594</u>	<u>84,904</u>	<u>32,124</u>
8	<u>Water Service Corp. Allocated Expenses (SE.51):</u>									
9	403	Depreciation Expense	3.4%	96.6%	100.0%	1,181	33,367	34,548	857	324
10	601	Salaries and Wages	4.2%	95.8%	100.0%	434	10,014	10,448	315	119
11	636	Contractual Services Other	4.1%	95.9%	100.0%	1,033	23,873	24,906	749	284
12	675	Miscellaneous Expenses	4.1%	95.9%	100.0%	912	21,065	21,977	662	250
13						<u>3,560</u>	<u>88,319</u>	<u>91,879</u>	<u>2,583</u>	<u>977</u>
14										
15	<u>Water Service Corp. Allocated Expenses (SE.60):</u>									
16	403	Depreciation Expense	3.4%	96.6%	100.0%	1,849	52,259	54,108	1,341	508
17	408	Taxes Other than Income	3.4%	96.6%	100.0%	2,877	81,310	84,187	2,087	790
18	409	Income Taxes - Federal	3.4%	96.6%	100.0%	107	3,050	3,157	78	29
19	410	Deferred Inc. Taxes - Federal	3.4%	96.6%	100.0%	331	9,343	9,674	240	91
20	413	Income from Utility Plant 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
25	427	Interest Expense	3.4%	96.6%	100.0%	(483)	(13,658)	(14,141)	(350)	(133)
26	601	Salaries & Wages	3.5%	96.5%	100.0%	26,095	722,112	748,207	18,932	7,163
27	604	Employee Pension & Benefits	3.5%	96.5%	100.0%	12,633	350,600	363,233	9,165	3,468
29	632	Contractual Services - Account	3.5%	96.5%	100.0%	4,302	119,540	123,842	3,121	1,181
31	636	Contractual Services - Other	3.5%	96.5%	100.0%	(1,916)	(53,249)	(55,165)	(1,390)	(526)
34	675	Miscellaneous Expenses	3.5%	96.5%	100.0%	7,127	196,964	204,091	5,171	1,956
35						<u>68,295</u>	<u>2,050,788</u>	<u>2,119,083</u>	<u>49,548</u>	<u>18,747</u>
36										
37	<u>Water Service Corp. Allocated Expenses (SE.90):</u>									
38	FL Office Allocations									
39	403	Depreciation Expenses	-88.0%	188.0%	100.0%	(5,393)	11,523	6,130	(3,913)	(1,480)
42	636	Contractual Services - Other	-88.0%	188.0%	100.0%	(5,045)	10,777	5,732	(3,660)	(1,385)
43	675	Miscellaneous Expenses	-88.0%	188.0%	100.0%	(27,429)	58,601	31,172	(19,900)	(7,529)
44						<u>(37,867)</u>	<u>80,901</u>	<u>43,034</u>	<u>(27,473)</u>	<u>(10,394)</u>
45										
46	<u>Water Service Corp. Allocated Expenses (SE.52):</u>									
47	659	Insurance	2.4%	97.6%	100.0%	12,515	504,211	516,726	9,080	3,435
48						<u>12,515</u>	<u>504,211</u>	<u>516,726</u>	<u>9,080</u>	<u>3,435</u>
49										
50	UIF Parent Allocations									
51	403	Depreciation Expenses	-34.3%	134.3%	100.0%	(9,574)	37,515	27,941	(6,946)	(2,628)
52	604	Employee Pension & Benefits	-87.9%	187.9%	100.0%	(1,267)	2,709	1,442	(919)	(348)
53	650	Transportation Expenses	-3.1%	103.1%	100.0%	(1,027)	33,836	32,809	(745)	(282)
54	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 Revised
 Page 4 of 5

