090462-WS

CLASS A and B WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE AND ENGINEERING MINIMUM FILING REQUIREMENTS

OF

UTILITIES, INC. OF FLORIDA

Exact Legal Name of Utility Docket No.: 090462-WS

VOLUME I (SEMINOLE COUNTY)



FOR THE Test Year Ended: December 31, 2008

> 00707 FEB -1 2 FPSC-COMMISSION CLERK

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Schedule of Water Rate Base

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Schedule: A-1 Page 1 of 1 Preparer: Kirsten Weeks

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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.

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	(1)	(2) Average Balance	(3)		(4) Adjusted	(5)
Line		Per	Utility		Utility	Supporting
No.	Description	Books	Adjustments		Balance	Schedule(s)
	Utility Plant in Service	6,339,298	(1,781,599)	(A)	4,557,699	A-5, A-3
2						
3	Utility Land & Land Rights	184,795	(165,113)	(A)	19,682	A-5
4						
5 6	Less: Non-Used & Useful Plant	N/A	N/A		N/A	A-7
7	Construction Work in Progress	72,343	(72,343)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	(2,275,057)	1,396,638	(B)	(878,419)	A-9, A-3
10						
11	Less: CIAC	(914,894)	3,888	(D)	(911,006)	A-12, A-3
12				<i>.</i>		
13	Accumulated Amortization of CIAC	663,753	61,622	(E)	725,375	A-14, A-3
14 15	Acquisition Adjustments					
16	Acquisition Adjustments	-			-	-
17	Accum. Amort. of Acq. Adjustments	_				_
18						
19	Advances For Construction	-			-	A-16
20						
21	Working Capital Allowance		778,234	(F)	778,234	A-17, A-3
22						
23	Total Rate Base	4,070,238	221,327		4,291,565	

Schedule of Wastewater Rate Base

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

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.

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	(1)	(2) Average Balance	(3)		(4) Adjusted	(5)
Line No.	Description	Per Books	Utility Adjustments		Utility Balance	Supporting Schedule(s)
		<u> </u>		-		
1	Utility Plant in Service	2,329,527	668,447	(A)	2,997,974	A-6, A-3
2	·			• /	. ,	,
3	Utility Land & Land Rights	-	470	(A)	470	A-6
4						
5	Less: Non-Used & Useful Plant (net)	N/A	N/A		N/A	A-7
6						
7	Construction Work in Progress	45,375	(45,375)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	(433,733)	(173,132)	(B)	(606,865)	A-10, A-3
10						
11	Less: CIAC	(772,777)	1,795	(D)	(770,982)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	506,911	2,430	(E)	509,341	A-14, A-3
14	A					
15	Acquisition Adjustments		-		-	-
16 17	Accum. Amort. of Acq. Adjustments					
18	Accum, Amori, or Acq. Aujustments		-		-	-
19	Advances For Construction	_				A-16
20		-			_	A-10
21	Working Capital Allowance		415,909	(E)	415,909	A-17, A-3
22				·· / —		
23	Total Rate Base	1,675,303	870,544		2,545,847	

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.ine No.	Description		Water	Wastewater
	(A) Utility Plant			
2	1. Utility Plant in Service			
3	(a) Allocate General Plant to wastewater based on ERCs	<u>Total in Water</u>		
4	303.5 / 353.7 Land & Land Rights	201,847	(70,291)	70,2
5	304.5 / 354.7 Structures & Improvements	948,311	(330,241)	330,2
6	340.5 / 390.7 Office Furniture & Equipment	522,405	(181,923)	181,9
7	341.5 / 391.7 Transportation Equipment	1,226,274	(427,039)	427,0
8	342.5 / 392.7 Stores Equipment	-		
9	343.5 / 393.7 Tools, Shop & Garage Equipment	163,650	(56,990)	56,9
10	344.5 / 394.7 Laboratory Equipment	6,103	(2,125)	2,1
11	345.5 / 395.7 Power Operated Equipment	1,243	(433)	4:
12	346.5 / 396.7 Communication Equipment	70,436	(24,529)	24.5
13	347.5 / 397.7 Miscellaneous Equipment		(14,010)	24,0
14	Total allocations of General Plant between water and wastewater	3,140,269	(1,093,571)	1,093,5
15		3,140,203	(1,083,371)	1,033,57
16	(b) To correct parent companies allocations during the year		597,396	(8,51
17				• •
8	To adjust Transportation Equipment for vehicle usage by Seminole County Total Allocation Adjustments	-	52,579	28,0
	Total Allocation Aujustinents	_	649,975	19,5
19 20				
	(c) To allocate average plant from UIF Common Cost Centers			
21	Pasco Cost Center		10,132	
22	Seminole Cost Center		74,906	(23,09
23	Total allocations of UIF Common Cost Centers		85,038	(23,09
4				
25	(d) Adjustments to Rollforward Plant - 1/1/2006 to 12/31/2008			
26	Total Adjustments to Water / Wastewater UPIS		(1,317,522)	38,22
17	Allocation of Computers and Transportation		(928,081)	(495,88
28	Allocation of Water General Plant accounts to Wastewater		364.724	(364,72
9	Allocation of Wastewater General Plant accounts to Water		(257,425)	257,42
30	Allocation Rounding		(1)	
1	Total adjustments to rollforward plant - 1/1/2006 to 12/31/2008	<u> </u>	(2,138,305)	(564,95
2	· · · · · · · · · · · · · · · · · · ·		(41100(000)	(001,00
33	(e) Pro Forma Adjustments - Additions/Retirements			
4	1) Account 331.4			
5	Replacement of a portion of Park Ridge distribution system		200,000	
6	Associated retirement of portion replaced			
37	Associated retrement of portion replaced		(27,076)	
38	2) Account 222 4			
-	2) Account 333.4			
39	Replacement of a portion of Park Ridge distribution system		37,500	
ю	Associated retirement of portion replaced		(4,613)	
н				
2	3) Account 334.4			
13	Replacement of a portion of Park Ridge distribution system		12,500	
4	Associated retirement of portion replaced		(3,117)	
5				
6	4) Account 309.2			
7	Construct Park Ridge emergency interconnect with Sanford		80,000	
8			,	
9	5) Account 310.3			
0	Replacement of standby generator at Ravenna Park WTP		70,000	
1	Associated retirement of plant replaced		(37,824)	
2			(37,824)	
3	6) Account 311.3			
54	Replacement of electrical equipment at Weathersfield WTP		120.000	
55	Associated retirement of plant replaced		(13,078)	
56	Replacement of electrical equipment at Ravenna Park WTP		80,000	
	Associated retirement of plant replaced		80,000 (8,719)	
57				

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

<u>o.</u>	Description		Water	Wastewater
1	7) Account 361.2			
2	Correct Ravenna Park collection system deficiencies (no associated retirements)			120,00
3				
4	8) Accounts 346.5/396.7	Total W & WW		
5	Replacement telephone system - Total cost \$100,000	100,000	65,176	34,82
3	Associated retirement of plant replaced - Original cost - \$31,604	(31,604)	(20,598)	(11,00
t	Menanda a seconda da seconda de actividade de manda de la compositione de la	_	559.454	
3	Total pro-forma adjustments - Additions/Retirements	_	550,151	143,81
, 0	Total adjustments to Utility Plant	_	(1,946,712)	668,91
	Totar adjustments to other Plant	_	(1,340,712)	000,9
1 2 (B) Ac	cumulated Depreciation			
	Utility Plant in Service			
	Allocate General Plant Accumulated Depreciation to wastewater based on ERCs	Total in Water		
- (a 5	304.5 / 354.7 Structures & Improvements	348,601	(121,398)	121,39
6	340.5 / 390.7 Office Furniture & Equipment	196,853	(68,552)	68,55
7	341.5 / 391.7 Transportation Equipment	692,969	(241,320)	241,32
, 8	342.5 / 392.7 Stores Equipment	092,909	(241,320)	241,34
ġ	343.5 / 393.7 Tools, Shop & Garage Equipment	106,570	(37,112)	37,11
0	344.5 / 394.7 Laboratory Equipment	5,132	(1,787)	1,78
1	345.5 / 395.7 Power Operated Equipment	5,152	(1,737)	1.1
2	346.5 / 396.7 Communication Equipment	62,940	(21,918)	21,91
3	347.5 / 397.7 Miscellaneous Equipment	02,540	(21,510)	41,5
4	Total allocation of General Plant Accumulated Depreciation	1,413,071	(492,090)	492.09
5		1,410,071	(432,030)	452,00
) To correct parent companies depreciation allocations during the year based on ERCs		155,168	4,10
7	To adjust Acc. Dep. for Vehicle Usage by Seminole County		22,510	12.02
8	Total Allocation Adjustments	—	177,678	16,13
9				
) To allocate average accumulated depreciation from UIF Common Cost Centers			
1	Pasco Cost Center		2,704	
2	Seminole Cost Center		17,808	(33,40
3	Total allocations of UIF Common Cost Centers	_	20,512	(33,40
4				
5 (d) Adjustments to Rolfforward Accumulated Depreciation - 1/1/2006 to 12/31/2008			
6	Total Adjustments to Water / Wastewater Accumulated Depreciation		(640,682)	(80,38
7	Allocation of Computers / Transportation to Water / Wastewater		(517,178)	(276,33
8	Allocation of Water General Plant Depreciation to Wastewater		126,216	(126,21
9	Allocation of Wastewater General Plant Depreciation to Water		(104,386)	104,38
0	Allocations - Rounding		1	1
1	Total Adjustments to Rollforward Plant - 1/t/2006 to 12/31/2008		(1,136,029)	(378,54
2				
3 (€) Pro Forma Adjustments to Accumulated Depreciation - 1/1/2009 to 12/31/2009			
4	Total Adjustments to Water / Wastewater Accumulated Depreciation		120,060	81,46
5	Allocation of Water General Plant Depreciation to Wastewater		(285)	28
6	Allocation of Wastewater General Plant Depreciation to Water		23	(2
7	Total Adjustments to Rolforward Plant - 1/1/2009 to 12/31/2009		119,798	81,72
8				
	Pro Forma Adjustments - Additions/Retirements			
0	1) Accumulated Depreciation for Account 331.4			
1	To add 1 year depreciation for pro forma plant additions - Park Ridge system		4,651	
2	To reduce accumulated depreciation for plant retired - Park Ridge system		(27,076)	
3				
4	2) Accumulated Depreciation for Account 333.4			
5	To add 1 year depreciation for pro forma plant additions - Park Ridge system		938	

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No.	Description		Water	Wastewater
1	3) Accumulated Depreciation for Account 334.4			
2	To add 1 year depreciation for pro forma plant additions - Park Ridge system		625	
3	To reduce accumulated depreciation for plant retired - Park Ridge system		(3,117)	
4			(0,)	
5	4) Accumulated Depreciation for Account 309.2			
6	To add 1 year depreciation for pro forma plant additions - Park Ridge emergency interconnect with Sanford		2.286	
7				
8	5) Accumulated Depreciation for Account 310.3			
9	To add 1 year depreciation for pro forma plant additions - Standby generator at Ravenna Park WTP		3,500	
10	To reduce accumulated depreciation for plant retired - Ravenna Park WTP		(37,824)	
11			(01,021)	
12	6) Accumulated Depreciation for Account 311.3			
13	To add 1 year depreciation for pro forma plant additions - Electrical equipment at Weathersfield WTP		6.000	
14	To reduce accumulated depreciation for plant retired - Weathersfield WTP		(13,078)	
15	To add 1 year depreciation for pro forma plant additions - Electrical equipment at Ravenna Park WTP		4,000	
16	To reduce accumulated depreciation for plant retired - Ravenna Park WTP		(8,719)	
17			(0,119)	
18	7) Accumulated Depreciation for Account 361.2			
19	To add 1 year depreciation for pro forma plant additions - Ravenna Park collection system			2.667
20				2,001
21	8) Accumulated Depreciation for Accounts 346.5 / 396.7	Total W & WW		
22	To add 1 year depreciation for pro forma plant additions - telephone system	10,000	6,518	3,482
23	To reduce accumulated depreciation for plant retired - telephone system	(31,604)	(20,598)	(11,006
24		(51,554)	(20,555)	(11,000
25	Total pro-forma adjustments - Additions/Retirements		(86,507)	(4,857
26			(00,007)	(4,007
27	Total Accumulated Depreciation Adjustments	_	(1,396,638)	173,132
8			(1,030,000)	110,102
	(C) Construction Work in Progress			
30	1. To remove from rate base average construction work in process	_	(70.240)	(45 070)
31	A To tomote montrate base average constitution work in process		(72,343)	(45,375)
2	Total construction work in progress		(72 949)	145 978
3	tour constitution work in program		(72,343)	(45,375)
	(D) Contributions in Aid of Construction (CIAC)			
35				
36	1. Adjustments to Rollforward & Reclassify CIAC - 1/1/2006 to 12/31/2008			
37	CIAC - Water Treatment Equipment		(107,000)	
38 38	CIAC - Other Tangible Plant - Water		6,939	
	CIAC - Water Tap		96,173	
39 10	CIAC - Structures & Improvements - Wastewater Treatment			68,391
	CIAC - Structures & Improvements - General Sewer			(121,191)
11 12	CIAC - Force Mains			(38,897)
	CIAC - Gravity Mains			(164,868)
13	CIAC - Services			38,897
4	CIAC - Manholes			23,148
15	CIAC - Sewer Tap			185,605
46	CIAC - Reuse Res Cap Fee			7,120
17	Total CIAC Adjustments		(3,888)	(1,795)

Company: Utilities, Inc. of Florida - Seminole County Schedule Year Ended: 12/31/08 Interim [] Final [X] Historic [X] Projected [] Florida Public Service Commission

Schedule: A-3 Page 4 of 5 Docket No.: 090462-WS Preparer: Kirsten Weeks

No Description	Water	Wastewater
1 (E) Accumulated Amortization of CIAC		
 Adjustments to Rollforward & Reclassify Amortization of CIAC - 1/1/2006 to 12/31/2008 		
3 CIAC - Organization - Water	3,463	
4 CIAC - Structures & Improvements - Source of Supply	(19,375)	
5 CIAC - Structures & Improvements - Water Treatment	(8,338)	
6 CIAC- Wells & Springs	(26,707)	
7 CIAC - Electric Pump Equipment - Source of Supply	(72.641)	
8 CIAC - Water Treatment Equipment	(19,361)	
9 CIAC - Distribution Reservoirs & Standpipes	(38,014)	
10 CIAC - Transmission & Distribution Mains	(204,652)	
11 CIAC - Service Lines	(44,459)	
12 CIAC - Meters	(44,797)	
13 CIAC - Meter Installations	(1,100)	
14 CIAC - Hydrants	(13,445)	
15 CIAC - Other Tangible Plant - Water	(17.720)	
16 CIAC - Water Tap	536,024	
17 CIAC - Water Plant Meter Fee	7	
18 CIAC - Organization - Wastewater		14,161
19 CIAC - Structures & Improvements - Pump Lift Stations		(76,748)
20 CIAC - Structures & Improvements - Treatment		11,072
21 CIAC - Structures & Improvements - General Sewer		(61,446)
22 CIAC - Force Mains		(36,595)
23 CIAC - Gravity Mains		(262,140)
24 CIAC - Services to Customers		6,310
25 CIAC - Manholes		3,985
26 CIAC - Treatment & Disposal - Lagoons		(34)
27 CIAC - Treatment & Disposal - Wastewater Treatment Plant		(795)
28 CIAC - Sewer Tap		388,662
29 Total Adjustments to Rollforward CIAC Amortization - 1/1/2006 to 12/31/2008	28,885	(13,568)
2. Pro Forma Adjustments to Accumulated Amortization - 1/1/2009 to 12/31/2009		
· · · · · · · · · · · · · · · · · · ·	817	
32 CIAC - Structures & Improvements - Source of Supply		
33 CIAC - Structures & Improvements - Water Treatment Plant	346	
34 CIAC - Wells & Springs	1,298	
35 CIAC - Electric Pumping Equipment - Source of Supply	5,101	
36 CIAC - Water Treatment Equipment	1,263	
37 CIAC - Distribution Reservoirs & Standpipes	1,308	
38 CIAC - Transmission & Distribution Mains	6,725	
39 CIAC - Service Lines	1,603	
40 CIAC - Meters	3,068	
41 CIAC - Meter Installations	81	
42 CIAC - Hydrants	412	
43 CIAC - Other Tangible Plant - Water	10.700	
44 CIAC - Water Plant Meter Fee	15	
45 CIAC - Structures & Improvements - Pump Lift Stations	10	4,562
· · · · · · · · · · · · · · · · · · ·		2,137
46 CIAC - Structures & Improvements - Treatment 47 CIAC - Force Mains		135
		7,366
		1.024
		1,024
50 CIAC - Manholes		2
51 CIAC - Treatment & Disposal - Lagoons		
52 Tatal & divertments to Ballineward CI&C Amountination _ 1/1/2000 to 10/21/2000	32.131	15,998
52 Total Adjustments to Rollforward CIAC Amortization - 1/1/2009 to 12/31/2009 53	——————————————————————————————————————	

Company: Utilities, Inc. of Florida - Seminole County Schedule Year Ended: 12/31/08 Interim [] Finał [X] Historic [X] Projected [] Florida Public Service Commission

Schedule: A-3 Page 5 of 5 Docket No.: 090462-WS Preparer: Kirsten Weeks

Line					
No.		Description		Water	Wastewater
1	(F) <u>W</u>	orking Capital	Total UIF		
2	1.	Adjustments to Schedule A-18 affecting Working Capital			
3		(a) Adjustment to remove from books 13-month average balance in UIF Deferred Rate Case Expense	(483,284)		
4			,		
5		(b) Adjustment to record the unamortized 13-month average UIF Deferred Rate Case Expense balance for the 2005			
6		TY Rate Case (Amortization Start Date - 9/1/07)	220,340		
7		Net Adjustment to Deferred Rate Case Expense	(262,944)		
8					
9		(c) Adjustment to record 13-month average Unamortized Loss related to the land associated with the Orange County			
10		Crescent Heights/Davis Shores Dismantlement	16,507		
11					
12		Total Adjustments to Schedule A-18 affecting Working Capital	(246,437)		
13					
14	2.	Adjustments to Schedule A-19 affecting Working Capital			
15		(a) Adjustment to record 13-month average Unamortized Gain on Sale of Ravenna Park/Lincoln Heights			
16		Condemnation Land at Seminole County	44,530		
17			<u> </u>		
18		(b) Adjustment to record 13-month average Unamortized Gain on Sale of Wis-Bar Land at Pasco County	3,717		
19					
20		Total Adjustments to Schedule A-19 affecting Working Capital	48,247		
21					
22		Working Capital Adjustment Per Schedule A-17	_	778,234	415,909

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

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Test Year Ended: 12/31/08 Schedule: A-4 Page 1 of 1 Preparer: Kirsten Weeks

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		Year-End I	Balance
No.	Description	Water	Wastewater
1	Balance - 12/31/05 per MFRs filed in Docket No. 060253 WS	3,805,578	2,906,71
2	Adjustments - To remove Allocation of Orlando Cost Center Common Assets calculated for TY 12/31/05		
	Rate Case, but not included in Schedules W-4 & S-4 of Annual Report	(76,846)	(26,50
3	Adjustments - To remove Allocation of UIF Common Assets calculated for TY 12/31/05 Rate Case, but not		
	included in Schedules W-4 & S-4 of Annual Report	(246,751)	(131,68
4	Adjustment - To remove MFRs correction to 2005 Annual Report for improper allocation of Orlando Cost		
	Center. Correction to the 12/31/05 balance is now reflected in the activity for the year in the 2006 Annual		
	Report.	42,718	
5	Adjustment - To remove MFRs correction to 2005 Annual Report for improper allocation of Utilities, Inc. of		
	Florida. Correction to the 12/31/05 balance is now reflected in the activity for the year in the 2006 Annual		
	Report.	760,987	110,32
6	Adjustment - To remove MFRs correction to 2005 Annual Report. Correction to the 12/31/05 balance is now		
	reflected in the activity for the year in the 2006 Annual Report.		(67,27
7	Adjustments - Rounding		
8	Balance 12/31/05 per 2006 Annual Report - Beginning Balance	4,285,686	2,791,57
9	Additions & Corrections to 12/31/05 Balance	(2,094,720)	142,50
10	Retirements	(18,365)	(11,28
11	Adjustments		
12			
13	Balance 12/31/06	2,172,601	2,922,78
14	Additions	2,753,263	(1,504,97
15	Retirements		
16	Adjustments		
17			
18	Balance 12/31/07 (See note 1)	4,925,864	1,417,81
19	Additions	(820,246)	1,633,18
20	Retirements	(330)	
21	Adjustments (Rounding)		(
22			
23	Balance 12/31/08 (See note 1)	4,105,288	3,050,99
24			
25	Adjustments (See note 1)	617,105	(689,99
26			
27			
28	Adjusted 12/31/08 Balance (See note 1)	4,722,393	2,361,00
29			
30	Note(s):		
24			

31

1. The 2007 ending balances did not tie to the beginning 2008 balances in the annual report. The reason for the difference is due to the way that the new system accounts for balance sheet items. In 2008, the new system, JD Edwards Enterpriseone (JDE) no longer accounted for the subdivision of the plant accounts on the general ledger. JDE contains three separate ledgers, the AA, UA and UR ledger, which pertain to the general ledger, allocation ledger and commission adjustment ledger respectively. JDE also does not work with subdivisions, it utilizes business units (BU) which, like subdivisions, can be combined to obtain county and company information. Currently, the UIF ledger holds the balance sheet accounts at a consolidated company level. The actual amount of plant for each business unit, which can be combined to obtain county balances, can be determined when the fixed asset report is utilized. The fixed asset report is utilized to the asset and its respective A/D, CIAC and A/A of CIAC accounts to the AA Ledger based on business unit.

In 2008, the AA ledger was broken out based on business unit and combined appropriately. However, the UA and UR ledger were allocated based on an incorrect ERC calculation. The UR ledger is also county identifiable based on business unit and should have been separated accordingly into the appropriate county. The UA ledger should have been allocated out based on the proper ERCs. However, in the filing, the company has rectified these calculations and made all appropriate adjustments to correct all the affected accounts. The reconciliations providing these adjustments will be offered subsequent to the MFR filing. The 2009 annual report will be based on the correctly identifiable county specific numbers from the filing taking into account all suitable additions and retirements.

