

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

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

**OF  
Utilities, Inc. of Eagle Ridge**  
Docket No. 080247-SU

**VOLUME I**



**FOR THE**

**Test Year Ended: December 31, 2007**

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

**INDEX**

<u>SCHEDULE</u>	<u>PAGE(S)</u>	<u>DESCRIPTION OF SCHEDULE</u>
<b>VOLUME I</b>		
<b><u>RATE BASE</u></b>		
A-2	1	Sewer Rate Base
A-3	2 - 3	Adjustments to Rate Base
A-4	4	Annual Plant Additions and Balances
A-6	5	Sewer Plant In Service by Primary Account
A-7	6	Summary of Non-Used & Useful Plant
A-8	7	Annual Accumulated Depreciation Additions and Balances
A-10	8	Sewer Accumulated Depreciation by Primary Account
A-11	9	Annual Additions and Balances to CIAC
A-12	10	CIAC by Type and Classification
A-13	11	Annual Additions and Balances of Amortization of CIAC
A-14	12	Accumulated Amortization of CIAC by Type and Classification
A-15	13	Schedule of AFUDC Rates Used
A-16	14	Annual Additions and Balances of Advances for Construction
A-17	15	Working Capital Allowance Calculation
A-18	16	Balance Sheet - Assets
A-19	17	Balance Sheet - Liabilities & Owners' Equity
<b><u>NET OPERATING INCOME</u></b>		
B-2	18	Net Operating Income Statement - Sewer
B-3	19 - 20	Adjustments to Net Operating Income
B-4	21	Test Year Operating Revenues
B-6	22	Sewer O&M Expenses by Month
B-8	23	Comparative O&M Expenses - Sewer
B-9	24	Analysis of Contractual Services
B-10	25	Rate Case Expense Analysis
B-11	26	Analysis of Maintenance Expense
B-12	27 - 30a	Schedule of Allocated Expenses
B-14	31	Net Depreciation Expense - Sewer
B-15	32	Taxes Other than Income
<b><u>INCOME TAX</u></b>		
C-1	33	Reconciliation of Total Income Tax Provision
C-2	34	State and Federal Income Tax Calculation - Current
C-3	35	Schedule of Interest in Tax Expense Calculation
C-4	36	Book/Tax Differences - Permanent
C-5	37	Deferred Tax Expense
C-6	38 - 40	Accumulated Deferred Income Taxes
C-7	41 - 44	Investment Tax Credits
C-8	45	Parent(s) Debt Information
C-9	46	Income Tax Returns
C-10	47	Miscellaneous Tax Information
<b><u>COST OF CAPITAL</u></b>		
D-1	48	Requested Cost of Capital
D-2	49	Reconciliation of Capital Structure to Rate Base
D-3	50	Preferred Stock Outstanding
D-4	51	Simple Average Cost Short-Term Debt
D-5	52	Long-Term Debt - Beginning & End of Year Average
D-6	53	Variable Rate Long-Term Debt Beginning & End of Year Average
D-7	54	Customer Deposits

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

**INDEX**

<b>SCHEDULE</b>	<b>PAGE(S)</b>	<b>DESCRIPTION OF SCHEDULE</b>
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**RATE SCHEDULES**

E-1	55	Rate Schedule - Present, Interim, and Final
E-2	56	Revenues at Test Year and Proposed Rates
E-3	57	Customer Monthly Billing Schedule
E-4	58	Miscellaneous Service Charges
E-5	59	Miscellaneous Service Charge Revenue
E-6	60	Public Fire Hydrants Schedule
E-7	61	Private Fire Protection Service
E-8	62	Contracts and Agreements
E-9	63	Tax or Franchise Fee
E-10	64	Service Availability Charges
E-11	65	Guaranteed Revenues Received
E-12	66	Class A Utility Cost of Service Study
E-13	67	Projected Test Year Revenue Calculation
E-14	68	Billing Analysis (contained in Volume II)

**ENGINEERING SCHEDULES**

F-2	69	Gallons of Wastewater Treated
F-4	70	Wastewater Treatment Plant Statistics
F-6	71	Used and Useful Calculations - Wastewater
F-7	72	Used and Useful Calculations - Water Distribution System
	73	and Wastewater Collection System
F-8	74	Margin Reserve Calculations - Water and Wastewater
F-10	75	Equivalent Residential Connections - Wastewater

**INTERIM SCHEDULES**

A-2 Interim	76	Sewer Rate Base
A-3 Interim	77	Adjustments to Rate Base
B-2 Interim	78	Net Operating Income Statement - Sewer
B-3 Interim	79	Adjustments to Net Operating Income
B-15 Interim	80	Taxes Other Than Income
C-1 Interim	81	Reconciliation of Total Income Tax Provision
C-2 Interim	82	State and Federal Income Tax Calculation - Current
D-1 Interim	83	Requested Cost of Capital
D-2 Interim	84	Reconciliation of Capital Structure to Rate Base
E-1 Interim	85	Rate Schedule - Present, Interim, and Final
E-2 Interim	86	Revenues at Test Year and Interim Rates

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Schedule Year Ended: December 31, 2007  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Schedule: A-2  
 Page 1 of 1  
 Preparer: Hoy, John

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Balance Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 6,267,052	\$ 136,193 A	\$ 6,403,245	A-6, A-3
2	Utility Land & Land Rights	39,579		39,579	A-6
3	Less: Non-Used & Useful Plant	-	(303,511) B	(303,511)	A-7, A-3
4	Construction Work in Progress	97,371	(97,371) C	-	A-18, A-3
5	Less: Accumulated Depreciation	(2,626,722)	25,894 D	(2,600,828)	A-10, A-3
6	Less: CIAC	(3,556,830)		(3,556,830)	A-12
7	Accumulated Amortization of CIAC	2,469,069		2,469,069	A-14
8	Acquisition Adjustments	310,957	(310,957) E	-	A-18, A-3
9	Accum. Amort. of Acq. Adjustments	(44,192)	44,192 E		A-18, A-3
10	Advances For Construction				A-16
11	Working Capital Allowance	-	81,530 F	81,530	A-17, A-3
12	Total Rate Base	\$ 2,956,284	\$ (424,030)	\$ 2,532,254	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Schedule Year Ended: December 31, 2007  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Schedule: A-3  
 Page 1 of 2  
 Docket No.: 080247-SU  
 Preparer: Hoy, John

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

Line No.	Description	Water	Wastewater
1	<u>(A1) Utility Plant in Service</u>		
2	1. Allocate WSC & Regional Plant in Service to Eagle Ridge (see A-3, p.2)		\$ 20,089
3	2. Reallocate Fla. Vehicles (see A-3, p.2)		(67,798)
4	3. Proforma Allocation of Phoenix Project (see A-3, p.2)		183,902
5	Total Plant in Service		\$ 136,193
6	<u>(B) Non Used &amp; Useful Plant in Service (Page A-7)</u>	-	\$ (303,511)
7	<u>(C) CWIP</u>		
8	CWIP not included in rate base	-	\$ (97,371)
9	<u>(D) Accumulated Depreciation</u>		
10	1. Allocate WSC & Regional Plant in Service to Eagle Ridge (see A-3, p.2)		\$ (10,845)
11	2. Reallocate Fla. Vehicles (see A-3, p.2)		55,857
12	3. Proforma Amortization of Phoenix Project (see A-3, p.2)		(19,118)
13	Total Accumulated Depreciation		\$ 25,894
14	<u>(E) Acquisition Adjustment</u>		
15	Acquisition Adjustment not included in rate base	-	(310,957)
16	Amort. of Acquisition Adjustment not included in rate base		44,192
17	<u>(F) Working Capital</u>		
18	Adjusted O&M (Page A-17), divided by 8		81,530
19	Total	\$ -	\$ (424,030)

Schedule of Adjustments to Rate Base - Detail

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Schedule Year Ended: December 31, 2007  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Schedule: A-3  
 Page 2 of 2  
 Docket No.: 080247-SU  
 Preparer: John Hoy

**1 Allocate WSC and Regional Plant & Depr. To Eagle Ridge**

	WSC	Simple Average Regional	Total
Plant in Service			
353.7 - Land & Land Rights	335	-	335
354.7 - Struct & Improv - General	9,572	(5,225)	4,347
390.7 - Office Furn & Equip	9,577	1,481	11,058
393.7 - Tools, Shop, etc.	183	3,098	3,281
396.7 - Communication Equip	1,451	(384)	1,067
Total Adjustment - Plant in Service	<u>21,118</u>	<u>(1,029)</u>	<u>20,089</u>
Accumulated Depreciation			
354.7 - Office Structures	(4,270)	785	(3,485)
390.7 - Office Furniture & Equip.	(3,876)	315	(3,561)
390.7 - Mainframe Computer	21	(478)	(457)
390.7 - Mini Computer	(729)	(321)	(1,051)
390.7 - Comp System Amortization	1,900		1,900
390.7 - Micro System Amortization	(74)	(347)	(421)
Subtotal - 390.7	(2,758)	(832)	(3,590)
393.7 - Tools, Shop, & Misc.	(177)	(2,629)	(2,805)
396.7 - Telephones	(920)		(920)
396.7 - Communication Eqpt	(309)	264	(45)
Total Adjustment - Accum. Deprec.	<u>(8,434)</u>	<u>(2,411)</u>	<u>(10,845)</u>
	12,684	(3,440)	9,244

**2 Reallocate Fla Vehicles based on Operator Assignment**

Plant in Service			
391.7 - Transportation Equipment			(67,798)
Accumulated Depreciation			
391.7 - Transportation Equipment			55,857

**3 Proforma Allocation of Cost of Project Phoenix to Subsidiaries**

<b>3a</b> Plant in Service 390.7			
JDE - Accounting Software			121,980
CC&B - Customer Care & Billing Software			<u>61,922</u>
Total Addition to Plant			183,902
<b>3b</b> Accumulated Depreciation 390.7			
JDE - amortize over 8 yrs, begin 1/1/08			(15,248)
CC&B - amortize over 8 yrs, begin 7/1/08 (1/2 yr)			<u>(3,870)</u>
Total Addition to Accum Depreciation			(19,118)

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

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 080247-SU  
Test Year Ended: December 31, 2007

Schedule: A-4  
Page 1 of 1  
Preparer: Hoy, John

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/2002	\$ -	\$ 5,816,011
2	2003 Additions		86,660
3	2003 Retirements		13,271
4	2003 Adjustments		-
5	12/31/2003 Balance	-	5,689,400
6	2004 Additions		178,375
7	2004 Retirements		29,839
8	2004 Adjustments		-
9	12/31/2004 Balance	-	5,837,936
10	2005 Additions		(210,404)
11	2005 Retirements		20,349
12	2005 Adjustments		-
13	12/31/2005 Balance	\$ -	5,607,183
14	2006 Additions		680,654
15	2006 Retirements		7,699
16	2006 Adjustments		-
17	12/31/2006 Balance	-	6,280,138
18	2007 Additions		76,948
19	2007 Retirements		23,961
20	2007 Adjustments		-
21	12/31/2007 Balance	-	6,333,125
22	2007 Allocation Adjustments		(47,709)
23			
24	2007 Proforma Adjustments		183,902
25	12/31/2007 Adjusted Balance	-	6,469,318

Supporting Schedules: A-5, A-6  
Recap Schedules: A-18

Schedule of Wastewater Plant In Service By Primary Account  
Beginning and End of Year Average

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 080247-SU  
Schedule Year Ended: December 31, 2007  
Historic [X] Projected [ ]

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: A-6  
Page 1 of 1  
Preparer: Hoy, John

Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) Per Books Prior Year 12/31/06	(3) Per Books Test Year 12/31/07	(4) Per Books Average	(5) Adjustments	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 84,107	\$ 84,107	\$ 84,107		\$ 84,107		-
3	352.1 Franchises	243,953	243,953	243,953		243,953		-
4	389.1 Other Plant & Misc. Equipment							-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights							-
7	354.2 Structures & Improvements							-
8	360.2 Collection Sewers - Force	106,634	106,634	106,634		106,634		-
9	361.2 Collection Sewers - Gravity	1,425,151	1,425,401	1,425,276		1,425,276		-
10	362.2 Special Collecting Structures							-
11	363.2 Services to Customers	144,767	146,878	145,823		145,823		-
12	364.2 Flow Measuring Devices							-
13	365.2 Flow Measuring Installations							-
13a	375.2 Reuse Services							-
14	389.2 Other Plant & Misc. Equipment							-
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights							-
17	354.3 Structures & Improvements	245,765	259,565	252,665		252,665		-
18	370.3 Receiving Wells							-
19	371.3 Pumping Equipment							-
20	389.3 Other Plant & Misc. Equipment							-
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	39,579	39,579	39,579		39,579		-
23	354.4 Structures & Improvements	2,702,200	2,702,200	2,702,200		2,702,200	14.25%	385,163
24	380.4 Treatment & Disposal Equipment	972,399	1,014,992	993,695		993,695	14.25%	141,638
25	381.4 Plant Sewers							-
26	382.4 Outfall Sewer Lines	16,375	16,375	16,375		16,375		-
27	389.4 Other Plant & Misc. Equipment							-
27a	REUSE PLANT							
27b	354.5 Struct. & Improv. - Reuse	14,827	14,827	14,827		14,827		-
27c	375.5 Trans & Dist. - Reuse	26,401	26,401	26,401		26,401		-
27d	380.5 Treat & Disp. - Reuse							-
28	GENERAL PLANT							
29	353.7 Land & Land Rights	-	986	493	335	828		-
30	354.7 Structures & Improvements	30,501	60,257	45,379	4,347	49,726		-
31	390.7 Office Furniture & Equipment	12,190	41,726	26,958	194,980	221,918		-
32	391.7 Transportation Equipment	173,966	102,501	138,233	(67,798)	70,435		-
33	392.7 Stores Equipment							-
34	393.7 Tools, Shop & Garage Equipment	24,444	26,125	25,285	3,281	28,566		-
35	394.7 Laboratory Equipment	11,366	11,366	11,366		11,366		-
36	395.7 Power Operated Equipment							-
37	396.7 Communication Equipment	1,987	5,728	3,858	1,067	4,925		-
38	397.7 Miscellaneous Equipment							-
39	398.7 Other Tangible Plant	3,524	3,524	3,524		3,524		-
40	TOTAL	\$ 6,280,138	\$ 6,333,125	\$ 6,306,631	\$ 136,193	\$ 6,442,824		\$ 526,801



Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Schedule Year Ended: December 31, 2007

Schedule: A-7  
 Page 1 of 1  
 Preparer: Hoy, John

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Line No.	(1) Description	(2) Average Non-Used Per Books	(3) Utility Adjustments	(4) Balance (Non-Used) Per Utility
<b>WATER</b>				
1	Plant in Service		\$ -	\$ -
2	Land			-
3	Accumulated Depreciation		-	-
4	Other -			
5	<b>Total</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>WASTEWATER</b>				
6	Plant in Service		\$ 526,801	\$ 526,801
7	Land			-
8	Accumulated Depreciation		(223,290)	(223,290)
9	Other -			
10	<b>Total</b>	<u>\$ -</u>	<u>\$ 303,511</u>	<u>\$ 303,511</u>

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

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

**Florida Public Service Commission**

**Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 080247-SU  
Test Year Ended: December 31, 2007**

**Schedule: A-8  
Page 1 of 1  
Preparer: Hoy, John**

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/2002		2,173,137
2	2003 Additions	-	155,503
3	2003 Retirements		13,271
4	2003 Adjustments		
5	12/31/2003 Balance	-	2,315,369
6	2004 Additions		158,753
7	2004 Retirements		29,839
8	2004 Adjustments		
9	12/31/2004 Balance	-	2,444,283
10	2005 Additions		175,634
11	2005 Retirements		20,349
12	2005 Adjustments (Primarily PSC Adj)	-	(388,924)
13	12/31/2005 Balance	-	2,210,644
14	2006 Additions		284,325
15	2006 Retirements		7,699
16	2006 Adjustments		73,636
17	12/31/2006 Balance	-	2,560,906
18	2007 Additions		233,178
19	2007 Retirements		101,545
20	2007 Adjustments		-
21	12/31/2007 Balance	-	2,692,539
22	2007 Allocation Adjustments		(45,012)
23			
24	2007 Proforma Adjustments		19,118
25	12/31/2007 Adjusted Balance	-	2,666,645

**Supporting Schedules: A-9, A-10  
Recap Schedules: A-18**

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

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge      Explana  
Docket No.: 080247-SU  
Schedule Year Ended: December 31, 2007  
Historic [X] Projected [ ]

Schedule: A-10  
Page 1 of 1  
Preparer: Hoy, John

Recap Schedules: A-1, A-8

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
No.	Line Account No. and Name	Per Books Prior Year 12/31/06	Per Books Test Year 12/31/07	Per Books Average	Adjusted Average	Non-Used & Useful %	Non-Used & Amount
1	INTANGIBLE PLANT						
2	351.1 Organization	18,231	18,764	18,497	18,497		
3	352.1 Franchises	55,405	61,504	58,455	58,455		
4	389.1 Other Plant & Misc. Equipment				-		
5	COLLECTION PLANT						
6	353.2 Land & Land Rights				-		
7	354.2 Structures & Improvements				-		
8	360.2 Collection Sewers - Force	117,844	124,543	121,194	121,194		
9	361.2 Collection Sewers - Gravity	529,287	581,068	545,178	545,178		
10	362.2 Special Collecting Structures				-		
11	363.2 Services to Customers	48,129	50,927	48,528	48,528		
12	364.2 Flow Measuring Devices				-		
13	365.2 Flow Measuring Installations				-		
13a	375.2 Reuse Services				-		
14	389.2 Other Plant & Misc. Equipment				-		
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights				-		
17	354.3 Structures & Improvements	99,338	100,281	99,799	99,799		
18	370.3 Receiving Wells				-		
19	371.3 Pumping Equipment				-		
20	389.3 Other Plant & Misc. Equipment				-		
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights				-		
23	354.4 Structures & Improvements	1,647,711	1,732,654	1,690,182	1,690,182	14.25%	240,913
24	380.4 Treatment & Disposal Equipment	(138,812)	(110,468)	(123,640)	(123,640)	14.25%	(17,823)
25	381.4 Plant Sewers				-		
26	382.4 Outfall Sewer Lines	8,105	8,651	8,378	8,378		
27	389.4 Other Plant & Misc. Equipment				-		
27a	REUSE PLANT						
27b	354.5 Struct. & Improv. - Reuse	1,646	1,975	1,810	1,810		
27c	375.5 Trans & Dist - Reuse	624	1,239	931	931		
27d	380.5 Treat & Disp. - Reuse				-		
28	GENERAL PLANT						
29	353.7 Land & Land Rights				-		
30	354.7 Structures & Improvements	4,259	15,580	9,910	3,485		13,395
31	390.7 Office Furniture & Equipment	6,551	31,035	18,793	22,708		41,501
32	391.7 Transportation Equipment	144,992	69,194	107,093	(55,857)		51,236
33	392.7 Stores Equipment				-		
34	393.7 Tools, Shop & Garage Equipment	17,317	20,829	19,073	2,805		21,878
35	394.7 Laboratory Equipment	513	1,223	868			868
36	395.7 Power Operated Equipment				-		
37	396.7 Communication Equipment	1,766	5,517	3,642	965		4,807
38	397.7 Miscellaneous Equipment				-		
39	398.7 Other Tangible Plant		65	33			
40	TOTAL	\$ 2,560,906	\$ 2,892,539	\$ 2,828,722	\$ (25,894)	\$ 2,800,828	\$ 223,290