Preparer: Steven M. Lubertozzi

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

Utilities, Inc of Florida
 Allocation Percentage
 100.00%

Line No.	G/L Acct. No.	Description	(1) Allocation Percentages			(6) Amounts Allocated			(8)		
			UIF	Other Companies/ Systems	(3) Total	(4) Description of Allocation Method	UIF	Other Companies/ Systems	(7) 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>336,643</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	87,695	91,393	2,765	1,043
13							<u>21,793</u>	<u>623,651</u>	<u>645,444</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)
22	419	Interest and Dividend Income	3.5%	96.5%	100.0%		11,553	317,616	329,169	8,382	3,171
25	427	Interest Expense	3.4%	96.6%	100.0%		(1,620)	(45,969)	(47,589)	(1,175)	(445)
26	601	Salaries & Wages	3.3%	96.7%	100.0%		79,877	2,312,253	2,392,130	57,951	21,926
27	604	Employee Pension & Benefits	3.4%	96.6%	100.0%		23,478	658,800	682,278	17,033	6,445
29	632	Contractual Services - Accounting	3.5%	96.5%	100.0%		9,959	275,883	285,842	7,225	2,734
30	633	Contractual Services - Legal	3.5%	96.5%	100.0%		468	12,945	13,413	340	128
31	636	Contractual Services - Other	3.5%	96.5%	100.0%		2,615	71,789	74,404	1,897	719
32	650	Transportation Expenses	0.0%	100.0%	100.0%		-	215	215	-	-
34	675	Miscellaneous Expenses	3.5%	96.5%	100.0%		26,934	737,085	764,019	19,541	7,393
35							<u>221,018</u>	<u>6,878,242</u>	<u>7,099,260</u>	<u>160,349</u>	<u>60,669</u>
36											
37	<u>Water Service Corp. Allocated Expenses (SE,90):</u>										
38	PL Office Allocations										
39	403	Depreciation Expenses	-85.1%	185.1%	100.0%		(20,810)	45,263	24,453	(15,098)	(5,712)
41	604	Employee Pension & Benefits	-84.2%	184.2%	100.0%		(309)	676	367	(224)	(85)
42	636	Contractual Services - Other	-84.9%	184.9%	100.0%		(24,299)	52,917	28,618	(17,629)	(6,670)
43	675	Miscellaneous Expenses	-85.3%	185.3%	100.0%		(89,741)	194,976	105,235	(65,107)	(24,634)
44							<u>(135,159)</u>	<u>293,832</u>	<u>158,673</u>	<u>(98,058)</u>	<u>(37,101)</u>
45											
46	<u>Water Service Corp. Allocated Expenses (SE,52):</u>										
47	659	Insurance	2.4%	97.6%	100.0%		51,076	2,063,419	2,114,495	37,056	14,020
48							<u>51,076</u>	<u>2,063,419</u>	<u>2,114,495</u>	<u>37,056</u>	<u>14,020</u>
49											
50	UIF Parent Allocations										
51	403	Depreciation Expenses	-29.0%	129.0%	100.0%		(33,262)	147,996	114,734	(24,132)	(9,130)
52	604	Employee Pension & Benefits	-86.2%	186.2%	100.0%		(2,521)	5,445	2,924	(1,829)	(692)
53	650	Transportation Expenses	-3.1%	103.1%	100.0%		(3,413)	112,483	109,070	(2,476)	(937)
54	675	Miscellaneous Expenses	-84.9%	184.9%	100.0%		(17,353)	37,789	20,436	(12,590)	(4,763)
							<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 Revised
 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	
			UFJ Seminole County	Other UFJ Systems	(3) Total	(5) UFJ Seminole County	(6) Other UFJ Systems	(7) Total	(8)	
									65.20%	34.80%
									42.79%	
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>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>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)
22	419	Interest and Dividend Income	42.8%	57.2%	100.0%	4,944	6,609	11,553	3,223	1,720
25	427	Interest Expense	42.8%	57.2%	100.0%	(693)	(927)	(1,620)	(452)	(241)
26	601	Salaries & Wages	42.8%	57.2%	100.0%	34,179	45,698	79,877	22,286	11,893
27	604	Employee Pension & Benefits	42.8%	57.2%	100.0%	10,046	13,432	23,478	6,551	3,496
29	632	Contractual Services - Account	42.8%	57.2%	100.0%	4,261	5,698	9,959	2,779	1,483
30	633	Contractual Services - Legal	42.8%	57.2%	100.0%	200	268	468	131	70
31	636	Contractual Services - Other	42.8%	57.2%	100.0%	1,119	1,496	2,615	730	389
34	675	Miscellaneous Expenses	42.8%	57.2%	100.0%	11,525	15,409	26,934	7,515	4,010
35						<u>94,574</u>	<u>126,444</u>	<u>221,018</u>	<u>61,666</u>	<u>32,908</u>
36										
37		<u>Corp. Allocated Expenses (SE.90):</u>								
38		FL Office Allocations								
39	403	Depreciation Expenses	42.8%	57.2%	100.0%	(8,905)	(11,905)	(20,810)	(5,806)	(3,098)
41	604	Employee Pension & Benefits	42.8%	57.2%	100.0%	(132)	(177)	(309)	(86)	(46)
42	636	Contractual Services - Other	42.8%	57.2%	100.0%	(10,398)	(13,901)	(24,299)	(6,780)	(3,618)
43	675	Miscellaneous Expenses	42.8%	57.2%	100.0%	(38,400)	(51,341)	(89,741)	(25,038)	(13,362)
44						<u>(57,835)</u>	<u>(77,324)</u>	<u>(135,159)</u>	<u>(37,710)</u>	<u>(20,124)</u>
45										
46		<u>Water Service Corp. Allocated Expenses (SE.52):</u>								
47	659	Insurance	42.8%	57.2%	100.0%	21,855	29,221	51,076	14,251	7,605
48						<u>21,855</u>	<u>29,221</u>	<u>51,076</u>	<u>14,251</u>	<u>7,605</u>
49										
50		UFJ Parent Allocations								
51	403	Depreciation Expenses	42.8%	57.2%	100.0%	(14,233)	(19,029)	(33,262)	(9,280)	(4,952)
52	604	Employee Pension & Benefits	42.8%	57.2%	100.0%	(1,079)	(1,442)	(2,521)	(703)	(375)
53	650	Transportation Expenses	42.8%	57.2%	100.0%	(1,460)	(1,953)	(3,413)	(952)	(508)
54	675	Miscellaneous Expenses	42.8%	57.2%	100.0%	(7,425)	(9,928)	(17,353)	(4,842)	(2,584)
						<u>(24,197)</u>	<u>(32,352)</u>	<u>(56,549)</u>	<u>(15,778)</u>	<u>(8,420)</u>

EXHIBIT

tabbies

4

UTILITIES, INC. OF FLORIDA
 ESTIMATE OF INFILTRATION FLOWS - 2005
 Based on Infiltration Specification Allowance of 500 gpd/inch-dia./mile
 Water Pollution Control Federation Manual of Practice - No. FD-5