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

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

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Historic [X] Projected []

Florida Public Service Commission

Schedule: A-5 Page 1 of 2 Preparer: Kirsten Weeks

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line		Test Year			Adjustments			Adjusted	Non-Used &	
<u>No</u> .	Account No. and Name	Average Bal.	<u>A3 - (A)1.(a)</u>	<u>A3 - (A)1.(b)</u>	A3 - (A)1.(c)	A3 - (A)1.(d)	A3 - (A)1.(e)	Average	Useful %	Amount
	INTANGIBLE PLANT									
	301.1 Organization	60,059			1,007	146		61,212		
	302.1 Franchises	9,687			2,402	(8,748)		3,341		
	339.1 Other Plant & Misc, Equipment	•						-		
5	SOURCE OF SUPPLY AND PUMPING PL/	ANT								
	303.2 Land & Land Rights	(17,298)				35,852		18,554		
7	304.2 Structures & Improvements	221,566						221,566		
8	305.2 Collect. & Impound. Reservoirs	•						-		
9	306.2 Lake, River & Other Intakes	-						-		
10	307.2 Wells & Springs	220,304			86	(204)		220,186		
11	308.2 Infiltration Galleries & Tunnels	•						-		
12	309.2 Supply Mains	-					80,000	80,000		
13	310.2 Power Generation Equipment	55						55		
14	311.2 Pumping Equipment	36,185						36,185		
15	339.2 Other Plant & Misc. Equipment	-						-		
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights							-		
18	304.3 Structures & Improvements	75,013		(11)		52,989		127,991		
19	310.3 Power Generation Equipment						32,176	32,176		
20	311.3 Pumping Equipment - WTP	613.667			35,990	(101,448)	178,203	726,412		
21	320.3 Water Treatment Equipment	145,975			57	(3,235)		142,797		
22	339.3 Other Plant & Misc. Equipment	-						-		
23	TRANSMISSION & DISTRIBUTION PLANT									
24	303.4 Land & Land Rights	246						246		
	304.4 Structures & Improvements	188						188		
	311.4 Electric Pumping Equipment - T&D	540						540		
	330.4 Distr. Reservoirs & Standpipes	490,291				(214,387)		275,904		
	331.4 Transm. & Distribution Mains	1,500,333			4,711	399	172,924	1,678,367		
	333.4 Services	279,017			2,503	(1,596)	32,867	312,811		
	334.4 Meters & Meter Installations	252,899			20,911	(1,000)	9,383	283,193		
	335.4 Hydrants	66,957			20,011	(24,316)	0,000	42,641		
	336.4 Backflow Prevention Devices	589				(14,010)		589		
	339.4 Other Plant & Misc. Equipment							-		
	GENERAL PLANT							-		
	303.5 Land & Land Rights	201.847	(70,291)	123		(130,797)		882		
	304.5 Structures & Improvements	948,311	(330,241)	20,028	17	(582,412)		55,703		
	340.5 Office Furniture & Equipment	522,405	(181,923)	70,624	1.	(210,881)		200,225		
	341.5 Transportation Equipment	1,226,274	(427,039)	52,579		(800,750)		51,064		
	342.5 Stores Equipment	1,220,217	(421,000)	14,010		(000,130)		51,004		
	343.5 Tools, Shop & Garage Equipment	163,650	(56,990)	4,017	17,354	(98,382)		29,649		
	344.5 Laboratory Equipment	6,103	(2,125)		11,004	(1,866)		2,192		
	345.5 Power Operated Equipment	1,243	(433)	00		(1,000)		810		
	346.5 Communication Equipment	70,436	(433) (24,529)	2,316		(43,027)	44,578	49,774		
		70,430	(24,029)	2,310		(43,027)	44,070	40,114		
	347.5 Miscellaneous Equipment 348.5 Other Tangible Plant	/570 4400	•	500 240		(5.640)		-		
45 46	348.5 Other Tangible Plant	(572,449)		500,219		(5,642)		(77,872)		
47		TOTAL 6,524,093	(1,093,571)	649,975	85,038	(2,138,305)	550,151	4,577,381	N/A	

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County Docket No : 090462-WS Schedule Year Ended: 12/31/08 Historic [X] Projected []

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

(1) (5) (6) (7) (8) (9) (10) (2) (3) (4) (11) (12) (13) (14) (15) Line Print Year 13-Month Account No. and Name Dec Feb Mar Apr Мау Јил Jul Oct No. Jan Aug Sept Nov Dec Average Bal. INTANGIBLE PLANT 1 301.1 Organization 61.188 61,188 2 46,508 61,188 61,188 61.188 61.188 61.188 61.188 61.188 61,188 61,188 61,188 60.059 302.1 Franchises 9,548 9,548 9,548 9.548 9,548 9,548 9,548 9,548 9,548 9,999 9,999 3 9,999 9,999 9,687 339.1 Other Plant & Misc. Equipment 4 --..... -SOURCE OF SUPPLY AND PUMPING PLANT 5 (17,298) (17.298)(17.298)(17.298)(17.298)(17.298)303.2 Land & Land Rights (17.298)(17.298)(17.298)(17, 298)(17, 298)(17,298) (17, 298)6 (17.298)220,289 220.289 220.289 220.289 220.289 220.289 222.114 222.267 7 304.2 Structures & Improvements 220.289 222.267 222.267 224,710 224,710 221.566 305.2 Collect. & Impound. Reservoirs 8 306.2 Lake, River & Other Intakes ۵ 220.304 307.2 Wells & Springs 220.304 220.304 220.304 220.304 220.304 220.304 220.304 220,304 220.304 220.304 220,304 220,304 10 220,304 308.2 Infiltration Galleries & Tunnels 11 309.2 Supply Mains 12 13 310.2 Power Generation Equipment 119 119 119 119 119 119 55 311.2 Pumping Equipment 47,040 47.040 47,040 47,040 47.040 47.040 47.040 47.040 47.040 47.040 14 36.185 339.2 Other Plant & Misc, Equipment 15 WATER TREATMENT PLANT 16 17 303.3 Land & Land Rights 18 304.3 Structures & Improvements 73.495 73,495 73,495 75,455 75.455 75,455 75,479 75,479 75,479 75.479 75.477 75.476 75.455 75.013 310.3 Power Generation Equipment 19 20 311.3 Pumping Equipment - WTP 509,477 509,477 509.477 630.633 630.633 633.255 633.255 652,214 652,214 652,384 652,635 652.822 659,192 613.667 21 320,3 Water Treatment Equipment 145,932 145,932 145,932 145.932 145,932 145,932 145,932 145,932 145,932 145,932 145,932 146,211 146.211 145,975 22 339.3 Other Plant & Misc. Equipment . 23 TRANSMISSION & DISTRIBUTION PLANT 24 303.4 Land & Land Rights 246 246 246 246 246 246 246 246 246 246 246 246 246 246 25 304.4 Structures & Improvements 2,443 188 26 311.4 Electric Pumping Equipment - T&D 204 1.135 1.135 1.135 1,135 1,135 1.135 540 489.555 489.555 489.555 489,555 489,555 490.374 27 330,4 Distr. Reservoirs & Standpipes 489.555 490.374 490,475 491.132 491,364 491,364 491,364 490.291 1,501.070 1.501.070 1.501.070 1,500,566 1.500.566 28 331.4 Transm. & Distribution Mains 1.487.052 1.498.899 1.498.899 1.501.007 1.503.025 1,503,296 1,503,585 1.504.222 1.500.333 277,878 29 333.4 Services 277.385 277.878 277.878 277,878 277,878 277,878 282.821 282.821 282.821 277.878 278.113 278,113 279.017 252,735 252,735 252,735 252,960 252,960 252,960 252,820 252,820 30 334.4 Meters & Meter Installations 252.735 253.227 252.977 252,977 253,045 252,899 66,905 66.972 66,972 66,972 66,972 66,905 66,972 66,972 66.972 31 335.4 Hydrants 66,905 66.972 66.972 66,972 66,957 32 336.4 Backflow Prevention Devices 2.300 2.680 2.680 589 339.4 Other Plant & Misc. Equipment 33 . -. 34 GENERAL PLANT 200,673 35 303.5 Land & Land Rights 202.096 200.673 202.055 202.059 202.059 202.105 202.101 202.104 202,100 202,021 201.984 201,983 201.847 1.160.024 1.184.754 1.184.754 1 224.724 1 224.818 1.224.818 1.225.723 1.225.626 1.225.711 367.936 361,786 36 304.5 Structures & Improvements 358,682 358,690 948.311 614.893 475,044 37 548.218 548.218 811.529 812.432 812.653 421.988 526.446 345.552 231,006 340.5 Office Furniture & Equipment 322,460 320,827 522,405 38 341.5 Transportation Equipment 1,667,071 2,651,192 2.651.192 2.657.379 2,657,394 2,657,394 156,721 155,153 155,202 144,534 133,038 127,259 128.039 1.226.274 39 342.5 Stores Equipment 40 343.5 Tools, Shop & Garage Equipment 159 984 159.984 159 984 160.317 160.318 160.318 160.325 160.324 160.325 171 947 171 555 171.040 171.033 163.650 41 6.103 6,103 6,103 6,103 6.103 6.103 6.103 6.103 6 103 6 103 6 103 6.103 6,103 344.5 Laboratory Equipment 6.103 359 359 359 2.425 2.425 2.425 2.425 2.691 42 345.5 Power Operated Equipment 2.691 1,243 71.366 71.469 43 346.5 Communication Equipment 71,509 66.110 66.110 71.354 71.366 71.456 71.467 71.164 70,862 70,722 70.719 70,436 44 347.5 Miscellaneous Equipment (574,278) (574.278) (574.278) (574.278) (574.278) (574.278) 45 348.5 Other Tangible Plant (574.278) (574.278) (574.278)(574.278) (574,278) (562.389)(562.389) (572,449) 46 47 7.089.535 8.051,909 8.051,909 8.540.730 8,542,343 8,545,186 5,655,452 5.786.930 5,736,372 4.753.455 4.620.792 4.716.195 TOTAL 4,722,393 6.524.093

Page 2 of 2 Preparer: Kirsten Weeks

Schedule: A-5

Recep Schedules: A-1, A-4

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

Company: Utilities, inc. of Fiorida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08

Historic [X] Projected []

Schedule: A-6 Page 1 of 2 Preparer: Kirsten Weeks

Recap Schedules: A-2, A-4

	(1) Line	(2) Test Year	(3)	(4)	(5) Adjustments	(6)	(7)	(8) Adjusted	(9) Non-Used &	(10) Non-Used (
No.	Account No. and Name	Average Bal.	A3 - (A)1.(a)	A3 - (A)1.(b)	A3 - (A)1.(c)	A3 - (A)1.(d)	A3 - (A)1.(e)	Average	Useful %	Amount
1	INTANGIBLE PLANT									
2	351.1 Organization	150			538			688		
3	352.1 Franchises	-			1,283			1,283		
4	389.1 Other Plant & Misc. Equipment	-						-		
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	-						-		
7	354.2 Structures & Improvements	-						-		
8	355.2 Power Generation Equipment - Collection Pit	53		(12)				41		
9	360.2 Collection Sewers - Force	134,855				(123,201)		11,654		
10	361.2 Collection Sewers - Gravity	1,740,842			(35,421)	20,149	120,000	1,845,570		
11	362.2 Special Collecting Structures	-						-		
2	363.2 Services to Customers	-				123,201		123,201		
13	364.2 Flow Measuring Devices	-						-		
4	365.2 Flow Measuring Installations	-						-		
15	389.2 Other Plant & Misc. Equipment	-						-		
6	SYSTEM PUMPING PLANT									
17	353.3 Land & Land Rights	-						-		
18	354.3 Structures & Improvements	888,768			1,093	(123,510)		766,351		
19	355.3 Power Generation Equipment - Pumping Plt	-						-		
20	370.3 Receiving Wells									
21	371.3 Pumping Equipment	98						98		
22	389.3 Other Plant & Misc. Equipment									
23	TREATMENT AND DISPOSAL PLANT									
	353.4 Land & Land Rights									
24 25	-	-				747 757		010.050		
25	354.4 Structures & Improvements	•				213,353		213,353		
16	355.4 Power Generation Equipment - Treatment Plt	-						-		
7	380.4 Treatment & Disposal Equipment	(496,006)			134	323,200		(172,672)		
	381.4 Plant Sewers	-						-		
29	382.4 Outfall Sewer Lines	-						-		
30	389.4 Other Plant & Misc. Equipment	-						-		
31	RECLAIMED WATER TREATMENT PLANT									
32	353.5 Land & Land Rights	-						-		
3	354.5 Structures & Improvements	-						-		
4	355.5 Power Generation Equipment	-						-		
5	371.5 Pumping Equipment	-						-		
36	374.5 Reuse Distribution Revervoirs	-						-		
7	380.5 Treatment & Disposal Equipment	-						-		
	381.5 Plant Sewers	-						-		
	389.5 Other Plant & Misc. Equipment	-						-		
40	RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6 Franchises	-								
42	353.6 Land & Land Rights	-						~		
43	354.6 Structures & Improvements	_						-		
44	355.6 Power Generation Equipment							_		
44 45	366.6 Rause Services	-								
		-						-		
46 47	367.6 Reuse Meters & Meter Installations	-						-		
	371.6 Pumping Equipment	-								
	375.6 Reuse Transmission & Distribution System	143						143		
	389.6 Other Plant & Miscellaneous Equipment	-						-		
	GENERAL PLANT		70.004			(20.000)		470		
	353.7 Land & Land Rights	•	70,291	65	_	(69,886)		470		
	354.7 Structures & Improvements	-	330,241	10,700	9	(311,188)		29,762		
	390.7 Office Furniture & Equipment	-	181,923	37,736		(112,674)		106,985		
	391.7 Transportation Equipment	-	427,039	28,094		(427,848)		27,285		
	392.7 Stores Equipment	-	-					-		
56	393.7 Tools, Shop & Garage Equipment	-	56,990	2,145	9,272	(52,566)		15,841		
57	394.7 Laboratory Equipment	-	2,125	43		(997)		1,171		
58	395.7 Power Operated Equipment	-	433					433		
59	396.7 Communication Equipment	-	24,529	1,238		(22,990)	23,818	26,595		
60	397.7 Miscellaneous Equipment	-	~					-		
61	398.7 Other Tangible Plant	60,624		(60,432)		-		192		
62								-		
63	TOTAL	2,329,527	1,093,571	19,577	(23,092)	(564,957)	143,818	2,998,444		

est Ye Iompa Iocket	ule of Wastewater Plant in Service By Primary Account ser Avarage Balance my: Utilities, Inc. of Florida - Seminole County : No.: 030452-WS ie Year Ended: 12/31/08			Evolution B	muido mente a	nding haian see	for each month	-faha taat waxa	and the ending	helen (Schedule: Page 2 of		nunission	
	c [X] Projected []			the prior year.		Harry Galdines		ni tue test keut	лиа им ениниј	valance for		Recap Sci	edules: A-2, /	A-4	
Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	{7}	(8)	(8)	(10)	(11)	(12)	(13)	(14)	(15) 13-Month
No.	Account No. and Name	Dec	Jan	Feb	Mar	Apr	May	ไนก	<u> </u>	Aug	Sept	Oct	Nov	Dec	Average Bal
1	INTANGIBLE PLANT 351.1 Organization	150	150	150	150	150	150	150	150	150	150				
3	352.1 Franchises	100	150	100	100	150	130	150	130	150	130	150	150	150	150
4	389.1 Other Plant & Misc. Equipment														
5 6	COLLECTION PLANT 353.2 Land & Land Rights														
7	353.2 Land & Land regins 354.2 Structures & Improvements														
8	355.2 Power Generation Equipment - Collection Plt	-	-	-		-	-	28.06	27.93	27.94	27,88	25.66	24.45	523.02	5
9	360.2 Collection Sewers - Force	134,797.45	134,797.45	134,797,45	134,797.45	134,797.45	134,797,45	134,797,45	134,797.45	134,797,45	134,797.45	134,797.45	134,665.29	135,475.85	134,85
10	361.2 Collection Sewers - Gravity	1,736,278.50	1,736,278.50	1,736,278.50	1,741,228.50	1,741,228.50	1,741,228.50	1,741,228.50	1,741,398.10	1,741,398.10	1,741,720.34	1,744,146,98	1,744,214.82	1,744,316.58	1,740,842
11 12	362.2 Special Collecting Structures 383.2 Services to Customers														
13	364.2 Flow Measuring Devices														
14	365.2 Flow Measuring Installations														
15	389.2 Other Plant & Misc. Equipment														
16	SYSTEM PUMPING PLANT														
17 18	353.3 Land & Land Rights 354.3 Structures & Improvements	721,581.71	896,229,50	896,582,13	900,750.85	901,705.45	901,705.45	001,739.37	901,773.29	901,790,25	903,235.06	903.404.66	007 454 74		
19	355.3 Power Generation Equipment - Pumping Pit	121,001001	000,220,00	000,002,10	565,100.00	001,103.40	001,103.45	501,135.35	001,175.28	001,780,23	803,233,00	803,404.00	907,159.74	914,231.69	888,76
20	370.3 Receiving Walls														
21	371.3 Pumping Equipment										271	271	339	396	91
22 23	389.3 Other Plant & Misc. Equipment TREATMENT AND DISPOSAL PLANT														
24	353.4 Land & Land Rights														
25	354.4 Structures & Improvements														
26	355.4 Power Generation Equipment - Treatment Pit														
27	380.4 Treatment & Disposal Equipment	(496,259)	(496,259)	(496,260)	(495,930)	(495,930)	(495,930)	(495,930)	(495,930)	(495,930)	(495,930)	(495,930)	(495,930)	(495,930)	(496,006
28 29	381.4 Plant Sewers 382.4 Outfall Sewer Lines														
30	389.4 Other Plant & Misc. Equipment														
31	RECLAIMED WATER TREATMENT PLANT														
32	353.5 Land & Land Rights														
33 34	354.5 Structures & Improvements 355.5 Power Generation Equipment														
35	371.5 Pumping Equipment														
36	374.5 Reuse Distribution Revervoirs														
37	380.5 Treatment & Disposal Equipment														
38	381.5 Plant Sewers														
39 40	389.5 Other Plant & Misc. Equipment RECLAIMED WATER DISTRIBUTION PLANT														
40 41	352.6 Franchises														
4Z	353.6 Land & Land Rights														
43	354.6 Structures & Improvements														
44 45	355.8 Power Generation Equipment 366.6 Reuse Services														
45 46	367.6 Reuse Meters & Meter Installations														
47	371.6 Pumping Equipment														
48	375.6 Reuse Transmission & Distribution System									34	68	203	339	1,216	143
49	389.6 Other Plant & Miscellaneous Equipment														
50 51	GENERAL PLANT 353.7 Land & Land Rights														
52	354.7 Structures & Improvements														-
53	390.7 Office Furniture & Equipment														
54	391.7 Transportation; Equipment														-
55 56	392.7 Stores Equipment 393.7 Tools, Shop & Garage Equipment														-
57	394.7 Laboratory Equipment														-
58	395.7 Power Operated Equipment														
59	396.7 Communication Equipment														_
60 #1	397.7 Miscellaneous Equipment	00.034		to 00 -	60 no -	aa (66 of -	AA							-
61 62	398.7 Other Tangible Plant	60,624	60,624	60,624	60,624	60,624	60,624	60,624	60,624	60,624	60,624	60,624	60,624	60,624	60,624
63	TOTAL	2,157,173	2,331,821	2,334,273	2,341,621	2,342,576	2,342,576	2,342,638	2,342,841	2,342,892	2,344,964	2,347,693	2,351,767	2,361,004	2,329,527

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Non-Used and Useful Plant - Summary - Final

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Florida Public Service Commission