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

**Florida Public Service Commission**

**Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 080247-SU  
Test Year Ended: December 31, 2007**

**Schedule: A-11  
Page 1 of 1  
Preparer: Hoy, John**

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/2002		3,543,348
2	2003 Additions	-	9,688
3	2003 Retirements		
4	2003 Adjustments		(12)
5	12/31/2003 Balance	-	3,553,024
6	2004 Additions		1,384
7	2004 Retirements		
8	2004 Adjustments		
9	12/31/2004 Balance	-	3,554,408
10	2005 Additions		3,460
11	2005 Retirements		
12	2005 Adjustments	-	(1,384)
13	12/31/2005 Balance	-	3,556,484
14	2006 Additions		-
15	2006 Retirements		
16	2006 Adjustments		-
17	12/31/2006 Balance	-	3,556,484
18	2007 Additions		692
19	2007 Retirements		
20	2007 Adjustments		
21	12/31/2007 Balance	-	3,557,176
22	2007 Pro Forma Adjustments		
23			
24			
25	12/31/2007 Adjusted Balance	-	3,557,176

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

Schedule of Contributions in Aid of Construction By Classification  
Beginning and End of Year Average - Water and Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 080247-SU  
Schedule Year Ended: December 31, 2007  
Historic [X] or Projected [ ]

Schedule: A-12  
Page 1 of 1  
Preparer: Hoy, John

Explanation: Provide the ending balances and average of CIAC, by classification for

Line No.	(1) Description	(2) Per Books Prior Year 12/31/06	(3) Per Books Test Year 12/31/07	(4) Per Books Average
<b>WATER</b>				
1	Plant Capacity Fees			
2	Line/Main Extension Fees			
3	Meter Installation Fees			
4	Contributed Plant			-
5	Other (Describe)			
6		\$ -	\$ -	
7	<b>Total</b>	\$ -	\$ -	
<b>WASTEWATER (see Note)</b>				
8	CIAC - Struct/Imprv Pump Pit	172,681	172,681	172,681
9	CIAC - Struct/Imprv Treat Pit	1,582,019	1,582,019	1,582,019
10	CIAC - Sewer Force Main	157,510	157,510	157,510
11	CIAC - Sewer Gravity Main	983,409	983,409	983,409
12	CIAC - Manholes	9,956	9,956	9,956
13	CIAC - Services to Customers	114,231	114,231	114,231
14	CIAC - Treat/Disp Equip Lagoon	4,684	4,684	4,684
15	CIAC - Treat/Disp Equip	464,414	464,414	464,414
16	CIAC - Outfall Lines	8,772	8,772	8,772
17	CIAC - Sewer - Tap	58,808	59,500	59,154
18	<b>Total</b>	\$ 3,556,484	\$ 3,557,176	\$ 3,556,830

19 Note: CIAC is broken down by plant categories on the books

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

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

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 080247-SU  
Test Year Ended: December 31, 2007

Schedule: A-13  
Page 1 of 1  
Preparer: Hoy, John

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/2002		980,442
2	2003 Additions	-	103,852
3	2003 Retirements		
4	2003 Adjustments		
5	12/31/2003 Balance	-	1,084,294
6	2004 Additions		104,630
7	2004 Retirements		
8	2004 Adjustments		
9	12/31/2004 Balance	-	1,188,924
10	2005 Additions		121,412
11	2005 Retirements		
12	2005 Adjustments	-	-
13	12/31/2005 Balance	-	1,310,336
14	2006 Additions		115,220
15	2006 Retirements		
16	2006 Adjustments		994,323
17	12/31/2006 Balance	-	2,419,879
18	2007 Additions		98,377
19	2007 Retirements		
20	2007 Adjustments		-
21	12/31/2007 Balance	-	2,518,256
22	2007 Pro Forma Adjustments		-
23			
24			
25	12/31/2007 Adjusted Balance	-	2,518,256

Supporting Schedules: A-14  
Recap Schedules: A-19

Schedule of Accumulated Amortization of CIAC By Classification  
Beginning and End of Year Average - Water and Wastewater

Florida Public Service Commission

Schedule: A-14  
Page 1 of 1  
Preparer: Hoy, John

Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 080247-SU  
Schedule Year Ended: December 31, 2007  
Historic [X] or Projected [ ]

Explanation: Provide the ending balances and average of accumulated amortization of

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Test Year 12/31/07	(4) Per Book Average
<b>WATER</b>				
1	Plant Capacity Fees			
2	Line/Main Extension Fees			
3	Meter Installation Fees			
4	Contributed Plant			
5	Other (Describe)			
6		\$ -	\$ -	
7	<b>Total</b>	\$ -	\$ -	
<b>WASTEWATER</b>				
8	Amort CIAC - Struct/Imprv Pump Pit	152,108	157,864	154,986
9	Amort CIAC - Struct/Imprv Treat Pit	1,372,621	1,418,474	1,395,548
10	Amort CIAC - Sewer Force Main	96,594	101,844	99,219
11	Amort CIAC - Sewer Gravity Main	625,210	647,023	636,117
12	Amort CIAC - Manholes	8,704	8,925	8,814
13	Amort CIAC - Services to Customers	68,187	71,994	70,090
14	Amort CIAC - Treat/Disp Equip Lagoon	2,582	2,715	2,649
15	Amort CIAC - Treat/Disp Equip	384,838	398,107	391,472
16	Amort CIAC - Outfall Lines	11,173	11,466	11,320
17	Amort CIAC - Sewer - Tap	31,400	33,382	32,391
18	Amort CIAC - Sewer - Organization	(333,882)	(333,882)	(333,882)
19	Amort CIAC - Struct/Imprv Treat Reclaim	345	345	345
20	<b>Total</b>	\$ 2,419,879	\$ 2,518,256	\$ 2,469,069

21 Note: Amort CIAC is broken down by plant categories on the books

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

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 080247-SU  
Test Year Ended: December 31, 2007

Schedule: A-15  
Page 1 of 1  
Preparer: Hoy, John

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

---

Line  
No.

1 The PSC established a uniform AFUDC rate for all of Utilities, Inc. Florida subsidiaries in Order No. PSC-04-0262-PAA-WS, 3/8/2004 and Consummating Order No. PSC-04-0904-CO-SU, 9/17/04. That rate was effective 1/1/2003.

The rate is: 9.03%



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

**Florida Public Service Commission**

**Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 080247-SU  
Test Year Ended: December 31, 2007**

**Schedule: A-16  
Page 1 of 1  
Preparer: Hoy, John**

**Explanation: Provide the annual balance of Advances For Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.**

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/97	\$ -	\$ -
2	1998 Additions		-
3	1998 Retirements		-
4	1998 Adjustments		-
5	12/31/98 Balance	-	-
6	1999 Additions		-
7	1999 Retirements		-
8	1999 Adjustments		-
9	12/31/99 Balance	-	-
10	2000 Additions		-
11	2000 Retirements		-
12	2000 Adjustments		-
13	12/31/00 Balance	-	-
14	2001 Additions		-
15	2001 Retirements		-
16	2001 Adjustments		-
17	12/31/01 Balance	-	-
18	2002 Additions		-
19	2002 Retirements		-
20	2002 Adjustments		-
21	12/31/02 Balance	-	-

**Supporting Schedules: A-14  
Recap Schedules: A-19**

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Test Year Ended: December 31, 2007

Schedule: A-17  
 Page 1 of 1  
 Preparer: Hoy, John  
 Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

Line No		Water	Sewer
1	<u>Final Rates - 12/31/07</u>		
2	Total O & M Expense		\$ 678,384
3	Adjustments to O & M expense per B-1 and B-2	-	(26,144)
4	Total adjusted O & M expense	0	652,240
5	Divide by 8	8	8
6	Equals working capital	\$ -	\$ 81,530
7	<u>Interim Rates - 12/31/07</u>		
8	Total O & M Expense	\$ -	\$ 678,384
9	Adjustments to O & M expense per B-1(a) and B-2(a)	-	(37,554)
10	Total adjusted O & M expense	0	640,830
11	Divide by 8	8	8
12	Equals working capital	\$ -	\$ 80,104

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Test Year Ended: December 31, 2007

Schedule: A-18  
 Page 1 of 1  
 Preparer: Hoy, John

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

Line No.	(1) ASSETS	(3) Test Year Ended 12/31/07	(4) Prior Year Ended 12/31/06
1	Utility Plant in Service	\$ 6,333,125	\$ 6,280,138
2	Construction Work in Progress	194,742	-
3	Other Utility Plant Adjustments (Net Acq. Adj.)	266,765	266,765
4	<b>GROSS UTILITY PLANT</b>	<b>6,794,631</b>	<b>6,546,903</b>
5	Less: Accumulated Depreciation	(2,692,539)	(2,560,906)
6	<b>NET UTILITY PLANT</b>	<b>4,102,092</b>	<b>3,985,997</b>
7	Cash	(48)	-
8	Special Deposits	10,857	10,857
9	Accounts Rec'b - customers	99,238	91,844
10	Notes Receivable		
11	Accts. Rec'b - Assoc. Cos.	(326,297)	-
10	Notes Rec'b - Assoc. Cos.		
12	Accts. Rec'b - Other		
13	Allowance for Bad Debts		
14	Materials & Supplies		
15	Miscellaneous Current & Accrued Assets (Prepayments)	4,383	3,127
16	<b>TOTAL CURRENT ASSETS</b>	<b>(211,867)</b>	<b>105,828</b>
17	Net nonutility property		
18	Unamortized Debt Discount & Exp.		
19	Prelim. Survey & Investigation Charges		
20	Clearing Accounts		
21	Deferred Rate Case Expense	28,963	44,685
22	Other Miscellaneous Deferred Debits	11,307	14,192
23	Accum. Deferred Income Taxes	19,613	19,353
24	<b>TOTAL OTHER ASSETS</b>	<b>59,883</b>	<b>78,230</b>
25	<b>TOTAL ASSETS</b>	<b>\$ 3,950,107</b>	<b>\$ 4,170,055</b>

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Test Year Ended: December 31, 2007

Schedule: A-19  
 Page 1 of 1  
 Preparer: Hoy, John

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(3) Test Year Ended 12/31/07	(4) Prior Year Ended 12/31/06
1	Common Stock Issued	1,000	1,000
2	Preferred Stock Issued		
3	Additional Paid in Capital	2,445,398	2,445,398
4	Retained Earnings	(68,450)	34,994
5	Other Equity Capital		
6	<b>TOTAL EQUITY CAPITAL</b>	<u>2,377,948</u>	<u>2,481,392</u>
7	Bonds		
8	Reacquired Bonds		
9	Advances From Associated Companies	1,255,152	1,008,643
10	Other Long-Term Debt	-	-
11	<b>TOTAL LONG-TERM DEBT</b>	<u>1,255,152</u>	<u>1,008,643</u>
12	Accounts Payable	17,062	973
13	Notes Payable		
14	Notes & Accounts Payable - Assoc. Cos.	(998,569)	(716,560)
15	Customer Deposits	42,331	42,981
16	Accrued Taxes	30,480	30,760
17	Accrued Interest	4,897	4,186
18	Accrued Dividends		
19	Misc. Current and Accrued Liabilities	-	-
20	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<u>(903,799)</u>	<u>(637,660)</u>
21	Advances for Construction		
22	Prepaid Capacity Charges		
23	Accum. Deferred ITC's		
24	Operating Reserves		
25	<b>TOTAL DEFERRED CREDITS &amp; OPER. RESERVES</b>	<u>-</u>	<u>-</u>
26	Contributions in Aid of Construction	3,557,176	3,556,484
27	Less: Accum. Amortization of CIAC	(2,518,256)	(2,419,879)
28	Accumulated Deferred Income Taxes	181,886	181,075
29	<b>Total Equity Capital and Liabilities</b>	<u>\$ 3,950,107</u>	<u>\$ 4,170,055</u>

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Test Year Ended: December 31, 2007  
 Interim [ ] Final [X]  
 Historic [X] or Projected [ ]

Schedule: B-2  
 Page 1 of 1  
 Preparer: Hoy, John

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 787,117	\$ (10,100) A	\$ 777,017	\$ 332,525 F	\$ 1,109,542	B-4, E-2
2	Operation & Maintenance	678,384	(26,144) B	652,240	12,503 G	664,743	B-6, B-3
3	Depreciation, net of CIAC Amort.	95,366	21,675 C	117,041		117,041	B-14, B-3
4	Amortization				0	-	B-3
5	Taxes Other Than Income	65,599	(1,455) D	64,144	15,195 H	79,339	B-15, B-3
6	Provision for Income Taxes	(53,924)	53,924 E	-	43,561 I	43,561	C-1, B-3
7	OPERATING EXPENSES	785,425	47,999	833,424	71,259	904,683	
8	NET OPERATING INCOME	\$ 1,692	\$ (58,099)	\$ (56,408)	\$ 261,267	\$ 204,859	
9	RATE BASE	\$ 2,956,284		\$ 2,532,254		\$ 2,532,254	
10	RATE OF RETURN	0.06 %		- %		8.09 %	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Schedule Year Ended: December 31, 2007  
 Interim [ ] Final [X]  
 Historic [X] or Projected [ ]

Schedule: B-3  
 Page 1 of 2  
 Docket No.: 080247-SU  
 Preparer: Hoy, John

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

Line No.	Description	Water	Wastewater
1 (A)	<u>Operating Revenues</u>		
2	Adjust for annualized revenues at current rates		8,238
3	Reduction in annual revenue due to termination of RC expense amort eff. 12/3/08.		(18,338)
4	Total Revenue adjustments.	\$ -	\$ (10,100)
5 (B)	<u>Operations &amp; Maintenance (O&amp;M) Expenses</u>		
6	1. Allocate WSC & Regional Expenses to Eagle Ridge (see B-3, p.2)		3,764
7	2. Adjust Chemical Expense (see B-3, p.2)		86
8	3. Adjust Purchased Water (see B-3, p.2)		(41,404)
9	4. Proforma Adjustment to Salaries (see B-3, p.2)		13,995
10	5. Proforma Adjustment to Officer's Salaries (see B-3, p.2)		(1,167)
11	6. Proforma Adjustment to Pensions & Benefits (see B-3, p.2)		(1,418)
12	Total O&M adjustments.	\$ -	\$ (26,144)
13 (C)	<u>Depreciation Expense</u>		
14	1. Allocate WSC & Regional Expenses to Eagle Ridge (see B-3, p.2)		5,102
15	2. Reallocate Fla Vehicles (see B-3, p.2)		11,141
16	3. Pro forma Amortization of Phoenix Project (B-3, p.2)		22,988
17	4. Non-used and useful depreciation (Page B-14)		(17,556)
18	Total Depreciation Expense Adjustments	\$ -	\$ 21,675
19 (D)	<u>Taxes Other Than Income</u>		
20	1. Payroll Taxes		
21	Adjust for salary changes per Adjustment (B) above		103
22	2. Property Taxes		
23	Allocate WSC & Regional RE & PP Tax to Eagle Ridge		(121)
24	Adjust for allocations, proforma additions to plant and for		
25	Non-used & useful plant (page B-15)		(982)
26	3. Regulatory Assessment Fees		
27	Adjust for annualized revenues per Adjust (A) above		(454)
28	Total Taxes Other adjustments.	\$ -	\$ (1,455)
29 (E)	<u>Provision for Income Taxes</u>		
30	Remove negative income tax expense		53,924
31 (F)	<u>Revenue Increase</u>		
32	Increase in revenue required by the Utility to realize a		
33	8.09 % rate of return	\$ -	\$ 332,525
34 (G)	<u>Rate Case Expense</u>		
35	1/4 of Rate Case Expense (Page B-10)	\$ -	\$ 12,503
36 (H)	<u>Taxes Other Than Income</u>		
37	Regulatory Assessment Fees (RAFs)		
38	Adjust for requested revenue increase (Page B-15)	\$ -	\$ 15,195
39 (I)	<u>Provision for Income Taxes</u>		
40	Income Taxes (Page C-1)	\$ -	\$ 43,561

## Schedule of Adjustments to Rate Base - Detail

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Schedule Year Ended: December 31, 2007  
 Interim [ ] Final [ X ]  
 Historic [ X ] or Projected [ ]

Schedule: B-3  
 Page 2 of 2  
 Docket No.: 080247-SU  
 Preparer: John Hoy

**1 Allocate WSC and Regional Expenses to Mid-County**

O&M Expenses	WSC	Regional	Total
704 - Pensions & Benefits	(140)	-	(140)
720 - Materials and Supplies	205	(864)	(659)
732 - Contractual Services - Acctg	(974)	-	(974)
733 - Contractual Services - Legal	(236)	-	(236)
736 - Contractual Services - Other	2,418	(752)	1,666
750 - Transportation Expense	(52)	-	(52)
759 - Insurance - Other	9,127	-	9,127
770 - Bad Debt Expense	(33)	-	(33)
775 - Misc Expense	(2,318)	(2,617)	(4,935)
Total Adjustment - O&M Expenses	7,997	(4,233)	3,764

## Depreciation Expense

354.7 - Depreciation - Office Struct.	107	26	133
390.7 - Depreciation - Office Furn.	2,160	64	2,224
390.7 - Depreciation - Computer	9	160	169
393.7 - Depreciation - Tools	24	-	24
396.7 - Depreciation - Telephones	-	201	201
396.7 - Depreciation - Communication Eqpt	-	2,351	2,351
Total Adjustment - Depreciation Expense	2,299	2,802	5,102

408 - Taxes Other than Income, RE & PP Taxes	(121)	-	(121)
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**2 Reallocate Fla Vehicles based on Operator Assignment**

Depreciation Expense			
391.7 - Transportation Equipment			11,141

**3 Correct Errors in Booking in GL**

718 - Chemicals , Obj. Acct. 5480 Chlorine			86
710 - Purchased Water - Obj. Acct. 5440			(41,404)
Total Adjustment			(41,318)

**4 Proforma Adjustments to Expenses**

Purpose: To allocate annualized salaries and a COL adjustment

701 - Salaries			13,995
703 - Officer's Salaries			(1,167)
704 - Pensions & Benefits			(1,419)
Total Adjustment - O&M Expenses			11,410