Paco County - Summertree System

A. Infiltration allowance, excluding service laterals

Main dia.		Main length miles	Allowance @ 500 gpd/inch-dia./mile	
inches	feet		gpd	gpy
	4	372	0.070	141
	6	3,825	0.724	2,173
	8	30,585	5.793	23,170
	10	2,677	0.507	2,535
Total		37,459	7.095	28,020
Inflow @ 10% of water sold				2,854,600
Total allowable I&I				13,081,789

B. Actual Inflow & Infiltration (I&I)

Wastewater treated 32,835,000

Gallons billed to WW Customers

Residential (see note)	27,761,000	96%	26,650,560
General Service	785,000	96%	753,600
Estimated flows returned	28,546,000		27,404,160

Note: Residential gallons are all water gallons used by wastewater customers. Irrigation is separately metered and already removed from residential flows; therefore assume all flows returned at 96%.

Estimated I&I (treated less returned)	5,430,840
Actual less allowable	-7,650,949
Excess, if any	0
Excess as percent of wastewater treated	0.00%

UTILITIES, INC. OF FLORIDA

ESTIMATE OF INFILTRATION FLOWS - 2005

Based on Infiltration Specification Allowance of 500 gpd/inch-dia./mile

Water Pollution Control Federation Manual of Practice - No. FD-5

Pasco County - Wis-Bar System

A. Infiltration allowance, excluding service laterals

Main dia. inches	feet	Main length miles	Allowance @ 500 gpd/inch-dia./mile		
			gpd	gpy	
6		0	0.000	0	
8		4,662	0.883	3,532	
10		0	0.000	0	
Total		4,662	0.883	3,532	1,289,114
Inflow @ 10% of water sold					353,800
Total allowable I&I					1,642,914

B. Actual Inflow & Infiltration (I&I)

Wastewater treated 2,550,000

Gallons billed to WW customers		Estimated returned	
Residential (see note)	3,526,000	80%	2,820,800
General Service	12,000	96%	11,520
Estimated flows returned	3,538,000		2,832,320

Note: Residential gallons are all water gallons used by wastewater customers. Wastewater treatment is purchased from Pasco County. The County measures flows with a master meter under their control. There may be some calibration error. Also, this a small, very seasonal trailer park and measuring low off-season flows may also contribute to the low metered flows. Since both water (70 gpd) and and treated WW (50 gpd) are so low, there does not appear to be a problem.

Estimated I&I (treated less returned)	-282,320
Actual less allowable	-1,925,234
Excess, if any	0
Excess as percent of wastewater treated	0.00%

UTILITIES, INC. OF FLORIDA
 ESTIMATE OF INFILTRATION FLOWS - 2005
 Based on Infiltration Specification Allowance of 500 gpd/inch-dia./mile
 Water Pollution Control Federation Manual of Practice - No. FD-5

Marion County - Golden Hills/Crownwood System

A. Infiltration allowance, excluding service laterals

Main dia. inches	Main length feet	Main length miles	Allowance @ 500 gpd/inch-dia./mile	
			gpd	gpy
6	0	0.000	0	
8	2,798	0.530	2,120	
10	0	0.000	0	
Total	2,798	0.530	2,120	773,689
Inflow @ 10% of water sold				270,900
Total allowable I&I				1,044,589

B. Actual Inflow & Infiltration (I&I)

Wastewater treated for UIF customers 2,191,000
 Note: Total wastewater treated is 7,711,000 gallons, of which 5,520,000 gallons is from BFF, Inc. a bulk customer whose collection system doesn't contribute to the company's I&I or allowance. Therefore, only the gallons treated for UIF are used.

Gallons billed to WW customers	Estimated returned	
Residential (see note) 2,701,000	80%	2,160,800
General Service 8,000	96%	7,680
Estimated flows returned 2,709,000		2,168,480

Note: Residential gallons are all water gallons used by wastewater customers.

Estimated I&I (treated less returned)	22,520
Actual less allowable	-1,022,069
Excess, if any	0
Excess as percent of wastewater treated	0.00%

UTILITIES, INC. OF FLORIDA
 ESTIMATE OF INFILTRATION FLOWS - 2005
 Based on Infiltration Specification Allowance of 500 gpd/inch-dia./mile
 Water Pollution Control Federation Manual of Practice - No. FD-5

Seminole County - Ravenna Park/Lincoln

A. Infiltration & Inflow allowance, including service laterals

Main dia. inches	Main length feet	Main length miles	Allowance @ 500 gpd/inch-dia./mile	
			gpd	gpy
6	0	0.000	0	
8	6,018	1.140	4,559	
8	5,000	0.947	3,788	(serv. laterals)
10	0	0.000	0	
Total	11,018	2.087	8,347	3,046,644
Inflow @ 10% of water sold				1,904,542
Total allowable I&I				4,951,186

B. Actual Inflow & Infiltration (I&I)

Wastewater treated 25,844,000

Gallons billed to WW customers	Estimated returned	
Residential (see note) 16,846,418	84%	14,150,991
General Service 2,199,000	100%	2,199,000
Estimated flows returned 19,045,418		16,349,991

Note: Residential gallons are all water gallons used by wastewater customers.
 Return flow percentages based on utility's knowledge of customer usage.
 GS service is one elementary school with no irrigation and minimal outside water use.