Schedule: A-7 Page 1 of 1 Preparer: Kirstøn Weeks

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
<u></u>	Description	Fel Books	Aujusunents	Per Ounty
1 2	WATER			
3	Plant in Service		-	
4				
5	Land		-	
6				
7	Accumulated Depreciation		-	
8	CIAC			
9 10	CIAC		-	
	Accumulated Amortization of CIAC			
11 12	Accumulated Amoruzation of CIAC		-	
13	Advances for Construction		_	
14			_	
15	Other (Explain)		-	
16				
17	Total	N/A	N/A	N/A
18				
19	····			
20	WASTEWATER			
21 22	Plant in Service		_	
22			-	
24	Land		-	
25				
26	Accumulated Depreciation		-	
27				
28	CIAC		-	
29				
30	Accumulated Amortization of CIAC		-	
31				
32	Advances for Construction		-	
33	Other (Evulain)			
34 35	Other (Explain)		•	
35 36	Total	N/A		N/A
~~~				

38 Supporting Schedules: A-5, A-6, A-9, A-10, A-12, A-14

39 Recap Schedules: A-1, A-2

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

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Test Year Ended: 12/31/08 Florida Public Service Commission

Schedule: A-8 Page 1 of 1 Preparer: Kirsten Weeks

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		Year-End I	Balance
<u>No.</u>	Description	Water	Wastewater
1	Balance - 12/31/05 per MFRs filed in Docket No. 060253 WS	1,088,309	622,717
2			
	Adjustments - To remove Allocation of Depreciation of Orlando Cost Center Common Assets		
	calculated for TY 12/31/05 Rate Case, but not included in Schedules W-6 & S-6 of Annual Report	(35,610)	(14,078
3			
	Adjustments - To remove Allocation of Depreciation of UIF Common Assets calculated for TY		(05.0.1
	12/31/05 Rate Case, but not included in Schedules W-6 & S-6 of Annual Report	(159,916)	(85,346
4	Adjustment - To remove Depreciation of Organizational Costs not included in Schedules W-6 and S-6 of Annual Report	(47,877)	(98
5	Adjustment - To remove MFRs correction to 2005 Annual Report for improper allocation of		
	Orlando Cost Center. Correction to the 12/31/05 balance is now reflected in the activity for the		
	year in the 2006 Annual Report.	(26,258)	(74,744
6	Adjustment - To remove MFRs correction to 2005 Annual Report for improper allocation of		
	Utilities, Inc. of Florida. Correction to the 12/31/05 balance is now reflected in the activity for the		
_	year in the 2006 Annual Report.	503,922	57,689
7	Adjustments - Rounding	(1)	
8	Balance 12/31/05 per 2006 Annual Report - Beginning Balance	1,322,569	506,140
9	Additions	19,574	74,336
10	Retirements	(18,365)	(11,287
11	Adjustments	(1,664,859)	7,005
12 13	Pelance 19/91/06 not Arrivel Devent	(341,081)	576,194
14	Balance 12/31/06 per Annual Report Additional Adjustments to 12/31/06 Ending Balance after year-end	1,961,693	570,104
15	Additional Adjustments to 12/31/00 Ending Balance and year-end	1,620,612	576,194
16	Aujusteu 125 noo Balance	1,020,012	0/0,104
17	Additions	551,770	60,015
18	Retirements		
19	Adjustments	(845,026)	(196,529)
20			
21	Balance 12/31/07	1,327,356	439,680
22	Additions	178,371	104,382
23	Retirements	(330)	
24	Adjustments	(330,474)	198,528
25	Adjustment - Rounding		
26			
27	Balance 12/31/08 (See notes 1, 2, 3)	1,174,923	742,590
28	Amortization of Organization Costs not included in above balance (see note 2)	(64,781)	128
29	Amortization of Franchise Costs not included in above balance (see note 3)	164	(070.447
30	Adjustments (See note 1)	(27,364)	(270,445
31			
32 33	Adjusted 12/31/08 Balance (See notes 1, 2, 3)	1,082,942	472,272
33 34	Aujusteu 12/3 1/06 Datance (See fibles 1, 2, 3)	1,002,942	412,212

35 Notes:

36 1. Please refer to Note 1 in Schedule A-4 addressing the difference from Annual Report ending balances.

37 2. Above schedule includes Organization Amortization not included in Schedules W-6(b) and S-6(b) of the 2008 Annual Report. Water

38 12/31/08 balance: \$(64,781); 12/31/07 - \$(66,020). Wastewater 12/31/08 balance: \$128; 12/31/07 - \$128.

39 3. Above schedule includes Franchise Amortization not included in Schedule W-6(b) of Annual Report. Water 12/31/08: \$164; 12/31/07 - 40 \$44).

Supporting Schedules: A-9, A10 Recap Schedules: A-18 Schedule of Water Accumulated Depreciation By Primary Account Test Year Average Balance

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Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Historic [X] Projected [ ]

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

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Florida Public Service Commission

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Schedule: A-9 Page 1 of 2 Preparer: Kirsten Weeks

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Recap Schedules: A-1, A-8

No.         Account No. and Name         Arenage Bel         A32: (B)1/(a)         A31: (B)1/(a)	(11) & Non-Used (	(10) Non-Used &	(9) Adjusted	(8)	{7}	(6) tments	(5) Adjust	(4)	(3)	(2) Test Year	(1)	Line
INTANGIBLE PLANT         201         Organization         (65.32)         200         115.533         1.533         51.944           302.1 Franchises         104         65         (53)         31         148           302.1 Franchises         104         65         (53)         31         148           303.1 Other Plant Mate, Equipment         0         1         65         (53)         31         148           302.2 Londs Land Right         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -<			•	A3 - (B)1.(f)	A3 - (B)1.(e)	A3 - (B)1.(d)	A3 - (B)1.(c)	<u>A3 - (B)1.(b)</u>	A3 - (B)1.(a)		Account No. and Name	No.
2       301       Organization       (65.32)       200       115.33       1.533       1.533       1.643         302.1       Jong Franchises       1       1       1.633       3.1       1.643         302.1       SUNCE Collegiones       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - <td></td> <td></td> <td>¥</td> <td></td> <td></td> <td></td> <td>· · · ·</td> <td></td> <td>-</td> <td></td> <td>ANGIBLE PLANT</td> <td>1</td>			¥				· · · ·		-		ANGIBLE PLANT	1
3 30.2 Franchises         104         66         (53)         31         148           3 38.1 Other Burt Mais. Equipment         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -			51.944		1.533	115,533	200			(65,322)	.1 Organization	2
33.1 Office Plant & Maic. Equipment       -         33.21 Office Plant & Maic. Equipment       -         33.22 Land & Land Rights       -         33.24 Surfure & Improvements       29.26         33.25 Collect. & Impound. Reservoirs       -         33.25 Collect. Main Collect. & Impound.			,			(53)	66				.1 Franchises	
6       3032 Land A Land Rights       -       -       -         3042 Stuctures & Improvements       29.76       (94.9)       7,022       95.355         3052 Colect, & Impound, Reservoirs       -       -       -       -         10 3072 Weik & Springs       109.328       2       (666)       7,518       116,752         10 302 Supply Mans       -       -       2.286       2.286       -         11 20 Areging Equipment       -       -       2.286       2.286       -         11 20 Areging Equipment       -       -       2.286       2.286       -         11 20 Areging Equipment       -       -       2.286       2.286       -       -         11 20 Areging Equipment       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - </td <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>. ,</td> <td></td> <td></td> <td></td> <td>-</td> <td>1 Other Plant &amp; Misc, Equipment</td> <td>4</td>			-			. ,				-	1 Other Plant & Misc, Equipment	4
7       94.2 Structures & Improvements       29.276       (943)       7.02       35.365         9 306.2 Lake, River & Other Intakes       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -											URCE OF SUPPLY AND PUMPING PLANT	5
8         305.2 Collect & Impound. Reservoirs			-							-	2 Land & Land Rights	6
9       062 Lais, River & Other Intakes       -         10       0972 Velik & Spring       108.928       11       11.552         11       0982 Infitration, Galieris & Tunnes       -       2.06       2.266       2.266         13       1012 Power Generation Equipment       (35.21)       35.050       2.352       3.161         15       3392 Other Plant Mise, Equipment       (35.21)       35.050       2.352       2.050         15       3392 Other Plant Mise, Equipment       (35.34)       4.524       4.152       2.000         1013 Power Generation Equipment       -       -       -       -       -       -         103 3 Land & Land Rights       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -			35,355		7,022	(943)				29,276	2 Structures & Improvements	7
10       902.2 Wells & Springs       108.928       2       (666)       7.518       116.752         13       302.2 Supply Mains       -       2.286       2.286         310.2 Power Generation Equipment       -       36.050       2.352       3.161         310.2 Power Generation Equipment       (35.221)       36.050       2.352       3.161         310.2 Power Generation Equipment       -       -       -       -         303.2 Supply Mains       -       -       -       -       -         303.2 More Prest Miss. Equipment       16.354       -       -       -       -         303.2 More Generation Equipment       16.354       4.524       4.152       25.050       -         303.2 More Treatment Equipment       -       -       -       -       -       -         303.2 More Treatment Equipment       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -			-							-	2 Collect. & Impound. Reservoirs	8
11       302 2 Influttion calaries & Tunnels       2.206       2.206         3012 Power Generation Equipment       36,050       2.352       3,181         303 2 Other Pent & Mice, Equipment       36,050       2.352       3,181         303 3 Conter Pent & Mice, Equipment       36,050       2.352       3,181         303 3 Lond - Land Rights       -       (34,324)       (34,324)       (34,324)         303 3 Longer Generation Equipment       -       (34,324)       (34,324)       (34,324)         303 3 Longer Generation Equipment       -       (34,324)       (34,324)       (34,324)         303 3 Uner Plent & Mice, Equipment       -       (34,324)       (34,324)       (34,324)         303 3 Uner Plent & Mice, Equipment       -       -       (34,324)       (34,324)         303 3 Uner Plent & Mice, Equipment       -       -       -       -         303 3 Uner Plent & Mice, Equipment       -       -       -       -       -         303 3 Uner Plent & Mice, Equipment       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -<			-							-	3.2 Lake, River & Other Intakes	9
12       202.2 Supply Mains       -       2.266       2.286         13       12.2 Pumping Equipment       (35.21)       36.050       2.352       3.181         15       332.0 Cherr Punts Miss. Equipment       -       -       -       -         16       WATER TREATMENT PLANT       -       -       -       -         17       303.1 Chart Stand Floptis       -       -       -       -         18       304.3 Structures & Improvements       16.334       -       -       -       -         13       303.2 Pumping Equipment - WTP       240.769       625       (55.044)       26.606       (11.797)       210.359         13       333.3 Other Plant & Miss. Equipment       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - <td></td> <td></td> <td>116,752</td> <td></td> <td>7,518</td> <td>(696)</td> <td>2</td> <td></td> <td></td> <td>109,928</td> <td>2 Wells &amp; Springs</td> <td>10</td>			116,752		7,518	(696)	2			109,928	2 Wells & Springs	10
13       10.2 Power Gaeration Equipment			-							-	2 Infiltration Galleries & Tunnels	11
11.2 Pumping Equipment       (35.221)       36.050       2,352       3,181         15       332.0 Pumping Equipment       -       -       -       -         16       WATER TREATMENT PLANT       -       -       -       -       -         17       303.3 Land & Land Rights       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -			2,286	2,286						-	1.2 Supply Mains	12
15       332.2 Other Plant & Miles, Equipment       -         17       303.3 Land & Land Rights       -         18       303.3 Land & Land Rights       -         19       303.3 Land & Land Rights       -         20       310.3 Power Generation Equipment       -         20       311.3 Pumping Equipment - WTP       249,789       825       (55,044)       26,606       (11,77)       210,359         21       320.3 Vielder Teatment Equipment       -       -       -       -       -         22       389.3 Other Plant & Miles, Equipment       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - <t< td=""><td></td><td></td><td>7</td><td></td><td>6</td><td>1</td><td></td><td></td><td></td><td>-</td><td>1.2 Power Generation Equipment</td><td>13</td></t<>			7		6	1				-	1.2 Power Generation Equipment	13
16       WATER TREATMENT PLANT         17       303.1 and 8 Land Rights       -         18       304.3 Structures & Improvements       16,384       4,524       4,152       25,060         19       310.3 Power Generation Equipment       -       (34,324)       (34,324)         20.3 Viteo Treatment Equipment       64,255       2       (8,449)       6,499       62,311         23.3 Viteo Treatment Equipment       64,255       2       (8,449)       6,499       62,311         23.3 Viteo Treatment Equipment       -       -       -       -       -         23.3 Viteo Treatment Equipment       -       -       -       -       -         23.3 Viteo Treatment Equipment - TAB       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - </td <td></td> <td></td> <td>3,181</td> <td></td> <td>2,352</td> <td>36,050</td> <td></td> <td></td> <td></td> <td>(35,221)</td> <td>.2 Pumping Equipment</td> <td>14</td>			3,181		2,352	36,050				(35,221)	.2 Pumping Equipment	14
17       303.3 Land & Land Rights       -       -       -         18       304.3 Sincutures & Improvements       16,334       -       -       (34,324)       (34,324)         20       311.3 Pumping Equipment - WTP       249,799       825       (55,044)       26,606       (11,797)       210,359         21       320.3 Water Treatment Equipment       64,256       2       (8,446)       6,499       62,311         23       30.3 Cher Plant & Misc. Equipment       64,256       2       (8,446)       6,499       62,311         23       30.3 Cher Plant & Misc. Equipment       64,256       2       (8,446)       6,499       62,311         23       30.4 Ustr. Testemel Equipment - T&D       8       -       -       -       -         23       30.4 Ustr. Reservoirs & Standpipes       (115,596)       (23,541)       7,758       (34,337)       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       <			-							-	.2 Other Plant & Misc, Equipment	15
16       304.3       Situctures & Improvements       16.334       4.524       4,152       25.06         19       310.3       Power Generation Equipment $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,324)$ $(34,32$											TER TREATMENT PLANT	16
19       310.3 Power Generation Equipment			-							-	3.3 Land & Land Rights	17
20       311.3 Pumping Equipment - WTP       249.769       825       (55.044)       26.606       (11.797)       210.359         21       320.3 Water Treatment Equipment       64.256       2       (8.446)       6.499       62.311         23       33.9 Other Plant & Miss. Equipment       -       -       -       -         23       30.4 A da Land Rights       -       -       -       -         25       30.4 Structures & Improvements       1       -       -       -         26       311.4 Electric Pumping Equipment - T&D       8       -       -       -         26       311.4 Electric Pumping Equipment - T&D       8       -       -       -       -         27       30.4 Structures & Improvements       1       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       <			25,060		4,152	4,524				16,384	3 Structures & Improvements	18
21       320.3       Weiter Treatment Equipment       64,256       2       (8,445)       6,499       62,311         22       339.3       Other Plant & Misc. Equipment       -       -       -         23       339.3       Other Plant & Misc. Equipment       -       -       -         23       303.4       Land & Land Rights       -       -       -         23       304.4       Land & Land Rights       -       -       -         23       304.4       Structures & Improvements       1       -       -         23       304.4       Distr. Reservoirs & Standpipes       (115,566)       (235,541)       7,758       (343,379)         23       334.4       Meters & Meter Installations       188,201       -       -       -         334.4       Meters & Meter Installations       188,201       7,778       8068       1,2652       (2492)       206,947         335.4       Hydrants       -       -       -       -       -       -         336.4       Backflow Prevention Devices       1       (26,002)       948       (11,671)       -         336.4       Meters & Meter Installations       188,201       (15,842)       (193,765) <td></td> <td></td> <td>(34,324)</td> <td>(34,324)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>),3 Power Generation Equipment</td> <td>19</td>			(34,324)	(34,324)						-	),3 Power Generation Equipment	19
22       339.3 Other Plant & Misc. Equipment			210,359	(11,797)	26,606	(55,044)	825			249,769	3 Pumping Equipment - WTP	20
23       TRANSMISSION & DISTRIBUTION PLANT         24       303.4 Land & Land Rights       -         25       304.4 Land & Land Rights       1         26       311.4 Electric Pumping Equipment - T&D       8       57       65         27       304.0 Distr. Reservoirs & Standpipes       (115.596)       (236.541)       7.788       (343.379)         28       331.4 Transm. & Distribution Mains       451.034       61       677       34.987       (22.425)       404.334         29       333.4 Services       103.263       7.778       808       12.652       (2.492)       404.334         20       334.4 Hoters & Meter Installations       188.201       7.778       808       12.652       (2.492)       404.334         30       335.4 Hydrants       13.383       (26.002)       948       (11.671)         31       354.4 Hydrants       13.383       (26.002)       948       (11.671)         30       334.6 Uhter Plant & Misc. Equipment       -       -       -       -         30       GENERAL PLANT       -       -       -       -         30       Strasportation Equipment       69.2589       18.867       (113.511)       (110)       33.547 <tr< td=""><td></td><td></td><td>62,311</td><td></td><td>6,499</td><td>(8,446)</td><td>2</td><td></td><td></td><td>64,256</td><td>3 Water Treatment Equipment</td><td>21</td></tr<>			62,311		6,499	(8,446)	2			64,256	3 Water Treatment Equipment	21
24       303.4 Land & Land Rights       -       -         25       304.4 Structures & Improvements       1       1         26       311.4 Electric Pumping Equipment - T&D       8       57       65         27       30.4 Distr. Reservoirs & Standpipes       (115,596)       (236,541)       7,758       (343,379)         28       33.4 Services       103,263       755       5,346       6,941       (3,675)       112,633         303.4 Meters & Meter Installations       188,201       7,778       808       12,652       (2,492)       206,947         31       335.4 Hydrants       13,383       (26,002)       948       (11,671)         333.4 Chter Plant & Misc. Equipment       -       -       -       -         333.4 Chter Plant & Misc. Equipment       -       -       -       -         333.4 Chter Plant & Misc. Equipment       -       -       -       -       -         303.5 Land & Land Rights       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -			-							-	3 Other Plant & Misc, Equipment	22
25       304.4 Structures & Improvements       1       11         26       311.4 Electric Pumping Equipment - T&D       8       57       66         27       330.4 Distr. Reservoirs & Standpipes       (115,596)       (236,541)       7,778       (34,379)         28       331.4 Transm. & Distribution Mains       451,034       61       677       34,987       (22,425)       484,334         29       333.4 Services       103,263       7,58       6,346       6,941       (3,675)       112,633         30       344.4 Meters & Meter Installations       188,201       7,778       808       12,652       (2,492)       206,947         31       354.4 Hydrants       13,383       66,002)       948       (11,671)       364         31       354.4 Backflow Prevention Devices       1       6       179       186         333.4 Other Plant & Misc. Equipment       -       -       -       -       -         304.5 Structures & Improvements       348,601       (121,398)       (15,842)       (113,511)       (110)       33,547         304.5 Structures & Improvements       366,552)       18,867       (113,511)       (110)       33,547         304.5 Structures & Improvements       60,552)											ANSMISSION & DISTRIBUTION PLANT	23
26       311.4 Electric Pumping Equipment - T&D       8       57       65         27       330.4 Distr. Reservoirs & Standpipes       (115,596)       (236,541)       7,758       (224,25)       (434,379)         28       331.4 Transm, & Distribution Mains       451,034       61       677       34,987       (22,425)       (434,337)         29       333.4 Services       103,263       758       5,346       6,941       (3,675)       112,633         30       334.4 Meter Installations       188,201       7,778       808       12,652       (2,492)       206,947         313.5 A Hydrants       13,383       (26,002)       946       (116,71)         32       336.4 Backflow Prevention Devices       1       6       179       186         33       333.5 Land & Land Rights       -       -       -       -         303.5 Land & Land Rights       -       -       -       -       -         315 Office Furniture & Equipment       196,8552       16,867       (113,511)       (10)       33,547         304.5 Structures & Improvements       348,601       (121,398)       (224,132)       22,510       -       -       -         304.5 Structures & Improvements       348,601 <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>3.4 Land &amp; Land Rights</td> <td>24</td>			-							-	3.4 Land & Land Rights	24
27       330.4 Distr. Reservoirs & Standpipes       (115,596)       (236,541)       7,758       (343,379)         28       331.4 Transm. & Distribution Mains       451,034       61       677       34,887       (22,425)       464,334         29       333.4 Services       103,263       758       5,346       6,941       (3,675)       112,633         30       334.4 Meters & Meter installations       188,201       7,778       808       12,652       (2,492)       206,947         31       335.4 Hydrants       13,383       (26,002)       948       (11,671)         32       336.4 Backflow Prevention Devices       1       6       179       186         33.9.4 Other Plant & Misc. Equipment       -       -       -       -       -         33.9.4 Other Plant & Misc. Equipment       -       -       -       -       -       -         30.3.5 Land & Land Rights       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - <td></td> <td></td> <td>1</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1</td> <td>4 Structures &amp; Improvements</td> <td>25</td>			1							1	4 Structures & Improvements	25
28       331.4       Transm. & Distribution Mains       451,034       61       677       34,987       (22,425)       464,334         29       333.4       Services       103,263       758       5,346       6,941       (3,675)       112,633         30       334.4       Meters & Meter Installations       188,201       7,778       808       12,652       (2,492)       206,947         13       353.4       Hydrants       13,333       (26,002)       948       (11,671)         32       336.4       Backflow Prevention Devices       1       6       179       186         33       339.4       Other Plant & Misc. Equipment       -       -       -       -       -         33       Stand & Land Rights       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -			65		57					8	4 Electric Pumping Equipment - T&D	26