<b>5 408 - Payroll Taxes</b>			103
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**6 Proforma Allocation of Cost of Project Phoenix to Subsidiaries**

<b>6a Plant in Service</b>			
JDE - Accounting Software			121,980
CC&B - Customer Care & Billing Software			61,922
Total Addition to Plant			183,902

**6b Annual Depreciation Expense**

JDE - amortize over 8 yrs			15,248
CC&B - amortize over 8 yrs			7,740
Total Addition to Depreciation Expense			22,988

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Schedule Year Ended: December 31, 2007  
 Historic [X] or Projected [ ]

Schedule: B-4  
 Page 1 of 1  
 Preparer: Hoy, John  
 Recap Schedules: B-1,B-2

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

No.	WATER SALES		(1) Total Water	SEWER SALES		(2) Total Wastewater
	Line	Account No. and Description		Account No. and Description		
1	460	Unmetered Water Revenue		521.1	Flat Rate - Residential	\$ 196,299
2	461.1	Metered - Residential		521.2	Flat Rate - Commercial	
3	461.2	Metered - Commercial		521.3	Flat Rate - Industrial	
4	461.3	Metered - Industrial		521.4	Flat Rate - Public Authorities	
5	461.4	Metered - Public Authorities		521.5	Flat Rate - Multi-Family	
6	461.5	Metered - Multi-Family		521.6	Flat Rate - Other	
7	462.1	Public Fire Protection		522.1	Measured - Residential	316,388
8	462.2	Private Fire Protection		522.2	Measured - Commercial	273,559
9	464	Other Sales - Public Authorities		522.3	Measured - Industrial	
10	465	Irrigation Customers		522.4	Measured - Public Authority	
11	466	Sales for Resale		522.5	Measured - Multi-Family	
12	467	Interdepartmental Sales		523	Other Sales - Public Authorities	
13				524	Revenues from Other Systems	
14		<b>TOTAL WATER SALES</b>	0	525	Interdepartmental Sales	
15						
16		<b>OTHER WATER REVENUES</b>			<b>TOTAL SEWER SALES</b>	\$ 786,247
17	470	Forfeited Discounts				
18	471	Misc. Service Revenues			<b>OTHER SEWER REVENUES</b>	
19	472	Rents From Water Property		531	Sale of Sludge	
20	473	Interdepartmental Rents		532	Forfeited Discounts	
21	474	Other Water Revenues		534	Rents From Sewer Property	
22				535	Interdepartmental Rents	
23		<b>TOTAL OTHER</b>		536	Other Sewer Revenues	870
24		<b>WATER REVENUES</b>	0			
25					<b>TOTAL OTHER</b>	
26					<b>SEWER REVENUES</b>	\$ 870
27			\$ -			
28					<b>TOTAL SEWER</b>	
					<b>OPERATING REVENUES</b>	\$ 787,117



Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge

Schedule: B-6

Docket No.: 080247-SU

Page 1 of 1

Schedule Year Ended: December 31, 2007

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

Preparer: Hoy, John

Historic [X] or Projected [ ]

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) JAN 2007	(3) FEB 2007	(4) MAR 2007	(5) APR 2007	(6) MAY 2007	(7) JUN 2007	(8) JUL 2007	(9) AUG 2007	(10) SEP 2007	(11) OCT 2007	(12) NOV 2007	(13) DEC 2007	(14) Total 2007
1	701 Salaries & Wages - Employees	-	-	42,999	-	-	43,651	-	-	47,575	(4,988)	(2,985)	63,099	\$ 189,352
2	703 Salaries & Wages - Officers, Etc.	-	-	4,204	-	-	3,662	-	-	119	-	-	3,491	11,478
3	704 Employee Pensions & Benefits	-	-	11,390	-	-	11,530	-	50	13,603	-	-	14,694	51,267
4	710 Purch. Water for Sewer Sys.	195	191	163	146	178	157	202	198	143	161	191	41,633	43,581
5	711 Sludge Removal Expense	16,376	119	16,619	644	119	9,844	1,300	175	-	-	18,650	-	64,048
6	715 Purchased Power	9,487	8,522	8,768	8,532	7,566	6,280	8,407	7,199	7,178	6,924	7,871	8,209	94,890
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-
8	718 Chemicals	1,687	638	2,792	2,440	2,552	1,913	1,588	5,517	-	2,088	3,974	2,477	27,844
9	720 Materials & Supplies	855	266	1,324	266	548	1,354	532	282	1,767	266	282	1,780	9,522
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-
11	732 Contractual Services - Acct.	-	-	1,829	-	-	(232)	-	-	841	-	-	2,267	4,706
12	733 Contractual Services - Legal	-	-	81	-	-	286	-	-	246	-	-	526	1,139
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
14	735 Contractual Service- Testing	-	-	-	-	-	-	-	-	-	-	-	-	-
15	736 Contractual Services - Other	-	-	1,827	-	-	4,448	-	-	3,957	-	-	4,279	14,511
16	741 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-
17	742 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
18	750 Transportation Expenses	2,922	218	1,526	243	2,106	600	569	4,721	(737)	570	451	1,253	14,830
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-
20	757 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-
22	759 Insurance - Other	-	-	1,453	-	-	1,469	-	-	1,488	-	-	5,321	9,761
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
24	766 Reg. Comm. Exp. - Rate Case Amort.	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	14,523	(11,634)	16,129
25	767 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-
26	770 Bad Debt Expense	-	72	222	61	-	18	-	78	141	-	158	17	766
27	775 Miscellaneous Expenses	7,604	5,542	15,929	5,935	7,206	10,147	13,686	15,198	11,815	4,835	12,482	14,603	124,986
28	TOTAL	\$ 40,421	\$ 16,911	\$ 112,668	\$ 19,613	\$ 21,819	\$ 96,680	\$ 27,817	\$ 34,761	\$ 89,479	\$ 11,202	\$ 55,598	\$ 161,814	\$ 678,384

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Test Year Ended: December 31, 2007

Schedule: B-8  
 Page 1 of 1  
 Preparer: Hoy, John

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

Line No.	(1) Account No. and Name	(2) Prior Case 12/31/02	(3) Adjusted Current TY 12/31/07	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701/3 Salaries & Wages - Employees	\$ 156,527	\$ 213,656	\$ 57,129	36.50 %	Salaries have increased due to inflation, annualization, and the need for additional personnel.
2	703 Salaries & Wages - Officers, Etc. (incl. above)			-		
3	704 Employee Pensions & Benefits	41,844	49,709	7,865	18.80	No explanation required since it below the benchmark threshold.
4	710 Purchased Water for Sewer System	1,704	2,157	453	26.58	No explanation required since it below the benchmark threshold.
5	711 Sludge Removal Expense	83,800	64,046	(19,754)	(23.57)	
6	715 Purchased Power	84,444	94,890	30,446	47.24	The need for purchased power has increased and the cost has risen considerably in excess of the CPI.
7	716 Fuel for Power Purchased	-	-	-	-	
8	718 Chemicals	35,270	27,730	(7,540)	(21.38)	No explanation required since it below the benchmark threshold.
9	720 Materials & Supplies	92,058	8,863	(83,195)	(90.37)	Several items that were classified as Materials & Supplies in 2002 were reclassified as Misc. expense in 2007. The change in the total of the two accounts from 2002 to 2007 is 11.6% - less than the benchmark.
10	731 Contractual Services - Engr.	-	-	-	-	
11	732 Contractual Services - Acct.	-	3,731	3,731		Contractual service for accounting were recorded in Account 736 in 2002
12	733 Contractual Services - Legal	-	903	903		Contractual service for accounting were recorded in Account 736 in 2002
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	
14	736 Contractual Services - Other	5,908	16,177	10,269	173.82	Temporary employment for Mid-County due to staffing needs for WSC (costs allocated to Mid-County).
16	741 Rental of Building/Real Prop.	-	-	-	-	
18	742 Rental of Equipment	-	-	-	-	
17	750 Transportation Expenses	12,529	14,578	2,049	16.36	No explanation required since it below the benchmark threshold.
18	756 Insurance - Vehicle	-	-	-	-	
19	757 Insurance - General Liability	-	-	-	-	
20	758 Insurance - Workman's Comp.	-	-	-	-	
21	759 Insurance - Other	16,793	18,888	2,095	12.48	No explanation required since it below the benchmark threshold.
22	760 Advertising Expense	-	-	-	-	
23	766 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	
24	767 Reg. Comm. Exp. - Other	-	-	-	-	
25	770 Bad Debt Expense	370	733	363	98.14	An increase in bad debt is due to additional customers and/or larger bills being sent to collections. However, the bad debt expense for Eagle Ridge is quite low when considered as a percent of revenues.
26	775 Miscellaneous Expenses	23,488	120,050	96,562	411.11	Several items that were classified as Materials & Supplies in 2002 were reclassified as Misc. expense in 2007. The change in the total of the two accounts from 2002 to 2007 is 11.6% - less than the benchmark.
27	TOTAL	\$ 534,735	\$ 636,111	\$ 101,376	18.96 %	
28	Total Customers (ERC's)	2,083	2,340	257	12.33 %	
	Note: the above are Meter Equivalent ERCs.					
29	'Consumer Price Index - U	181.80	211.70	30	16.45 %	
30	Benchmark Index: Increase in Customer ERC's			1.1233		
31	Increase in CPI			1.1645		
32				1.3081		
33	* Rate Case expense excluded, as it is set by the PSC.					

Contractual Services

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Test Year Ended: December 31, 2007

Schedule: B-9  
 Page 1 of 1  
 Preparer: Kirsten Weeks

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

(1) Line No.	(2) Type of Service	(3) Consultants	(4) Amount	(5) Description of Work Performed
				Costs incurred to determine which accounting system to implement as the company's new system
1	Accounting Studies	Ajilon Consulting; Cofe's Rental World; Deloitte Consulting LLP; Daniel Dorlack; Fed Ex; Patrick Flynn; Larry Friedlander; Ray Harrington; Jackson Wabash; Martin Lashua; Danny Lassiter; Nancy Luppino; Manpower; Malcolm Mitchell; Office Depot; Nicholas Pannos; Platinum Plus for Business; JoAnn Marie Robin; Malcom Stewart;	\$ 1,922	
2	Audit Fees	PricewaterhouseCoopers LLC	2,212	Audit of Utilities, Inc. and subsidiaries
3	Employment Finder Fees	Various Recruiting Firms	4,084	Permanent Staffing
4	Legal Fees	A.R.D.C; Baker & Daniels; Constangy, Brooks & Smith; Defrees & Fiske; Hunton & Williams; Lionel Sawyer & Collins; Management & Regulatory Consultants, Inc; Rose, Sundstrom & Bentley; Stephanie Aull; Troutman Sanders LLP;	1,139	Various legal issues
5	Payroll Services	Willoughby & Hoeffler; Winston & Strawn Automatic Data Processing, Inc.	749	Payroll services
6	Tax Return Review	PricewaterhouseCoopers LLC	571	Preparation of tax return for Utilities, Inc and subsidiaries
7	Temporary Employment	Ajilon Consulting; Benchmark Staffing, Inc; Career Temps; Jackson Wabash; Muema, Ruth; Office Team; Robert Half Management; Staffing Now, Inc.	3,230	Administrative needs
8	Other Outside Services	Ajilon Consulting; ATC Engineering; Michelle Cohn; Crowe Chizek; John Haynes; Lacerte; Brent Lawrence; Ogilvy Government Relations; The Dobbins Group; Watertronics Technical	793	Any services from outside the company that is not itemized in other expenses
9				
10				
11		Total	\$ 14,700	

Analysis of Rate Case Expense

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 060247-SU  
 Test Year Ended: December 31, 2007

Schedule: B-10  
 Page 1 of 1  
 Prepare: Erin Povich

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Hours	(5) Total Estimate of Charges by Firm	(6) Type of Service Rendered
1	Rose, Sundstrum, & Bentley, LLP	Martin Friedman	\$ 280	80	\$ 23,200	Legal fees
2	Rose, Sundstrum, & Bentley, LLP	Christian Marcelli	275	80	22,000	Legal fees
3	M&R Consultants	Frank Seidman	145	300	43,650	U&U Analysis, assist w/MFRs, data requests, audit facilitation
4	Public Service Commission		n/a		\$ 4,000	Filing Fee
5	Water Service Corp.	John Hoy	98	50	4,800	Assist w/MFRs, data requests, audit facilitation
6	Water Service Corp.	Kirsten Weeks	48	400	18,400	Assist w/MFRs, data requests, audit facilitation
7	Water Service Corp.	Patrick Flynn	55	150	8,250	Assist w/MFRs, data requests, audit facilitation
8	Water Service Corp.	Michelle Rochow	34	450	15,300	Assist w/MFRs, data requests, audit facilitation
9	Water Service Corp.	Erin Povich	31	450	13,950	Assist w/MFRs, data requests, audit facilitation
10	Water Service Corp.		n/a		2,071	Customer notices, postage
11	Water Service Corp.		n/a		286	Customer notices, stock
12	Water Service Corp.		n/a		1,200	Travel, Airfare
13	Water Service Corp.		n/a		1,800	Travel, Hotel/Accommodation
14	Water Service Corp.		n/a		400	Travel, Rental Car
15	Water Service Corp.		n/a		12,000	Fed Ex, copies & other misc.
16					\$ 171,087	

17 Estimate Through

18  PAA

19  Commission Hearing

20 Amortization Period 4 Years

21 Explanation if different from Section 367.0816, Florida

22 Amortization of Rate Case Expense:

	(A) Water	(B) Wastewater	(C) Total
23			
24	Prior unamortized rate case expense	28,963	28,963
25	Current rate case expense	171,087	171,087
26	Total projected rate case expense	\$ 200,050	\$ 200,050
27		\$ 50,012	\$ 50,012
28	Method of allocation between systems:		
29	(Provide calculation)		
30	Wastewater only	-	-
31	Percentage of average customers	0.00%	100.00%

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

**Florida Public Service Commission**

**Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 080247-SU  
Test Year Ended: December 31, 2007**

**Schedule: B-11  
Page 1 of 1  
Preparer: Hoy, John**

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

---

**Line  
No.**

1 None

Allocation of Expenses

Company: Utilities, Inc. of Eagle Ridge

Docket No.:

Schedule Year Ended: 12/31/07

Preparer: Erin Povich

Interim  Final

Historical  Projected

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

Line No.	C/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Year Ending December 31, 2007			Mid-County Services, Inc. Allocation Percentage	
			Mid-County	Other Companies/ Systems	Total		Amounts Allocated			Water	Sewer
							Mid-County	Other Companies/ Systems	Total		
<b>Water Service Corp. Allocated Expenses (SE.50):</b>											
2	601	Salaries - Operations	2.17%	97.83%	100.00%	ERC	\$159,403	\$7,200,252	\$7,359,655		\$159,403
3	601	Salaries - Office	2.00%	98.00%	100.00%	ERC	20,308	996,919	1,017,227		20,308
4	601	Salaries - Northbrook	1.06%	98.94%	100.00%	ERC	45,541	4,262,088	4,307,629		45,541
5	604	Pension & Benefits (All UI employees)	1.01%	98.99%	100.00%	ERC	49,055	4,807,567	4,856,622		49,055
6	408	Taxes Other Than Income	0.96%	99.04%	100.00%	ERC	19,195	1,979,401	1,998,596		19,195
							<u>\$293,502</u>	<u>\$19,246,227</u>	<u>\$19,539,729</u>	<u>\$0</u>	<u>\$293,502</u>
<b>Water Service Corp. Allocated Expenses (SE.51):</b>											
10	403	Depreciation Expense	1.05%	98.95%	100.00%	ERC	\$765	\$72,176	\$72,941		\$765
11	620	Materials and Supplies	0.51%	99.49%	100.00%	ERC	303	59,423	59,726		303
12	636	Contractual Services Other	0.51%	99.49%	100.00%	ERC	5,551	1,081,564	1,087,115		5,551
13	675	Miscellaneous Expenses	0.46%	99.54%	100.00%	ERC	151	32,399	32,550		151
							<u>\$6,770</u>	<u>\$1,245,562</u>	<u>\$1,252,332</u>	<u>\$0</u>	<u>\$6,770</u>
<b>Water Service Corp. Allocated Expenses (SE.60):</b>											
17	403	Depreciation Expense	1.07%	98.93%	100.00%	ERC	\$1,551	\$142,787	\$144,338		\$1,551
18	408	Taxes Other than Income	1.04%	98.96%	100.00%	ERC	743	70,605	71,348		743
19	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
20	427	Interest Expense	1.23%	98.77%	100.00%	ERC	(3,452)	(277,731)	(281,183)		(3,452)
21	604	Employee Benefits	1.04%	98.96%	100.00%	ERC	922	87,605	88,527		159
22	620	Materials and Supplies	0.88%	99.12%	100.00%	ERC	3,043	341,541	344,584		3,043
23	632	Contractual Services - Accounting	1.10%	98.90%	100.00%	ERC	4,705	423,332	428,037		4,705
24	633	Contractual Services - Legal	1.10%	98.90%	100.00%	ERC	1,139	102,485	103,624		1,139
25	636	Contractual Services - Other	1.10%	98.90%	100.00%	ERC	7,257	652,674	659,931		7,257
26	650	Transportation Expenses	1.10%	98.90%	100.00%	ERC	252	22,698	22,950		252
27	670	Bad Debt Expense	1.10%	98.90%	100.00%	ERC	158	14,170	14,328		158
28	675	Miscellaneous Expenses	1.06%	98.94%	100.00%	ERC	13,396	1,246,748	1,260,144		13,396
29	659	Other Insurance	0.42%	99.58%	100.00%	ERC	9,761	2,298,557	2,308,318		9,761
							<u>\$39,475</u>	<u>\$5,125,470</u>	<u>\$5,164,945</u>	<u>\$0</u>	<u>\$38,712</u>
<b>Water Service Corp. Allocated Expenses (SE.90):</b>											
<b>Regional Office Allocations</b>											
34	403	Depreciation Expenses	2.82%	97.18%	100.00%	ERC	\$769	\$26,458	\$27,227		\$769
35	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
36	412.11	Investment Tax Credit	0.00%	0.00%	0.00%	ERC	-	-	-		-
37	414	Gain (Losses) from Disposition	0.00%	0.00%	0.00%	ERC	-	-	-		-
38	420	AFUDC	0.00%	0.00%	0.00%	ERC	-	-	-		-
39	421	Non-Utility Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
40	620	Materials and Supplies	3.76%	96.24%	100.00%	ERC	1,478	37,832	39,310		1,478
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-		-
42	636	Contractual Services - Other	3.76%	96.24%	100.00%	ERC	1,599	40,909	42,508		1,599
43	650	Transportation Expenses	0.00%	0.00%	0.00%	ERC	-	-	-		-
44	659	Other Insurance	0.00%	0.00%	0.00%	ERC	-	-	-		-
45	666	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	-	-	-		-
46	675	Miscellaneous Expenses	3.77%	96.23%	100.00%	ERC	8,702	222,340	231,042		8,702
							<u>\$ 12,548</u>	<u>\$ 327,540</u>	<u>\$ 340,088</u>	<u>\$0</u>	<u>\$ 12,548</u>