Estimated I&I (treated less returned)	9,494,009
Actual less allowable	4,542,823
Excess, if any	4,542,823
Excess as percent of wastewater treated	17.58%
 Allowable flows (returned + allowable I&I)	 21,301,177

UTILITIES, INC. OF FLORIDA
 ESTIMATE OF INFILTRATION FLOWS - 2005
 Based on Infiltration Specification Allowance of 500 gpd/inch-dia./mile
 Water Pollution Control Federation Manual of Practice - No. FD-5

Seminole County - Weathersfield System

A. Infiltration allowance, excluding service laterals

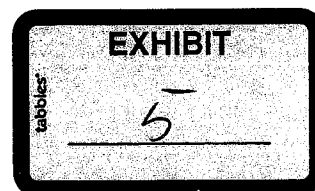
Main dia.		Main length		Allowance @ 500	
inches	feet	miles	gpd	gpd/inch-dia./mile	gpy
6		0	0.000		0
8		45,856	8.685	34,739	
10		1,751	0.332	1,658	
Total		47,607	9.016	36,398	13,285,101
Inflow @ 10% of water sold					9,131,358
Total allowable I&I					22,416,460

B. Actual Inflow & Infiltration (I&I)

Wastewater treated		63,689,000	
		22,027,023	
Gallons billed to WW customers	Estimated returned		
Residential (see note)	88,712,582	70%	62,098,807
General Service	2,601,000	70%	1,820,700
Estimated flows returned	91,313,582		63,919,507

NOTE: - Wastewater is treated by the City of Altamonte Springs. The flows are not measured. Altamonte Springs bills Weathersfield on the basis of 70% of water sold. The above is not a true I&I analysis, but a proof of the 70% relationship. A true I&I analysis cannot be performed without knowing the wastewater flows.

Estimated I&I (treated less returned)	-230,507
Actual less allowable	-22,646,967
Excess, if any	0
Excess as percent of wastewater treated	0.00%



Utilities, Inc. of Florida
 Schedule of Chemicals
 Docket No. 060253-WS
 January 1, 2005- December 31, 2005
 UIF- List of Chemicals

Date of Invoice	Sodium Hypochlorite 10% solution		Chlorine Gas Cylinders		Para Block Cherry Deoderant		Trichloroisocyanuric Acid Tablets		Aqua Ammonia 18% solution		Calcium Hypochlorite HTH Powder		Aquadene Polyphosphate		TOTAL AMOUNTS
	1 Gal	Unit Price	150#	Unit Price	20# Blocks	Unit Price	50# PL	Unit Price	55 Gal	Unit Price	100 # PL	Unit Price	5 Gallons	Unit Price	
12/17/2004													6	37.5	225.00
12/20/2004	18	0.85													15.30
12/20/2004	65	0.85													55.25
12/22/2004	70	0.85													59.50
12/22/2004	37	0.85													31.45
12/22/2004	57	0.85													48.45
12/27/2004	30	0.85													25.50
12/27/2004	80	0.85													68.00
12/28/2004	375	0.85													318.75
12/28/2004	175	0.85													148.75
12/31/2004	26	0.85													22.10
1/10/2005	175	0.95													166.25
1/11/2005	350	0.95													332.50
1/11/2005	200	0.95													190.00
1/11/2005	20	0.95													19.00
1/11/2005	175	0.95													166.25
1/11/2005	200	0.95													190.00
1/12/2005	18	0.85													15.30
1/20/2005	50	0.95													47.50
1/24/2005	75	0.95													71.25
1/24/2005	70	0.95													66.50
1/24/2005	69	0.95													65.55
1/24/2005	27	0.95													25.65
1/24/2005	33	0.95													31.35
1/24/2005			1	85											85.00
1/24/2005	18	0.85													15.30
1/24/2005	18	0.95							1	103.24					120.34
1/25/2005	300	0.95													285.00
1/25/2005	175	0.95													166.25
1/31/2005	17	0.95													16.15
2/8/2005	15	0.95													14.25
2/8/2005	300	0.95													285.00
2/14/2005	42	0.95													39.90
2/14/2005	15	0.95													14.25
2/15/2005	15	0.95													14.25
2/16/2005			1	85											85.00
2/16/2005			2	85											170.00
2/17/2005	130	0.95													123.50

Utilities, Inc. of Florida
 Schedule of Chemicals
 Docket No. 060253-WS
 January 1, 2005- December 31, 2005
 UIF- List of Chemicals