29       333.4       Services       103.263       758       5.346       6.941       (3.675)       112.633         30       334.4       Meter s& Meter Installations       188.201       7,778       808       12.652       (2.492)       206.947         31       335.4       Hydrants       13.883       (26.002)       948       (11.671)         2       36.4       Backflow Prevention Devices       1       6       179       808         33       339.4       Other Plant & Misc. Equipment       -       -       -       -         33       Stard & Land Rights       -       -       -       -       -       -         30.4.5       Structures & Improvements       348.601       (121.398)       (15.842)       (193.765)       130       17.726         30.4.5       Structures & Improvements       348.601       (121.398)       (15.842)       (193.765)       130       17.726         30.4.5       Structures & Improvements       348.601       (121.398)       (15.842)       (193.765)       130       17.726         30.4.5       Structures & Improvements       348.601       (121.398)       (15.842)       (193.765)       130       17.726         30.			(343,379)		7,758	(235,541)				(115,596)	4 Distr. Reservoirs & Standpipes	27
33       334.4 Meters & Meter Installations       188,201       7,778       608       12,652       (2,492)       206,947         31       335.4 Hydrants       13,383       (26,002)       948       (11,671)         32       336.4 Backflow Prevention Devices       1       6       179       186         33       339.4 Other Plant & Misc. Equipment       -       -       -       -         4       GENERAL PLANT       -       -       -       -         5       303.5 Land & Land Rights       -       -       -       -         6       304.5 Structures & Improvements       348,601       (121,398)       (15,842)       (193,765)       130       17,726         30       304.5 Structures & Improvements       348,601       (121,398)       (15,842)       (193,765)       130       17,726         31       341.5 Transportation Equipment       196,653       (66,552)       18,867       (113,511)       (110)       33,547         343.5 Tools, Shop & Garage Equipment       62,969       (241,320)       22,510       (445,177)       28,982         344.5 Laboratory Equipment       5,132       (1,787)       63       (1,233)       21,715         346.5 Communication Equipment <td></td> <td></td> <td>464,334</td> <td>(22,425)</td> <td>34,987</td> <td>677</td> <td>61</td> <td></td> <td></td> <td>451,034</td> <td>4 Transm. &amp; Distribution Mains</td> <td>28</td>			464,334	(22,425)	34,987	677	61			451,034	4 Transm. & Distribution Mains	28
335.4 Hydrants       13,383       (26,002)       948       (11,671)         32       336.4 Backflow Prevention Devices       1       6       179       186         339.4 Other Plant & Misc. Equipment       -       -       -       -         4       GENERAL PLANT       -       -       -       -         5       303.5 Land & Land Rights       -       -       -       -         6       304.5 Structures & Improvements       348,601       (121,398)       (15,842)       (193,765)       130       17,726         37       340.5 Office Fumiture & Equipment       196,853       (68,552)       18,867       (113,511)       (110)       33,547         38       341.5 Transportation Equipment       692,969       (241,320)       22,510       (445,177)       28,982         39       342.5 Tools, Shop & Garage Equipment       106,570       (37,112)       2,646       10,820       (66,003)       391       17,312         11       344.5 Laboratory Equipment       6       (2)       17       146       167         345.5 Power Operated Equipment       62,940       (21,918)       1,951       (38,112)       (14,080)       (9,219)         346.5 Other Tangible Plant			112,633	(3.675)	6,941	5,346	758			103,263	4 Services	29
32       336.4       Backflow Prevention Devices       1       6       179       186         33       339.4       Other Plant & Misc. Equipment       -       -       -       -         34       GENERAL PLANT       -       -       -       -       -         303.5       Land & Land Rights       -       -       -       -       -         304.5       Structures & Improvements       348,601       (121,398)       (15,842)       (193,765)       130       17,726         37       340.5       Office Fumiture & Equipment       196,853       (68,552)       18,867       (113,511)       (110)       33,547         38       341.5       Transportation Equipment       692,969       (241,320)       22,510       (445,177)       28,982         39       342.5       Stores Equipment       -       -       -       -       -         40       343.5       Tools, Shop & Garage Equipment       106,570       (37,112)       2,646       10,820       (66,003)       391       17,312         43       345.5       Power Operated Equipment       6       (2)       17       146       167         43       346.5       Communication Equipment <td></td> <td></td> <td>206,947</td> <td>(2,492)</td> <td>12,652</td> <td>808</td> <td>7,778</td> <td></td> <td></td> <td>188,201</td> <td>4 Meters &amp; Meter Installations</td> <td>30</td>			206,947	(2,492)	12,652	808	7,778			188,201	4 Meters & Meter Installations	30
33       339.4 Other Plant & Misc. Equipment       -       -         34       GENERAL PLANT       -       -         35       303.5 Land & Land Rights       -       -         36       304.5 Structures & Improvements       348,601       (121,398)       (15,842)       (193,765)       130       17,726         37       340.5 Office Furniture & Equipment       196,853       (68,552)       18,867       (111,511)       (110)       33,547         38       341.5 Transportation Equipment       692,969       (241,320)       22,510       (445,177)       28,982         342.5 Stores Equipment       -       -       -       -       -         40       343.5 Tools, Shop & Garage Equipment       106,570       (37,112)       2,646       10,820       (66,003)       391       17,312         41       344.5 Laboratory Equipment       5,132       (1,787)       63       (1,233)       2,175         42       345.5 Power Operated Equipment       62,940       (21,918)       1,951       (38,112)       (14,080)       (9,219)         43       346.5 Communication Equipment       -       -       -       -       -       -         445.5 Miscellaneous Equipment       - <t< td=""><td></td><td></td><td>(11,671)</td><td></td><td>948</td><td>(26,002)</td><td></td><td></td><td></td><td>13,383</td><td>5.4 Hydrants</td><td>31</td></t<>			(11,671)		948	(26,002)				13,383	5.4 Hydrants	31
34       GENERAL PLANT         35       303.5 Land & Land Rights         36       304.5 Structures & Improvements       348,601       (121,398)       (15,842)       (193,765)       130       17,726         37       340.5 Office Furniture & Equipment       196,853       (68,552)       18,867       (113,511)       (110)       33,547         38       341.5 Transportation Equipment       692,969       (241,320)       22,510       (445,177)       28,982         39       342.5 Stores Equipment       -       -       -       -         40       343.5 Tools, Shop & Garage Equipment       106,570       (37,112)       2,646       10,820       (66,003)       391       17,312         41       344.5 Laboratory Equipment       5,132       (1.787)       63       (1,233)       2,175         42       345.5 Power Operated Equipment       62,940       (21,918)       1,951       (38,112)       (14,080)       (9,219)         44       347.5 Miscellaneous Equipment       -       -       -       -       -         45       348.5 Other Tangible Plant       (147,483)       147,483       (114,465)       (114,465)       (114,465)			186		179	6				1	4 Backflow Prevention Devices	32
303.5       Land & Land Rights       -       -       -         36       304.5       Structures & Improvements       348,601       (121,398)       (15,842)       (193,765)       130       17,726         37       340.5       Office Fumiture & Equipment       196,853       (66,552)       18,867       (113,511)       (110)       33,547         38       341.5       Transportation Equipment       692,969       (241,320)       22,510       (445,177)       28,982         39       342.5       Stores Equipment       106,570       (37,112)       2,646       10,820       (66,003)       391       17,312         40       343.5       Tools, Shop & Garage Equipment       5,132       (1,787)       63       (1,233)       2,175         41       344.5       Laboratory Equipment       62,940       (21,918)       1,951       (38,112)       (14,080)       (9,219)         43       346.5       Communication Equipment       62,940       21,918       1,951       (38,112)       (14,080)       (9,219)         44       347.5       Miscellaneous Equipment       -       -       -       -         45       348.5       Other Tangible Plant       (147,483)       147,483			-							-	9.4 Other Plant & Misc. Equipment	33
36       304.5       Structures & Improvements       348,601       (121,398)       (15,842)       (193,765)       130       17,726         37       340.5       Office Fumiture & Equipment       196,853       (68,552)       18,867       (113,511)       (110)       33,547         38       341.5       Transportation Equipment       692,969       (241,320)       22,510       (445,177)       28,982         39       342.5       Stores Equipment       106,570       (37,112)       2,646       10,820       (66,003)       391       17,312         40       343.5       Tools, Shop & Garage Equipment       5,132       (1,787)       63       (1,233)       2,175         41       344.5       Laboratory Equipment       6       (2)       17       146       167         42       345.5       Power Operated Equipment       62,940       (21,918)       1,951       (38,112)       (14,080)       (9,219)         44       347.5       Miscellaneous Equipment       -       -       -       -       -         45       348.5       Other Tangible Plant       (147,483)       147,483       (114,465)       (114,465)       (114,465)         46       -       -       <											NERAL PLANT	34
37       340.5       Office Fumilture & Equipment       196,853       (68,552)       18,867       (113,511)       (110)       33,547         38       341.5       Transportation Equipment       692,969       (241,320)       22,510       (445,177)       28,982         39       342.5       Stores Equipment       0       -       -       -       -         40       343.5       Tools, Shop & Garage Equipment       106,570       (37,112)       2,646       10,820       (66,003)       391       17,312         41       344.5       Laboratory Equipment       5,132       (1,787)       63       (1,233)       2,175         42       345.5       Power Operated Equipment       6       (2)       17       146       167         43       346.5       Communication Equipment       62,940       (21,918)       1,951       (38,112)       (14,080)       (9,219)         44       347.5       Miscellaneous Equipment       -       -       -       -         45       348.5       Other Tangible Plant       (147,483)       147,483       (114,465)       (114,465)       (114,465)         46       -       -       -       -       -       -			-							-	3.5 Land & Land Rights	35
38       341.5       Transportation Equipment       692,969       (241,320)       22,510       (445,177)       28,982         39       342.5       Stores Equipment       -       -       -       -         40       343.5       Tools, Shop & Garage Equipment       106,570       (37,112)       2,646       10,820       (66,003)       391       17,312         41       344.5       Laboratory Equipment       5,132       (1,787)       63       (1,233)       2,175         42       345.5       Power Operated Equipment       6       (2)       17       146       167         43       346.5       Communication Equipment       62,940       (21,918)       1,951       (38,112)       (14,080)       (9,219)         44       347.5       Miscellaneous Equipment       -       -       -       -         45       348.5       Other Tangible Plant       (147,483)       147,483       (114,465)       (114,465)       (114,465)         46       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -			17,726		130	(193,765)		(15,842)	(121,398)	348,601	1.5 Structures & Improvements	36
39       342.5       Stores Equipment       106,570       (37,112)       2,646       10,820       (66,003)       391       17,312         40       343.5       Tools, Shop & Garage Equipment       5,132       (1,787)       63       (1,233)       2,175         41       344.5       Laboratory Equipment       6       (2)       17       146       167         42       345.5       Power Operated Equipment       62,940       (21,918)       1,951       (38,112)       (14,080)       (9,219)         44       347.5       Miscellaneous Equipment       -       -       -       -         45       348.5       Other Tangible Plant       (147,483)       147,483       (114,465)       (114,465)       (114,465)			33,547		(110)	(113,511)		18,867	(68,552)	196,853	),5 Office Furniture & Equipment	37
40       343.5       Tools, Shop & Garage Equipment       106,570       (37,112)       2,646       10,820       (66,003)       391       17,312         41       344.5       Laboratory Equipment       5,132       (1,787)       63       (1,233)       2,175         42       345.5       Power Operated Equipment       6       (2)       17       146       167         43       346,5       Communication Equipment       62,940       (21,918)       1,951       (38,112)       (14,080)       (9,219)         44       347.5       Miscellaneous Equipment       -       -       -       -         45       348.5       Other Tangible Plant       (147,483)       147,483       (114,465)       (114,465)         46       -       -       -       -       -       -       -			28,982			(445,177)		22,510	(241,320)	692,969	1.5 Transportation Equipment	38
41       344.5       Laboratory Equipment       5,132       (1,787)       63       (1,233)       2,175         42       345.5       Power Operated Equipment       6       (2)       17       146       167         43       346.5       Communication Equipment       62,940       (21,918)       1,951       (38,112)       (14,080)       (9,219)         44       347.5       Miscellaneous Equipment       -       -       -       -         45       348.5       Other Tangible Plant       (147,483)       147,483       (114,465)       (114,465)			-						-	-	2.5 Stores Equipment	39
42       345.5       Power Operated Equipment       6       (2)       17       146       167         43       346.5       Communication Equipment       62,940       (21,918)       1,951       (38,112)       (14,080)       (9,219)         44       347.5       Miscellaneous Equipment       -       -       -       -         45       348.5       Other Tangible Plant       (147,483)       147,483       (114,465)       (114,465)			17,312		391	(66,003)	10,820	2,646	(37,112)	106,570	3.5 Tools, Shop & Garage Equipment	40
43     346.5     Communication Equipment     62,940     (21,918)     1,951     (38,112)     (14,080)     (9,219)       44     347.5     Miscellaneous Equipment     -     -     -       45     348.5     Other Tangible Plant     (147,483)     147,483     (114,465)       46     -     -     -     -			2,175			(1,233)		63	(1,787)	5,132	1.5 Laboratory Equipment	41
44     347.5 Miscellaneous Equipment     -       45     348.5 Other Tangible Plant     (147,483)       46     -			167		146	17			• • •	-		42
45     348.5 Other Tangible Plant     (147,483)     147,483     (114,465)       46			(9,219)	(14,080)		(38,112)		1,951	(21,918)	62,940	5.5 Communication Equipment	43
46			-						-	-	7.5 Miscellaneous Equipment	44
			(114,465)			(114,465)		147,483		(147,483)	3.5 Other Tangible Plant	45
			-				<del>.</del>					
47 TOTAL 2,275,057 (492,090) 177,67815 20,512 (1,136,029) 119,798 (86,507) 878,419 N/A	N/A	N/A	878,419	(86,507)	119,798	(1,136,029)	20,512	177,678	(492,090)	2,275,057	TOTAL	47

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

### Florida Public Service Commission

1

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Historic [X] Projected [ ]

1

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

Schedule: A-9 Page 2 0f 2 Preparer: Kirsten Weeks

Recap Schedules: A-1, A-8

Line		(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	Account No. and Name	Dec	Jan	Feb	Mar	Apr	Mav	Jun	استر	Aug	Sept	0-1		_	13-Month
1	INTANGIBLE PLANT							300		Aug	Sept	Oct	Nov	Dec	Average Bal.
2	301.1 Organization	(66,020)	(65,748)	(65,660)	(65.572)	(65,484)	(65,396)	(65,308)	(05.000)	(05.400)					
3	302.1 Franchises	44	54	64	(30,372) 74	(00,404) 84	(65,396) 94	(05,308) 104	(65,220) 114	(65,132) 124	(65.044)	(64,957)	(64,869)	(64,781)	· · ·,
4	339.1 Other Plant & Misc. Equipment			•••		04	64	104	114	124	134	144	154	164	104
5	SOURCE OF SUPPLY AND PUMPING PLANT														•
6	303,2 Land & Land Rights														
7	304.2 Structures & Improvements	25,765	26,349	26,932	27.516	28,100	28,683	29,267	29,856	30,444	31,033	31.622			-
8	305.2 Collect. & Impound, Reservoirs	-	-	-		•		20,201	28,000	30,444	31,033	31,622	32,211	32,806	29,276
9	306.2 Lake, River & Other Intakes	-	-	-	-						_	•	-	•	-
10	307.2 Wells & Springs	105,413	106,881	107,492	108,102	108,713	109.323	110.006	110.631	111 254	111.877	112,500	- 113.123	•	-
11	308.2 Infiltration Galleries & Tunnels	•	-	-	-		•	-	-			112,000	113,123	113,746	109,928
12	309.2 Supply Mains	•		-	-	-	-	-	_				-	-	-
13	310.2 Power Generation Equipment	-	-	-	-					_		-	•	-	-
14	311.2 Pumping Equipment	(36,600)	(36,600)	(36,600)	(36,209)	(36,013)	(35,817)	(35,621)	(35,425)	(35,229)	(35,033)	(34,837)		1	-
15	339,2 Other Plant & Misc. Equipment	-	-	-	•	•	•	-	(00) 120)	(00,220)	(00,000)	(34,037)	(34,641)	(29,245)	(35,221)
16	WATER TREATMENT PLANT										-	•	-	-	-
17	303.3 Land & Land Rights														
18	304.3 Structures & Improvements	15,234	15,423	15,612	15,800	15,994	16,188	16,382	16.576	16,770	16,964	17,158	17,351	17 5 45	-
19	310.3 Power Generation Equipment	-	-		-	-	-	-		,,,,,,,	10,004	17,156	17,351	17,545	16,384
20	311.3 Pumping Equipment - WTP	234,149	236,380	238,612	241,787	244,524	247,272	250.019	252,836	255.663	258,490	261,318	- 264,147	-	-
21	320.3 Water Treatment Equipment	60,850	61,417	61,985	62,553	63,121	63,688	64,256	64,824	65,391	65,959	66,527	264,147 67.094	261,803 67,663	249,769
22	339.3 Other Plant & Misc. Equipment	•	•		-	-	-	· -			00,000	00,327	67,094	67,663	64,256
23	TRANSMISSION & DISTRIBUTION PLANT											-	-	-	-
24	303.4 Land & Land Rights														
25	304.4 Structures & Improvements	-	-	-	-		-		-	-	_		6	6	•
	311.4 Electric Pumping Equipment - T&D	•	•	•	-	-	-	1	6	10	15	20	25	29	1
27	330.4 Distr. Reservoirs & Standpipes	(124,030)	(122,625)	(121,220)	(119,816)	(118,411)	(117,006)	(115,600)	(114,193)	(112,786)	(111,378)	(109,970)	(108,561)	(107,152)	8
	331.4 Transm. & Distribution Mains	433,218	436,340	439,277	442,219	445,160	448,102	451,043	453,985	456,926	459,872	462,816	465,765	468,713	(115,596) 451,034
	333.4 Services	99,782	100,362	100,942	101,522	102,102	102,683	103,263	103,843	104,423	105,003	105,584	106,164	106,745	451,034
	334.4 Meters & Meter Installations	181,803	182,869	183,934	185,000	186,067	187,134	188,201	189,266	190,334	191,402	192,469	193,535	194,603	188,201
	335.4 Hydrents	12,615	12,743	12,871	12,999	13,127	13,255	13,383	13,511	13,639	13,767	13,895	14.023	14,151	168,201 13,383
	336.4 Backflow Prevention Devices	-	-	-	-	•		-	-	· _			3	7	13,383
	339.4 Other Plant & Misc. Equipment	•	-	-	-	-	-	-	-	-	-			,	•
34	GENERAL PLANT													-	•
	303.5 Land & Land Rights														
	304,5 Structures & Improvements	396,049	381,444	383,674	403,924	406,246	408,528	411,164	414,495	416,817	228,840	226,685	226,566	227,386	348,601
	340.5 Office Furniture & Equipment	329,657	275,705	282,648	347,441	357,213	366,847	136,701	140,031	107,245	54,532	48,465	54,068	58,534	196,853
	341.5 Transportation Equipment	1,137,690	1,818,014	1,837,169	1,858,732	1,878,019	1,897,301	(193,351)	(193,325)	(192,130)	(201,593)	(210,351)	(214,273)	(213,303)	692,969
	342,5 Stores Equipment	•	-	-	-	-	-	-	-	-	-	•	(,	(210,000)	002,005
	343.5 Tools, Shop & Garage Equipment	143,389	144,580	145,771	147,265	148,458	149,650	150,847	152,038	153,230	13,043	12,506	12,261	12,367	106.570
	344.5 Laboratory Equipment	5,105	5,109	5,114	5,118	5,123	5,127	5,132	5,136	5,141	5,146	5,150	5,155	5,159	5,132
	345.5 Power Operated Equipment	-	-	-	-	-	1	1	4	7	10	13	17	20	5,132
	346.5 Communication Equipment	63,889	58,475	58,476	63,755	63,774	63,781	63,892	63,886	63,905	63,889	63,590	63,455	63,458	62,940
	347.5 Miscellaneous Equipment	-	•	-	•	•	-	•		-	-	-	•		V4.070
45 46	348.5 Other Tangible Plant	(147,483)	(147,483)	(147,483)	(147,483)	(147,483)	(147,483)	(147,483)	(147,483)	(147,483)	(147,483)	(147,483)	(147,483)	(147,483)	- (147,483)
	TOTAL												,	,,	(111,400)
	IUTAL	2.870.519	3,489,689	3.529.610	3.654.727	3,698,434	3.741.955	1,435,301	1,455,392	1,438,563	1.059.445	1,052,867	1,065,297	1,082,942	2,275,057

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090482-WS Schedulø Year Ended: 12/31/08 Historic [X] Projected [ ]

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

Recap Schedules: A-2, A-8

Schedule: A-10 Page 1 of 2 Preparer: Kirsten Weeks

Line	(1)	(2) Test Year	(3)	(4)	(5) Adjus	(6) tments	(7)	(8)	(9) Adjusted	(10) Non-Liaed (	(11) & Non-Used
No.	Account No. and Name		A3 - (8)1.(a)	A3 - (B)1.(b)	A3 - (B)1.(c)		A3 - (B)1 (e)	A3 - (B)1,(f)	Average	Useful %	Amount
1	INTANGIBLE PLANT			- <u></u>	<u></u>			<u></u>	Arciuge		Annound
2	351.1 Organization	128			107	(21)	4		218		
3	352.1 Franchises				35	(21)	-		218		
4	389.1 Other Plant & Misc. Equipment										
5	COLLECTION PLANT								•		
6	353.2 Land & Land Rights										
7	-	-							-		
8	354.2 Structures & Improvements	-									
9	355.2 Power Generation Equipment - Collection Pit 360.2 Collection Sewers - Force	70.000				(05.4.40)	26		26		
		73,306			(*** ****	(65,113)	390		8,583		
10	351.2 Collection Sewers - Gravity	459,757			(39,356)	19,632	39,365	2,667	482,065		
11	362.2 Special Collecting Structures	-							-		
12	363.2 Services to Customers	-				62,979	3,257		66,236		
13	364.2 Flow Measuring Devices	-							-		
14	365.2 Flow Measuring Installations	-							-		
15	389.2 Other Plant & Misc. Equipment	•							•		
16	SYSTEM PUMPING PLANT										
	353.3 Land & Land Rights	-							-		
18	354.3 Structures & Improvements	180,313			22	(132,778)	31,614		79,171		
19	355.3 Power Generation Equipment - Pumping Ptt	-							-		
20	370.3 Receiving Wells	-							-		
21	371.3 Pumping Equipment	-				1	22		23		
22	389.3 Other Plant & Misc. Equipment	-							-		
23	TREATMENT AND DISPOSAL PLANT										
	363.4 Land & Land Rights	-									
	354.4 Structures & improvements	•				160,556	6,667		167,223		
	355.4 Power Generation Equipment - Treatment Plt					100,000	0,007		107,220		
	380.4 Treatment & Disposal Equipment	(279,776)			3	34,477	33		(245,263)		
	381.4 Plant Sewers	(213,110)			5	34,417			(240,203)		
	382.4 Outfall Sewer Lines								-		
29 30		-							-		
	389.4 Other Plant & Misc. Equipment RECLAIMED WATER TREATMENT PLANT	-							-		
31	-										
	353.5 Land & Land Rights	-							-		