Allocation of Expenses

Company: Utilities, Inc. of Eagle Ridge  
 Docent No.: 080247-SU  
 Schedule Year Ended: 12/31/07  
 Interim  Final   
 Historical  Projected

Preparer: Kirsten Weeks

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Quarter Ending March 31, 2007			Utilities, Inc. of Eagle Ridge	
			Eagle Ridge	Other Companies/ Systems	Total		Amounts Allocated			Allocation Percentage	
							Eagle Ridge	Other Companies/ Systems	Total	Water	Sewer
1		<u>Water Service Corp. Allocated Expenses (SE.50):</u>									
2	601	Salaries - Operations	0.84%	99.2%	100.0%	ERC	\$35,344	\$4,183,368	\$4,218,712		\$35,344
3	601	Salaries - Office	0.75%	99.2%	100.0%	ERC	4,503	593,953	598,456		4,503
4	601	Salaries - Northbrook	1.06%	98.9%	100.0%	ERC	11,370	1,059,301	1,070,671		11,370
5	604	Pension & Benefits (All UT employees)	0.89%	99.1%	100.0%	ERC	9,387	1,042,775	1,052,162		9,387
6	408	Taxes Other Than Income	0.92%	99.1%	100.0%	ERC	5,684	612,521	618,205		5,684
7							<u>\$66,288</u>	<u>\$7,491,918</u>	<u>\$7,558,206</u>	<u>\$0</u>	<u>\$66,288</u>
8											
9		<u>Water Service Corp. Allocated Expenses (SE.51):</u>									
10	403	Depreciation Expense	1.04%	99.0%	100.0%	ERC	\$574	\$54,622	\$55,196		\$574
11	620	Materials and Supplies	0.45%	99.5%	100.0%	ERC	70	15,374	15,444		70
12	636	Contractual Services - Other	0.45%	99.5%	100.0%	ERC	836	185,117	185,953		836
13	675	Miscellaneous Expenses	0.45%	99.5%	100.0%	ERC	115	25,485	25,600		115
14							<u>\$1,595</u>	<u>\$280,598</u>	<u>\$282,193</u>	<u>\$0</u>	<u>\$1,595</u>
15											
16		<u>Water Service Corp. Allocated Expenses (SE.60):</u>									
17	403	Depreciation Expense	1.07%	98.9%	100.0%	ERC	\$527	\$48,656	\$49,183		\$527
18	408	Taxes Other than Income	1.04%	99.0%	100.0%	ERC	186	17,651	17,837		186
19	419	Interest and Dividend Income	0.00%	0.0%	0.0%	ERC	-	-	-		-
20	427	Interest Expense	0.73%	99.3%	100.0%	ERC	521	70,737	71,258		521
21	604	Employee Benefits	1.04%	99.0%	100.0%	ERC	361	34,324	34,685		361
22	620	Materials and Supplies	0.96%	99.0%	100.0%	ERC	587	60,429	61,016		587
23	632	Contractual Services - Accounting	1.11%	98.9%	100.0%	ERC	1,829	163,646	165,475		1,829
24	633	Contractual Services - Legal	1.11%	98.9%	100.0%	ERC	81	7,216	7,297		81
25	636	Contractual Services - Other	1.11%	98.9%	100.0%	ERC	499	44,324	45,023		499
26	650	Transportation Expenses	1.11%	98.9%	100.0%	ERC	40	3,565	3,605		40
27	670	Bad Debt Expense	1.11%	98.9%	100.0%	ERC	68	6,070	6,138		68
28	675	Miscellaneous Expenses	1.07%	98.9%	100.0%	ERC	2,237	207,488	209,725		2,237
29	659	Other Insurance	0.26%	99.7%	100.0%	ERC	1,453	564,568	566,021		1,453
30							<u>\$8,389</u>	<u>\$1,228,876</u>	<u>\$1,237,265</u>	<u>\$0</u>	<u>\$8,028</u>
31											
32		<u>Water Service Corp. Allocated Expenses (SE.90):</u>									
33		<u>Regional Office Allocations</u>									
34	403	Depreciation Expenses	3.73%	96.27%	100.00%	ERC	\$254	\$6,553	\$6,807		\$254
35	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
36	412.11	Investment Tax Credit	0.00%	0.00%	0.00%	ERC	-	-	-		-
37	414	Gain (Losses) from Disposition	0.00%	0.00%	0.00%	ERC	-	-	-		-
38	420	AFUDC	0.00%	0.00%	0.00%	ERC	-	-	-		-
39	421	Non-Utility Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
40	620	Materials and Supplies	3.72%	96.28%	100.00%	ERC	366	9,462	9,828		366
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-		-
42	636	Contractual Services - Other	3.73%	96.27%	100.00%	ERC	396	10,231	10,627		396
43	650	Transportation Expense	0.00%	0.00%	0.00%	ERC	-	-	-		-
44	659	Other Insurance	0.00%	0.00%	0.00%	ERC	-	-	-		-
45	666	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	-	-	-		-
46	675	Miscellaneous Expenses	3.73%	96.27%	100.00%	ERC	2,156	55,605	57,761		2,156
47							<u>\$ 3,172</u>	<u>\$ 81,850</u>	<u>\$ 85,022</u>	<u>\$0</u>	<u>\$ 3,172</u>

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Schedule Year Ended: 12/31/07  
 Interim  Final   
 Historical  Projected

Schedule B-12  
 Page 3 of 5

Preparer: Kirsten Weeks

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Quarter Ending June 30, 2007			Utilities, Inc. of Eagle Ridge	
			Eagle Ridge	Other Companies/ Systems	Total		Amounts Allocated			Allocation Percentage	
							Eagle Ridge	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
<b>Water Service Corp. Allocated Expenses (SR,50):</b>											
1	601	Salaries - Operations	4.02%	95.98%	100.00%	ERC	\$39,867	\$951,433	\$991,300		\$39,867
3	601	Salaries - Office	3.85%	96.15%	100.00%	ERC	4,939	123,455	128,394		4,939
4	601	Salaries - Northbrook	1.07%	98.93%	100.00%	ERC	11,373	1,052,411	1,063,784		11,373
5	604	Pension & Benefits (All UI employees)	1.02%	98.98%	100.00%	ERC	11,318	1,100,516	1,111,834		11,318
6	408	Taxes Other Than Income	0.98%	99.02%	100.00%	ERC	4,465	452,728	457,193		4,465
7							<u>\$71,962</u>	<u>\$3,680,342</u>	<u>\$3,752,504</u>	<u>\$0</u>	<u>\$71,962</u>
8											
<b>Water Service Corp. Allocated Expenses (SR,51):</b>											
9	403	Depreciation Expense	1.05%	98.95%	100.00%	ERC	\$965	\$91,301	\$92,266		\$965
11	620	Materials and Supplies	0.53%	99.47%	100.00%	ERC	110	20,624	20,734		110
12	636	Contractual Services Other	0.53%	99.47%	100.00%	ERC	1,502	281,733	283,235		1,502
13	675	Miscellaneous Expenses	0.52%	99.48%	100.00%	ERC	14	2,670	2,684		14
14							<u>\$2,591</u>	<u>\$396,348</u>	<u>\$398,939</u>	<u>\$0</u>	<u>\$2,591</u>
15											
<b>Water Service Corp. Allocated Expenses (SR,60):</b>											
16	403	Depreciation Expense	1.07%	98.93%	100.00%	ERC	\$448	\$41,508	\$41,956		\$448
18	408	Taxes Other than Income	1.05%	98.95%	100.00%	ERC	187	17,650	17,837		187
19	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
20	427	Interest Expense	0.76%	99.24%	100.00%	ERC	566	74,178	74,744		566
21	604	Employee Benefits	1.04%	0.00%	100.00%	ERC	204	-	19,546		-
22	620	Materials and Supplies	0.97%	99.03%	100.00%	ERC	577	59,066	59,643		577
23	632	Contractual Services - Accounting	1.10%	98.90%	100.00%	ERC	(232)	(20,804)	(21,036)		(232)
24	633	Contractual Services - Legal	1.11%	98.89%	100.00%	ERC	286	25,592	25,878		286
25	636	Contractual Services - Other	1.10%	98.90%	100.00%	ERC	2,537	227,284	229,821		2,537
26	650	Transportation Expenses	1.11%	98.89%	100.00%	ERC	55	4,900	4,955		55
27	670	Bad Debt Expense	1.09%	98.91%	100.00%	ERC	18	1,626	1,644		18
28	675	Miscellaneous Expenses	1.07%	98.93%	100.00%	ERC	2,081	192,444	194,525		2,081
29	659	Other Insurance	0.27%	99.73%	100.00%	ERC	1,499	550,529	552,028		1,499
30							<u>\$8,226</u>	<u>\$1,173,973</u>	<u>\$1,201,541</u>	<u>\$0</u>	<u>\$8,022</u>
31											
<b>Water Service Corp. Allocated Expenses (SR,90):</b>											
<b>Regional Office Allocations</b>											
34	403	Depreciation Expenses	3.83%	96.17%	100.00%	ERC	\$261	\$6,546	\$6,807		261
35	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
36	412.11	Investment Tax Credit	0.00%	0.00%	0.00%	ERC	-	-	-		-
37	414	Gain (Losses) from Disposition	0.00%	0.00%	0.00%	ERC	-	-	-		-
38	420	AFUDC	0.00%	0.00%	0.00%	ERC	-	-	-		-
39	421	Non-Utility Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
40	620	Materials and Supplies	3.85%	96.15%	100.00%	ERC	378	9,450	9,828		378
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-		-
42	636	Contractual Services - Other	3.85%	96.15%	100.00%	ERC	409	10,218	10,627		409
43	650	Transportation Expenses	0.00%	0.00%	0.00%	ERC	-	-	-		-
44	659	Other Insurance	0.00%	0.00%	0.00%	ERC	-	-	-		-
45	666	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	-	-	-		-
46	675	Miscellaneous Expenses	3.85%	96.15%	100.00%	ERC	2,224	55,537	57,761		2,224
47							<u>\$ 3,272</u>	<u>\$ 81,750</u>	<u>\$ 85,022</u>	<u>\$0</u>	<u>\$ 3,272</u>



Allocation of Expenses

Schedule B-12

Page 4 of 5

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Schedule Year Ended: 12/31/07  
 Interim  Pinal   
 Historical  Projected

Preparer: Kirsten Weeks

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Quarter Ending September 30, 2007			Utilities, Inc. of Eagle Ridge	
			Eagle Ridge	Other Companies/ Systems	Total		Amounts Allocated			Allocation Percentage	
							Eagle Ridge	Other Companies/ Systems	Total	Water	Sewer
1		<b>Water Service Corp. Allocated Expenses (SE.50):</b>									
2	601	Salaries - Operations	3.93%	96.07%	100.00%	ERC	\$38,810	\$948,287	\$987,097		\$38,810
3	601	Salaries - Office	3.74%	96.26%	100.00%	ERC	5,396	138,797	144,193		5,396
4	601	Salaries - Northbrook	1.03%	98.95%	100.00%	ERC	12,779	1,200,273	1,213,054		12,779
5	604	Pension & Benefits (All UI employees)	1.04%	98.96%	100.00%	ERC	13,409	1,275,079	1,288,488		13,409
6	408	Taxes Other Than Income	0.95%	99.05%	100.00%	ERC	4,408	457,510	461,918		4,408
7							<u>\$74,802</u>	<u>\$4,019,949</u>	<u>\$4,094,751</u>	<u>\$0</u>	<u>\$74,802</u>
8											
9		<b>Water Service Corp. Allocated Expenses (SE.51):</b>									
10	403	Depreciation Expense	1.04%	98.96%	100.00%	ERC	(\$920)	(\$87,571)	(\$88,591)		(\$920)
11	620	Materials and Supplies	0.52%	99.48%	100.00%	ERC	100	19,085	19,185		100
12	636	Contractual Services Other	0.52%	99.48%	100.00%	ERC	1,496	286,213	287,709		1,496
13	675	Miscellaneous Expenses	0.54%	99.46%	100.00%	ERC	15	2,778	2,793		15
14							<u>\$691</u>	<u>\$220,405</u>	<u>\$221,096</u>	<u>\$0</u>	<u>\$691</u>
15											
16		<b>Water Service Corp. Allocated Expenses (SE.60):</b>									
17	403	Depreciation Expense	1.05%	98.95%	100.00%	ERC	\$392	\$36,775	\$37,167		\$392
18	408	Taxes Other than Income	1.04%	98.96%	100.00%	ERC	185	17,652	17,837		185
19	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
20	427	Interest Expense	1.08%	98.92%	100.00%	ERC	(2,217)	(203,076)	(205,293)		(2,217)
21	604	Employee Benefits	1.04%	98.96%	100.00%	ERC	159	15,113	15,272		159
22	620	Materials and Supplies	0.96%	99.04%	100.00%	ERC	747	76,906	77,553		747
23	632	Contractual Services - Accounting	1.09%	98.91%	100.00%	ERC	841	75,974	76,815		841
24	633	Contractual Services - Legal	1.10%	98.90%	100.00%	ERC	246	22,203	22,449		246
25	636	Contractual Services - Other	1.10%	98.90%	100.00%	ERC	2,057	185,723	187,780		2,057
26	650	Transportation Expenses	1.09%	98.91%	100.00%	ERC	71	6,439	6,510		71
27	670	Bad Debt Expense	1.09%	98.91%	100.00%	ERC	55	4,983	5,038		55
28	675	Miscellaneous Expenses	1.06%	98.94%	100.00%	ERC	4,685	437,116	441,801		4,685
29	659	Other Insurance	0.25%	99.75%	100.00%	ERC	1,488	589,616	591,104		1,488
30							<u>\$8,709</u>	<u>\$1,265,323</u>	<u>\$1,274,032</u>	<u>\$0</u>	<u>\$8,709</u>
31											
32		<b>Water Service Corp. Allocated Expenses (SE.90):</b>									
33		<b>Regional Office Allocations</b>									
34	403	Depreciation Expenses	3.73%	96.27%	100.00%	ERC	\$254	\$6,553	\$6,807		\$254
35	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
36	412.11	Investment Tax Credit	0.00%	0.00%	0.00%	ERC	-	-	-		-
37	414	Gain (Losses) from Disposition	0.00%	0.00%	0.00%	ERC	-	-	-		-
38	420	AFUDC	0.00%	0.00%	0.00%	ERC	-	-	-		-
39	421	Non-Utility Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
40	620	Materials and Supplies	3.73%	96.27%	100.00%	ERC	367	9,461	9,828		367
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	\$0	-		-
42	636	Contractual Services - Other	3.74%	96.26%	100.00%	ERC	397	10,230	10,627		397
43	650	Transportation Expenses	0.00%	0.00%	0.00%	ERC	-	-	-		-
44	659	Other Insurance	0.00%	0.00%	0.00%	ERC	-	-	-		-
45	666	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	-	-	-		-
46	675	Miscellaneous Expenses	3.74%	96.26%	100.00%	ERC	2,161	55,600	57,761		2,161
47							<u>\$ 3,179</u>	<u>\$ 81,843</u>	<u>\$ 85,022</u>	<u>\$0</u>	<u>\$ 3,179</u>

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Schedule Year Ended: 12/31/07  
 Interim  Final   
 Historical  Projected

Schedule B-12  
 Page 5 of 5

Preparer: Kirsten Weeles

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Quarter Ending December 31, 2007 Amounts Allocated			Utilities, Inc. of Eagle Ridge Allocation Percentage	
			Eagle Ridge	Other Companies/ Systems	Total		Eagle Ridge	Other Companies/ Systems	Total	0.00% 100.00%	
										Water	Sewer
1	<b>Water Service Corp. Allocated Expenses (SE.50):</b>										
2	601	Salaries - Operations	3.90%	96.10%	100.00%	ERC	\$45,382	\$1,117,164	\$1,162,546		\$45,382
3	601	Salaries - Office	3.74%	96.26%	100.00%	ERC	5,470	140,714	146,184		5,470
4	601	Salaries - Northbrook	1.04%	98.96%	100.00%	ERC	10,019	930,101	960,120		10,019
5	604	Pension & Benefits (All UT employees)	1.06%	98.94%	100.00%	ERC	14,941	1,389,197	1,404,138		14,941
6	408	Taxes Other Than Income	1.01%	98.99%	100.00%	ERC	4,638	456,641	461,279		4,638
7							<u>\$80,450</u>	<u>\$4,053,818</u>	<u>\$4,134,268</u>	<u>\$0</u>	<u>\$80,450</u>
8											
9	<b>Water Service Corp. Allocated Expenses (SE.51):</b>										
10	403	Depreciation Expense	1.04%	98.96%	100.00%	ERC	\$146	\$13,924	\$14,070		\$146
11	620	Materials and Supplies	0.53%	99.47%	100.00%	ERC	\$23	\$4,340	4,363		23
12	636	Contractual Services Other	0.52%	99.48%	100.00%	ERC	1,717	328,481	330,198		1,717
13	675	Miscellaneous Expenses	0.48%	99.52%	100.00%	ERC	7	1,466	1,473		7
14							<u>\$1,893</u>	<u>\$348,210</u>	<u>\$350,103</u>	<u>\$0</u>	<u>\$1,893</u>
15											
16	<b>Water Service Corp. Allocated Expenses (SE.60):</b>										
17	403	Depreciation Expense	1.15%	98.85%	100.00%	ERC	\$184	\$15,847	\$16,031		\$184
18	408	Taxes Other than Income	1.04%	98.96%	100.00%	ERC	185	17,652	17,837		185
19	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
20	427	Interest Expense	1.05%	98.95%	100.00%	ERC	(2,322)	(219,570)	(221,892)		(2,322)
21	604	Employee Benefits	1.04%	0.00%	100.00%	ERC	198	-	19,024		198
22	620	Materials and Supplies	0.77%	99.23%	100.00%	ERC	1,132	145,240	146,372		1,132
23	632	Contractual Services - Accounting	1.10%	98.90%	100.00%	ERC	2,267	204,516	206,783		2,267
24	633	Contractual Services - Legal	1.10%	98.90%	100.00%	ERC	526	47,474	48,000		526
25	636	Contractual Services - Other	1.10%	98.90%	100.00%	ERC	2,164	193,142	197,306		2,164
26	650	Transportation Expenses	1.09%	98.91%	100.00%	ERC	86	7,794	7,880		86
27	670	Bad Debt Expense	1.13%	98.87%	100.00%	ERC	17	1,490	1,507		17
28	675	Miscellaneous Expenses	1.06%	98.94%	100.00%	ERC	4,393	409,701	414,094		4,393
29	659	Other Insurance	0.89%	99.11%	100.00%	ERC	5,321	593,844	599,165		5,321
30							<u>\$14,151</u>	<u>\$1,419,131</u>	<u>\$1,452,108</u>	<u>\$0</u>	<u>\$13,953</u>
31											
32	<b>Water Service Corp. Allocated Expenses (SE.90):</b>										
33	<b>Regional Office Allocations</b>										
34	403	Depreciation Expenses	0.00%	100.00%	100.00%	ERC	\$0	\$6,807	\$6,807		\$0
35	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
36	412.11	Investment Tax Credit	0.00%	0.00%	0.00%	ERC	-	-	-		-
37	414	Gain (Losses) from Disposition	0.00%	0.00%	0.00%	ERC	-	-	-		-
38	420	APUDC	0.00%	0.00%	0.00%	ERC	-	-	-		-
39	421	Non-Utility Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
40	620	Materials and Supplies	3.73%	96.27%	100.00%	ERC	367	9,461	9,828		367
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	\$0	-		-
42	636	Contractual Services - Other	3.74%	96.26%	100.00%	ERC	397	10,230	10,627		397
43	650	Transportation Expenses	0.00%	0.00%	0.00%	ERC	-	-	-		-
44	659	Other Insurance	0.00%	0.00%	0.00%	ERC	-	-	-		-
45	666	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	-	-	-		-
46	675	Miscellaneous Expenses	3.74%	96.26%	100.00%	ERC	2,161	55,600	57,761		2,161
47							<u>\$2,925</u>	<u>\$82,097</u>	<u>\$85,022</u>	<u>\$0</u>	<u>\$2,925</u>