Date of Invoice	Sodium Hypochlorite 10% solution		Chlorine Gas Cylinders		Para Block Cherry Deoderant		Trichloroisocyanuric Acid Tablets		Aqua Ammonia 18% solution		Calcium Hypochlorite HTH Powder		Aquadene Polyphosphate		TOTAL AMOUNTS
	1 Gal	Unit Price	150#	Unit Price	20# Blocks	Unit Price	50# PL	Unit Price	55 Gal	Unit Price	100 # PL	Unit Price	5 Gallons	Unit Price	
2/17/2005	60	0.95													57.00
2/21/2005	55	0.95													52.25
2/21/2005	75	0.95													71.25
2/21/2005	55	0.95													52.25
2/21/2005	280	0.95													266.00
2/21/2005	22	0.95													20.90
2/22/2005	350	0.95													332.50
2/22/2005	400	0.95													380.00
2/22/2005	200	0.95													190.00
2/28/2005			2	85											170.00
2/28/2005	19	0.95													18.05
3/8/2005	300	0.95													285.00
3/8/2005	200	0.95													190.00
3/8/2005	35	0.95													33.25
3/8/2005	80	0.95													76.00
3/8/2005	280	0.95													266.00
3/9/2005	16	0.95													15.20
3/14/2005	76	0.95													72.20
3/14/2005	17	0.95													16.15
3/17/2005	70	0.95													66.50
3/21/2005	60	0.95													57.00
3/21/2005	25	0.95													23.75
3/21/2005	65	0.95													61.75
3/21/2005	175	0.95													166.25
3/21/2005	17	0.95													16.15
3/22/2005	325	0.95													308.75
3/22/2005	175	0.95													166.25
3/28/2005	18	0.95													17.10
4/4/2005	14	0.95													13.30
4/5/2005	350	0.95													332.50
4/5/2005	160	0.95													152.00
4/5/2005	20	0.95													19.00
4/5/2005	140	0.95													133.00
4/5/2005	135	0.95													128.25
4/8/2005			2	85											170.00
4/8/2005			1	85											85.00
4/8/2005			1	85											85.00
4/12/2005	39	0.95													37.05

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Date of Invoice	Sodium Hypochlorite 10% solution		Chlorine Gas Cylinders		Para Block Cherry Deoderant		Trichloroisocyanuric Acid Tablets		Aqua Ammonia 18% solution		Calcium Hypochlorite HTH Powder		Aquadene Polyphosphate		TOTAL AMOUNTS
	1 Gal	Unit Price	150#	Unit Price	20# Blocks	Unit Price	50# PL	Unit Price	55 Gal	Unit Price	100 # PL	Unit Price	5 Gallons	Unit Price	
4/12/2005	57	0.95													54.15
4/12/2005	42	0.95													39.90
4/12/2005			2	85											170.00
4/12/2005	14	0.95													13.30
4/13/2005	225	0.95													213.75
4/13/2005	115	0.95													109.25
4/14/2005	70	0.95													66.50
4/15/2005	65	0.95													61.75
4/15/2005	15	0.95													14.25
4/15/2005	60	0.95													57.00
4/15/2005	175	0.95													166.25
4/18/2005	18	0.95													17.10
4/19/2005	400	0.95													380.00
4/25/2005	18	0.95													17.10
4/27/2005	350	0.95													332.50
5/3/2005	400	0.95													380.00
5/3/2005	75	0.95													71.25
5/3/2005	25	0.95													23.75
5/3/2005	175	0.95													166.25
5/3/2005	250	0.95													237.50
5/6/2005	47	0.95													44.65
5/6/2005	28	0.95													26.60
5/6/2005			1	85											85.00
5/9/2005	32	0.95													30.40
5/11/2005			1	85											85.00
5/12/2005	80	0.95													76.00
5/12/2005	165	0.95													156.75
5/12/2005	115	0.95									1	118			227.25
5/16/2005	350	0.95													332.50
5/16/2005	175	0.95													166.25
5/16/2005	80	0.95													76.00
5/16/2005	30	0.95													28.50
5/16/2005	230	0.95													218.50
5/16/2005	13	0.95							1	114.02					126.37
5/19/2005			1	85											85.00
6/1/2005	500	0.95													475.00
6/1/2005	300	0.95													285.00
6/1/2005	25	0.95													23.75

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Date of Invoice	Sodium Hypochlorite 10% solution		Chlorine Gas Cylinders		Para Block Cherry Deoderant		Trichloroisocyanuric Acid Tablets		Aqua Ammonia 18% solution		Calcium Hypochlorite HTH Powder		Aquadene Polyphosphate		TOTAL AMOUNTS
	1 Gal	Unit Price	150#	Unit Price	20# Blocks	Unit Price	50# PL	Unit Price	55 Gal	Unit Price	100 # PL	Unit Price	5 Gallons	Unit Price	
6/1/2005	210	0.95													199.50
6/1/2005	200	0.95													190.00
6/2/2005	31	0.95													29.45
6/3/2005	67	0.95													63.65
6/3/2005	28	0.95													26.60
6/8/2005			1	85											85.00
6/9/2005	95	0.95													90.25
6/9/2005	130	0.95									1	118			241.50
6/9/2005	130	0.95									1	118			241.50
6/10/2005			2	85											170.00
6/10/2005	27	0.95													25.65
6/13/2005	80	0.95													76.00
6/13/2005	30	0.95													28.50
6/13/2005	85	0.95													80.75
6/13/2005	200	0.95													190.00
6/14/2005	300	0.95													285.00
6/14/2005	125	0.95													118.75
6/14/2005			1	85											85.00
6/22/2005			2	85											170.00
6/25/2005	26	0.95													24.70
6/28/2005	350	0.95													332.50
6/28/2005	160	0.95													152.00
6/28/2005	160	0.95													152.00
6/28/2005	250	0.95													237.50
7/1/2005	76	0.95													72.20
7/1/2005	40	0.95													38.00
7/1/2005	15	0.95													14.25
7/7/2005	80	0.95													76.00
7/7/2005	150	0.95													142.50
7/11/2005	25	0.95						1	108						250.50
7/11/2005	55	0.95													23.75
7/11/2005	160	0.95													52.25
7/11/2005	80	0.95													152.00
7/11/2005	80	0.95													76.00
7/12/2005	350	0.95													332.50
7/12/2005	22	1.10													24.20
7/22/2005			2	85											170.00
7/26/2005	250	0.95													237.50
7/26/2005	350	0.95													332.50