	354.5 Structures & Improvements	-							-		
	355.5 Power Generation Equipment	-							-		
	371.5 Pumping Equipment	-							-		
	374.5 Reuse Distribution Revervoirs	•							-		
	380.5 Treatment & Disposal Equipment	-							-		
	381.5 Plant Sewers	-							-		
	389.5 Other Plant & Misc. Equipment	-							-		
40	RECLAIMED WATER DISTRIBUTION PLANT										
41	352.6 Franchises	-							-		
42	353.6 Land & Land Rights	-							•		
43	354.6 Structures & Improvements	•							-		
44	355.6 Power Generation Equipment	-							-		
45	366.6 Reuse Services	-							-		
46	367.6 Reuse Meters & Meter Installations	-							-		
	371.6 Pumping Equipment	-							-		
	375.6 Reuse Transmission & Distribution System	-					28		28		
	389.6 Other Plant & Miscellaneous Equipment	-									
	GENERAL PLANT										
-	353.7 Land & Land Rights	-							_		
	354.7 Structures & Improvements	_	121,398	(8,464)		(103,531)	69		9,472		
	390.7 Office Furniture & Equipment	-	68,552	(0,404) 10,080		(60,650)	(59)		9,472 17,923		
<b></b>	391.7 Transportation Equipment	-		· · · ·		• • •	(58)				
	392.7 Stores Equipment	-	241,320	12,027		(237,862)			15,485		
	••	-	-		E 704	195 000	100		-		
	393.7 Tools, Shop & Garage Equipment	-	37,112	1,415	5,781	(35,266)	209		9,251		
	394.7 Laboratory Equipment	-	1,787	33		(659)			1,161		
	395.7 Power Operated Equipment	-	2			9	78		89		
	396.7 Communication Equipment	-	21,918	1,042		(20,364)		(7,524)	(4,928)		
	397.7 Miscellaneous Equipment	-	-						-		
	398.7 Other Tangible Plant	5				42	19		66		
62											
63	TOTAL	433,733	492,090	16,133	(33,408)	(378,548)	81,722	(4,857)	606,865	N/A	N/A

edule of Wastewater Accumulated Depreciati Year Average Balance	on By Primary Ac	count									Florida Pu	blic Service (	Commission	1
pany: Utilities, Inc. of Florida - Seminole Co (et No.: 090462-WS	unty		_								Schedule: Page 2 of 2 Preparer: I		5	
dule Year Ended: 12/31/08 pric [X] Projected [ ]							nces for each the prior year				Recao Sch	iedules: A-	2. A.R	
(1)	(2)	(3)	[4]	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Account No. and Name	Prior Year	Jan	Feb	Маг	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	13-Month Average Bal
INTANGIBLE PLANT 351.1 Organization	128	128	128	128	128	128	128	128	128	128	128	128	128	128
352.1 Franchises					100	,20	.20	,20	125	.20	120	120	120	140
389.1 Other Plant & Misc. Equipment COLLECTION PLANT														-
353.2 Land & Land Rights														
354.2 Structures & Improvements														-
355.2 Power Generation Equipment - Collection Pla			_											
360.2 Collection Sewers - Force 361.2 Collection Sewers - Gravity	71,060 438,933	71,434 442,397	71,809 445,861	72,183 449,334	72,557 452,807	72,932 456,280	73,306 459,752	73,681 463,225	74,055 466,698	74,430	74,804	75,179	75,555	73,306
361.2 Collection Sewers - Gravity 362.2 Special Collecting Structures	628,864	442,387	443,00 I	448,334	432,007	490,200	408,752	403,223	400,598	470,172	473,651	477,129	480,608	459,757
363.2 Services to Customers														-
364.2 Flow Measuring Devices														-
365.2 Flow Measuring Installations 389.2 Other Plant & Misc. Equipment														•
SYSTEM PUMPING PLANT														•
353.3 Land & Land Rights														-
354.3 Structures & Improvements	162,260	167,962	170,474	172,991	175,510	178,030	180,550	183,070	185,590	188,114	190,638	193,165	195,718	180,313
355.3 Power Generation Equipment - Pumping Plt 370.3 Receiving Wells	•	-	-	-	-	-	-	-	-	•	-	-	1	•
371.3 Pumping Equipment	-	-	-		-				-	0	1	1	2	-
389.3 Other Plant & Misc. Equipment														-
TREATMENT AND DISPOSAL PLANT														
353.4 Land & Land Rights 354.4 Structures & Improvements														•
355.4 Power Generation Equipment - Treatment Pl														•
380.4 Treatment & Disposal Equipment	(279,802)	(279,798)	(279,795)	(279,790)	(279,786)	(279,781)	(279,777)	(279,772)	(279,768)	(279,783)	(279,759)	(279,754)	(279,750)	(279,776)
381.4 Plant Sewers 382.4 Outfall Sewer Lines														-
389.4 Other Plant & Misc. Equipment														-
RECLAIMED WATER TREATMENT PLANT														
353.5 Land & Land Rights														-
354.5 Structures & Improvements 355.5 Power Generation Equipment														•
371.5 Pumping Equipment														-
374.5 Reuse Distribution Revervoirs														-
380.5 Treatment & Disposal Equipment 381,5 Plant Sewers														-
381,5 Plant Sewers 389,5 Other Plant & Misc. Equipment														•
RECLAIMED WATER DISTRIBUTION PLANT														•
352,6 Franchises														
353.6 Land & Land Rights 354.6 Structures & Improvements														•
355.6 Power Generation Equipment														-
366.6 Reuse Services														
367.6 Reuse Meters & Meter Installations														•
371,6 Pumping Equipment 375,6 Reuse Transmission & Distribution System		-	-	-	-	_	-	-		0	1	1	4	•
389.6 Other Plant & Miscellaneous Equipment										•	•	•	-	
GENERAL PLANT														
353.7 Land & Land Rights														-
354.7 Structures & Improvements 390.7 Office Furniture & Equipment														•
391.7 Transportation Equipment														
392.7 Stores Equipment														
393.7 Tools, Shop & Garage Equipment														•
394.7 Laboratory Equipment 395.7 Power Operated Equipment														•
396.7 Communication Equipment														
397.7 Miscellaneous Equipment														-
398.7 Other Tangible Plani	4	4	4	4	5	5	5	6	8	6	7	7	7	5
	382,582	402,127	408,480	414,840	421,221	427,593	433,965	440,337	446,709	453,087	459,469	465,855		

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

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Test Year Ended: 12/31/08 Schedule: A-11 Page 1 of 1 Preparer: Kirsten Weeks

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		Year-End	Balance
No.	Description	Water	Wastewater
1	Balance - 12/31/05	802,762	637,606
2	Additions	2,450	570
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/06 per Annual Report	805,212	638,176
7	Additional Adjustments to 12/31/06 Ending Balance after year-end	61,828	
8	Adjusted 12/31/06 Balance	867,040	638,176
9			
10	Additions	-	79,081
11	Retirements		
12	Adjustments		
13			
14	Balance 12/31/07	867,040	717,257
15	Additions	-	-
16	Retirements		
17	Adjustments		
18			
19	Balance 12/31/08 (See note 1)	867,040	717,257
20			
21	Adjustments (See note 1)	48,133	55,520
22			
23			
24	Adjusted 12/31/08 Balance (See note 1)	915,173	772,777
25			

26 Note(s):

27 1. Please refer to Note 1 in Schedule A-4 addressing the difference from Annual Report ending balances.

Supporting Schedule: A-12 Recap Schedules: A-19 Schedule of Contributions in Aid of Construction By Classification Test Year Average Balance

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Historic [X] or Projected [] Florida Public Service Commission

Schedule: A-12 Page 1 of 2 Preparer: Kirsten Weeks

Recap Schedules: A-1, A-2

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

Line	(1)	(2) Test Year	(3) Proforma	(4) Adjusted	(5) Non-Used &	(6) Non-Used (
No.	Description	Average Bal	Adjustment	Average	Useful %	Amount
1	WATER					
2						
3	Plant Capacity Fees			-		
4						
5	Line/Main Extension Fees			-		
6						
7	Tapping & Meter Installation Fees	145,792	96,173	241,965		
8						
9	Contributed Lines	289,195		289,195		
10						
11	Other - Contributed Property	479,907	(100,061)	379,846		
12						
13						
14	Total	914,894	(3,888)	911,006		
15						_
16						
17	WASTEWATER					
18						
19	Plant Capacity Fees			-		
20						
21	Line/Main Extension Fees			-		
22						
23	Contributed Lines	539,270	(180,617)	358,653		
24		5 49 5				
25	Other - Tap Fees	5,335	231,622	236,957		
26		202 (72	(50.000)	475 979		
27	Other - Contributed Property	228,172	(52,800)	175,372		
28						
29 20	Tatal	772,777	(1 705)	770,982		
30	Total	112,111	(1,795)	110,902		

Schedule of Contributions in Aid of Construction By Class 3 Test Year Average Balance

Company: Utilities, inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Historic (X) or Projected { }

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Schedule: A-12 Page 2 of 2 Preparer: Kirsten Weeks

		· ·	ovide the average												
Line	(1)	(2) Prior Year	(3)	(4)	(6)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) 13-Month
No,	Description	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Average
1	WATER														
2	CIAC-WTR.TRANS & DISTR MAINS	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195
3	SUB-TOTAL MAINS	289,195	288,195	269,195	269,195	289 195	289,195	289 195	289,195	289,195	289,195	289,195	289,195	289,195	289,195
4			<u> </u>		·									,	
5	CIAC-WTR.STRUCT & IMPRV SRC SUPPLY	26,073	26,073	26,141	26,141	26,141	26,141	26,141	26,141	26,141	26,141	26,141	26,141	26,141	26,131
6	CIAC-WTR.STRUCT & IMPRV (WTR T P)	11,058	11,058	11,058	11,058	11,058	11,058	11,058	11,058	11,058	11,058	11,058	11,058	11,058	11,058
7	CIAC-WTR.WELLS & SPRINGS	38,931	38,931	38,931	38,931	38,931	36,931	38,931	38,931	38,931	38,931	36,931	38,931	38,931	38,931
8	CIAC-WTR.ELECTRIC PUMP EQUIP	102,028	102,028	102,028	102,028	102,026	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028
9	CIAC-WTR-WATER TREATMENT EQPT	134,793	134,793	134,793	134,793	134,793	134,793	134,793	134,793	134,793	134,793	134,793	134,793	134,793	134,793
10	CIAC-WTR.DIS RESV & STNDPIPES	48,385	48,385	48,385	48,385	48,385	48,385	48,385	48,385	48,385	48,385	48,385	48,385	48,385	48,385
11	CIAC-WTR.HYDRANTS	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18.520
12	CIAC- OTHER TANGIBLE PLT WATER	100,061	100,061	100,061	100,061	100,061	100,061	100,061	100,061	100,061	100,061	100,061	100.061	100,061	100,061
13	SUB-TOTAL CONTRIBUTED PROPERTY	479,849	479,849	479,917	479,917	479,917	479,917	479 917	479,917	479,917	479,917	479,917	479 917	479,917	479,907
14														<u>.</u>	
15	CIAC-WTR.SERVICE LINES	64,140	64,140	64,140	64,140	64,140	64,140	64,140	64,14D	64,140	64,140	64,140	64,14D	64,140	64,140
16	CIAC-WTR.METERS	61,354	61,354	61,354	61,354	61,354	61,354	61,354	61,354	61,354	61,354	61,354	61,354	61,354	61,354
17	CIAC-WTR METER INSTALLATIONS	1,623	1,623	1,623	1,623	1,623	1,623	1,623	1,623	1,623	1,623	1,623	1,623	1.623	1,623
18	CIAC-WATER-TAP	17,994	17,994	17,994	17,994	17,994	17,994	17,994	17,994	17,994	17,994	18,344	18,344	18,344	18,075
19	CIAC-WTR PLT MTR FEE	600	600	600	600	600	600	600	600	600	600	600	600	600	600
20	SUB-TOTAL TAPS & METERS	145,711	145,711	145,711	145,711	145,711	145,711	145,711	145,711	145,711	145,711	146,061	146,061	146,061	145,792
21							i								
22	TOTAL	914,755	914,755	914,823	914,823	914,823	914,823	914,823	914,823	914,823	914,823	915,173	915 173	915,173	914,894
23									· · · · · · · · · · · · · · · · · · ·						
24															
25															
26	WASTEWATER														
27	CIAC-FORCE MAINS	42,953	42,953	42,953	42,953	42,953	42,953	42,953	42,953	42,953	42,953	42,953	42,953	42,953	42,953
28	CIAC-GRAVITY MAINS	496,317	496,317	496,317	496,317	496,317	496,317	496,317	496,317	496,317	496,317	496,317	496,317	496,317	496,317
29	CIAC-SWR MANHOLES														-
30	SUB-TOTAL MAINS	539,270	539,270	539,270	539,270	539,270	539,270	539,270	539,270	539,270	539,270	539,270	539,270	539,270	539,270
31							_								
32	CIAC-STRUCT/IMPRV PUMP PLT LS	114,060	114,060	114,060	114,060	114,060	114,060	114,060	114,060	114,060	114,060	114,060	114,060	114,060	114,060
33	CIAC-STRUCT/IMPRV TREATMENT														•
34	CIAC-STRCT/IMP GEN PLT	121,191	121,191	121,191	121,191	121,191	121,191	121,191	121,191	121,191	121,191	121,191	121,191	121,191	121,191
35	CIAC- TREAT/DISP EQUIP LAGOON	41	41	41	41	41	41	41	41	41	41	41	41	41	41
36	CIAC- TREAT/DISP EQUIP TRT PLT														-
			235,292	235,292	235,292	235,292	235,292	235,292	235,292	235,292	235,292	235,292	235,292	235,292	235,292
37	SUB-TOTAL CONTRIBUTED PROPERTY	235,292	133,282												
	SUB-TOTAL CONTRIBUTED PROPERTY	235,292	200,282												
37	CIAC-SWR SEWAGE SERVICE LINES														-
37 38		6,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	_5,335	5,335	5,335	5,335	5,335	5,335
37 38 39 40 41	CIAC-SWR SEWAGE SERVICE LINES			5,335 5,335	5,335 5,335	5,335 5,335	5,335 5,335	<u>5,335</u> 5,335	<u>5,335</u> 5,335	5,335 5,335	<u>5,335</u> 5,335	5,335 5,335	5,335 5,335	5,335	5,335 5,335
37 38 39 40 41 42	CIAC-SWR SEWAGE SERVICE LINES CIAC-SEWER-TAX SUB-TOTAL TAPS	5,335 5,335	5,335 5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335				
37 38 39 40 41 42 43	CIAC-SWR SEWAGE SERVICE LINES CIAC-SEWER-TAX	5,335 5,335 (7,120)	5,335 5,335 (7,120)	5,335 (7,120)	5,335 (7,120)	5,335 (7,120)	5,335	5,335	5,335 (7,120)	<u>5,335</u> (7,120)	5,335 (7,120)	5,335	5,335	5,335	5,335
37 38 39 40 41 42 43 44	CIAC-SWR SEWAGE SERVICE LINES CIAC-SEWER-TAX SUB-TOTAL TAPS	5,335 5,335	5,335 5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335
37 38 39 40 41 42 43	CIAC-SWR SEWAGE SERVICE LINES CIAC-SEWER-TAX SUB-TOTAL TAPS	5,335 5,335 (7,120)	5,335 5,335 (7,120)	5,335 (7,120)	5,335 (7,120)	5,335 (7,120)	5,335	5,335	5,335 (7,120)	<u>5,335</u> (7,120)	5,335 (7,120)	5,335	5,335	5,335	5,335

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

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Test Year Ended: 12/31/08 Schedule: A-13 Page 1 of 1 Preparer: Kirsten Weeks

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

Line		Year-End	Balance
No.	Description	Water	Wastewater
1	Balance - 12/31/05	600,695	454,304
2	Additions	25,164	15,788
3	Retirements		
4	Adjustments (Rounding)	1	1
5			
6	Balance 12/31/06 per Annual Report	625,860	470,093
7	Additional Adjustments to 12/31/06 Ending Balance after year-end	(2,439)	
8	Adjusted 12/31/06 Balancø	623,421	470,093
9	Additions	25,621	15,108
10	Retirements		
11	Adjustments		
12			
13	Balance 12/31/07	649,042	485,201
14	Additions	25,274	15,108
15	Retirements		
16	Adjustments		
17			
18	Balance 12/31/08 (See note 1)	674,316	500,309
19			
20	Adjustments (See note 1)	2,076	14,157
21			
22			
	Adjusted 12/31/08 Balance (See note 1)	676,392	514,466
24			

26 Note(s):

27 1. Please refer to Note 1 in Schedule A-4 addressing the difference from Annual Report ending balances.

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

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

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Historic [X] or Projected [ ] Florida Public Service Commission

Schedule: A-14 Page 1 of 2 Preparer: Kirsten Weeks

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

	(1)	(2)	(3)		(4)	(5)	(6)
Line		Test Year	Adjustr		Adjusted	Non-Used	Non-Use
No.	Description	Average Bal.	A3 (E) 1.	A3 (E) 2.	Average	Useful %	Amount
1	WATER						
2							
3	Plant Capacity Fees				-		
4							
5	Line/Main Extension Fees				-		
6							
7	Tapping & Meter Installation Fees	125,231	445,675	4,767	575,673		
8							
9	Contributed Lines	241,667	(204,652)	6,725	43,740		
10							
11	Other - Contributed Property	296,855	(212,138)	21,245	105,962		
12							
13							
14	Total	663,753	28,885	32,737	725,375		
15							
16							
17	WASTEWATER						
18							
19	Plant Capacity Fees				-		
20							
21	Line/Main Extension Fees				-		
22	<b>A</b>		(				
23	Contributed Lines	339,974	(294,750)	8,273	53,497		
24	<b>A H A</b>						
25	Other - Tap Fees	19,278	394,972	1,024	415,274		
26							
27	Other - Contributed Property	147,659	(113,790)	6,701	40,570		
28							
29	Tatal	500.014	140 6000	15.000	500.044		
30	Total	506,911	(13,568)	15,998	509,341		

Recap Schedules: A-1, A-2

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

Company: Utilities, inc. of Florida - Seminole County Docket No.; 090462-WS Schedule Year Ended: 12/31/08 Historic [X] or Projected [ ]

### Florida Public Service Commission

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Schedule: A-14 Page 2 of 2 Preparer: Kirsten Weeks

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown
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	(2)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(8)	(10)	(11)	(12)	(13)	(14)	(15)
Line	.,	Prior Year	.,	••		• •	.,	••	•••			• •		1.1	13-Month
No.	Description	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Average
1	WATER														
2	ACC AMORT TRANS & DISTR MAINS	237.759	238,411	239,062	239,713	240.365	241.016	241.667	242,319	242,970	243.621	244.273	244,924	245,575	241,667
3	TOTAL MAINS	237,759	238,411	239,062	239,713	240,365	241,016	241,667	242,319	242,970	243,621	244,273	244,924	245,575	241,667
4															
5	ACC AMORT-CIA-WATER														-
6	ACC AMORT-ORGANIZATION	(3,463)	(3,463)	(3,463)	(3,463)	(3,463)	(3,463)	(3,463)	(3,463)	(3,463)	(3,463)	(3,463)	(3,463)	(3,463)	(3,463)
7	ACC AMORT STRUCT & IMPRV SRC	23,439	23,507	23,575	23,643	23,711	23,779	23,847	23,916	23,984	24,052	24,120	24,188	24,256	23,847
8	ACC AMORT STRUCT & IMPRV														· -
9	ACC AMORT STRUCT & IMPRV - WTP	10,061	10,090	10,119	10,148	10,177	10,206	10,235	10,264	10,292	10,321	10,350	10,379	10,408	10,235
10	ACC AMORT WELLS & SPRINGS	33,193	33,301	33,410	33,518	33,626	33,734	33,842	33,950	34,058	34,167	34,275	34 383	34,491	33,842
11	ACC AMORT ELECTRIC PUMP EQUIP	98,148	98,573	98,998	99,424	99,849	100,274	100,699	101,124	101,549	101,974	102,399	102,825	103,250	100,699
12	ACC AMORT WATER TREATMENT EQPT	25,877	25,950	26,022	26,095	26,167	26,240	26,312	26,385	26,457	26,530	26,603	26,675	26,748	26,312
13	ACC AMORT DIS RESV & STNDPIPES	44,105	44,288	44,471	44,655	44,838	45,021	45,205	45,388	45,571	45,754	45,938	46,121	46,304	45,205
14	ACC AMORT HYDRANTS	15,502	15,536	15,571	15,605	15,639	15,673	15,708	15,742	15,776	15,810	15,844	15,879	15,913	15,708
15	ACC AMORT OTHER TANG PLT WATER	43,870	43,970	44,070	44,170	44,270	44,370	44,470	44,571	44,671	44,771	44,871	44,971	45,071	44,470
16	TOTAL CONTRIBUTED PROPERTY	290,733	291,753	292,774	293,794	294,815	295,835	296,855	297,876	298,896	299,917	300,937	301,957	302,978	296,855
17															
18	ACC AMORT SERVICE LINES	53,812	53,946	54,080	54,213	54,347	54,481	54,614	54,748	54,881	55,015	55,149	55,282	55,416	54,614
19	ACC AMORT METERS	60,049	60,305	60,560	60,816	61,071	61,327	61,583	61,838	62,094	62,350	62,605	62,861	63,117	61,583
20	ACC AMORT METER INSTALLATIONS	1,585	1,592	1,599	1,606	1,612	1,619	1,626	1,633	1,639	1,646	1,653	1,660	1,666	1,626
21	ACC AMORT WATER CIAC TAP	7,172	7,210	7,247	7,285	7,322	7,360	7,397	7,435	7,472	7,510	7,548	7,586	7,625	7,398
22	ACC AMORT WATER PLT METER FEE-NC	6	7	. 7		9	18	10	11	12	13	13	14	15	10
23	TOTAL TAPS & METERS	122,625	123,059	123,494	123,928	124,362	124,796	125,231	125,665	126,099	126,533	126,968	127,403	127,838	125,231
24															
25	TOTAL	651,117	653,223	655,329	657,435	659,541	661,647	663,753	665,859	667,965	670,071	672,178	674,285	676,392	663,754
26															
27															
28															
29	WASTEWATER														
30	ACC AMORT-SEWER FORCE MAINS	36,623	36,742	36,861	36,980	37,100	37,219	37,338	37,458	37,577	37,696	37,816	37,935	38,054	37,338
31	ACC AMORT-SEWER GRAVITY MAINS	298,703	299,359	300,014	300,669	301,325	301,980	302,636	303,291	303,947	304,602	305,257	305,913	306,568	302,636
32	ACC AMORT-SWR MANHOLES														-
33	SUB-TOTAL MAINS	335,326	336,100	336,875	337,650	338,425	339,199	339,974	340,749	341,524	342,298	343,073	343,848	344,623	339,974
34							_								
35	ACC AMORT ORGANIZATION	(14,161)	(14,161)	(14,161)	(14,161)	(14,161)	(14,161)	(14,161)	(14,161)	(14,161)	(14,161)	(14,161)	(14,161)	(14,161)	(14,161)
36	ACC AMORT-STRUCT/IMPRV PUMP PLT LS	97,635	97,952	98,269	98,586	98,903	99,219	99,536	99,853	100,170	100,487	100,804	101,120	101,437	99,536
37	ACC AMORT-STRCT/IMP GEN PLT	60,531	60,684	60,836	60,989	61,141	61,293	61,446	61,598	61,751	61,903	62,056	62,208	62,361	61,446
38	ACC AMORT- TREAT/DISP EQUIP LAGOON	43	43	43	43	43	43	43	44	44	44	44	44	44	43
39	ACC AMORT- TREAT/DISP EQUIP TRT PLT	795	795	795	795	795	795	795	795	795	795	795	795	795	795
40	SUB-TOTAL CONTRIBUTED PROPERTY	144,843	145,313	145,782	146,251	146,721	147,190	147,660	148,129	148,598	149,068	149,537	150,007	150,476	147,659
41															
42	ACC AMORT SEWAGE SERVICE LINES														-
43	ACC AMORT SEWER TAP	19,190	19,204	19,219	19,234	19,249	19,264	19,278	19,293	19,308	19,323	_19,338	19,353	19,367	19,278
44	TOTAL TAPS	19,190	19,204	19,219	19,234	19,249	19,264	19,278	19,293	19,308	19,323	19,338	19,353	19,367	19,278
45															
46	TOTAL	499,358	500,617	501,876	503,135	504,394	505,653	506,912	508,171	509,430	510,689	511,948	513,207	514,466	506,911

### Schedule of Annual AFUDC Rates Used

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090482-WS Test Year Ended: 12/31/08 Florida Public Service Commission

Schedule: A-15 Page 1 of 1 Preparer: Kirsten Weeks

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

Line No.	
1	AFUDC rate for all Florida companies is 9.03% for qualified construction projects beginning 1/1/2003 pursuant to 3/8/2004 Order PSC-04-0262-PAA, Docket #031006-WS.

The utility uses the AFUDC practices described and approved by the Commission in Order No. PSC-04-0262-PAA-WS, dated March 8, 2004.

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

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Test Year Ended: 12/31/08 Florida Public Service Commission

Schedule: A-16 Page 1 of 1 Preparer: Kirsten Weeks

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		Average Te	st Year Balance
No.	Description	Water	Wastewate
1	Balance	N/A	N/A
2	Additions	19/25	N/A
3	Adjustments		
4	Aujualiteito		
5	Balance		
ъ 6	Additions		
7	Adjustments		
8	Aujusunents		
	Delawar		
9	Bałance Additions		
10			
11 12	Adjustments		
	<b>P</b> (		
13	Balance		
14	Additions		
15 16	Adjustments		
17	Balance		
18			
19			
20	TEST YEAR AVERAGE BALANCE		
21	Designing Balance 4/4/9000		
22	Beginning Balance - 1/1/2008		
23	January		
24 25	February March		
25 26	April		
20	May		
28	June		
29	July		
30	August		
31	September		
32	October		
33	November		
34	Ending Balance - 12/31/08		
35	• • • • •		
36	Average Test Year Balance - 13 Months	N/A	N/A

Recap Schedules: A-1, A-2

### Schedule of Working Capital Allowance Calculation

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Test Year Ended: 12/31/08

Florida Public Service Commission

Schedule: A-17 Page 1 of 1 Preparer: Kirsten Weeks Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the Balance Sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts shall be explained.

_ine No		Water	Sewer	13-Month Average
1	Final Rates			
2	Current and Accrued Assets:			
3	Cash			2,364,37
4	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			507,59
5	Miscellaneous current and accrued assets			20,63
6	Deferred Rate Case Expense			220,34
7	Miscellaneous Deferred Debits			106,20
8				100,20
9	Less: Current and Accrued Liabilities			
10	Accounts Payable			(189,18
11	Accrued Taxes			(63,99
12	Accrued Interest			(00,98
13	Miscellaneous Current and Accrued Liabilities & Credits			(132,77
14			-	(102,77
15	Equals working capital (Balance Sheet Approach)			\$ 2.835.09
	Ednsis working rahim (paralles Sliver Abbioacil)		-	4 2,000,09
16 17	Allocation to Seminole County - Water & Sewer	\$ 778,234 \$	415,909	
18	······································			
19				Allocated
20	Allocation Methodology to UIF systems:	12/31/08 ERCs	% of Total	Working Capital
		532.1	5.55%	
21	Marion County - Water	78.8	0.82%	•
22	Marion County - Wastewater	303.5	3.17%	
23	Orange County - Water		31,45%	
24	Pasco County - Water	3,013.3	12.37%	•
25	Pasco County - Wastewater	1,185.0 433.3	4.52%	
26	Pinellas County - Water		4.52% 27.45%	• ,
27	Seminole County - Water	2,630.5		
28	Seminole County - Wastewater		14.67%	
29	TOTAL UIF	9,582.0	100.00%	\$ 2,835,09
30				
31				
32	Interim Rates			
33	Current and Accrued Assets:			
34	Cash			2,364,37
35	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			507,59
36	Miscellaneous current and accrued assets			20,63