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Test Year Ended: December 31, 2007  
 Historic [X] or Projected [ ]

Schedule: B-14  
 Page 1 of 1  
 Preparer: Hoy, John  
 Recap Schedules: B-2

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

No.	(1) Line Account No. and Name	(2) Test Year 12/31/07	(3) Utility Adjustments	(4) Adjusted Balance	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	636		636		
3	352.1 Franchises	6,099		6,099		
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	353.2 Land & Land Rights					
7	354.2 Structures & Improvements					
8	360.2 Collection Sewers - Force	7,291		7,291		
9	361.2 Collection Sewers - Gravity	31,676		31,676		
10	362.2 Special Collecting Structures					
11	363.2 Services to Customers	5,384		5,384		
12	364.2 Flow Measuring Devices					
13	365.2 Flow Measuring Installations					
14	389.2 Other Plant & Misc. Equipment					
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights					
17	354.3 Structures & Improvements	10,284		10,284		
18	370.3 Receiving Wells					
19	371.3 Pumping Equipment					
20	389.3 Other Plant & Misc. Equipment					
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights					
23	354.4 Structures & Improvements	84,944		84,944	14.25%	12,108
24	380.4 Treatment & Disposal Equipment	38,224		38,224	14.25%	5,448
25	381.4 Plant Sewers					
26	382.4 Outfall Sewer Lines	546		546		
27	389.4 Other Plant & Misc. Equipment					
27a	REUSE PLANT					
27b	354.5 Struct. & Improv. - Reuse	329		329		
27c	375.5 Trans & Dist - Reuse	615		615		
27d	380.5 Treat & Disp. - Reuse					
28	GENERAL PLANT					
29	353.7 Land & Land Rights					
30	354.7 Structures & Improvements	1,031	133	1,164		
31	390.7 Office Furniture & Equipment	1,384	25,381	26,765		
32	391.7 Transportation Equipment	865	11,141	12,006		
33	392.7 Stores Equipment					
34	393.7 Tools, Shop & Garage Equipment	3,640	24	3,663		
35	394.7 Laboratory Equipment	710		710		
36	395.7 Power Operated Equipment					
37	396.7 Communication Equipment	21	2,552	2,573		
38	397.7 Miscellaneous Equipment					
39	398.7 Other Tangible Plant	65	-	65		-
40	TOTAL	193,743	39,231	232,974		17,556
41	LESS: AMORTIZATION OF CIAC	(98,377)		(98,377)		-
42	NET DEPRECIATION EXPENSE - SEWER	\$ 95,366	\$ 39,231	\$ 134,597		\$ 17,556

Taxes Other Than Income

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Schedule Year Ended: December 31, 2007  
 Historic [X] or Projected [ ]

Schedule: B-15  
 Page 1 of 1  
 Preparer: Hoy, John  
 Recap Schedules: B-1, B-2

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

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
<b>WATER</b>						
1	Test Year Per Books					
Adjustments to Test Year (Explain)						
3	Taxes re adj. to salaries		-			-
4	RAFs assoc. with annualized revenue					-
5	Adj. Prop. Tax for proforma & non-used			-		-
6	Total Test Year Adjustments	-	-	-	-	-
7	Adjusted Test Year	-	-	-	-	-
8	RAFs Assoc. with Revenue Increase	-	-	-	-	-
9	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SEWER</b>						
10	Test Year Per Books	\$ 35,189	\$ 19,195	\$ 11,065	\$ 150	\$ 65,599
Adjustments to Test Year (Explain)						
12	Allocate WSC and Regional Exp. to Eagle Ridge			(121)		(121)
13	Taxes re pro-forma adj. to salaries		103			103
14	RAFs re actual TY & annualized rev.	(454)				(454)
15	Adj. Prop. Tax for allocations, proforma & non-used		-	(982)		(982)
16	Total Test Year Adjustments	(454)	103	(1,104)	-	(1,455)
17	Adjusted Test Year	34,735	19,298	9,961	150	64,144
18	RAFs Assoc. with Revenue Increase	15,195	-	-	-	15,195
19	Total Balance	\$ 49,929	\$ 19,298	\$ 9,961	\$ 150	\$ 79,339

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Test Year Ended: December 31, 2007  
 Interim [ ] Final [X]  
 Historic [X] or Projected [ ]

Schedule: C-1  
 Page 1 of 1  
 Preparer: Hoy, John

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Adjusted for Increase Water	Increase Sewer
1	Current Tax Expense	C-2	\$ (50,027)	\$ (4,926)	\$ (54,953)	\$ -	\$ 43,561
2	Deferred Income Tax Expense	C-5	(3,896)		(3,896)		
3	ITC Realized This Year	C-8					
4	ITC Amortization	C-8					
5	{3% ITC and IRC 46(f)(2)}						
6	Parent Debt Adjustment	C-9	-	-	-	-	-
7	Total Income Tax Expense		\$ (53,923)	\$ (4,926)	\$ (58,849)	\$ -	\$ 43,561

Supporting Schedules: C-2, C-5, C-8, C-9  
 Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Schedule Year Ended: December 31, 2007  
 Interim [ ] Final [X]  
 Historic [X] or Projected [ ]

Schedule: C-2  
 Page 1 of 1  
 Preparer: Hoy, John

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

Line No.		Total Per Books	Utility Adjustments	Utility Adjusted	Adjusted for Increase Water	Adjusted for Increase Sewer
1	Net Utility Operating Income (Sch. B-1 & B-2)	\$ 1,692	\$ (58,099)	\$ (56,408)	\$ -	\$ 204,859
2	Other Income	83	(83)	-	-	-
3	Adjustment (immaterial irreconcilable difference)	366	(366)	-	-	-
4	Add: Income Tax Expense Per Books (Sch. B-1)	(53,924)	53,924	-	-	-
5	Subtotal	(51,784)	(4,624)	(56,408)	-	204,859
6	Less: Interest Charges (Sch. C-3)	105,218	-	105,218	-	89,098
7	Taxable Income Per Books	(157,002)	(4,624)	(161,626)	-	115,761
8	Schedule M Adjustments:					
9	Permanent Differences (From Sch. C-4)	included below	-	-	-	-
10	Timing Differences (From Sch. C-5)	9,863	(9,863)	-	-	-
11	Total Schedule M Adjustments	9,863	(9,863)	-	-	-
12	Taxable Income Before State Taxes	(147,139)	(14,487)	(161,626)	-	115,761
13	Less: State Income Tax Exemption (\$5,000)	-	-	-	-	-
14	State Taxable Income	(147,139)	(14,487)	(161,626)	-	115,761
15	State Income Tax (5.5% of Line 14)*	-	-	-	-	6,367
16	Limited by NOL	-	-	-	-	-
17	Credits	-	-	-	-	-
18	Current State Income Taxes	-	-	-	-	6,367
19	Federal Taxable Income (Line 12 - Line 18)	(147,139)	(14,487)	(161,626)	-	109,394
20	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
21	Federal Income Taxes (Line 19 x Line 20)	(50,027)	(4,926)	(54,953)	-	37,194
22	Less: Investment Tax Credit Realized	-	-	-	-	-
23	This Year (Sch. C-8)	-	-	-	-	-
24	Current Federal Inc. Taxes (Line 21 - Line 23)	(50,027)	(4,926)	(54,953)	-	37,194
25	Summary:					
26	Current State Income Taxes (Line 18)	-	-	-	-	6,367
27	Current Federal Income Taxes (Line 24)	(50,027)	(4,926)	(54,953)	-	37,194
28	Total Current Income Tax Expense (To C-1)	\$ (50,027)	\$ (4,926)	\$ (54,953)	\$ -	\$ 43,561

29 Note (1): Adjustments zero out negative income tax and Schedule M adjustments so that tax calculated for rate purposes reflects stand alone obligation only.

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

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission  
 Schedule: C-3  
 Page 1 of 1  
 Preparer: Hoy, John

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Schedule Year Ended: December 31, 2007  
 Historic [X] or Projected [ ]

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Interest on Long-Term Debt			\$ -		
2	Amortization of Debt Premium, Disc. and Expense Net			-		
3	Interest on Short-Term Debt	2,146		2,146		2,146
4	Other Interest Expense - Intercompany	103,072		103,072		103,072
5	AFUDC	(83)		(83)	-	(83)
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	N/A	-	-	-	-
7	Total Used For Tax Calculation	\$ 105,135	\$ -	\$ 105,135	\$ -	\$ 105,135

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
<u>Balances From Schedule D-1</u>					
8 Long-Term Debt	\$ -	This Schedule is not applicable			
9 Short-Term Debt	-				
10 Preferred Stock	-				
11 Common Equity	-				
12 Total	\$ -	\$ -	\$ -	\$ -	\$ -
13 ITCs (from D-1, Line 7)					
14 Weighted Debt Cost (From Line 12)	-				
15 Interest Adjustment (To Line 6)	\$ -				

Supporting Schedules: D-1,C-8  
 Recap Schedules: C-2

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 080247-SU  
Schedule Year Ended: December 31, 2007  
Historic [X] or Projected [ ]

Schedule: C-4  
Page 1 of 1  
Preparer: Hoy, John

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

---

Line  
No.

1 AFUDC

\$ 83



Deferred Income Tax Expense

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Schedule Year Ended: December 31, 2007  
 Historic [X] or Projected [ ]

Schedule: C-5  
 Page 1 of 1  
 Preparer: Hoy, John

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 118,318		\$ 118,318	\$ -	\$ 118,318
3	Book Depreciation and Amortization	95,366	-	95,366	-	95,366
4	Difference	22,952	-	22,952	-	22,952
5	Other Timing Differences (Itemize):					
6	AFUDC	86		86		86
7	Tap Fees	(692)		(692)	-	(692)
8	Def. R.C. Expense	(30,651)		(30,651)		(30,651)
9	Def. Maint., C/Y Amort.	(5,148)		(5,148)	-	(5,148)
10	Other (1)	3,590	-	3,590	-	3,590
11	Total Timing Differences (To C-2)	(9,863)	-	(9,863)	-	(9,863)
12	State Tax Rate	0.055	0.055	0.055	0.055	0.055
13	State Deferred Taxes ( Line 11 x Line 12)	(542)	-	(542)	-	(542)
14	(Limited by NOL)	-	-	-	-	-
15	Timing Differences For Federal Taxes					
16	(Line 11 - Line 14)	(9,863)	-	(9,863)	-	(9,863)
17	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
18	Federal Deferred Taxes (Line 16 x Line 17)	(3,354)	-	(3,354)	-	(3,355)
19	Add: State Deferred Taxes (Line 13)	(542)	-	(542)	-	(542)
20	Total Deferred Tax Expense (To C-1)	\$ (3,896)	\$ -	\$ (3,896)	\$ -	\$ (3,897)

(1) The "Other" timing difference of \$3,590 is due to the fact that the Company's tax schedules were done prior to the Company's books being completely closed. The \$3,590 equals the \$3,226 difference between the net book depreciation on the Company's tax schedule and the Company's books, adjusted by the affect of the tax rate, such that the Total Deferred Tax Expense of \$(3,896) equals the per books expense.

Supporting Schedules: None  
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Schedule Year Ended: December 31, 2007  
 Historic [X] Projected [ ]

Schedule: C-6  
 Page 1 of 3  
 Preparer: Hoy, John

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

Line No.	Year	Account No. 190.1012/2012			Account No. 190.1021/2021			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	1997	-	-	-	-	-	-	-	(512)	(512)
2	1998	-	-	-	-	-	-	-	(3,135)	(3,135)
3	1999	-	-	-	(1,081)	(6,317)	(7,398)	(1,081)	(22,163)	(23,244)
4	2000	-	-	-	(1,116)	(6,519)	(7,635)	(1,116)	(34,709)	(35,825)
5	2001	2,214	14,305	16,519	(769)	(4,495)	(5,264)	1,445	(25,719)	(24,274)
6	2002	2,239	14,466	16,705	(454)	(2,460)	(2,914)	1,768	(54,950)	(53,182)
7	2003	2,633	17,010	19,643	(181)	(695)	(876)	1,658	(84,257)	(82,599)
8	2004	2,607	16,802	19,409	(1,395)	(8,208)	(9,603)	(2,049)	(151,823)	(153,872)
9	2005	2,608	16,745	19,353	(1,054)	(6,217)	(7,271)	(2,722)	(155,759)	(158,481)
10	2006	2,608	16,745	19,353	(771)	(4,563)	(5,334)	(3,008)	(158,714)	(161,722)
11	2007	2,646	16,967	19,613	(488)	(2,909)	(3,397)	(2,439)	(159,834)	(162,273)

  

Line No.	Year	Account No. 190.1024/2024			Account No. 190.1031/2031			Account No. 190.1020/2020		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
12	1997	-	(512)	(512)	-	-	-	-	-	-
13	1998	-	(1,024)	(1,024)	-	(2,111)	(2,111)	-	-	-
14	1999	-	(5,371)	(5,371)	-	(10,475)	(10,475)	-	-	-
15	2000	-	(11,090)	(11,090)	-	(17,100)	(17,100)	-	-	-
16	2001	-	(17,794)	(17,794)	-	(17,735)	(17,735)	-	-	-
17	2002	-	(23,986)	(23,986)	-	(42,859)	(42,859)	(17)	(111)	(128)
18	2003	-	(30,100)	(30,100)	-	(65,342)	(65,342)	(794)	(5,130)	(5,924)
19	2004	-	(32,457)	(32,457)	-	(108,421)	(108,421)	(3,261)	(19,539)	(22,800)
20	2005	(159)	(33,388)	(33,547)	(1,642)	(117,951)	(119,593)	(2,475)	(14,948)	(17,423)
21	2006	(159)	(33,388)	(33,547)	(2,307)	(123,124)	(125,431)	(2,379)	(14,384)	(16,763)
22	2007	(159)	(33,388)	(33,547)	(3,745)	(135,968)	(139,713)	(693)	(4,536)	(5,229)

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

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Schedule Year Ended: December 31, 2007  
 Historic [X] Projected [ ]

Schedule: C-6  
 Page 2 of 3  
 Preparer: Hoy, John

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

Line No.	Year	Account No. 190.2012 Def. Tax Dr - Tap Fee					Account No. 190.2021 Def. Tax Cr - Def. Maint.				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	1997	-				-					-
2	1998	-				-					-
3	1999	-				-					-
4	2000	-				-					-
5	2001	-	2,214			2,214	(1,081)	(322)			(1,081)
6	2002	2,214	69		(44)	2,239	(1,116)	(769)		328	(1,116)
7	2003	2,239	394			2,633	(454)	273		287	(769)
8	2004	2,633	(26)			2,607	(181)	(1,214)		315	(454)
9	2005	2,607	1			2,608	(1,395)	341			(181)
10	2006	2,608	-			2,608	(1,054)	283			(1,395)
11	2007	2,608	38			2,646	(771)	283			(1,054)

  

Line No.	Year	Account No. 190.2024 Def. Tax Cr - Orgn. Exp.					Account No. 190.2031 Def. Tax Cr - Depr.				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
12	1997	-				-					-
13	1998	-				-					-
14	1999	-				-					-
15	2000	-				-					-
16	2001	-				-					-
17	2002	-				-					-
18	2003	-				-					-
19	2004	-				-					-
20	2005	-	(159)			(159)	-	(1,642)			(1,642)
21	2006	(159)	-			(159)	(1,642)	(665)			(2,307)
22	2007	(159)	-			(159)	(2,307)	(1,438)			(3,745)

  

Line No.	Year	Account No. 190.2020 Def. Tax Cr - Rate Case				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
23	1997	-				-
24	1998	-				-
25	1999	-				-
26	2000	-				-
27	2001	-				-
28	2002	-	(17)			(17)
29	2003	(17)	(777)			(794)
30	2004	(794)	(2,467)			(3,261)
31	2005	(3,261)	786			(2,475)
32	2006	(2,475)	86			(2,379)
33	2007	(2,379)	1,686			(693)

Supporting Schedules: None  
 Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Schedule Year Ended: December 31, 2007  
 Historic [X] Projected [ ]

Schedule: C-6  
 Page 3 of 3  
 Preparer: Hoy, John

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

Line No.	Year	Account No. 190.1012 Def. Tax Dr - Tap Fee					Account No. 190.1021 Def. Tax Cr - Def. Maint.				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	1997	-				-				-	
2	1998	-				-				-	
3	1999	-				-				-	
4	2000	-				-				-	
5	2001	-	14,305			14,305	(6,317)	(1,880)	1,917	(6,317)	
6	2002	14,305	447		(286)	14,466	(4,495)		1,678	(6,519)	
7	2003	14,466	2,544			17,010	(2,460)	1,765	2,024	(4,495)	
8	2004	17,010	(208)			16,802	(695)	(7,513)	2,035	(2,460)	
9	2005	16,802	(57)			16,745	(8,208)	1,891		(695)	
10	2006	16,745	-			16,745	(6,217)	1,654		(8,208)	
11	2007	16,745	222			16,967	(4,563)	1,654		(6,217)	

  