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Date of Invoice	Sodium Hypochlorite		Chlorine Gas		Para Block		Trichloroisocyanuric Acid		Aqua Ammonia		Calcium Hypochlorite		Aquadene		TOTAL AMOUNTS
	1 Gal	Unit Price	150#	Unit Price	20# Blocks	Unit Price	50# PL	Unit Price	55 Gal	Unit Price	100 # PL	Unit Price	5 Gallons	Unit Price	
7/26/2005	30	0.95													28.50
7/26/2005	150	0.95													142.50
7/26/2005	225	0.95													213.75
7/28/2005		0.95	2	85											170.00
7/28/2005	22	1.10													24.20
7/29/2005	76	1.10													83.60
7/29/2005	24	1.10													26.40
7/29/2005	23	1.10													25.30
8/4/2005	100	0.95													95.00
8/4/2005	155	0.95													147.25
8/8/2005	300	0.95													285.00
8/8/2005	65	0.95													61.75
8/8/2005	25	0.95													23.75
8/8/2005	60	0.95													57.00
8/8/2005	27	1.10									1	118			29.70
8/9/2005	325	0.95													308.75
8/9/2005	300	0.95													285.00
8/16/2005		0.95	1	85											85.00
8/19/2005					4	52.22									208.88
8/23/2005	350	0.95													332.50
8/23/2005	225	0.95													213.75
8/23/2005	150	0.95													142.50
8/23/2005	225	0.95													213.75
8/24/2005			1	85											85.00
8/24/2005			1	85											85.00
8/24/2005	28	1.10							1	123.15					153.95
8/24/2005	28	1.10							1	123.15					153.95
8/30/2005	30	0.95													28.50
8/31/2005	75	1.10													82.50
8/31/2005	24	1.10													26.40
8/31/2005	22	1.10													24.20
9/1/2005	105	0.95													99.75
9/1/2005	125	0.95													118.75
9/6/2005	375	0.95													356.25
9/6/2005	225	0.95													213.75
9/6/2005	80	0.95													76.00
9/6/2005	65	0.95													61.75
9/6/2005	60	0.95													57.00

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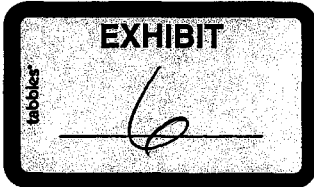
Date of Invoice	Sodium Hypochlorite		Chlorine Gas		Para Block		Trichloroisocyanuric Acid		Aqua Ammonia		Calcium Hypochlorite		Aquadene		TOTAL AMOUNTS
	10% solution 1 Gal	Unit Price	Cylinders 150#	Unit Price	Cherry Deoderant 20# Blocks	Unit Price	Tablets 50# PL	Unit Price	18% solution 55 Gal	Unit Price	HTH Powder 100 # PL	Unit Price	Polyphosphate 5 Gallons	Unit Price	
9/6/2005	225	0.95													213.75
9/14/2005			1	85											85.00
9/14/2005			1	85											85.00
9/14/2005			1	85											85.00
9/14/2005	23	1.10													25.30
9/16/2005			1	85											85.00
9/16/2005			2	85											170.00
9/20/2005	31	1.10													34.10
9/21/2005	400	0.95													380.00
9/21/2005	250	0.95													237.50
9/21/2005	25	0.95													23.75
9/21/2005	235	0.95													223.25
9/21/2005	300	0.95													285.00
9/26/2005			1	85											85.00
9/28/2005	22	1.10													24.20
9/28/2005	57	1.10													62.70
9/28/2005	24	1.10													26.40
9/29/2005	115	0.95													109.25
9/29/2005	110	0.95													104.50
9/30/2005			1	85											85.00
10/3/2005	75	0.95													71.25
10/3/2005	30	0.95													28.50
10/3/2005	55	0.95													52.25
10/3/2005	225	0.95													213.75
10/3/2005	225	0.95													213.75
10/4/2005	350	0.95													332.50
10/4/2005	175	0.95													166.25
10/11/2005			2	85											170.00
10/11/2005	39	1.10													42.90
10/12/2005												25	37.5		937.50
10/18/2005	350	0.95													332.50
10/18/2005	25	0.95													23.75
10/18/2005	185	0.95													175.75
10/18/2005	265	0.95													251.75
10/18/2005	11	1.10													12.10
10/20/2005	20	1.10													22.00
10/20/2005	60	1.10													66.00
10/25/2005	250	0.95													237.50