37	Deferred Rate Case Expense			220,34
38	Miscellaneous Deferred Debits			106,20
39				
40	Less: Current and Accrued Liabilities			
41	Accounts Payable			(189,18
42	Accrued Taxes			(63,99
43	Accrued Interest			1,90
44	Miscellaneous Current and Accrued Liabilities & Credits		-	(132,77
45				
46	Equais working capital (Balance Sheet Approach)			\$ 2,835,09
47				
48	Allocation to Seminole County - Water & Sewer	\$ 778,234 \$	415,909	
49				
50	Allocation Methodology to UIF systems:	12/31/08 ERCs	% of Total	Working Capital
51	Marion County - Water	532.1	5.55%	\$ 157.34
52	Marion County - Wastewater	78.8	0.82%	
52 53	Orange County - Water	303.5	3.17%	
53 54	Pasco County - Water	3,013.3	31.45%	
54 55		1,185.0	12.37%	
	Pasco County - Wastewater	433.3	4.52%	
56 57	Pinellas County - Water		4.32%	
57 58	Seminole County - Water	2,630.5		
	Seminole County - Wastewater	1,405.5	14.67%	φ 410,90
59	TOTAL UIF	9,582.0	100.00%	\$ 2,835,0

### **Comparative Balance Sheet - Assets**

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Company: Utilities, Inc. of Florida Docket No.: 090462-WS Test Year Ended: 12/31/08

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

### Florida Public Service Commission

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Schedule A-18 Page 1 of 1 Preparer: Kirsten Weeks

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Line		Prior Year													13-Month		Adjusted
Na.	ASSETS	Dec	Jan	Feb	Mar	Apr	May	Jun		Aug	Sept	Oct	Nov	Dec	Average Bal.	Adjustments	Average
1	Utility Plant in Service	13,489,281	16.171.619	16,177,326	17,530,222	17,554,679	17,568,639	14,940,742	15,233,575	15,198,629	14.086.392	13,783,357	13,998,073	14,017,519	15,365,389		15,365,389
2	Construction Work in Progress	1,854,522	814,577	825,815	29,853	31,080	32,054	29,419	28,149	30,179	21,336	20,026	7,855	4,239	286,932		266.932
3	Other Utility Plant Adjustments	435,128	435,128	435,128	435,128	435,128	435,128	435,128	435,128	435,128	435 128	435,128	435,128	435,126	435,128		435,128
4	GROSS UTILITY PLANT	15 778 931	17,421,324	17,438,269	17,995,213	18,020,687	18,035,821	15,405,289	15,697,852	15,663,936	14 542 656	14,238,511	14,441,056	14,456,886	16,087,449		16,087,449
5	Less: Accumulated Depreciation	(3,920,015)	(5,376,941)	(5,440,886)	(5,456,521)	(5,528,658)	(5,600,759)	(3,516,117)	(3,565,012)	(3,584,836)	(3,252,575)	(3,245,670)	(3,283,904)	(3,334,535)	(4,238,971)		(4,238,971)
6																	
7	NET UTILITY PLANT	11,858,916	12,044,383	11,997,383	12,538,692	12,492,029	12,435,062	11,669,172	12,132,840	12,079,100	11.290,281	10,992,841	11,157,152	11,122,351	11,848,478		11,848,478
8																	
9	Cash	1,604,662	1,8D4,612	1,734,545	3,441,151	1,857,196	3,703,690	1,507,302	3,292,966	5,253,297	2,228,196	2,360,651	1,868,857	79,776	2,364,377		2,364,377
10	Accounts Receivable (net)	471,178	453,918	454,427	459,005	434,594	535,922	622,897	495,318	534,121	563,243	501,992	543,988	518,130	507,595		507,595
11	Notes Receivable																
12	Accts. Rec'b - Assoc. Cos.	3,784,499	3,719,621	3,546,291	1,890,336	3,472,535	1,603,825	4,580,957	2,472,667	535,203	4,215,359	4,436,D69	4,637,248	6,610,270	3,515,760		3,515,760
13	Notes Rec'b - Assoc. Cos.																
14	Accts. Rec'b - Other																
15	Accived Interest Rec'b																
16	Allowance for Bad Debts																
17	Materials & Supplies																
18	Misc Current & Accrued Assets	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635		20,635
19											2						
20	TOTAL CURRENT ASSETS	5,880,974	5,998,786	5,755,898	5,821,127	5,784,960	6.064.072	6,731,791	6,281,586	6,343,256	7,027,433	7,319,347	7,070,728	7,228,813	6,408,367		6,408,367
21																	
22	Net nonutility property																
23	Unamortized Debt Discount & Exp.																
24	Prelim. Survey & Investigation Charges																
25	Clearing Accounts	546,411	536.803	527,195	518.005	508.865	500,223	496,243	486.636	477,028	467,420	457,812	448,204	311.842	483,284		
26	Deferred Rate Case Expense (See Note 1)							490,∡43 88.055	446,636	4/7,028 81,542						(262,944)	220,340
27	Other Miscellaneous Deferred Debits (See Note 1)	111,565	101,425	96,269	102,665	99,466	96,631	06,055	04,599	61,542	83,316	79,423	71,280	67,854	89,699	16,507	106,206
28	Accum. Deferred Income Taxes																
29 30	TOTAL OTHER ASSETS	657.976	638,228	625,464	620.670	608.331	596.854	584.298	571,235	556.570	550,736	537,235	519,484	379.696	572.983	(246.437)	300 E 44
30 31	I UTAL UTALK AGGETG	016,100	030,226	023,404	020,070	000,011	380,004			339,510	554,550		518,404	3/9,030	372.903	(240,431)	326,546
32	TOTAL ASSETS	18,397,866	18,681,397	18,378,745	18,980,469	18,885,320	19,095,988	19,205,261	18,985,661	18,980,926	15,868,450	18,849,423	18,747,364	18,730,860	18,829,827	(246,437)	18,583,390
						· · · · · · · · · · · · · · · · · · ·											

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34 Notes:

35 1. See Schedule A-J, Working Capital Adjustments.

### Comparative Balance Sheet - Equity Capital & Liabilities

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Company: Utilities, Inc. of Florida Docket No.: 090462-WS Test Year Ended: 12/31/08

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

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Florida Public Service Commission

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Schedule A-19 Page 1 of 1 Preparer: Kirsten Weeks

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ine	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) 13-Month	(16)	(17) Adjusted
No,	EQUITY CAPITAL & LIABILITIES	Dec	.tan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Average Bal.	Adjustments	Average
4	Common Stock lequed	200,000	200,000	200,000	200,000	200,000	200,000	200.000	200,000	200,000	200,000	200,000	200,000	200.000	200.000		200.00
	Preferred Stock issued	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000		200,00
2		7004 640	7 740 040	7 740 944	B 610 871		8 540 870	9 504 997	5 501 603		a toj 017	a 504 007	n 608 208		0 000 487		
3 4	Additional Paid in Capital Retained Earnings	7,091,543 472,100	7,710,318 364,411	7,710,318 300,988	8,519,873 203,513	8,519,873 148,594	8,519,873 281.097	8,524,337	8,524,337 248,883	8,524,337	8,524,337 166,160	8,524,337 105,962	8,538,226 18,967	8,536,226	8,289,687		8,289,68
	-	472,100	304,411	300,988	203,513	145,584	201,097	380,261	248,883	203,480	166,160	105,962	10,907	(38,976)	220,572		220,5
5	Other Equity Capital	····				·······					. <u></u>		·		<u>_</u>		
6 7	TOTAL EQUITY CAPITAL	7.763.643	8,274,729	8.211.306	8,923,386	8,868,467	9.010.970	9,104,598	8,973,220	8,927,817	8,892,497	8,830,299	8,755,193	8.697.250	# 740 OFD		
:	TOTAL EQUITY CAPITAL	1,103,043	0,214,728	0,211,300	0,923,300	0,000,407	9,010,910	9,104,580	6,973,220	0,927,017	0,042,441	6,030,299	0,755,195	8,697,250	8,710,259		8,710,2
°.	P																
9	Bonds																
10	Reacquired Bonds																
11	Advances From Associated Companies																
12 13	Other Long-Term Debt	<u> </u>	<u></u>										<u> </u>				
	TOTAL LONG TOTAL OF ST																
14	TOTAL LONG-TERM DEBT				·	<u>-</u>			·								
15	A		122.020	DF0 440				400.070		104 007							
16	Accounts Payable	644,825	436,920	256,132	114,045	56,111	106,984	130,676	111,592	134,237	91,481	99,004	88,886	188,558	189,159		169,1
17	Notes Payable								7 455	7							
18	Notes & Accounts Payable - Assoc. Cos.	7,455,600	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800 59,955	7,455,800	7,455,800	7,455,800	7,455,800	(291,441)	7,164,3
19	Customer Deposits	62,090	83,620	85,070	86,680	68,660	89,530	66,371	54,363	57,790		60,140	59,390	61,210	71,928		71,8
20	Accrued Taxes	68,599	58,886	15,145	36,714	58,385	81,207	102,295	51,528	72,419	42,202	84,464	74,954	75,071	63,990		63,99
21	Current Portion Long Term Debt				( <b>a</b> )									_			
22	Accrued interest	(4,032)	(3,658)	(3,274)	(2,899)	(2,498)	(2,095)	(1,757)	(1,481)	(1,205)	(905)	(600)	(303)	3	(1,900)		(1,9
23	Accrued Dividends																
24	Misc. Current and Accrued Liabilities (See Note 1)	84,530	84,530	84,530	84,530	84,530	64,530	84,530	84,530	84,530	84,530	84,530	84,530	84,530	84,530	46,247	132,7
25																	
26	TOTAL CURRENT & ACCRUED LIABILITIES	8,331,812	8,126,098	7,893,403	7,774,870	7,741,188	7,815,956	7,837,915	7,756,332	7,803,571	7,733,063	7,783,338	7,763,257	7,885,172	7,863,537	(243,194)	7,620,3
27									( <b>a a a a a</b>		~ ~ ~ ~ ~						
28	Advances for Construction	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,946)	(2,946)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)		(2,9-
29	Prepaid Capacity Charges																
30	Accum, Deferred ITC's (See Note 2)	102,683	102,883	102,883	102,883	102,883	102,883	102,883	102,883	102,883	102,883	102,883	102,883	102,883	102,883	(4,712)	98,1
31	Operating Reserves																
32																	
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	99,935	99,935	99,935	99,935	89,935	99,935	99,935	99,935	99,935	99,935	99,935	99,935	99,935	99,935	(4,712)	95,22
34									0.070.070								
35	Contributions in Aid of Construction	3,070,808	3,070,808	3,070,876	3,070,876	3,070,876	3,070,876	3,070,876	3,070,876	3,070,676	3,070,878	3,071,226	3,071,351	3,071,351	3,070,966		3,070,9
36	Less: Accum. Amortization of CIAC	(2,061,460)	(2,068,063)	(2,074,665)	(2,081,268)	(2,087,871)	(2,094,474)	(2,101,077)	(2,107,680)	(2,114,283)	(2,120,886)	(2,127,490)	(2,134,094)	(2,140,698)	(2,101,078)		(2,101,0)
37		4 400 477	4 477 865	4 477 664	4 489 800	4 400 707	4 400 701	4 402 04 -	4 400 07-	4 400 040		4 400 445	4 404 700		4 400		
38	Accumulated Deferred Income Taxes (See Note 3)	1,193,128	1,177,890	1,177,890	1,192,690	1,192,725	1,192,725	1,103,014	1,192,978	1,193,010	1,192,965	1,192,115	1,101,722	1,137,850	1,186,208	1,469	1,187,6
39	Table Freedow man had an di babilitata	48 207 000	40 604 007	40 978 745	40.000 400	40.007.000	40.005.000	10 005 000	10 opf cc 1	10 000 000	40.000 400	40 040 455	40 747 964	40 700 810	44 886 557		
40	Total Equity Capital and Liabilities	18,397,866	18,681,397	18 <u>,378</u> ,745	18,980,469	18,885,320	19,095,968	19,205,261	18,985,661	18,980,926	18,868,450	18,849,423	18,747,364	18,730,860	18,829,827	(246,437,00)	18,583,3

42 Notes:

43 1. See Schedule A-3, Working Capital Adjustments.

44 2. Adjustment to reflect the yearly amortization of \$2,355,96, not recorded on the books of UIF by error in 2007 & 2008.

45 3. ADIT thirteen months average adjustment of \$1,459 resulting from state and federal ADIT allocation adjustments of (\$1,415) for 12/2007 and \$1,390 for 12/2008. These two year-end amounts were not included in the 2007 and 2008 Annual Reports.

Schedule of Water Net Operating Income

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Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Test Year Ended: 12/31/08 Interim [] Final [X] Historic [X] or Projected []

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Florida Public Service Commission

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

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.

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Line No.         Per Description         Per Books         Test Year Adjustments         Adjusted Test Year         Revenue Adjustment         Annual Revenues         Supporti Schedule           1         OPERATING REVENUES         728,392         51,297         779,689         392,730         (A)         1,172,419         B-4, B-           2         Operation & Maintenance         904,918         (483,757)         421,161         32,921         (B)         454,082         B-5, B-           4         Depreciation, net of CIAC Amort.         176,595         (45,241)         131,354         22,575         (C), (D)         153,930         B-13, B           6         Amortization/Other Expense         -         -         -         (E)         -           8         Taxes Other Than Income         201,190         (101,650)         99,540         26,269         (F)         125,809         B-15, B           10         Provision for Income Taxes         (5,901)         (5,901)         117,016         (G)         1111,115         C-1, B-           12         OPERATING EXPENSES         1,282,703         (636,549)         646,155         198,781         844,936           14         NET OPERATING INCOME         (554,311)         687,846         133,5		(1)	(2)	(3)	(4)	(5)		(6)	(7)	-
No.         Description         Books         Adjustments         Test Year         Adjustment         Revenues         Schedule           1         OPERATING REVENUES         728,392         51,297         779,689         392,730         (A)         1,172,419         B-4, B-2           2         Operation & Maintenance         904,918         (483,757)         421,161         32,921         (B)         454,082         B-5, B-           4         Depreciation, net of CIAC Amort.         176,595         (45,241)         131,354         22,575         (C), (D)         153,930         B-13, B           6         Amortization/Other Expense         -         -         -         (E)         -           8         Taxes Other Than Income         201,190         (101,650)         99,540         26,269         (F)         125,809         B-15, B           10         Provision for Income Taxes         (5,901)         (5,901)         117,016         (G)         111,115         C-1, B-           12         OPERATING EXPENSES         1,282,703         (636,549)         646,155         198,781         844,936           14         NET OPERATING INCOME         (554,311)         687,846         133,535         193,949         327,483 <th>Line</th> <th></th> <th>Balance Per</th> <th>Utility Test Year</th> <th>Utility Adjusted</th> <th>Requested Revenue</th> <th></th> <th>Requested</th> <th>Supporting</th> <th></th>	Line		Balance Per	Utility Test Year	Utility Adjusted	Requested Revenue		Requested	Supporting	
2         Operation & Maintenance         904,918         (483,757)         421,161         32,921         (B)         454,082         B-5, B-           5         Depreciation, net of CIAC Amort.         176,595         (45,241)         131,354         22,575         (C), (D)         153,930         B-13, B-           6         Amortization/Other Expense         -         -         -         (E)         -           7         Amortization/Other Expense         -         -         -         (C), (D)         153,930         B-13, B-           7         Amortization/Other Expense         -         -         -         (E)         -           8         Taxes Other Than Income         201,190         (101,650)         99,540         26,269         (F)         125,809         B-15, B-           10         Provision for Income Taxes         (5,901)         (5,901)         117,016         (G)         1111,115         C-1, B-           12         OPERATING EXPENSES         1,282,703         (636,549)         646,155         198,781         844,936           14         NET OPERATING INCOME         (554,311)         687,846         133,535         193,949         327,483           17         I         4,070	No.	Description			-				Schedule(s)	
2         Operation & Maintenance         904,918         (483,757)         421,161         32,921         (B)         454,082         B-5, B-           5         Depreciation, net of CIAC Amort.         176,595         (45,241)         131,354         22,575         (C), (D)         153,930         B-13, B-           6         Amortization/Other Expense         -         -         -         (E)         -           7         Amortization/Other Expense         -         -         -         (C), (D)         153,930         B-13, B-           7         Amortization/Other Expense         -         -         -         (E)         -           8         Taxes Other Than Income         201,190         (101,650)         99,540         26,269         (F)         125,809         B-15, B-           10         Provision for Income Taxes         (5,901)         (5,901)         117,016         (G)         1111,115         C-1, B-           12         OPERATING EXPENSES         1,282,703         (636,549)         646,155         198,781         844,936           14         NET OPERATING INCOME         (554,311)         687,846         133,535         193,949         327,483           17         I         4,070										-
3       Operation & Maintenance       904,918       (483,757)       421,161       32,921       (B)       454,082       B-5, B-         4       Depreciation, net of CIAC Amort.       176,595       (45,241)       131,354       22,575       (C), (D)       153,930       B-13, B-         6       Amortization/Other Expense       -       -       -       (E)       -         7       Amortization/Other Expense       -       -       -       (E)       -         9       Taxes Other Than Income       201,190       (101,650)       99,540       26,269       (F)       125,809       B-15, B         10       Provision for Income Taxes       (5,901)       (5,901)       117,016       (G)       111,115       C-1, B-         12       OPERATING EXPENSES       1,282,703       (636,549)       646,155       198,781       844,936         14       NET OPERATING INCOME       (554,311)       687,846       133,535       193,949       327,483         16       7       4,291,565       4,291,565       4,291,565       4,291,565	1	OPERATING REVENUES	728,392	51,297	779,689	392,730	(A)	1,172,419	B-4, B-3	
4       1000000000000000000000000000000000000							_			
5       Depreciation, net of CIAC Amort.       176,595       (45,241)       131,354       22,575       (C), (D)       153,930       B-13, B         6       Amortization/Other Expense       -       -       -       (E)       -         7       Amortization/Other Expense       -       -       -       (E)       -         9       Taxes Other Than Income       201,190       (101,650)       99,540       26,269       (F)       125,809       B-15, B         10       Provision for Income Taxes       (5,901)       (15,901)       117,016       (G)       111,115       C-1, B-         11       Provision for Income Taxes       (554,311)       686,549)       646,155       198,781       844,936         15       NET OPERATING INCOME       (554,311)       687,846       133,535       193,949       327,483         16       7       7       4,291,565       4,291,565       4,291,565       144,291,565		Operation & Maintenance	904,918	(483,757)	421,161	32,921	(B)	454,082	B-5, B-3	
6       Amortization/Other Expense       -       -       -       (E)       -         8       Taxes Other Than Income       201,190       (101,650)       99,540       26,269       (F)       125,809       B-15, B         10       Provision for Income Taxes       (5,901)       (5,901)       117,016       (G)       111,115       C-1, B-         13       OPERATING EXPENSES       1,282,703       (636,549)       646,155       198,781       844,936         14       NET OPERATING INCOME       (554,311)       687,846       133,535       193,949       327,483         16       7       4,291,565       4,291,565       4,291,565       4,291,565			470 505	(45.0.44)	104.054	00.575		452.020		
7       Amortization/Other Expense       -       -       -       -       (E)       -         8       Taxes Other Than Income       201,190       (101,650)       99,540       26,269       (F)       125,809       B-15, B         10       Provision for Income Taxes       (5,901)       (5,901)       117,016       (G)       111,115       C-1, B-         13       OPERATING EXPENSES       1,282,703       (636,549)       646,155       198,781       844,936         14       NET OPERATING INCOME       (554,311)       687,846       133,535       193,949       327,483         16       Taxes BASE       4,070,238       221,327       4,291,565       4,291,565		Depreciation, net of CIAC Amore	170,090	(40, <b>∠</b> 41)	131,304	22,5/5	(C), (D)	153,930	D-13, D-3	
8       9       Taxes Other Than Income       201,190       (101,650)       99,540       26,269       (F)       125,809       B-15, B         11       Provision for Income Taxes       (5,901)       (5,901)       117,016       (G)       111,115       C-1, B-         12       OPERATING EXPENSES       1,282,703       (636,549)       646,155       198,781       844,936         14       NET OPERATING INCOME       (554,311)       687,846       133,535       193,949       327,483         16       7       7       4,291,565       4,291,565       4,291,565		Amortization/Other Expense	-	-	<u>-</u>	-	(E)	-		
10       Provision for Income Taxes       (10,100)       (10,100)       (11,115)       C-1, B-         11       Provision for Income Taxes       (5,901)       (5,901)       117,016       (G)       111,115       C-1, B-         13       OPERATING EXPENSES       1,282,703       (636,549)       646,155       198,781       844,936         14       Interview       Interview       Interview       111,115       C-1, B-         15       NET OPERATING INCOME       (554,311)       687,846       133,535       193,949       327,483         16       Interview       Interview       Interview       Interview       Interview       Interview         18       RATE BASE       4,070,238       221,327       4,291,565       4,291,565	8	·····					(-/			
11       Provision for Income Taxes       (5,901)       (5,901)       117,016       (G)       111,115       C-1, B-         12       OPERATING EXPENSES       1,282,703       (636,549)       646,155       198,781       844,936         14       Interview       Interview       Interview       111,115       C-1, B-         15       NET OPERATING INCOME       (554,311)       687,846       133,535       193,949       327,483         16       Interview       Interview       Interview       Interview       Interview       Interview         18       RATE BASE       4,070,238       221,327       4,291,565       4,291,565	9	Taxes Other Than Income	201,190	(101,650)	99,540	26,269	(F)	125,809	B-15, B-3	
12       (12)       (12)       (12)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       (11)       <	10									
13       OPERATING EXPENSES       1,282,703       (636,549)       646,155       198,781       844,936         14		Provision for Income Taxes		(5,901)	(5,901)	117,016	(G) _	111,115	C-1, B-3	
14			4 000 700	(000 5 40)	040 455	400 704		044.000		
15         NET OPERATING INCOME         (554,311)         687,846         133,535         193,949         327,483           16		OPERATING EXPENSES	1,202,703	(636,549)	640,100	196,761	_	844,930		
16 17 18 RATE BASE 4,070,238 221,327 4,291,565 4,291,565		NET OPERATING INCOME	(554.311)	687,846	133.535	193.949		327.483		
17 18 RATE BASE 4,070,238 221,327 4,291,565 4,291,565	16						=			
	18	RATE BASE	4,070,238	221,327	4,291,565		_	4,291,565		
19	19						-			
20										
21 RATE OF RETURN% <u>3.11</u> % <u>7.63</u> %	21	RATE OF RETURN	%	6	3.11 %		=	7.63 %	6	

Schedule of Wastewater Net Operating Income

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Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Test Year Ended: 12/31/08 Interim [] Final [X] Historic [X] or Projected [] Florida Public Service Commission

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

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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.

	(1)	(2) Balance	(3) Utility	(4) Utility	(5) Requested		(6) Requested	(7)
Line		Per	Test Year	Adjusted	Revenue		Annual	Supporting
No.	Description	Books	Adjustments	Test Year	Adjustment		Revenues	Schedule(s)
1 (	OPERATING REVENUES	689,590	54,364	743,954	270,294	(A)	1,014,248	B-4, B-3