Line No.	Year	Account No. 190.1024 Def. Tax Cr - Orgn. Exp.					Account No. 190.1031 Def. Tax Cr - Depr.				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
12	1997		(512)			(512)					
13	1998	(512)	(512)			(1,024)		(2,111)		(2,111)	
14	1999	(1,024)	(4,347)			(5,371)	(2,111)	(8,364)		(10,475)	
15	2000	(5,371)	(5,719)			(11,090)	(10,475)	(6,625)		(17,100)	
16	2001	(11,090)	(6,704)			(17,794)	(17,100)	(2,341)	1,708	(17,735)	
17	2002	(17,794)	(6,192)			(23,986)	(17,735)	(26,176)	1,052	(42,859)	
18	2003	(23,986)	(6,114)			(30,100)	(42,859)	(22,483)		(65,342)	
19	2004	(30,100)	(2,357)			(32,457)	(85,342)	(43,079)		(108,421)	
20	2005	(32,457)	(931)			(33,388)	(108,421)	(9,530)		(117,951)	
21	2006	(33,388)	-			(33,388)	(117,951)	(5,173)		(123,124)	
22	2007	(33,388)	-			(33,388)	(123,124)	(12,844)		(135,968)	

  

Line No.	Year	Account No. 190.1020 Def. Tax Cr - Rate Case				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
23	2002	-	(111)			(111)
24	2003	(111)	(5,019)			(5,130)
25	2004	(5,130)	(14,409)			(19,539)
26	2005	(19,539)	4,591			(14,948)
27	2006	(14,948)	564			(14,384)
28	2007	(14,384)	9,848			(4,536)

Supporting Schedules: None  
 Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Test Year Ended: December 31, 2007

Schedule: C-7  
 Page 1 of 4  
 Preparer: Hoy, John

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

Line No.	Year	3% ITC						4% ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance
1		-	The Utility has no investment tax credits; therefore, this schedule is not applicable										-
2		-					-	-					-
3		-					-	-					-
4		-					-	-					-
5		-					-	-					-
6													

Supporting Schedules: None

Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Test Year Ended: December 31, 2007

Schedule: C-7  
 Page 2 of 4  
 Preparer: Hoy, John

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts

Line No.	Year	8% ITC						10% ITC						
		Amount Realized			Amortization			Amount Realized			Amortization			
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	
1		-												
				The Utility has no investment tax credits; therefore, this schedule is not applicable										
2		-					-	-						-
3		-					-	-						-
4		-					-	-						-
5		-					-	-						-
6														

Supporting Schedules: None  
 Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

**Investment Tax Credits - Company Policies**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Eagle Ridge**

**Schedule: C-7**

**Docket No.: 080247-SU**

**Page 3 of 4**

**Test Year Ended: December 31, 2007**

**Preparer: Hoy, John**

**Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.**

---

**Line  
No.**

**1     The Utility has no investment tax credits; therefore, this schedule is not applicable**

**Investment Tax Credits - Section 46(f) Election**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 080247-SU  
Test Year Ended: December 31, 2007**

**Schedule: C-7  
Page 4 of 4  
Preparer: Hoy, John**

**Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.**

---

**Line  
No.**

**1      Not Applicable**



Parent(s) Debt Information

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Schedule Year Ended: December 31, 2007

Schedule: C-8  
 Page 1 of 1  
 Preparer: Hoy, John

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

Line No.	Description	Parent's Name:		
		Amount	% of Total	Cost Rate
1	Long-Term Debt		%	%
2	Short-Term Debt			
3	Preferred Stock			
4	Common Equity - Common Stock			
5	Retained Earnings - Parent Only			
6	Deferred Income Tax			
7	Other Paid In Capital			-
8	Total	\$ -	- %	- %
9	Weighted Cost Parent Debt X 37.83% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)			

Note: A parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including Cypress Lakes Utilities, Inc., based on the capital structure of the consolidated group. The intercompany interest is shown on Schedule C-3, line 4.

Supporting Schedules: None  
 Recap Schedules: C-3

**Income Tax Returns**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Eagle Ridge**  
**Docket No.: 080247-SU**  
**Schedule Year Ended: December 31, 2007**

**Schedule: C-9**  
**Page 1 of 1**  
**Preparer: Hoy, John**

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

---

**Line**  
**No.**

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

**Miscellaneous Tax Information**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 080247-SU  
Test Year Ended: December 31, 2007**

**Schedule: C-10  
Page 1 of 1  
Preparer: Hoy, John**

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

---

- |  |             |
|--|-------------|
| <b>(1) What tax years are currently open with the Internal Revenue Service?</b>            | <b>None</b> |
| <b>(2) Is the treatment of customer deposits at issue with the IRS?</b>                    | <b>No</b>   |
| <b>(3) Is the treatment of contributions in aid of construction at issue with the IRS?</b> | <b>No</b>   |
| <b>(4) Is the treatment of unbilled revenues at issue with the IRS?</b>                    | <b>No</b>   |

**Schedule of Requested Cost of Capital (Final Rates)  
Beginning and End of Year Average**

**Florida Public Service Commission**

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Test Year Ended: December 31, 2007  
 Schedule Year Ended: December 31, 2007  
 Historic [X] or Projected [ ]

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

**Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.**

Line No.		(1) Reconciled to Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	1,281,112	50.59 %	6.65 %	3.36 %
2	Short-Term Debt	55,164	2.18 %	2.44 %	0.05 %
3	Preferred Stock				
4	Customer Deposits	42,656	1.68 %	6.00 %	0.10 %
5	Common Equity	991,325	39.15 %	11.70 %	4.58 %
6	Tax Credits - Zero Cost				
7	Accumulated Deferred Income Tax	161,998	6.40 %		
8	Other (Explain)				
9	<b>Total</b>	<u>2,532,254</u>	<u>100.00 %</u>		<u>8.09 %</u>

Note: Cost of Equity based on Order Nos. PSC-07-0472-PAA-WS:  $7.10\% + 1.961/\text{Equity Ratio}$ ,  
 where  $\text{Equity ratio} = \text{Equity}/(\text{Equity} + \text{Preferred} + \text{Long \& Short Term Debt}) = 42.59 \%$

Note: Long term debt, short term debt, preferred stock and common equity are actual for Eagle Ridge's parent company, Utilities, Inc.

Reconciliation of Capital Structure to Requested Rate Base  
Beginning and End of Year Average

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 080247-SU  
Test Year Ended: December 31, 2007  
Schedule Year Ended: December 31, 2007  
Historic [X] Projected [ ] Parent [X]

Schedule: D-2  
Page 1 of 1  
Preparer: Kirsten Weeks

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

Line No.	(1) Class of Capital	(2) Prior Year 12/31/06	(3) Test Year 12/31/07	(4) Simple Average	(5) Reconciliation Adjustments			(8) Reconciled To Requested Rate Base
					(6) Specific	(6) Prorata %	(7) Prorata Amount	
1	Long-Term Debt	180,000,000	180,000,000	180,000,000		55.04 %	(178,718,888)	1,281,112
2	Short-Term Debt	-	15,500,000	7,750,000		2.37 %	(7,694,836)	55,164
3	Preferred Stock	-	-	-				
4	Common Equity	120,191,844	158,372,419	139,282,132		42.59 %	(138,290,807)	991,325
5	Customer Deposits	42,981	42,331	42,656				42,656
6	Tax Credits - Zero Cost	-	-	-				
7	Tax Credits - Wtd. Cost	-	-	-				
8	Accum. Deferred Income Tax	161,722	162,273	161,998				161,998
9	Other (Explain)							
10	Total	\$ 300,396,547	\$ 354,077,023	\$ 327,236,785	\$ -	100.00 %	\$ (324,704,531)	\$ 2,532,254

11 \* List corresponding adjustments to rate base below:

Description	Amount
-------------	--------

12 Note: Customer Deposits and Accum. Deferred Taxes are actual for Utilities, Inc. of Eagle Ridge

Preferred Stock Outstanding

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Test Year Ended: December 31, 2007  
 Utility  or Parent , Utilities, Inc.  
 Historic  or Projected

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

Florida Public Service Commission

Schedule: D-3  
 Page 1 of 1  
 Preparer: Kirsten Weeks

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line	Description, Coupon	Issue Date	Call Provis., Special Restrict.	Principal Amount Sold (Face Value)	Principal Amount Outstanding	(Discount) or Premium on Principal Amount Sold	Issuing Expense Associated With Col(4)	Issuing Expense Associated With Col(5)	Net Proceeds	Rate (Contract Rate on Face Value)	Dollar Dividend On Face Value	Effective Cost Rate
No.	Rate, Years of Life								(5)-(9)-(7)	Value	(11)x(5)	(12)/(10)

1 The Company has no preferred stock; therefore, this schedule is not applicable.

Recap Schedules: A-19,D-2

Simple Average Cost of Short-Term Debt

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 080247-SU  
Test Year Ended: December 31, 2007  
Utility  or Parent   
Historic  or Projected

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

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

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	Chase	\$188,867	Revolving Line of Credit	7,750,000	2.44%
3	Total	<u>188,867</u>		<u>7,750,000</u>	<u>2.44%</u>

Note: Short term debt is actual for Eagle Ridge's parent company, Utilities, Inc.

Recap Schedules: A-19,D-2

Cost of Long-Term Debt  
Beginning and End of Year Average

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 080247-SU  
Test Year Ended: December 31, 2007  
Utility [ ] or Parent [X]  
Historic [X] or Projected [ ]

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

Schedule: D-5  
Page 1 of 1  
Preparer: Kirsten Weeks

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Simple Average Principal Amount Outstanding 2007	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/(4)-(6)-(7)
1	6.58% note, due in installments beginning 2017		\$ 180,000,000	\$ 180,000,000	\$ -		\$ 1,211,275		\$ 42,434	\$ 11,844,000	\$ 11,886,434	6.650 %
2	<b>Total</b>		<u>\$ 180,000,000</u>	<u>\$ 180,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,211,275</u>	<u>\$ -</u>	<u>\$ 42,434</u>	<u>\$ 11,844,000</u>	<u>\$ 11,886,434</u>	<u>6.650 %</u>

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

Supporting Schedules: D-6  
Recap Schedules: A-19,D-2



Cost of Variable Rate Long-Term Debt  
Beginning and End of Year Average

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 080247-SU  
Test Year Ended: December 31, 2007  
Utility [ ] or Parent [X]  
Historic [X] or Projected [ ]

Schedule: D-6  
Page 1 of 1  
Preparer: Kirsten Weeks

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
													Principal Amount Sold
Line No.	Description, Coupon Rate, Years of Life	Issue Date- Maturity Date	Face Value)	Principal Amount Outstanding	Amount Outstanding One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Test Year Cost Rate x Col. (4))	Total Interest Cost (11)+(12)	Effective Cost Rate (12)/(4)-(13)
1	NOT APPLICABLE												
2													
3													
4													
											-		
											\$ -	\$ -	

Supporting Schedules: None  
Recap Schedules: A-19, D-2, D-6

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Test Year Ended: December 31, 2007  
 Utility  or Parent   
 Historic  or Projected

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

Explanation: Provide a schedule of customer deposits as shown.

Line No.	(1) For the Year Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec-06	N/A	N/A	N/A	\$42,981
2	Jan-07	42,981	150	(50)	43,081
3	Feb-07	43,081	300	(250)	43,131
4	Mar-07	43,131	50	(100)	43,081
5	Apr-07	43,081	150	-	43,231
6	May-07	43,231	100	(150)	43,181
7	Jun-07	43,181	150	(450)	42,881
8	Jul-07	42,881	350	(450)	42,781
9	Aug-07	42,781	450	(550)	42,681
10	Sep-07	42,681	-	-	42,681
11	Oct-07	42,681	350	(400)	42,631
12	Nov-07	42,631	400	(500)	42,531
13	Dec-07	42,531	100	(300)	42,331
14				Simple Average	\$42,656

Recap Schedules: A-19, D-2

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Test Year Ended: December 31, 2007  
 Water [ ] or Sewer [X]

Schedule: E-1 Final/Interim  
 Page 1 of 1  
 Preparer: Michelle Rochow

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

Line No	(1) Class/Meter Size	(2) Bill Code	(3) Test Year eff. 11/30/04-8/29/07	(4) Test Year eff. 8/30/07	(5) Interim Rates	(6) Proposed Rates
1	Residential					
2	All meter sizes (5/8" & 1") & all others	67322 & 23	16.49	16.91	22.15	24.15
3	Gallage Charge (per 1000 gallons)					
4	10,000 gallons maximum		3.35	3.44	4.51	4.91
5	Cross Creek Condo Assoc. Flat Rate per Unit		17.96	18.42	24.13	26.31
6	based on 905 units					
7	General Service					
8	5/8" x 3/4"	67329	16.49	16.91	22.15	24.15
	3/4"		16.49	16.91	22.15	24.15
9	1"	67330	41.23	42.29	55.41	60.41
10	1 1/2"	67332	82.45	84.57	110.80	120.80
11	2"	67333	131.92	135.31	177.27	193.28
12	3"	67334	263.85	270.63	354.56	386.58
13	4"		412.26	422.86	554.00	604.03
14	6"		824.52	845.71	1,107.99	1,208.04
15	Gallage Charge					
16	(per 1000 gallons)		4.02	4.12	5.40	5.89

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Schedule Year Ended: December 31, 2007  
 Water [ ] or Sewer [X]

Schedule: E-2 Final/Interim  
 Page 1 of 1  
 Preparer: Michelle Rochow

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

Line No.	(1) Class/Meter Size	(2) Test Year Jan-Aug Bills/Gallons	(3) Test Year Sep-Dec Bills/Gallons	(4) Total Test Year Bills/Gallons	(5) Rates Jan-Aug	(6) Revenue Sep-Dec	(7) Test Year Revenues	(8) Test Year Annualized @ 12/31/07 Rates	(9) Proposed Rates	(10) Revenue at Proposed Rates	(11) Interim Rates	(12) Revenue at Interim Rates
1	Residential											
2	67322 - 5/8"	6,148	3,074	9,222	\$ 16.49	\$ 16.91	\$ 153,362	\$ 155,944	\$ 24.15	\$ 222,711.30	\$ 22.15	\$ 204,267.30
3	M Gallons (thru- 10 MG)	36,907	15,468	52,375	3.35	3.44	176,848	180,170	4.91	257,161	4.51	236,211
4	67322 - 1"	8	4	12	16.49	16.91	200	203	24.15	290	22.15	266
5	M Gallons (thru- 10 MG)	77	33	110	3.35	3.44	371	378	4.91	540	4.51	496
6	Total Residential Bills	6,156	3,078	9,234			153,561	156,147		223,001		204,533
7	Total Residential Gallons	36,984	15,501	52,485			177,220	180,548		257,701		236,707
8	Total Residential Revenue						\$ 330,781	\$ 336,695		\$ 480,702		\$ 441,240
9	Average Bill						\$ 35.82	\$ 36.46		\$ 52.06		
10	Cross Creek (Flat Rate)	7,240	3,620	10,860	\$ 17.96	\$ 18.42	\$ 196,716	\$ 200,058	\$ 26.31	\$ 285,727	\$ 24.13	\$ 262,052
11	Average Bill						\$ 18.11	\$ 18.42				
12	General Service											
13	67329 - 5/8"	80	40	120	\$ 16.49	\$ 16.91	\$ 1,996	\$ 2,029	24.15	2,898	\$ 22.15	2,658
14	M Gallons	2,482	1,963	4,445	4.02	4.12	18,065	18,313	5.89	26,181	5.40	24,003
15	3/4"	-	-	-	16.49	16.91	-	-	24.15	-	22.15	-
16	M Gallons	-	-	-	4.02	4.12	-	-	5.89	-	5.40	-
17	67330 - 1"	128	64	192	41.23	42.29	7,984	8,120	60.41	11,599	55.41	10,639
18	M Gallons	3,200	865	4,065	4.02	4.12	16,428	16,748	5.89	23,943	5.40	21,951
19	67332 - 1.5"	288	144	432	82.45	84.57	35,924	36,534	120.80	52,186	110.80	47,866
20	M Gallons	12,937	5,375	18,312	4.02	4.12	74,152	75,445	5.89	107,858	5.40	98,885
21	67333 - 2"	224	112	336	131.92	135.31	44,705	45,464	193.28	64,942	177.27	59,563
22	M Gallons	6,238	2,244	8,482	4.02	4.12	34,322	34,946	5.89	49,959	5.40	45,803
23	67334 - 3"	8	4	12	263.85	270.63	3,193	3,248	386.58	4,639	354.56	4,255
24	M Gallons	2,855	1,243	4,098	4.02	4.12	16,598	16,884	5.89	24,137	5.40	22,129
25	4"	-	-	-	412.26	422.86	-	-	604.03	-	554.00	-
26	M Gallons	-	-	-	4.02	4.12	-	-	5.89	-	5.40	-
27	6"	-	-	-	824.52	845.71	-	-	1,208.04	-	1,107.99	-
28	M Gallons	-	-	-	4.02	4.12	-	-	5.89	-	5.40	-
29	Total Gen. Serv. Bills	728	364	1,092			93,801	95,395		136,263		124,980
30	Total Gen. Serv. Gallons	27,712	11,690	39,402			159,565	162,336		232,078		212,771
31	Total Gen. Serv. Revenue						\$ 253,366	\$ 257,731		\$ 368,341		\$ 337,751
32	Average Bill						\$ 232.02	\$ 236.02		\$ 337.31		\$ 309.30
33	Miscellaneous service revenues						870	870		870		870
34	Total Annualized Revenue						\$ 781,734	\$ 795,355		\$ 1,117,302		\$ 1,041,913
35	Total revenue per books/required (from Sch. B-2)						\$ 787,117			\$ 1,109,542		\$ 1,041,747
36	Immaterial difference						(5,382)			7,760		166
							-0.68%			0.70%		0.02%

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Test Year Ended: December 31, 2007  
 Water [X] or Sewer [ ]

Schedule: E-3  
 Page 1 of 1  
 Preparer: Michelle Rochow

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

WATER

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

WASTEWATER

Line No.	(1) Month/ Year	(2) Residential	(3) Condo	(4) General Service	(5) Other	(6) Total
1	January	768	1	91		860
2	February	770	1	91		862
3	March	766	1	91		858
4	April	770	1	91		862
5	May	769	1	91		861
6	June	768	1	91		860
7	July	773	1	91		865
8	August	772	1	91		864
9	September	773	1	91		865
10	October	771	1	91		863
11	November	1,531	1	182		1,714
12	December	3	1	-	-	4
13	Total	9,234	12	1,092	-	10,338

The above residential customers represents the accounts billed each month, and therefore fluctuates. The November/December amounts combined in the count.

the Condo column represents the 905 units at Cross Creek that are billed as one account at a flat rate to the Condo Association.