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	1 Gal	Unit Price	150#	Unit Price	20# Blocks	Unit Price	50# PL	Unit Price	55 Gal	Unit Price	100 # PL	Unit Price	5 Gallons	Unit Price	
10/27/2005	90	0.95													85.50
10/27/2005	120	0.95													114.00
10/31/2005	65	0.95													61.75
10/31/2005	55	0.95													52.25
10/31/2005	225	0.95													213.75
11/1/2005	325	0.95													308.75
11/1/2005	100	0.95													95.00
11/1/2005	25	1.10													27.50
11/1/2005									1	133.53					133.53
11/1/2005									1	133.53					133.53
11/7/2005			1	85											85.00
11/7/2005			2	85											170.00
11/11/2005	60	1.10													66.00
11/15/2005	350	0.95													332.50
11/15/2005	200	0.95													190.00
11/15/2005	25	0.95													23.75
11/15/2005	200	0.95													190.00
11/15/2005	235	0.95													223.25
11/18/2005	28	1.10													30.80
11/21/2005	125	0.95													118.75
11/22/2005	23	1.10													25.30
11/28/2005	85	0.95													80.75
11/28/2005	65	0.95													61.75
11/28/2005	235	0.95													223.25
11/29/2005	325	0.95													308.75
11/29/2005	200	0.95													190.00
11/29/2005			(1)	85											(85.00)
11/29/2005			2	85											170.00
12/13/2005	250	0.95													237.50
12/13/2005	175	0.95													166.25
12/13/2005	25	0.95													23.75
12/13/2005	250	0.95													237.50
12/13/2005	235	0.95													223.25
	29,156		42		4		1		6		4		31		33,854.40
Quantity Purchased	29,156		42		4		1		6		4		31		

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	1 Gal	Unit Price	150#	Unit Price	20# Blocks	Unit Price	50# PL	Unit Price	55 Gal	Unit Price	100 # PL	Unit Price	5 Gallons	Unit Price	
Unit of Measure	Gallons		150# cyl		20#		50# Pail		55 Gal		100# Pail		Gallons		
Average Cost/ Unit		1.00		85		52.22		108		121.77		118			37.5
Where Used (Water/ Sewer)	Water and Sewer		Water Only		Sewer Only		Water and Sewer		Water Only		Water Only		Water Only		
Specify Dosage Rate					Odor control use only		Used as cleaning agent		Disinfect wells						
Water, chemical feed rate, ppm	8		19		N/A		N/A		2.4		N/A		2.8		
Volume treated, million gal.	344.4		39.7						25				55.3		
Sewer, chemical feed rate, ppm	21		N/A		N/A		N/A		N/A		N/A		N/A		
Volume treated, million gal.	7.7														
			Orangewood and Summertree only		Summertree only				Lake Tarpon only				Crystal Lake, Phillips, Park Ridge, Jansen only		



Salary Allocation Narrative:

All operators are allocated using the same methodology. For example, an operator named Joe Smith works as an operator in the Florida office. He works for Alafaya, Lake Placid and UIF (all counties). Customer Equivalents are based on ERCs (Equivalent Residential Connections). The customer equivalents are as follows:

Company	CAM CEs 6/30/05	CAM CEs 9/30/05	CAM CEs 12/31/05	(rounded) Average
Sanlando	16593	16597	16606	16599
Lake Placid	265	265	265	265
UIF	8188	8023	8205	<u>8139</u>

Total Average ERCs for the three companies above: 25003

Now we find percentages of each company's ERC to the total ERCs:

Sanlando:	16599/25003 =	66.388033435 % rounded =	66.40%
Lake Placid:	265/25003 =	01.059872815 % rounded =	01.10%
UIF:	8139/25003 =	32.552093748 % rounded =	<u>32.50%</u>
TOTAL			100.00%

Joe Smith's salary is \$35,000 dollars per year. 66.4% of \$35,000 is \$23,240 which would be allocated to Sanlando, \$385 would be allocated to Lake Placid and \$11,375 would be allocated to UIF.

During the year Joe Smith worked directly on a project for UIF for water treatment plant improvements. Joe worked ten hours on this project. Joe's rate is \$28.50 per hour. Therefore, \$285.00 of Joe's salary would be credited to Salaries charged to plant (a contra expense account) and debited to the corresponding plant account. Joe's individual expense to UIF is now \$11,375-\$285= \$11,090.00 for the year.

UIF Salary Allocation

Utilities, Inc. of Florida		Docket No. 060253-WS			
Line No.	Employee Name	Total 2005	Account 601	Account 701	Capitalized Amount
1	Thomas J Abendroth	\$2,636	\$ 1,912	\$ 724	\$ 4,937
2	Jack Adkins	33,697	24,447	9,250	11,931
3	James Roger Alday	1,640	1,190	450	1,739
4	Daniel S Anderson	10,090	7,320	2,770	638
5	Bill Coates	2,609	1,893	716	-
6	Robert K Cooper	1,841	1,336	505	2,382
7	Robb Douglas Crow	29,357	21,299	8,058	9,264
8	Michael T. Dunn	14,988	10,874	4,114	1,249
9	Jeffery C Elder	2,684	1,947	737	2,265
10	Patrick C Flynn	12,647	9,175	3,472	5,321
11	Michael John Gavaletz	885	642	243	-
12	Bryan Keith Gongre	2,908	2,110	798	531
13	Stephen J Habery	52,335	37,969	14,366	24,037
14	Scotty Lee Haws	6,739	4,889	1,850	229
15	John G Holdman	7,089	5,143	1,946	1,169
16	Jimmiw H Hollister	1,888	1,370	518	1,778
17	Alexander Lorenzo	7,573	5,494	2,079	-
18	John Allen Marinelli	5,754	4,175	1,579	487
19	Roy J Mericle	2,362	1,714	648	-
20	Matthew J Morrell	2,608	1,892	716	3,577
21	Gary Wade Musselwhite, Jr.	104	75	29	-
22	Raymond Alan Parrish	5,784	4,196	1,588	-
23	Christopher R Phillips	6,328	4,591	1,737	-
24	Jeffery Pinder	4,971	3,606	1,365	8,219
25	Frederick E Quinlan, II	730	530	200	2,443
26	Roberto Villamin Remigio	4,195	3,043	1,152	-
27	Richard Wayne Retz	10,132	7,351	2,781	2,533
28	Charles Grayling Schwades	41,951	30,436	11,515	2,482
29	Mickey A Shue	868	630	238	200
30	Kathy Ann Silltoe	4,565	3,312	1,253	-
31	Ronald D White	2,513	1,823	690	4,951
32	Anthony Wierzbicki	10,334	7,497	2,837	3,016
33	William B Willingham	1,618	1,174	444	1,674
34	Terry Wayne Silltoe	2,960	2,147	813	-
35	James Dennis Yingling	4,543	3,296	1,247	2,442
36	Allan Finch	11,216	8,137	3,079	-
37	James Howard Pendarvis	1,102	800	302	620
38	William Dusten White	227	165	62	962
39	Preston S Boardway	58	42	16	-
40	James Edward Carroll	109	79	30	-
41	Leonard E Ledwell	117	85	32	-
	Other	(10,411)	(7,553)	(2,858)	-
42	Total	\$306,344	\$229,807	\$86,948	\$ 101,067