2	-		·····				.,	
3 (	Operation & Maintenance	291,686	218,670	510,356	100,818	(B)	611,174	B-6, B-3
4								
5 C	Depreciation, net of CIAC Amort.	65,776	18,290	84,066	5,048	(C), (D)	89,114	B-14, B-3
6								
7 🖌	Amortization/Other Expense	-	(24,289)	(24,289)	-	(E)	(24,289)	
8								
	Taxes Other Than Income	-	63,653	63,653	14,410	(F)	78,063	B-15, B-3
10								
	Provision for Income Taxes	-	9,469	9,469	56,451	(G) _	65,920	C-1, B-3
12								
	OPERATING EXPENSES	357,462	285,793	643,255	176,727	_	819,982	
14								
	NET OPERATING INCOME	332,128	(231,429)	100,699	93,567	=	194,266	
16								
17								
	RATE BASE	1,675,303	870,544	2,545,847		=	2,545,847	
19								
20								
21 F	RATE OF RETURN	19.82 %	0	3.96 %		_	7.63 %	0

### Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Seminole County Schedule Year Ended: 12/31/08 Interim [ ] Final [X] Historic [X] or Projected [ ]

#### Florida Public Service Commission Schedule: B-3 Page 1 of 5 Docket No.: 090462-WS Preparer: Kirsten Weeks

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	Adjustments to Revenues			
2	Test Year Revenues			
3	(1) Test Year Revenues net of Unbilled Revenues			
4	To reflect twelve-months billing net of accruals			
5	Total Revenues per B4		728,392	689,590
6	Adjustment to remove Accrued Revenues per B4		10,425	9,508
7	Adjustment to correct Miscellaneous Revenues per E-5		(3,835)	
8	Test Year Adjusted Revenues		734,982	699,098
9				
10	(2) Annualized Revenue			
11	To calculate test year revenues based on current rates			
12	Annualized water/sewer revenues per Schedule E-2, pp 1 & 2		779,689	743,954
13	Test Year Adjusted Revenues net of Accrual per above		734,982	699,098
14	Adjustment required to annualize revenues		44,707	44,856
15				
16	Pro-Forma Adjustments			
17	(3) Revenue Increase			
18	Increase in revenue required by the Utility to realize a 7.63% rate of return		392,730	270,294
19	moreade in revenue required by the camp to realize a 7.0070 rate of reterin		002,100	210,201
20	Total Adjustments to Revenues		444,027	324,658
21				
	Adjustments to Operations & Maintenance (O&M) Expenses			
22 (B 23	(1) To allocate common expenses charged to water to wastewater			
			(60 847)	60 B47
24 07	601/701 Salaries & Wages - Employees		(69,847)	69,847
25	603/703 Salaries & Wages - Officers, Etc.		(8,222)	8,222
26	604/704 Employee Pensions & Benefits		(27,097)	27,097
27	620/720 Materials & Supplies		(6,772)	6,772
28	632/732 Contractual Services - Acct.		(1,513)	1,513
29	633/733 Contractual Services - Legal		(860)	860
30	635/735 Contractual Services - Testing		(784)	784
31	636/736 Contractual Services - Other		(9,438)	9,438
32	642/742 - Rental of Equipment		2	(2
33	650/750 Transportation Expenses		(9,624)	9,624
34	659/759 Insurance - Other		(11,565)	11,565
35	660/760 Advertising Expense		(8)	8
36	666/766 - Regulatory Commission Expense - Rate Case Amort.		(84,327)	84,327
37	667/767 Reg. Comm. Exp Other		(324)	324
38	670/770 Bad Debt Expense		(7,722)	7,722
39	675/775 Miscellaneous Expenses		(37,506)	37,506
40	Total Allocation to Wastewater		(275,607)	275,607
41				
42	(2) To correct parent companies allocations during the year based on ERCs	Total W & WW		
43	604/704 - Employee Pensions & Benefits	(1,075)	(701)	(374
44	618/718 - Chemicals	(425)	(425)	
45	620/720 Materials & Supplies	(20,315)	(13,240)	(7,075
46	632/732 - Contractual Services - Acct.	(15)	(10)	(5
47	633/733 - Contractual Services - Legal	5,377	3,505	1,872
48	636/736 - Contractual Services - Other	(5)	(3)	(2
19	642/742 - Rental of Equipment	5	3	2
50	659/759 - Insurance - Other	162	106	56
51	666/766 - Regulatory Commission Expense - Rate Case Amort.	(140,155)	(91,347)	(48,808
52	667/767 - Regulatory Commission Expense - Other	6,900	4,497	2,403
53	670/770 - Bad Debt Expense	78	51	27
54	675/775 - Miscellaneous Expenses	(5,336)	(3,478)	(1,858)
	·····	(0,000)	(0,110)	(1,000)

## Schedule of Adjustments to Operating income Company: Utilities, Inc. of Florida - Seminole County Schedule Year Ended: 12/31/08 Interim [] Final [X] Historic [X] or Projected []

### Florida Public Service Commission Schedule: B-3 Page 2 of 5 Docket No.: 090462-WS Preparer: Kirsten Weeks

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 -	(3) To correct allocations, annualize and increase salary and related expenses, and		
2	transportation expenses		
3	601/701 Salary & Wages	(18,332)	(9,796)
4	603/703 Salary & Wages - Officers	(14,040)	(7,502)
5	604/704 - Employee Pensions & Benefits	(20,146)	(10,764)
6	650/750 Transportation Expense	(6,626)	(3,540)
7	Total Salary & Transportation allocation adjustment	(59,144)	(31,602)
8			
9	(4) To adjust previous rate case amortization to allowed yearly amount		
10	Per Order No. PSC-07-0505-SC-WS	21,345	11,393
11	Per balance prior to adjustment in (2) above	157,825	84,327
12	Per allocation adjustment in (2) above	(91,347)	(48,808)
13	666/766 - Regulatory Commission Expense - Rate Case Amort.	(45.133)	(24,126)
14			
15	(5) To adjust Purchased Water Expense to reflect actual bills per system dated		
16	2008, net of accruals, reversals and posting errors		
17	Weathersfield System per 2008 bill	1,041	
18	Oakland System per 2008 bills	1,335	
19	Phillips System per 2008 bills	550	
20	Crystal Lake System per 2008 bills	754	
21	Total Expense per Bills	3,680	
22	Purchased Water expense per 2008 Income Statement	4,480	
23	610 - Purchased Water Expense Adjustment	(800)	
24			
25	(6) To adjust Purchased Wastewater Treatment Expense to reflect actual bills per		
26	system dated 2008, net of accruals, reversals and posting errors		
27	Oakland Hills/G Acres/Trailwoods/Weathersfield Systems per 2008 bill		134,884
28	Ravena/Lincoln Heights Systems per 2008 bills		172,240
29	Total Expense per Bills		307,124
30	Purchased Wastewater Treatment expense per 2008 Income Statement		254,571
31	710 - Purchased Wastewater Treatment Expense Adjustment		52,553
32			
33	(7) 618/718 Chemicals		
34	To remove charges pertaining to Sanlando Utilities	(231)	
35	To remove charges pertaining to Penbrooke Utilities	(344)	
36	To remove and transfer charges pertaining to Pasco County - UIF	(25)	
37	To remove unvouchered invoice included in the G/L	(1,976)	
38	To correct the value of invoices overstated in the G/L	(701)	
39	To reclass GL adjustment	25	
40	To add chemical expenses booked at Marion County GL - UIF	375	
41	To add charges for above invoices understated at Marion GL - UIF	200	
42	To add chemical expenses booked at Pasco County GL - UIF	375	
43	To correct the value of invoices understated in the G/L	271	
44	Total Chemical Adjustments	(2,031)	-
45			•
46	Pro-Forma Adjustments		
47	(8) To reflect the increase in wholesale cost of 2008 water gallons purchased from the		
48	City of Lake Mary, City of Sanford, and the City of Altamonte Springs based on their		
49	current rates effective 10/01/09		
50	Phillips System - No change in rates	-	
51	Crystal Lake System	165	
52	Weathersfield System	32	
53	Oakland Shores System	60	
54	610 - Purchased Water	257	

# Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Seminole County Schedule Year Ended: 12/31/08 Interim [] Final [X]

Florida Public Service Commission Schedule: B-3 Page 3 of 5 Docket No.: 090462-WS Preparer: Kirsten Weeks

Historic [X] or Projected [ ] Preparer: Kirsten Weeks 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	(9) To reflect the increase in wholesale cost of 2008 wastewater gallons treated by		
2	the City of Altamonte Springs and the City of Sanford based on their current rates		
3	effective 10/01/09		
4	St Oakland Hills/G Acres/Trailwoods/Weathersfield Systems		40,698
5	Ravena/Lincoln Heights Systems		42,671
6	710 - Purchased Sewage Treatment		83,369
7			
8	(10) Amortization of Deferred Costs	22.224	
9	(a) Amortization of rate case expense per Schedule B-10	32,664	<u>17,449</u> 17,449
10 11	Adjustments for Deferred Costs	32,004	17,449
12	Total Adjustment required to O&M Expenses	(450,836)	319,488
13			
14	(C) Adjustment to Depreciation Expense:		
15	(1) To allocate common general depreciation expense from water to wastewater	(23,446)	23,446
16 17	(See Schedules B13 & B14, column (3) for account breakdown)		
18	(2) (a) To correct parent companies allocations during the year based on ERCs	(8,706)	(3,407)
19	(b) To adjust depreciation expense for vehicle usage by Seminole County	(745)	(398)
20	(See Schedules B13 & B14, column (4) for account breakdown)	(9,451)	(3,805)
21		(0,+01)	(0,000)
22	(3) To allocate common depreciation expenses from UIF Common Cost Centers	1.085	579
23	(See Schedules B13 & B14, column (5) for account breakdown)		
24	······································		
25	(4) To roliforward depreciation expense & correct depreciation rates	(20,892)	(2,819)
26	(See Schedules B13 & B14, column (6) for account breakdown)	<u> </u>	
27			
28	(5) Adjust Depreciation Expense related to Adjustments to Pro Forma Ptant Additions		
29	(a) Account 331.4		
30	1 Year depreciation for Park Ridge distribution system replacement	4,651	
31	1 Year depreciation expense for associated plant retired	(630)	
32	Total Adjustments to Acct. 331.4	4,021	
33			
34	(b) Account 333.4		
35	1 Year depreciation for Park Ridge distribution system replacement	938	
36	1 Year depreciation expense for associated plant retired	(115)	· • ·
37	Total Adjustments to Acct. 333.4	822	
38	(a) Associat 224 4		
39 40	(c) Account 334.4	005	
40	1 Year depreciation for Park Ridge distribution system replacement 1 Year depreciation expense for associated plant retired	625	
42	Total Adjustments to Acct. 334.4	(156) 469	
43		409	
44	(d) Accumulated Depreciation for Account 309.2		
45	1 Year depreciation for Park Ridge emergency interconnect with Sanford	2.286	
46	Total Adjustments to Acct. 309.2	2,286	
47		,	
48	(e) Account 310.3		
49	1 year depreciation for replacement of standby generator at Ravenna Park WTP		
50		3,500	
51	1 Year depreciation expense for associated plant retired	(1,891)	
52	Total Adjustments to Acct. 310.3	1,609	-

## Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Seminole County Schedule Year Ended: 12/31/08 Interim [] Final [X] Historic [X] or Projected []

### Florida Public Service Commission Schedule: B-3 Page 4 of 5 Docket No.: 090462-WS Preparer: Kirsten Weeks

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.

Description	—	Water	Wastewater
(f) Account 311.3			
1 year depreciation for replacement of electrical equipment at Weathersfield WTP			
1 Year depreciation expense for associated plant retired		(654)	
I year depreciation for replacement of electrical equipment at Ravenna Park WTP			
Total Adjustments to Acct. 311.3		8,910	-
(a) Appaulat 261 2			
			2,667
		-	2.667
(h) Accounts 346.5/396.7	Total		
	10,000	6,518	3,482
• • • • • •	(3,161)	(2,060)	(1,101
Total Adjustments to Acct. 346.5/396.7	6,839	4,458	2,381
Total Adjustment for Pro forma Plant Additions		22,575	5,048
Total Adjustments to Depreciation Expenses		(30,129)	22,449
•			
		• •	
•••			
•			
-		· · · ·	
•			
		(6)	/760
			(760 (2,137
•			1,830
•			1,830
			500
•			(1,024
			(772
			(1
· •			178
Total Adjustments to CIAC Amortization Expense		(7,463)	(889
	<u></u>		· · · ·
Adjustments to Amortization - Other Expense			
(1) To reflect \$24,289 yearly amortization of the \$121,446 gain associated with the			
Sale of Lincoln Heights Land - Amortization period of 5 years			(24,289)
Test Year Adjustments			
(1) To remove from the books total TOTI charged to combined accounts in order		(201,191)	
	<ul> <li>(f) Account 311.3 <ol> <li>year depreciation for replacement of electrical equipment at Weathersfield WTP</li> <li>Year depreciation expense for associated plant retired</li> <li>year depreciation for replacement of electrical equipment at Ravenna Park WTP</li> <li>Year depreciation expense for associated plant retired</li> <li>Total Adjustments to Acct. 311.3</li> </ol> </li> <li>(g) Account 361.2 <ol> <li>year depreciation for correction of Ravenna Park collection system (no associated retirements)</li> <li>Total Adjustments to Acct. 361.2</li> </ol> </li> <li>(h) Accounts 346.5/396.7 <ol> <li>year depreciation for replacement of telephone system</li> </ol> </li> <li>Year depreciation for replacement of telephone system</li> <li>Year depreciation expense for associated plant retired</li> <li>Total Adjustment for Pro forma Plant Additions</li> </ul> <b>Total Adjustments to Depreciation Expenses</b> Amortization of CIAC (1) To retiforward amortization of CIAC & correct amortization rates CIAC - Structures & Improvements - Water Treatment CIAC - Water Tangible Plant - Water CIAC - Water Tangible Plant - Water CIAC - Water Tangible Plant - Water CIAC - Structures & Improvements - Pump Lift Stations CIAC - Structures & Improvements - Pump Lift Stations CIAC - Structures & Improvements - Pump Lift Stations CIAC - Structures & Improvements - Clace Manhoes CIAC - Structures & Improvements - Clace Manhoes CIAC - Structures & Improvements - Clace Manh	(f) Account 311.3         1 year depreciation for replacement of electrical equipment at Weathersfield WTP         1 Year depreciation expense for associated plant retired         1 year depreciation for replacement of electrical equipment at Ravenna Park WTP         1 Year depreciation for correction of Ravenna Park collection system (no associated retirements)         Total Adjustments to Acct. 361.2         (h) Account 346.5/396.7       Total         1 year depreciation for replacement of telephone system       10.000         1 Year depreciation for replacement of telephone system       10.000         1 Year depreciation for replacement of telephone system       6.839         Total Adjustments to Acct. 346.6/396.7       6.839         Total Adjustments to Depreciation Expenses       2000         Amortization of CIAC       6.839         CIAC - Structures & Improvements - Water Treatment       2000         CIAC - Water Trap       2000         CIAC - Water Tap       20100         CIAC - Structures & Improvements - Treatment       20100         CIAC - Structures & Improvements - General Sewer       201000         CIAC - Structures & Improvem	(f) Account 311.3       1 year depreciation for replacement of electrical equipment at Weathersfield WTP       6,000         1 year depreciation expense for associated plant retired       (654)         1 year depreciation expense for associated plant retired       (654)         1 Year depreciation expense for associated plant retired       (654)         1 Year depreciation expense for associated plant retired       (654)         (g) Account 351.2       1 year depreciation for correction of Ravenna Park collection system (no associated retirements)         Total Adjustments to Acct. 361.2       7         (h) Accounts 346.5/396.7       Total         1 year depreciation for replacement of telephone system       10.000         1 Year depreciation expense for associated plant retired       (3.161)         1 Year depreciation of Prepose for associated plant retired       (3.161)         1 Year depreciation of Prepose for associated plant retired       (3.161)         1 Year depreciation of Prepose for associated plant retired       (3.161)         1 Year depreciation of CIAC       (1) To rotiforward amortization of CIAC & correct amortization rates       (30.129)         Amortization of CIAC       (1) To rotiforward amortization of CIAC & correct amortization rates       (30.129)         CIAC - Water Transmission & Standpipes       692       (24)         CIAC - Vater Tage ment & User Mains       <

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## Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Seminole County Schedule Year Ended: 12/31/08 Interim [] Final [X] Historic [X] or Projected []

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## Florida Public Service Commission Schedule: B-3 Page 5 of 5 Docket No.: 090462-WS Preparer: Kirsten Weeks

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	(2) P	ayroli Taxes		
2	• •	a. Allocation of P/R taxes per books to water & wastewater based on labor	16,178	8,644
3		costs		
4			(5,626)	(3,006)
5		b. Adjust Payroll Taxes for salary allocations / annualization / increase	10,552	5,638
6		Total Payroll Taxes Adjustment	10,352	3,030
7 8	(2) D	ersonal Property Tax		
9	(3) P	a. Allocation of Seminole County \$63,947.67 Personal Property Tax bill to	43,607	20,341
10		water and wastewater based on Net Plant		
11		Total Personal Property Tax Adjustment	43,607	20,341
12				
13	(4) R	Real Estate Tax		
14	. ,	a. Allocation of Seminole County Real Estate Taxes to water and	8,749	3,371
15		wastewater based on property taxed		
16		<ul> <li>Allocation of allocated taxes per books based on ERCs</li> </ul>	581	310
17		Total Real Estate Tax Adjustment	9,330	3,681
18				
19	(5) G	General & Other Taxes		
20			18,722	10,003
21		a. Allocation of per books amounts to water & wastewater based on ERCs	(47 757)	(0.499)
22		b. Correction to allocated taxes per books	(17,757) 965	(9,488)
23 24		Total General Other Taxes Adjustment	903	515
25	(6) 8	Regulatory Assessment Fees (RAF)		
26	(0) 1	a. Calculate RAFs based on Adjusted Test Year Revenues		
27		Test Year Adjusted Revenues	734,982	699,098
28		b. Calculate RAFs for Annualized Revenues		++-,
29		Adjustment to Annualize Revenues	44,707	44,856
30		Total Test Year Adjusted Revenues	779,689	743,954
31		RAF Rate	4.5%	4.5%
32		Adjusted Test Year RAF	35,086	33,478
33				
34	Tota	I Test Year Adjustments to TOTI	(101,651)	63,653
35				
36		Forma Adjustments		
37	(7) P	ersonal Property Tax		
38		a. Total Net Plant Additions	550,151	143,818
39 40		Millage Rate	15.6245 8,596	15.6245
40 41		Increase in ad valorem taxes due to net plant additions	0,090	2,247
42	(8) R	tegulatory Assessment Fees (RAF)		
43	(0)1	a. Calculate RAFs on Additional Revenues Requested		
44		Additional Revenues Requested	392,730	270,294
45		RAF Rate	4.5%	4.5%
46		Adjustment to RAF	17,673	12,163
47				
48	Tota	I Pro Forma Adjustments to TOTI	26,269	14,410
49				
50 (G	·	ision for Income Taxes		
51	(1)	To calculate adjusted taxes prior to revenue increase	(5,901)	9,469
52				
53	(2)	To calculate additional taxes due to requested revenue adjustments	117,016	56,451
54		Takal è divaturante da Durviatan Sarturana Tarra		A + 4.4
55		Total Adjustments to Provision for Income Taxes	111,115	65,920

#### **Test Year Operating Revenues**

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Historic [X] or Projected [ ] Schedule: B-4 Page 1 of 1 Preparer: Kirsten Weeks Recap Schedules: B-1, B-2

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

Line	WATER SALES	(1) Total	SEWER SALES	(2) Total
No.	Account No. and Description	Water	Account No. and Description	Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	
2	460 Onmetered Water Revenue	703,401	521.2 Flat Rate - Commercial	
2	461.2 Metered - Commercial	22,403	521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial	22,400	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	651,309
, 8	462.2 Private Fire Protection		522.2 Measured - Commercial	46,679
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	Accrued Water Revenues	(10,425)	524 Revenues from Other Systems	
14	TOTAL WATER SALES	715.379	525 Interdepartmental Sales	
15			Accrued Sewer Revenues	(9,508)
16	OTHER WATER REVENUES		TOTAL SEWER SALES	688,480
17	470 Forfeited Discounts			
18	471 Misc. Service Revenues	9,410	OTHER SEWER REVENUES	
19	472 Rents From Water Property		530 Guaranteed Revenues	
20	473 Interdepartmental Rents		531 Sale of Sludge	
21	474 Other Water Revenues	3,603	532 Forfeited Discounts	
22			534 Rents From Sewer Property	
23			535 Interdepartmental Rents	
24			536 Other Sewer Revenues	1,110
25	TOTAL OTHER WATER REVENUES*	13,013	541 Measured Re-Use Revenues	
26				
27			TOTAL OTHER	
28	TOTAL WATER OPERATING REVENUES	728,392	SEWER REVENUES	1,110
29				
30	*Adj. 1 to Miscellaneous Revenues	(30)	TOTAL SEWER	
31	*Adj. 2 to Miscellaneous Revenues	(4,000)	OPERATING REVENUES	689,590
32	*Adj. 3 to Miscellaneous Revenues	195		
33		(3,835)		
34				
35	ADJUSTED TOTAL WATER OPERATING REVENUE	E 724,557		

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*Adjustment 1: Due to an error, the Violation Reconnect charges for 2 customers were uploaded twice in February 2008 resulting in an overstatement o.
 \$30.00. This amount was removed from the Misc. Service Revenue account.

*Adjustment 2: The amount of \$4,000.00 dollars was originally booked to the wrong account. This amount should have been credited to the Seminols
 County "Cash CIAC" rather than to the Seminole County "Other W/S Revenues" Account. The \$4,000.00 was removed from the Seminole County "Other
 W/S Revenues" account and credited to the Seminole County "Cash CIAC" account.

*Adjustment 3: Seminole County tax discounts totaling \$194.63 were erroneously booked to the Misc. Service Revenue Account in Pasco County and should
 have been booked to the Misc Service Revenue account in Seminole County. This amount was removed from Pasco County and added to the Misc Service
 Revenue account for Seminole County.

Detail of Operation & Maintenance Expenses By Month - Water

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Florida Public Service Commission

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Total 1,196,603

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Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Historic [X] or Projected [ ]

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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.

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#### Schedule: B-5 Page 1 of 1 Preparer: Kirsten Weeks Recap Schedules: B-1

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Subtotal	(15) Allocation	(16) Total	(17) Other Test	(18) Adjusted	(19) Pro Forma	(20) Adjusted
No. Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Annual	to Sewer	Water	Year Adj.	Test Year	Adj.	Total
1 601 Salaries & Wages - Employees	34,255	15,705	23,283	24.675	(122,313)	136.677	8.812	15 869	22,118	15,702	13,509	12,279	200.571	(69.847)	130.724	(18,332)	112.392		112,392
2 603 Salaries & Wages - Officers, Etc.			7.829	2,996	1,538	1,563	1,574	1.571	1,567	1,674	1,625	1.674	23,611	(8,222)	15,389	(14,040)	1,349		1,349
3 604 Employee Pensions & Benefits	-	-	21,078	5,355	7,303	5,237	6,142	6.827	6.230	6.239	6,140	7,259	77,810	(27,097)	50,713	(20,847)	29,866		29,866
4 610 Purchased Water	54,000	15,366	(86,317)	550	18,170	380	350	(336)	250	100	903	1.063	4,479	-	4.479	(800)	3,679	257	3,936
5 615 Purchased Power	2.679	3,564	2,410	3,548	3,947	4,080	3,249	3,398	3,365	3,118	3.014	3.043	39,415		39,415	. ,	39,415		39,415
6 616 Fuel for Power Purchased				-,	-,		-,		•1•••		-1-	-1	•		-		-		-
7 618 Chemicals	4,556	56	1,969	3,221	2,371	3,313	3.114	3,353	2,014	3.363	1.264	4,769	33,363		33,363	(2,456)	30,907		30,907
8 620 Materials & Supplies	480	866	7 358	2,486	2.058	(473)	3,067	2,002	2,106	2,609	1.514	1,175	25,248	(6,772)	18,476	(13,240)	5,236		5,236
9 631 Contractual Services - Engr.		-	-	-	-	-		-	-		21	(21)		-	-		-		-
10 632 Contractual Services - Acct.	-		1,604	390	(1.074)	624	398	398	1.264	385	875	(719)	4,345	(1,513)	2,832	(10)	2,822		2,822
11 633 Contractual Services - Legal			933	(17)	406	63	160	152	135	456	28	154	2,470	(860)	1,610	3,505	5,115		5,115
12 634 Contractual Services - Momt. Fees	-	-	-	-	-				•				-	,	-		· •		
13 635 Contractual Services - Testing	1,041	703	(699)	4,731	611	1.280	845	3.104	(1,386)	1,580	153	1.000	12,963	(784)	12,179		12,179		12,179
14 636 Contractual Services - Other	153	23	5.022	2,058	2,591	1 774	3,548	1,565	1,633	2.639	1.863	4,404	27,103	(9,438)	17,665	(3)	17 662		17,662