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Test Year Ended: December 31, 2007  
 Water [X] or Sewer [ ]

Schedule: E-4  
 Page 1 of 1  
 Preparer: Michelle Rochow

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
<b>Wastewater</b>					
1	Initial Connection	\$ 15.00	\$ 15.00	\$ 21.00	\$ 42.00
2	Normal Reconnection	\$ 15.00	\$ 15.00	\$ 21.00	\$ 42.00
3	Violation Reconnection	*Actual cost	*Actual cost	*Actual cost	*Actual cost
4	Premises Visit	\$ 10.00	\$ 10.00	\$ 21.00	\$ 42.00
5	(In lieu of disconnection)				
6	* Actual cost equals the total cost incurred for services.				
7	The proposed change in fees mirrors the charges allowed in the following dockets:				
8	Docket No.	60255-SU			
9	Docket No.	60256-SU			
10	Docket No.	60257-WS			
11	Docket No.	60254-SU			
12	Docket No.	60261-WS			

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket N: Page 1 of 2  
 Test Year Ended: December 31, 2007  
 Water [X] or Sewer [X]

Schedule: E-5  
 Page 1 of 1  
 Preparer: Michelle Rochow

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

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges (1)	(6) Total
1	\$ 765	\$ -	\$ -	\$ -	\$ 105	\$ 870
2	Other charges as follows:					
3	Miscellaneous				-	
	NSF check charges				105	
4	Cut Off Charges				-	
5	Total other charges				\$ 105	

**Public Fire Hydrants Schedule**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 080247-SU  
Test Year Ended: December 31, 2007**

**Schedule: E-6  
Page 1 of 1  
Preparer: Michelle Rochow**

**Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.**

---

<u>(1)</u> <u>Line No.</u>	<u>(2)</u> <u>Size</u>	<u>(3)</u> <u>Type</u>	<u>(4)</u> <u>Quantity</u>
-------------------------------	---------------------------	---------------------------	-------------------------------

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**Utilities, Inc. of Eagle Ridge is a sewer only utility; therefore, this schedule is not applicable.**



Private Fire Protection Service

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 080247-SI Page 1 of 2  
Test Year Ended: December 31, 2007

Schedule: E-7  
Page 1 of 1  
Preparer: Michelle Rochow

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

(1) Line No.	(2) Size	(3) Type	(4) Quantity
-----------------	-------------	-------------	-----------------

Utilities, Inc. of Eagle Ridge is a sewer only utility; therefore, this schedule is not applicable.

Total

\_\_\_\_\_  
\_\_\_\_\_

**Contracts and Agreements Schedule**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 08024 Page 1 of 2  
Schedule Year Ended: December 31, 2007**

**Schedule: E-8  
Page 1 of 1  
Preparer: Michelle Rochow**

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

---

(1) Line No.	(2) Type	(3) Description
-----------------	-------------	--------------------

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**Utilities, Inc. of Eagle Ridge does not have any outstanding contracts or agreements having rates or conditions different from those on the approved tariffs.**

**Tax or Franchise Fee Schedule**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Eagle Ridge**  
**Docket No.: 080247-SU**  
**Schedule Year Ended: December 31, 2007**

**Schedule: E-9**  
**Page 1 of 1**  
**Preparer: Michelle Rochow**

**Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).**

<b>Line No.</b>	<b>(1) Type Tax or Fee</b>	<b>(2) To Whom Paid</b>	<b>(3) Amount</b>	<b>(4) How Collected From Customers</b>	<b>(5) Type Agreement</b>
-----------------	------------------------------------	---------------------------------	-----------------------	---	-----------------------------------

**Utilities, Inc. of Eagle Ridge does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore, this schedule is not applicable.**

**Service Availability Charges Schedule**

**Florida Public Service Commission**

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Test Year Ended: December 31, 2007  
 Water [ ] or Sewer [X]

Schedule: E-10  
 Page 1 of 1  
 Preparer: Michelle Rochow

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
<b>System Capacity Charge</b>		
Residential-per ERC ( ___ GPD )		
All others-per Gallon/Day		
<b>Plant Capacity Charge</b>		
Residential-per ERC ( ___ GPD )	692.00	692.00
or per Lot		
All others-per Gallon/Day	3.07	3.07
or per ERC ( 225 GPD); \$692 minimum		
<b>Main Extension Charge</b>		
Residential-per ERC ( ___ GPD )		
or-per Lot		
Multifamily-per ERC ( ___ GPD )		
or-per Unit		
All others-per Gallon/Day		
or-per Front Foot		
<b>Plan Review Charge</b>	Actual cost	Actual cost
<b>Inspection Charge</b>	Actual cost	Actual cost
<b>Legal Review Charge</b>	Actual cost	Actual cost
<b>Recording Charge</b>	Actual cost	Actual cost
<b>Application Charge</b>	Actual cost	Actual cost
<b>Guaranteed Revenue Charge (Monthly)</b>		
With prepayment of Serv. Avail. Charges		
Residential-per ERC (250 GPD)/Month		
All others-per Gallon/Month		
Without prepayment of Serv. Avail. Charges		
Residential-per ERC ( ___ GPD)/Month		
All others-per Gallon/Month		
<b>Allowance for Funds Prudently Invested (AFPI)</b>		
Provide a table of payments by month and years.		

**Guaranteed Revenues Received**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Eagle Ridge**  
**Docket No.: 080247-SU**  
**Test Year Ended: December 31, 2007**  
**Water  or Sewer**   
**Historic  or Projected**

**Schedule: E-11**  
**Page 1 of 1**  
**Preparer: Michelle Rochow**

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

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

**Utilities, Inc. of Eagle Ridge does not have any guaranteed revenue contracts.**

**Class A Utility Cost of Service Study**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 080247-SU  
Test Year Ended: December 31, 2007  
Water [X] or Sewer [X]**

**Schedule: E-12  
Page 1 of 1  
Preparer: Michelle Rochow**

**Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and sewer service.**

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**Line  
No.**

**Utilities, Inc. of Eagle Ridge does not have any industrial customers whose utilization exceeds an average of 350,000 gpd.**

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Test Year Ended: December 31, 2007  
 Water [X] or Sewer [X]

Schedule: E-13  
 Page 1 of 1  
 Preparer: Michelle Rochow

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Test Year Consumption (000)	Proj. Factor	Project. TY Consumption (000)	Present Rates	Projected TY Revenue	Proposed Rates	Proj. Rev. Requirement

1 The Utility is not utilizing a projected test year; therefore, this schedule is not applicable.

**Billing Analysis Schedules**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 080247-SU  
Test Year Ended: December 31, 2007  
Water [x] or Sewer [x]**

**Schedule: E-14  
Page 1 of 1  
Preparer: Michelle Rochow**

**Customer Class:**

**Meter Size: all**

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

<u>(1)</u>	<u>(2)</u>	<u>(3)</u>	<u>(4)</u>	<u>(5)</u>	<u>(6)</u>	<u>(7)</u>	<u>(8)</u>
<u>Consumpt.</u>	<u>Number</u>	<u>Cumulative</u>	<u>Gallons</u>	<u>Cumulative</u>	<u>Reversed</u>	<u>Consolidated</u>	<u>Percentage</u>
<u>Level</u>	<u>of Bills</u>	<u>Bills</u>	<u>Consumed</u>	<u>Gallons</u>	<u>Bills</u>	<u>Factor</u>	<u>of Total</u>
			<u>(1)x(2)</u>			<u>[(1)x(6)]+(5)</u>	

**The billing analysis is contained in Volume II.**



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

**Florida Public Service Commission**

**Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 080247-SU  
Test Year Ended: December 31, 2007**

**Schedule F-2  
Page 1 of 1  
Perparer: Seidman, F.**

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows - gallons				Total Plant Flows	Total Purch. Sewage Treatment
	Eagle Ridge	Cross Creek	N/A	N/A		
1/2007	7,671,000	3,828,000			11,499,000	none
2/2007	7,251,000	3,399,000			10,650,000	
3/2007	7,584,000	5,087,000			12,671,000	
4/2007	6,780,000	2,809,500			9,599,500	
5/2007	6,514,000	1,456,000			7,970,000	
6/2007	6,036,000	1,240,000			7,276,000	
7/2007	6,414,000	1,278,000			7,692,000	
8/2007	6,838,000	1,230,000			8,068,000	
9/2007	6,180,000	1,166,000			7,346,000	
10/2007	6,479,400	1,559,000			8,038,400	
11/2007	6,520,800	1,973,000			8,493,800	
12/2007	6,886,000	2,005,000			8,891,000	
<b>Total</b>	<b>81,164,200</b>	<b>27,030,500</b>	<b>-</b>	<b>-</b>	<b>108,194,700</b>	<b>-</b>

**Wastewater Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Test Year Ended: December 31, 2007**

**Schedule F-4  
 Page 1 of 1  
 Perparer: Seldman, F.**

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

**EAGLE RIDGE PLANT**

- 1. Plant Capacity (TMADF) Contact Stabilization or**
- 1a. Plant Capacity (TMADF) Extended aeration**

<u>MONTH</u>	<u>GPD</u>
	<u>443,000</u>
	<u>318,000</u>

The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.

- 2 Average Daily Flow Max Month**

<u>2/2007</u>	<u>258,964</u>
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- 3 Average Annual Daily Flow**

	<u>222,368</u>
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- 4 Maximum Three Month Average Daily Flow**

<u>3/2007</u>	<u>250,354</u>
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An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.

(There is no record that this peak month was influenced by any abnormal infiltration)

**CROSS CREEK PLANT**

- 1. Plant Capacity (MMADF)**

<u>MONTH</u>	<u>GPD</u>
	<u>249,000</u>

The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.

- 2. Average Daily Flow Max Month**

<u>3/2007</u>	<u>164,097</u>
---------------	----------------

- 3 Average Annual Daily Flow**

	<u>74,056</u>
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An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.

(There is no record that this peak month was influenced by any abnormal infiltration)

Used and Useful Calculations  
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 080247-SU  
Test Year Ended: December 31, 2007

Schedule F-6  
Page 1 of 2  
Preparer: Hoy, John

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

Line  
No.

There are two plants in the Eagle Ridge system - Eagle Ridge and Cross Creek. They are not interconnected and must be evaluated separately

**EAGLE RIDGE**

The Eagle Ridge plant is currently permitted to operate in the contact stabilization mode at 443,000 gpd TMADF, or in the extended aeration mode at 318,000 gpd, TMADF. It has operated in the extended aeration mode since at least 1997. In the permit renewal process, which is underway, the utility is requesting that the new permit be issued for the extended aeration mode only, and to continue the rating at 318,000 gpd TMADF.

1	(A)	Used and useful flow		
2		Maximum TMADF - year 2007		250,354
3	(B)	Less: Excess I&I [from Sch.6, page 2]		-
4	(C)	Plus: Property needed for post test year period (see F-8)		-
5	(D)	Total Flows		250,354
6	(E)	Permitted capacity		318,000
7	(F)	Used and useful percentage		78.73%
8	(G)	Non-used and useful percentage		21.27%

**CROSS CREEK**

17	(A)	Used and useful flow		
18		MMADF - year 2007		164,097
19	(B)	Less: Excess I&I [from Sch.6, page 2]		-
20	(C)	Plus: Property needed for post test year period (see F-8)		-
21	(D)	Total Flows		164,097
22	(E)	Permitted capacity		249,000
23	(F)	Used and useful percentage		65.90%
		See note	Use:	100.00%
24	(G)	Non-used and useful percentage		34.10%
		See note	Use:	0.00%

Note: Demand at Cross Creek is extremely seasonal. It fluctuated from 151,000 gpd in 2001 down to 135,000 gpd in 2002. It was as low as 106,000 gpd in 2006 and up to 164,000 gpd in 2007. The system is built out and these fluctuations are independent of the number of units served. Capacity must be sufficient to meet that demand, regardless of these year to year fluctuations. There will never be growth to justify adding capacity. The situation at Cross Creek is unique. The system was sold to Utilities, Inc. of Eagle Ridge by the the Cross Creek of Fort Myers Community Association, Inc., (Association) which, on behalf of its 905 condominium units, is the sole user of the Cross Creek system. The utility did not add capacity. It accepted the capacity of the system provided to it by the Association, which is the only beneficiary of it. And as pointed out by the Commission in transfer Order No. PSC-01-1792-PAA-SU, the customers benefit directly from the sale. Since the utility acquired the capacity from the Association which is the sole beneficiary of the capacity, and since the community was already built out when the utility was acquired, the Cross Creek treatment facilities should be considered 100% used & useful.

The above used & useful factors are applicable to Accounts 354.4 and 380.4 The plant in service balance applicable to the two systems is as follows:

	Pct.	Plant in Service, Y/E 2007	Weighted U&U	Weighted Non U&U
Eagle Ridge	67.01%	2,490,722	52.75%	14.25%
Cross Creek	32.99%	1,226,469	32.99%	0.00%
Total Accts 380 & 354	100.00%	3,717,192	85.75%	14.25%

Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 080247-SU  
Test Year Ended: December 31, 2007

Schedule F-6  
Page 2 of 2  
Perparer: Seidman, F.

**EAGLE RIDGE PLANT**

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500		
				gpd/inch-dia./mile gpd	gpy	
1	6		0	0.000	0	
2	8		56,845	10.766	43,064	
3	10		0	0.000	0	
4	Total		56,845	10.766	43,064	15,718,504
5	Estimated Inflow @ 10% of flows (1.8)					7,496,100
6	Allowable I&I					23,214,604

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated					81,164,200
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			Estimated returned *	
8	Gallons Billed (not capped) to:			
	SFR Residential WWV cust.	74,961,000	60%	44,976,600
10	All Other	39,402,000	80%	31,521,600
11	Estimated flows returned	114,363,000		76,498,200

12	Estimated I&I (treated less returned) [1.7-1.9]			4,666,000
13	Actual less allowable [1.10-1.6]			-18,548,604
14	Excess, if any [1.10-1.6, if positive]			0
15	Excess as percent of wastewater treated			0.00%

16 \* The Eagle Ridge community is heavily landscaped both on lots and common areas. Management  
17 estimates that a smaller percentage than average of water consumed is returned for wastewater treatment.

**CROSS CREEK PLANT**

18 Cross Creek was originally developed and operated as a not-for-profit association. Wastewater  
19 rates were set up on a flat rate basis, based on the total number of buildout units. The area is built out.  
20 The current owner continues to bill on a flat rate basis. As such, it has no need for, and no record of, the amount  
21 of water purchased by residents. However, for purposes of this filing the Utility inquired of Lee County, the amount of  
22 water sold to Cross Creek customers. That amount is 66,136,000 gallons for the TY or 200 gpd per unit (905 units).  
23 The treated flows for Cross Creek for the TY were 27,030,500 gallons or only 81 gpd per unit, down from 85 gpd per  
24 unit in the last case (TY 2002). I&I does not appear to be a problem.

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

**Florida Public Service Commission**

**Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 080247-SU  
Test Year Ended: December 31, 2007**

**Schedule F-7  
Page 1 of 1  
Perparer: Seidman, F.**

**Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection**

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Collection Systems

The Eagle Ridge and Cross Creek serve area are separate and not interconnected.

Eagle Ridge is a golf and tennis club community. The service area consists of 815 single family detached residences, 538 apartment units, 178 condominium units and 204 town house units. In addition there is a clubhouse and two nursing homes with approximately 114 and 60 beds, respectively. There are only 4 empty residential parcels and a commercial parcel. The community is virtually built out and the collection system is 100% used & useful.

Cross Creek is also a golf and tennis club community. It is built out with 905 condominium units. The collection system is 100% used & useful.

**Margin Reserve Calculations**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Eagle Ridge**  
**Docket No.: 080247-SU**  
**Test Year Ended: December 31, 2007**

**Schedule F-8**  
**Page 1 of 1**  
**Perparer: Seidman, F.**

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

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

None - The system is virtually built out and growth is inconsequential.

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Test Year Ended: December 31, 2007

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

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

Line No.	(1)	(2)		(4)	(5)	(6)	(7)	(8)	(9)	
	Year	SFR Customers		Average	SFR W - Gallons Used	Gallons/SFR (5)/(4)	Total W -Gallons Used	Total ERCs (7)/(8)	Annual % Incr. in ERCs	
		Beginning	Ending							
1	2003	764	767	766	70,994,164	92,742	122,304,093	1,319		
2	2004	767	769	768	71,016,034	92,469	122,550,023	1,325	0.50%	
3	2005	769	769	769	71,290,002	92,705	126,396,231	1,363	2.88%	
4	2006	769	775	772	74,747,400	96,823	121,369,400	1,254	-8.06%	
5	2007	775	767	771	74,961,000	97,226	114,363,000	1,176	-6.16%	
					Average Growth Through 5-Year Period (Col. 8)					-2.71%

NOTE: The above data is for the Eagle Ridge system only. There is no gallonage data for Cross Creek. Cross Creek is a flat rate wastewater system; water is sold to and billed to individual customers directly by Lee County. This utility has no gallonage data and the number of units is fixed at 905.

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

Constant: 1394.486989  
 X Coefficient: -35.67745512  
 R^2: 0.586586045

	X	Y
1	1,319	Actual
2	1,325	Actual
3	1,363	Actual
4	1,254	Actual
5	1,176	Actual
6	1,180	Projected
7	1,145	Projected
8	1,109	Projected
9	1,073	Projected
10	1,038	Projected

Eagle Ridge and Cross Creek are separately served golf and tennis club communities. The Eagle Ridge service area consists of 815 single family detached residences, 538 apartment units, 178 condominium units, 204 town house units and a few commercial customers. The Cross Creek service area consists of 905 condominium units, some of which are single family and some of which are multi-unit buildings. Cross Creek is billed at a flat rate for 905 units. In Eagle Ridge, units in some multi-unit buildings are individually metered and some are master metered. Therefore a customer count and a unit count will not be the same. The number of SFRs shown for the test year are individually metered SFRs. All others are captured under GS accounts.

As indicated above, there is virtually no growth. In the TY, GS use dropped considerably, with no change in billed customers. SFR use increased slightly.