tabbles®
EXHIBIT
7

Actual

Calculation of TYE 12/31/05 Water Revenues

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 []
 Water [x] Sewer []

Schedule E-2
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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	Gallorage 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	<u>43,551,645</u>	<u>168,760,355</u>			
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	<u>386,581</u>	<u>945,419</u>			
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	<u>409,355</u>	<u>1,283,645</u>			
31						
32	60005 Residential Irrigation First 8,000 Gallons (1)	93,226	389,613	\$1.85	\$1.87	\$901.04
33	60005 Residential Irrigation Next 8,000 Gallons (1)	30,451	169,387	\$2.78	\$2.81	\$560.63
34	60005 Residential Irrigation Over 16,000 Gallons (1)	49,388	108,935	\$3.70	\$3.74	\$590.15
35	Total for bill code 60005	<u>173,065</u>	<u>667,935</u>			
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
45						
46	Total Water Revenues					<u>\$673,668.13</u>
47						
48				Misc Charges		<u>\$6,000.00</u>
49	Revenues per General Ledger		679,866	Total Revenues		<u>\$679,668.13</u>
50	Adjustments					
51	Adjusted Revenues per General Ledger		<u>679,866</u>			
52						
53	Revenues per Above		679,668			
54	Unreconcilable Difference		<u>198</u>			
55	Unreconcilable Difference Percent		0.03%			
56						
57	Footnote:					
58	(1)	Consolidated Factor (Column 7, Schedule E-14) is used for tiered gallons				
59	(2)	These bill codes had a rate change between bill cycles. Therefore, the number of bills are prorated based on the following: number of bills * (number of days @ respective rate / total days in bill cycle)				
60						
61						

Annualized

Calculation of TYE 12/10/05 Water Revenues

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 []
 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	<u>212,312,000</u>		
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	<u>1,332,000</u>		
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	<u>1,693,000</u>		
31				
32	60005 Residential Irrigation First 8,000 Gallons (1)	482,839	\$1.87	\$902.91
33	60005 Residential Irrigation Next 8,000 Gallons (1)	199,838	\$2.81	\$561.55
34	60005 Residential Irrigation Over 16,000 Gallons (1)	158,323	\$3.74	\$592.13
35	Total for bill code 60005	<u>841,000</u>		
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
45				
46	Total Water Revenues			<u>\$675,145.75</u>
47		Misc Charges		<u>\$6,000.00</u>
48		Total Revenues		<u>\$681,145.75</u>
49				
50				
51				
52				
53				
54				
55				
56				
57	Footnote:			
58	(1)	Consolidated Factor (Column 7, Schedule E-14) is used for tiered gallons		
59	(2)	These bill codes had a rate change between bill cycles. Therefore, the number of bills are prorated based on the following: number of bills * (number of days @ respective rate / total days in bill cycle)		
60				
61				

Proposed

Calculation of Proposed Water Revenues

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
 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	Gallonge 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	<u>212,312,000</u>		
21				
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	<u>1,332,000</u>		
26				
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	<u>1,693,000</u>		
31				
32	60005 Residential Irrigation First 8,000 Gallons (1)	482,839	\$2.64	\$1,274.69
33	60005 Residential Irrigation Next 8,000 Gallons (1)	199,838	\$3.97	\$793.36
34	60005 Residential Irrigation Over 16,000 Gallons (1)	158,323	\$5.30	\$839.11
35	Total for bill code 60005	<u>841,000</u>		
36				
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
45				
46	Total Water Revenues			<u>\$954,073.04</u>
47			Misc Charges	<u>\$6,000.00</u>
48			Total Revenues	<u>\$960,073.04</u>
49				
50	Proposed Revenues per B-1	960,123		
51	Revenues per Above	960,073		
52	Difference	<u>50</u>		
53		<u>0.01%</u>		
54				
55				
56				
57	Footnote:			
58	(1)	Consolidated Factor (Column 7, Schedule E-14) is used for tiered gallons		
59	(2)	These bill codes had a rate change between bill cycles. Therefore, the number of bills are prorated based on the following: number of bills * [number of days @ respective rate / total days in bill cycle]		
60				
61				