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Schedule Year Ended: December 31, 2007  
 Interim  Final   
 Historic  Projected

Schedule: A-2 Interim  
 Page 1 of 1  
 Preparer: Hoy, John

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Balance Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 6,267,052	\$ (47,709) A	\$ 6,219,343	A-6, A-3
2	Utility Land & Land Rights	39,579		39,579	A-6
3	Less: Non-Used & Useful Plant	-	(303,511) B	(303,511)	A-7, A-3
4	Construction Work in Progress	97,371	(97,371) C	-	A-18, A-3
5	Less: Accumulated Depreciation	(2,626,722)	45,012 D	(2,581,710)	A-10, A-3
6	Less: CIAC	(3,556,830)		(3,556,830)	A-12
7	Accumulated Amortization of CIAC	2,469,069		2,469,069	A-14
8	Acquisition Adjustments, Net	310,957	(310,957) E	-	A-18, A-3
9	Accum. Amort. of Acq. Adjustments	(44,192)	44,192 E	-	A-18, A-3
10	Advances For Construction				A-16
11	Working Capital Allowance	-	80,104 F	80,104	A-17, A-3
12	Total Rate Base	\$ 2,956,284	\$ (590,240)	\$ 2,366,044	



Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Schedule Year Ended: December 31, 2007  
 Interim  Final   
 Historic  Projected

Schedule: A-3 Interim  
 Page 1 of 1  
 Docket No.: 080247-SU  
 Preparer: Hoy, John

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

Line No.	Description	Water	Wastewater
1	<u>(A1) Utility Plant in Service</u>		
2	1. Allocate WSC & Regional Plant in Service to Eagle Ridge (see A-3, p.2)		\$ 20,089
3	2. Reallocate Fla. Vehicles (see A-3, p.2)		(67,798)
4	Total Plant in Service		\$ (47,709)
5	<u>(B) Non Used &amp; Useful Plant in Service (Page A-7)</u>		(303,511)
6	<u>(C) CWIP</u>		
7	CWIP not included in rate base		\$ (97,371)
8	<u>(D) Accumulated Depreciation</u>		
9	1. Allocate WSC & Regional Plant in Service to Eagle Ridge (see A-3, p.2)		\$ (10,845)
10	2. Reallocate Fla. Vehicles (see A-3, p.2)		55,857
11	Total Accumulated Depreciation		\$ 45,012
12	<u>(E) Acquisition Adjustment</u>		
13	Acquisition Adjustment not included in rate base		\$ (310,957)
14	Amort. of Acquisition Adjustment not included in rate base		\$ 44,192
15	<u>(F) Working Capital</u>		
16	Adjusted O&M (Page A-17), divided by 8		\$ 80,104
17	Total		\$ (590,240)

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Test Year Ended: December 31, 2007  
 Interim  Final   
 Historic  or Projected

Schedule: B-2 Interim  
 Page 1 of 1  
 Preparer: Hoy, John

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 787,117	\$ 8,238	A \$ 795,355	\$ 246,392	F \$ 1,041,747	B-4, E-13
2	Operation & Maintenance	678,384	(37,554)	B 640,830		640,830	B-5, B-3(a)
3	Depreciation, net of CIAC Amort.	95,366	(1,313)	C 94,053		94,053	B-13, B-3(a)
4	Amortization						B-3(a)
5	Taxes Other Than Income	65,599	(1,411)	D 64,188	11,319	G 75,507	B-15, B-3(a)
6	Provision for Income Taxes	(53,924)	53,924	E -	40,585	H 40,585	C-1, B-3(a)
7	OPERATING EXPENSES	785,425	13,646	799,071	51,904	850,975	
8	NET OPERATING INCOME	\$ 1,692	\$ (5,408)	\$ (3,716)	\$ 194,488	\$ 190,772	
9	RATE BASE	\$ 2,956,284		\$ 2,366,044		\$ 2,366,044	
10	RATE OF RETURN	0.06 %		- %		8.06 %	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Schedule Year Ended: December 31, 2007  
 Interim  Final   
 Historic  or Projected

Schedule: B-3 Interim  
 Page 1 of 1  
 Docket No.: 080247-SU  
 Preparer: Hoy, John

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

Line No.	Description	Water	Wastewater
1 (A)	<u>Operating Revenues</u>		
2	Adjust for annualized revenues at current rates	-	8,238
3	Total Revenue adjustments.	\$ -	\$ 8,238
4 (B)	<u>Operations &amp; Maintenance (O&amp;M) Expenses</u>		
5	1. Allocate WSC & Regional Expenses to Eagle Ridge	-	3,764
6	2. Adjust Chemical Expense (see B-3, p.2)	-	86
7	3. Adjust Purchased Water (see B-3, p.2)	-	(41,404)
8	Total O&M adjustments.	\$ -	\$ (37,554)
9 (C)	<u>Depreciation adjustments</u>		
10	1. Allocate WSC & Regional Expenses to Eagle Ridge (see B-3, p.2)	-	5,102
11	2. Reallocate Fla Vehicles (see B-3, p.2)	-	11,141
12	3. Non-used and useful depreciation (Page B-14)	-	(17,556)
13	Total depreciation Expense Adjustments	\$ -	\$ (1,313)
14 (D)	<u>Taxes Other Than Income</u>		
15	1. Property Taxes		
16	Allocate WSC & Regional RE & PP Tax to Eagle Ridge	-	(121)
17	Adjust for allocations and non-used & useful plant (page B-15)	-	(1,660)
18	Non-used & useful plant (page B-15)	-	
19	2. Regulatory Assessment Fees		
20	Adjust for annualized revenues per Adjust (A) above	-	371
21	Total Taxes Other Adjustments	\$ -	\$ (1,411)
22 (E)	<u>Provision for Income Taxes</u>		
23	Remove negative income tax expense	-	53,924
24 (F)	<u>Revenue Increase</u>		
25	Increase in revenue required by the Utility to realize a		
26	8.06 % rate of return	\$ -	\$ 246,392
27 (G)	<u>Taxes Other Than Income</u>		
28	Regulatory Assessment Fees (RAFs)		
29	Adjust for requested revenue increase (Page B-15)	\$ -	\$ 11,319
30 (H)	<u>Provision for Income Taxes</u>		
31	Income Taxes (Page C-1)	\$ -	\$ 40,585

Taxes Other Than Income

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Schedule Year Ended: December 31, 2007  
 Historic [X] or Projected [ ]

Schedule: B-15 Interim  
 Page 1 of 1  
 Preparer: Hoy, John  
 Recap Schedules: B-1, B-2

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

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
<b>WATER</b>						
1	Test Year Per Books	-	-	-	-	-
Adjustments to Test Year (Explain)						
2	Taxes re to salaries					-
3	RAFs re actual TY & annualized rev.	-				
5	Adj. Prop. Tax for proforma & non-used			-		
6	Total Test Year Adjustments	-	-	-	-	-
7	Adjusted Test Year	-	-	-	-	-
8	RAFs Assoc. with Revenue Increase	-	-	-	-	-
9	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SEWER</b>						
10	Test Year Per Books	35,189	19,195	11,065	150	65,599
Adjustments to Test Year (Explain)						
12	Allocate WSC and Regional Exp. to Eagle Ridge			(121)		(121)
13	Taxes re pro-forma adj. to salaries		-			-
14	RAFs re actual TY & annualized rev.	371				371
15	Adj. Prop. Tax for proforma & non-used			(1,660)		(1,660)
16	Total Test Year Adjustments	371	-	(1,782)	-	(1,411)
17	Adjusted Test Year	35,560	19,195	9,283	150	64,188
18	RAFs Assoc. with Revenue Increase	11,319	-	-	-	11,319
19	Total Balance	\$ 46,879	\$ 19,195	\$ 9,283	\$ 150	\$ 75,507

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Test Year Ended: December 31, 2007  
 Interim  Final   
 Historic  or Projected

Schedule: C-1 Interim  
 Page 1 of 1  
 Preparer: Hoy, John

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Adjusted for Increase Water	Increase Sewer
1	Current Tax Expense	C-2(a)	\$ (50,027)	\$ 12,990	\$ (37,038)		\$ 40,585
2	Deferred Income Tax Expense	C-5(a)	(3,896)		(3,896)		
3	ITC Realized This Year	C-8					
4	ITC Amortization	C-8					
5	(3% ITC and IRC 46(f)(2))						
6	Parent Debt Adjustment	C-9	-	-	-	-	-
7	Total Income Tax Expense		\$ (53,923)	\$ 12,990	\$ (40,934)	\$ -	\$ 40,585

Supporting Schedules: C-2, C-5, C-8, C-9  
 Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Schedule Year Ended: December 31, 2007  
 Interim  Final   
 Historic  or Projected

Schedule: C-2 - Interim  
 Page 1 of 1  
 Preparer: Hoy, John

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

Line No.	Total Per Books	Utility Adjustments	Utility Adjusted	Adjusted for Increase Water	Adjusted for Increase Sewer	
1	Net Utility Operating Income (Sch. B-1 & B-2)	\$ 1,692	\$ (5,408)	\$ (3,716)	\$ -	\$ 190,772
2	Other Income	83	(83)	-	-	-
3	Adjustment (Immaterial Irreconcilable difference)	366	(366)	-	-	-
4	Add: Income Tax Expense Per Books (Sch. B-1)	(53,924)	53,924	-	-	-
5	Subtotal	(51,784)	48,068	(3,716)	-	190,772
6	Less: Interest Charges (Sch. C-3)	105,218	-	105,218	-	82,918
7	Taxable Income Per Books	(157,002)	48,068	(108,934)	-	107,854
8	Schedule M Adjustments:					
9	Permanent Differences (From Sch. C-4)	included below	-	-	-	-
10	Timing Differences (From Sch. C-5)	9,863	(9,863)	-	-	-
11	Total Schedule M Adjustments	9,863	(9,863)	-	-	-
12	Taxable Inc. Before State Taxes, Adj. to T/B	(147,139)	38,205	(108,934)	-	107,854
13	Less: State Income Tax Exemption (\$5,000)	-	-	-	-	-
14	State Taxable Income	(147,139)	38,205	(108,934)	-	107,854
15	State Income Tax (5.5% of Line 14)	-	-	-	-	5,932
16	Limited by NOL	-	-	-	-	-
17	Credits	-	-	-	-	-
18	Current State Income Taxes	-	-	-	-	5,932
19	Federal Taxable Income (Line 12 - Line 18)	(147,139)	38,205	(108,934)	-	101,922
20	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
21	Federal Income Taxes (Line 19 x Line 20)	(50,027)	12,990	(37,038)	-	34,653
22	Less: Investment Tax Credit Realized	-	-	-	-	-
23	This Year (Sch. C-8)	-	-	-	-	-
24	Current Federal Inc. Taxes (Line 21 - Line 23)	(50,027)	12,990	(37,038)	-	34,653
25	Summary:					
26	Current State Income Taxes (Line 18)	-	-	-	-	5,932
27	Current Federal Income Taxes (Line 24)	(50,027)	12,990	(37,038)	-	34,653
28	Total Current Income Tax Expense (To C-1)	\$ (50,027)	\$ 12,990	\$ (37,038)	\$ -	\$ 40,585

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

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

**Schedule of Requested Cost of Capital (Interim Rates)  
Beginning and End of Year Average**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 080247-SU  
Test Year Ended: December 31, 2007  
Schedule Year Ended: December 31, 2007  
Historic [X] or Projected [ ]**

**Schedule: D-1 Interim  
Page 1 of 1  
Preparer: Hoy, John**

**Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.**

Line No.	(1) Reconciled to Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost	
1	Long-Term Debt	1,189,630	50.28 %	6.65 %	3.34 %
2	Short-Term Debt	51,225	2.17 %	2.44	0.05 %
3	Preferred Stock				
4	Customer Deposits	42,656	1.80 %	6.00	0.11 %
5	Common Equity	920,536	38.92 %	11.70	4.56 %
6	Tax Credits - Zero Cost				
7	Accumulated Deferred Income Tax	161,998	6.85 %		
8	Other (Explain)				
9	<b>Total</b>	<b>\$ 2,366,044</b>	<b>100.00 %</b>		<b>8.06 %</b>

Note: Cost of Equity based on Order Nos. PSC-07-0472-PAA-WS:  $7.10\% + 1.961/\text{Equity Ratio}$ , where Equity ratio =  $\text{Equity}/(\text{Equity} + \text{Preferred} + \text{Long \& Short Term Debt}) = 42.59\%$

Note: Long term debt, short term debt, preferred stock and common equity are actual for Mid-County Services, Inc.'s parent company, Utilities, Inc.

Reconciliation of Capital Structure to Requested Rate Base  
Beginning and End of Year Average

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 080247-SU  
Test Year Ended: December 31, 2007  
Schedule Year Ended: December 31, 2007  
Historic [X] Projected [ ]

Schedule: D-2 Interim  
Page 1 of 1  
Preparer: Kirsten Weeks

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

Line No.	(1) Class of Capital	(2) Prior Year 12/31/06	(3) Test Year 12/31/07	(4) Average	(6) Reconciliation Adjustments			(8) Reconciled To Requested Rate Base
					(5) Specific	(7) Prorata %	(7) Prorata Amount	
1	Long-Term Debt	\$ 180,000,000	\$ 180,000,000	\$ 180,000,000		\$ 55.04 %	(178,810,370)	1,189,630
2	Short-Term Debt	-	15,500,000	7,750,000		2.37 %	(7,698,775)	51,225
3	Preferred Stock							
4	Common Equity	120,191,844	158,372,419	139,282,132		42.59 %	(138,361,596)	920,536
5	Customer Deposits	42,981	42,331	42,656				42,656
6	Tax Credits - Zero Cost							
7	Tax Credits - Wtd. Cost							
8	Accum. Deferred Income Tax	161,722	162,273	161,998				161,998
9	Other (Explain)							
10	Total	\$ 300,396,547	\$ 354,077,023	\$ 327,236,785	\$ -	100.00 %	\$ (324,870,741)	\$ 2,366,044

11 \* List corresponding adjustments to rate base below:

Description	Amount
-------------	--------

12 Note: Customer Deposits and Accum. Deferred Taxes are actual for Utilities, Inc. of Eagle Ridge



Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Test Year Ended: December 31, 2007  
 Water [ ] or Sewer [X]

Schedule: E-1 Final/Interim  
 Page 1 of 1  
 Preparer: Michelle Rochow

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

Line No	(1) Class/Meter Size	(2) Bill Code	(3) Test Year eff. 11/30/04-8/29/07	(4) Test Year eff. 8/30/07	(5) Interim Rates	(6) Proposed Rates
1	Residential					
2	All meter sizes (5/8" & 1") & all others	67322 & 23	16.49	16.91	22.15	24.15
3	Gallorage Charge (per 1000 gallons)					
4	10,000 gallons maximum		3.35	3.44	4.51	4.91
5	Cross Creek Condo Assoc. Flat Rate per Unit		17.96	18.42	24.13	26.31
6	based on 905 units					
7	General Service					
8	5/8" x 3/4"	67329	16.49	16.91	22.15	24.15
	3/4"		16.49	16.91	22.15	24.15
9	1"	67330	41.23	42.29	55.41	60.41
10	1 1/2"	67332	82.45	84.57	110.80	120.80
11	2"	67333	131.92	136.31	177.27	193.28
12	3"	67334	263.85	270.63	354.56	386.58
13	4"		412.26	422.86	554.00	604.03
14	6"		824.52	845.71	1,107.99	1,208.04
15	Gallorage Charge					
16	(per 1000 gallons)		4.02	4.12	5.40	5.89

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 080247-SU  
 Schedule Year Ended: December 31, 2007  
 Water [ ] or Sewer [X]

Schedule: E-2 Final/Interim  
 Page 1 of 1  
 Preparer: Michelle Rochow

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.

Line No.	(1) Class/Meter Size	(2) Test Year Jan-Aug Bills/Gallons	(3) Test Year Sep-Dec Bills/Gallons	(4) Total Test Year Bills/Gallons	(5) Rates Jan-Aug	(6) Revenue Sep-Dec	(7) Test Year Revenues	(8) Test Year Annualized @ 12/31/07 Rates	(9) Proposed Rates	(10) Revenue at Proposed Rates	(11) Interim Rates	(12) Revenue at Interim Rates
1	Residential											
2	67322 - 5/8"	6,148	3,074	9,222	\$ 16.49	\$ 16.91	\$ 153,362	\$ 155,944	\$ 24.15	\$ 222,711.30	\$ 22.15	\$ 204,267.30
3	M Gallons (thru- 10 MG)	36,907	15,468	52,375	3.35	3.44	176,848	180,170	4.91	257,161	4.51	236,211
4	67322 - 1"	8	4	12	16.49	16.91	200	203	24.15	290	22.15	266
5	M Gallons (thru- 10 MG)	77	33	110	3.35	3.44	371	378	4.91	540	4.51	496
6	Total Residential Bills	6,156	3,078	9,234			153,561	156,147		223,001		204,533
7	Total Residential Gallons	36,984	15,501	52,485			177,220	180,548		257,701		236,707
8	Total Residential Revenue						\$ 330,781	\$ 336,695		\$ 480,702		\$ 441,240
9	Average Bill						\$ 35.82	\$ 36.46		\$ 52.06		
10	Cross Creek (Flat Rate)	7,240	3,620	10,860	\$ 17.96	\$ 18.42	\$ 196,716	\$ 200,058	\$ 26.31	\$ 285,727	\$ 24.13	\$ 262,052
11	Average Bill						\$ 18.11	\$ 18.42				
12	General Service											
13	67329 - 5/8"	80	40	120	\$ 16.49	\$ 16.91	\$ 1,996	\$ 2,029	24.15	2,898	\$ 22.15	2,658
14	M Gallons	2,482	1,963	4,445	4.02	4.12	18,065	18,313	5.89	26,181	5.40	24,003
15	3/4"	-	-	-	16.49	16.91	-	-	24.15	-	22.15	-
16	M Gallons	-	-	-	4.02	4.12	-	-	5.89	-	5.40	-
17	67330 - 1"	128	64	192	41.23	42.29	7,984	8,120	60.41	11,599	55.41	10,639
18	M Gallons	3,200	865	4,065	4.02	4.12	16,428	16,748	5.89	23,943	5.40	21,951
19	67332 - 1.5"	288	144	432	82.45	84.57	35,924	36,534	120.80	52,186	110.80	47,866
20	M Gallons	12,937	5,375	18,312	4.02	4.12	74,152	75,445	5.89	107,858	5.40	98,885
21	67333 - 2"	224	112	336	131.92	135.31	44,705	45,464	193.28	64,942	177.27	59,563
22	M Gallons	6,238	2,244	8,482	4.02	4.12	34,322	34,946	5.89	49,959	5.40	45,803
23	67334 - 3"	8	4	12	263.85	270.63	3,193	3,248	386.58	4,639	354.56	4,255
24	M Gallons	2,855	1,243	4,098	4.02	4.12	16,598	16,884	5.89	24,137	5.40	22,129
25	4"	-	-	-	412.26	422.86	-	-	604.03	-	554.00	-
26	M Gallons	-	-	-	4.02	4.12	-	-	5.89	-	5.40	-
27	6"	-	-	-	824.52	845.71	-	-	1,208.04	-	1,107.99	-
28	M Gallons	-	-	-	4.02	4.12	-	-	5.89	-	5.40	-
29	Total Gen. Serv. Bills	728	364	1,092			93,801	95,395		136,263		124,980
30	Total Gen. Serv. Gallons	27,712	11,690	39,402			159,565	162,336		232,078		212,771
31	Total Gen. Serv. Revenue						\$ 253,366	\$ 257,731		\$ 368,341		\$ 337,751
32	Average Bill						\$ 232.02	\$ 236.02		\$ 337.31		\$ 309.30
33	Miscellaneous service revenues						870	870		870		870
34	Total Annualized Revenue						\$ 781,734	\$ 795,355		\$ 1,117,302		\$ 1,041,913
35	Total revenue per books/required (from Sch. B-2)						\$ 787,117		\$ 1,109,542		\$ 1,041,747	
36	Immaterial difference						(5,382)		7,760		166	
							-0.68%		0.70%		0.02%	