15 641 Rental of Building/Real Prop.	-	-	-	-	-					•		.,				,			
16 642 Rental of Equipment	-	-	193	-	-	-	-	-	(198)	-	-	-	(5)	2	(3)	3	(0)		
17 650 Transportation Expenses	-	10,735	(34,067)	2,244	2,755	31 786	3,157	2,784	2,696	2,185	1.753	1.609	27.637	(9.624)	18.013	(6,626)	11,387		11,387
18 656 Insurance - Vehicle			<b>(</b> - ·)·/	-,- · ·		- 1/		_,	_,	-,	.,	.,		(0)02.0	-	()			
19 657 Insurance - General Liability													-		-		-		
20 658 Insurance - Workman's Comp.													-				-		
21 659 Insurance - Other			9,525	2,326	2,617	3,549	3,462	3,635	2,858	(688)	2,076	3,850	33,210	(11,565)	21,645	106	21,751		21,751
22 660 Advertising Expense	-	-				-		12	-,	,	-,	12	24	(8)	16		16		16
23 666 Reg. Comm. Exp Rate Case Amort.	9,608	9,608	9,608	9,608	9,608	9,608	9,608	9,608	9,608	9,608	9,608	136,464	242,152	(84,327)	157.825	(136,480)	21,345	32.664	54,009
24 667 Reg. Comm. Exp Other		-	150	571	61	148		-					930	(324)	606	4,497	5,103		5,103
25 670 Bad Debt Expense	1.029	990	2,137	2,296	1,696	80	(2)	10	1	90	12	13.835	22,174	(7.722)	14,452	51	14,503		14.503
26 675 Miscellaneous Expenses	55 820	49.594	49.801	44,969	47,708	(178.676)	8.048	44,604	(22,978)	14,921	8,709	4,898	127,418	(37.506)	89,912	(3.478)	86 434		86,434
27						(	0,010		(==;=:=)		0,102	-,		(0.1000)		1011122			
28 TOTAL	163,621	107,210	22,017	112,037	(19,947)	21,013	55,532	98,556	31,283	63,981	52,867	196,748	904,918	(275,607)	629,311	(208,151)	421,160	32,921	454,082
29				_															C 40 30
30 Note that the sum of the water and wastewa														r MFRs Water	629,311			leport - Water	-
31 2008 Annual Report. The individual water a	nd wastewat	er totals per	the MFRs of	lo differ from	the individua	I water and v	/astewater 1	iotais from t	he Annual R	eport due to	a different a	allocation	Pe	r MFRs Sewer	567,293	-	Per Annual I	Report - Sewe	556,21

31 2008 Annual Report. The individual water and wastewater totals per the MFRs do differ from the individual water and wastewater totals from the Annual Report due to different allocation 32 methodologies used for each. MFRs allocations are mostly based on the year-end number of ERCs.

Per MFRs Sewer 567,293 Total 1,196,604 Detail of Operation & Maintenance Expenses By Month - Wastewater

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Florida Public Service Commission

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Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Historic [X] or Projected [ ]

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

Schedule: B-6 Page 1 of 1 Preparer: Kirsten Weeks Recap Schedules: B-2

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(1) Line	(2)	(3)	(4)	(6)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Subtotal	(15) Allocation	(16) Total	(17) Other Test	(15) Adjusted	(19) Pro Forma	(20) Adjusted
No. Account No. and Name	Jan	Feb	Mar	Apr	May	_Jun_	Jul	Aug	Sept	Oct	Nov	Dec	Annual	from Water	Sewer	Year Adj.	Test Year	Adj	Total
1 701 Salaries & Wages - Employees													-	69,847	69,847	(9,796)	60,051		60,051
2 703 Salaries & Wages - Officers, Etc.													-	8,222	8,222	(7,502)	720		720
3 704 Employee Pensions & Benefits													-	27,097	27,097	(11,138)	15,959		15,959
4 710 Purchased Sewage Treatment	26,600	(33,761)	21,831	13,856	23,880	38,601	33,180	31,122	27,781	58,199	(1,689)	14,970	254,570		254,570	52,553	307,123	83,369	390,492
5 711 Sludge Removal Expense	-	-	-	275	-	6,528	78	-	1,955	4,843	-	1,060	14,739		14,739		14,739		14,739
6 715 Purchased Power	1,265	1,323	1,216	1,357	1,340	678	1,644	1,776	2,283	1,675	1,564	1,459	17,780		17,780		17,780		17,780
7 716 Fuel for Power Purchased													-		-		-		-
8 718 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
9 720 Materials & Supplies	-	-	-	-	30	149	9	-	93	204	-	13	498	6,772	7,270	(7,075)	195		195
10 731 Contractual Services - Engr.													-	-	-		-		-
11 732 Contractual Services - Acct.													-	1.513	1.513	(5)	1,508		1,508
12 733 Contractual Services - Legal													-	860	860	1.672	2,732		2,732
13 734 Contractual Services - Mamt. Fee	5												-	-	-		-		-
14 735 Contractual Services - Testing		-	-	-	-	-	-	-	-	60	-	60	120	784	904		904		904
15 736 Contractual Services - Other													_	9,438	9,438	(2)	9,436		9,436
16 741 Rental of Building/Real Prop.													-		-	. ,	· · -		-
17 742 Rental of Equipment													_	(2)	(2)	2	0		0
18 750 Transportation Expenses													_	9.624	9,624	(3,540)	6.084		6,084
19 756 Insurance - Vehicle													_	-		()	-		
20 757 Insurance - General Liability													-	_	-		-		
21 758 Insurance - Workman's Comp.													-	-	-		-		-
22 759 Insurance - Other													_	11,565	11,565	56	11,621		11,621
23 760 Advertising Expense														8	8		8		. 8
24 766 Reg. Comm. Exp Rate Case Am	ort												_	84,327	84,327	(72,934)	11,393	17,449	28,842
25 767 Reg. Comm. Exp Other													_	324	324	2,403	2,727		2,727
26 770 Bad Debt Expense													-	7,722	7,722		7,749		7,749
27 775 Miscellaneous Expenses	_	257	848	81	99	275	_	9	_	182	234	2.000	3,979	37,506	41,485		39,627		39,627
28		231	040	01	99	275				102	234	2,000	3,875	37,500	41,400	(1,000)	33,027		00,021
29 TOTAL	27,865	(32,181)	23,695	15,569	25,349	46,231	34,911	32,901	32,112	65,363	109	19,562	291,686	275,607	567,293	(56,937)	510,356	100,818	611,174
30		- brit the																	
31 Note that the sum of the water and wastewater														Per MFRs Water	567,293		Per Acquel 6	Report - Water	640.386

31 Note that the sum of the water and wastewater Operation & Maintenance (O&M) Expenses for the test year, prior to adjustments, is the same as the sum of the O&M expenses per 32 the 2008 Annual Report. The individual water and wastewater totals per the MFRs do differ from the individual water and wastewater totals from the Annual Report due to different 33 allocation methodologies used for each. MFRs allocations are mostly based on the year-end number of ERCs. Per MFRs Water 567,293 Per MFRs Sewer _____ Total 567,293 Per Annual Report - Water 640,386 Per Annual Report - Sewer 556,217 Total 1,196,603 Operation & Maintenance Expense Comparison - Water

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Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Test Year Ended: 12/31/08 Florida Public Service Commission

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

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.

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Line	(1)	(2) Prior TY	(3) Current TY	(4) TY Adj.'s A	(5) Adjusted TY	(6) \$	{7) %	(8)
No.	Account No. and Name	12/31/05	12/31/08	per B-3		● Difference	74 Difference	Explanation
1	601 Salaries & Wages - Employees	\$ 100,573	200,571	(88,179)	112,392	11,819	11.75 %	Please see Note 1 on schedule B-8; pp 2 of 2.
2	603 Salaries & Wages - Officers, Etc.	-	23,611	(22,262)	1,349	1,349		Please see Note 1 on schedule B-8; pp 2 of 2.
3	604 Employee Pensions & Benefits	27,614	77,810	(47,944)	29,866	2,252	8.16 %	Under the Benchmark
4	610 Purchased Water	1,859	4,479	(800)	3,679	1,820		This increase reflects the increase in rates from the service provider.
5	615 Purchased Power	36,203	39,415	-	39,415	3,212		Under the Benchmark
6	616 Fuel for Power Purchased	-	-	-	-		%	
_								The increase in expense reflects an increase in the unit cost of chemicals as well as an increased use of liquid
7	618 Chemicals	26,649	33,363	(2,456)	30,907	4,258		chlorine in some systems due to increased chlorine demand from increasingly tuburculated mains and services.
8	620 Materials & Supplies	21,271	25,248	(20,012)	5,236	(16,035)		Please see Note 2 on schedule B-8; pp 2 of 2.
9	631 Contractual Services - Engr.	209	4.045		-	(209)		There was no use of engineering services during the test year for non-capitalized expenditures
10	632 Contractual Services - Acct.	2,854	4,345	(1,523)	2,822	(32)	(1.12) %	Under the Benchmark
		0.000	0.470	A A 45	F 445		00.00 N	Hourly fees have substantially increased since the last rate case. However, the expense reflects less than 20
	633 Contractual Services - Legal	3,029	2,470	2,645	5,115	2,086		hours of legal services used during the test year.
12	634 Contractual Services - Mgmt. Fees	-	-	•	-		%	The increase in an and the second s
40	#2E Combrashiel Consistent Testing	0.000	40.000	(70.4)	40.470	0.040	00 00 W	The increase in expense reflects an increase in the cost to analyze water samples as mandated by regulatory
13	635 Contractual Services - Testing	9,960	12,963	(784)	12,179	2,219	22.28 %	requirements,
								The cost of maintaining our computer and technological systems has increased dramatically since the last rate
14	636 Contractual Services - Other	4,005	27,103	(9,441)	17,662	13,657		case. This reflects the need to develop, implement, and use additional tools to meet regulatory mandates.
	641 Rental of Building/Real Prop.	-	-	-	-		%	
16	642 Rental of Equipment	-	(5)	5	(0)		%	we have a second statistic statistic back and a second statistic transition the back and a second second second
47				(40.050)	44.007	(40.004)	(50.40).0(	The cost of operating and maintaining vehicles has increased significantly since the last rate case, particularly
	650 Transportation Expenses	24,288	27,637	(16,250)	11,387	(12,901)		fuel costs. Yet, through efficient operation of the utility, the test year expense decreased.
18 19	656 Insurance - Vehicle 657 Insurance - General Liability	-		-	-		% %	
20	658 Insurance - Workman's Comp.	-	-	-	•		%	
20	000 Insurance - workman's comp.	-	-	-	-		70	Insurance costs have increased at a higher rate than the index. This account includes excess liability, general
21	659 Insurance - Other	14,783	33,210	(11,459)	21,751	6,968	47 13 4	property, workman's comp and auto insurance policies.
<b>~</b> 1	035 Mabrance - Other	14,705	55,210	(11,455)	21,731	0,500	HI.13 70	This amount was erroneously booked to Advertising expense and should have been included in the
22	660 Advertising Expense		24	(8)	16	16	100.00 %	Miscellaneous expense account. The dollar amount is insignificant.
	666 Reg. Comm. Exp Rate Case Amort.	21,345	242,152	(220,807)	21,345	-	100.00 % %	
	ore may comminizer mare succession	21,010	212,102	(220,001)	21,010		~	An increase in miscellaneous regulatory activity outside of rate cases, not limited to legal fees, has caused ar
24	667 Reg. Comm. Exp Other	-	930	4,173	5,103	5,103	100.00 %	increase to these accounts since the last test year
	······································				-1	-7		Bad debt expenses increased due to an increase in uncollectible accounts from Seminole County customers in
25	670 Bad Debt Expense	9,736	22,174	(7.671)	14.503	4,767	48.96 %	the test year.
	675 Miscellaneous Expenses	82,677	127,418	(40,984)	86,434	3 757		Please see Note 2 on schedule B-8; pp 2 of 2.
27	TOTAL	387,055	904,918	(483,758)	421,160	34,105	8.81 %	
28								
29	Total Customers (ERC's)	2,734.0			2,630.5	(104)	(3.79) %	
30				<u>,</u>				
31	Consumer Price Index - U	283.4		_	331.326	47.926	16.91 %	
32 33	Benchmark Index	k: Increase in Custo	mer ERC's			0.9621		
34		Increase in CPI				1.1691		
35								
36						1.1248		

Operation & Maintenance Expense Comparison - Wastewater

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Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090452-WS Test Year Ended: 12/31/08 Florida Public Service Commission

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Schedule: B-8 Page 1 of 2 Preparer: Kirsten Weeks

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.

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(6)
Line	Account No. and Name	Prior TY 12/31/05	Current TY 12/31/08	TY Adj.'s . per B-	Adjusted TY	\$	%	Evidentia
No.	Account No. and Marine	1213 (105	12/31/08	per b-	· <u>·</u> ··································	Difference	Difference	Explanation
1	701 Salaries & Wages - Employees	\$ 53,673	-	60.051	60.051	6.378	11.88 %	Please see Note 1 on schedule B-8; pp 2 of 2.
2	703 Salaries & Wages - Officers, Etc.	-		720	720	720	100.00 %	
3	704 Employee Pensions & Benefits	14,738		15,959	15,959	1.221		Under the Threshold
4	710 Purchased Sewage Treatment	246,694	254,570	52,553	307,123	60,429	24.50 %	This increase reflects the increase in rates from the service provider.
	-							This reduction in expense reflects a reduced frequency of cleaning tiff stations and fewer sewer main blockages and overflows that require
5	711 Sludge Removal Expense	23,114	14,739	-	14,739	(8,375)	(36.23) %	the use of these services.
								The large increase reflects the installation of a separate electric meter at Lift Station AL-7 that was previously a shared service with the
_								Florida regional office's service. In the previous rate case, power used at L/S AL-7 was under-computed. Additionally, the unit cost of power
	715 Purchased Power	5,582	17,780	-	17,780	12,198		increased substantially in 2008 due to fuel cost recovery tariff changes.
7	716 Fuel for Power Purchased	-	-	-	-		%	
	718 Chemicals		-	-	-		%	
	720 Materials & Supplies	10,542	498	(303)	195	(10,347)		Please see Note 2 on schedule B-8; pp 2 of 2.
10	731 Contractual Services - Engr. 732 Contractual Services - Acct.	111	-	- 1,508		(111)		There was no use of engineering services during the test year for non-capitalized expenditures.
	732 Contractual Services - Acct.	1,523	-	1,508	1,508	(15)	(U,96) %	Under the Threshold Hourly fees have substantially increased since the last rate case. However, the expense reflects less than 10 hours of legal services used
12	733 Contractual Services - Legal	1,616	_	2,732	2,732	1,116	69.07 %	
	734 Contractual Services - Mgmt. Fees	1,010	-	2,102	2,102	1,110	33.01 %	
	·····							The increase in expense reflects an increase in the cost to calibrate & repair a bulk sewer flow meter at Lincoln Heights' connection with the
14	735 Contractual Services - Testing	335	120	784	904	569	169.82 %	City of Sanford.
	_							The cost of maintaining our computer and technological systems has increased dramatically since the last rate case. This reflects the need to
15	736 Contractual Services - Other	2,137	-	9,436	9,436	7,299	341.57 %	develop, implement, and use additional tools to meet regulatory mandates.
	741 Rental of Building/Real Prop.	-	-	•	•		%	
17	742 Rental of Equipment	•	•	0	0	0	%	
								The cost of operating and maintaining vehicles has increased significantly since the last rate case, particularly fuel costs. Yet, through
	750 Transportation Expenses	12,962	•	6,084	6,084	(6,878)		efficient operation of the utility, the test year expense decreased.
	756 Insurance - Vehicle	-	-	-	-		%	
	757 Insurance - General Liability 758 Insurance - Workman's Comp.		•	•	-		% %	
21	736 Insulance - Workman's Comp.	•	-	-	-		76	Insurance costs have increased at a higher rate than the index. This account includes excess liability, general property, workman's comp
22	759 Insurance - Other	7,889		11,621	11.621	3,732	47.31 %	and auto insurance oblicies.
		-1			.,,	-1		This amount was entoneously booked to Advertising expense and should have been included in the Miscellaneous expense account. The
23	760 Advertising Expense	-	-	8	8	8	100.00 %	
24	766 Reg. Comm. Exp Rate Case Amort.	11,393	•	11,393	11,393	-	%	
								An increase in miscellaneous regulatory activity outside of rate cases, not limited to legal fees, has caused an increase to these accounts
25	767 Reg. Comm. Exp Other	-	-	2,727	2,727	2,727		since the last test year
	770 Bad Debt Expense	(2,084)	-	7,749	7,749	9,833		Bad debt expenses increased due to an increase in uncollectible accounts from Seminole County customers in the test year.
27 28	775 Miscellaneous Expenses	19,209	3,979	35,648	39,627	20,418	106.30_%	Please see Note 2 on schedule B-8; pp 2 of 2.
29	TOTAL	\$ 409,434	\$ 291,686 <b>\$</b>	5 218.671 <b>\$</b>	510.357	\$ 100.923	24.65 %	
30	IOIAE	\$ 409,434	a 291,000 a	216,071 3	510,307	\$ 100,923	29.00 %	
31	Total Customers (ERC's)	1,459.0			1,405.5	(54)	(3.67) %	
	solar customers (ERC s)	1,459.0			1,4UD.D	(34)	(3.07) %	
32								
33	Consumer Price Index - U	283.4		_	331.326	47.926	16.91 %	
34								
35	Benchmark Index:		mer ERC's			0.9633		
36		Increase in CPI			_	1.1691		
37								
38					-	1.1262		

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perat	tion & Maintenance Expense Comparis	son - Wastewater					FI	orida Public S	iervice Com	mission				
ocke	any: Utilities, Inc. of Florida - Seminol It No.: 090462-WS 'ear Ended: 12/31/08	e County					Pa	chedule: B-8 age 2 of 2 reparer: Kirste	en Weeks					
	nation: Complete the following compa . If the applicant has not had a previou										attributable to	the change i	n customer gro	owth and f
	(1)	(2)	(3)	(4)	(5)	(6)	(7)				(8)			
ine				TY Adj.'s	Adjusted TY	\$	%							
10.	Account No. and Name	TY 12/31/05	TY 12/31/08	per	B-3	Difference	Difference	Explanatio	1 					
	Note 1 - In order to compare accounts 6018 Accounts.	4603 and 701&703, they should	l be combined becaus	e for the 2008 Test	Year several of the	sub-accounts we	re grouped differe	intly from the 20	005 Test Year t	o better confor	m to the classific	ation of accoun	ts according the	NARUC Cha
3	Note 1: From Water	TY 12/31/05	TY 12/31/08	TY Adj.'s	Adjusted TY	Difference	Difference							
	601 Salaries & Wages - Employees	100,573	200,571	(88,179)	112,392	11,819	11.75%							
	603 Salaries & Wages - Officers, Etc. Total	- 100,573	<u>23,611</u> 224,182	(22,262)	1,349 113,741	1,349	100.00% 13.09%	See Grand To						
7		100,575	224,182	(110,441)	113,741	15,168	13.09%	See Grand TO						
8	Note 1: From Sewer	TY 12/31/05	TY 12/31/08	TY Adj. s	Adjusted TY	Difference	Difference							
9	701 Salaries & Wages - Employees	\$ 53,673	-	60,051	60,051	6,378	11.88							
	703 Salaries & Wages - Officers, Etc.			720	720	720	100.00							
12	Total	53,673	-	60,771	60,771	7,098	13.23%	See Grand To	tal					
	Note 1: Combined (Water & Sewer)	TY 12/31/05	TY 12/31/08	TY Adi.'s	Adjusted TY	Difference	Difference							
	Total From Water	100,573	224,182	(110,441)	113,741	13,168	13.09%							
5	Total From Sewer	53,673	-	60,771	60,771	7,098	13.23%							
16	Grand Total	154,246	224,182	(49,670)	174,512	20,266	13.14%				sitions available those employee:		over the past 5 y	ears, as we
		134,240		[45,570]	1/4,312	20,200	13.14%	the associated	a coar or name	IIICICOSCS WITH	позе епіріоусе.			
	Note 2 - In order to compare accounts 6208	675 and 720&775, they should	be combined becaus	e for the 2008 Test	Year several of the	sub-accounts we	re grouped differ	ently from the 2	005 Test Year 1	to better confor	m to the classifi	cation of accour	ts according the	NARUC Chi
	Accounts.													
20 21	Note 2 - From Water	TY 12/31/05	TY 12/31/08	The Ault in	a dimensional TM	f Difference	* Difference	Explanation						
	620 Materials & Supplies	21,271	25,248	<u>TY Adi.'s</u> (20,012)	Adivsted TY 5,236	<u>\$ Difference</u> (16,035)	<u>% Difference</u> -75.38% %	<u>CARINING OUT</u>						
	675 Miscellaneous Expenses	82,677	127,418	(40,984)	86,434	3,757	4.54% %							
	Total from Water	103,948	152,666	(60,996)	91,670	(12,278)		See Grand To	tal					
25	Note 2 - From Sewer					4 - 144		Evalue - the -						
		TY 12/31/05	TY 12/31/08	<u>TY Adj.'s</u>	Adjusted TY	<u>\$ Difference</u>		<u>Explanation</u>						
	720 Materials & Supplies 775 Miscellaneous Expenses	10,542 19,209	498 3,979	(303) 35,648	195 39,627	(10,347) 20,418	-98.15% % 106.30% %							
	Total from Sewer	29,751	4,477	35,345	39,822	10,071		See Grand To	tał					
29					,	-								
30														
30 31	Note 2: Combined (Water & Sewer)	TY 12/31/05	TY 12/31/08	TY Adi.'s	Adjusted TY	Difference	Difference							
30 31 32	Note 2: Combined (Water & Sewer) Total From Water Total From Sewer	<u>TY 12/31/05</u> 103,948 29,751	<u>TY 12/31/08</u> 152,666 4,477	<u>TY Adi.'s</u> (60,996) 35,345	<u>Adiusted TY</u> 91,670 39,822	Difference (12,278) 10,071	<u>Difference</u> -11.81% 33.85%							

substantially due to the effect of inflation, as well as the associated costs with developing and maintaining the Company's website. The website provides near real time consumer information such as boil water advisories, Consumer Confidence Reports, points of contact for information, and bill payment options. Operators have had to adjust to increases in mandated regulatory requirements by utilizing new technology.

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(2,207)

-1.65%

131,492

34 Grand Total

133,699

157,143

(25,651)

#### **Contractual Services**

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Test Year Ended: 12/31/08 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 detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line	(2)	(3)	(4)	(5)
No.	Type of Service	Consultants	Amount	Description of Work Performed
1	Meter Reading	Ken's Bush Hog Service	(15)	Meter reading services; Maintenance and repair activities to water mains
2	Computer Maintenance	Arlington Computer Products, Inc.; Ashwood Computer Co; AT&T Bandwith.com, Inc.; Black Box Corporation; CDW Computer Centers, Inc.; Corporate Express Imaging & Co.; Convad Communications; Express Data Service; Hughes Network System; IP Soft; M. Schuster; Oracle USA, Inc.; RCM Data Corporation; Securetec; Sensus Technologies, Inc.; Vanguard Archives, Inc.; Webex Communications; Whitelight Group LLC; Xerox Corporation	16,942	Maintaining all company servers; Server updates Maintaining server environment; Repairs and maintenance to all products beyond company capabilities; Updates to accounting, billing and fix asset systems;
3	Computer Amortization & Program Cost	Ashwood Computer Co., Microsoft	519	Program Costs
4	Internet Supplier	AT&T Paul D. Burns; CDW Computer Centers Inc.; Convad Communications; Lisa Ann Crossett; Steven M. Lubertozzi; MPINET; Webex Communications	318	Internet Services
5	Accounting Studies	WSC Personnel	54	Accounting Services
6	Audit Fees	PriceWaterhouseCoopers, LLC.	2,472	Audit Services
7	Employment Finders Fees	Garelli Wong	1,937	Temporary Employment Services
8	Legal Fees	Baker & Daniels; Huntington & Williams; Law Office of David Beers P.A.; Lionel Sawyer & Collins; Mcnees, Walłace & Nurick; Moore Carney Ryan & Lattanzi LLP; Rose, Sundstrom & Bentley; Squire, Sanders & Dempsey LLP; Troutman Sanders LLP; Vorys, Sater, Seymour & Pease LLP; Wildman, Harrold, Allen & Dixon LLP; Winston & Strawn; Butler, Pappas, Weihmuller, Katz	2,470	Various Legal Issues
9	Payroll Services	Automatic Data Processing, Inc.	1,062	Payroll Services
10	Tax Return Review	PriceWaterhouseCoopers, LLC.	1,817	Tax Return
11	Temporary Employment Fee	Ajilon Consulting; Ajilon Professional Staffing LLC; Benchmark Staffing, Inc.; Casey Accounting & Finance Resources; Adenike Dosunmu; Jackson Wabash; Office Team; Robert Half International Inc.; Karen Schuetz; Staffing Now, Inc.	4,468	Permanent Employment
12	Other Outside Services	ATC Engineering Inc; Michelle Sandra Cohn; Crowe Chizek and Company LLC; Daniel Delgado; John Haynes; Lacerte; Alice Lau; Brent Lawrence; Malcom Pimie, Inc.; US Bank Trust National Association; Whitelight Group LLC	1,845	Other Outside Services
13	Tot		\$ 33,888	-

#### Analysis of Rate Case Expense

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 990462-WS Test Year Ended: 12/31/08 Florida Public Service Commission

Schedule: B-10 Page 1 of 1 Preparer: Kirsten Weeks

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	(1) Firm or	(2) Counsel, Consultant	(3) Hourly Rate	(4) Estimated	(5) Total Estimate of Charges	(6) Type of
Line No.	Vendor Name	or Witness	Per Person	Hours	by Firm*	Service Rendered
1	Milian, Swain & Associates	Deborah Swain	200.00	100.00	20,000	Assist w/MFRs, data requests, audit facilitation
2	Milian, Swain & Associates	Cynthia Yapp	150.00	-	-	Assist w/MFRs, data requests, audit facilitation
3	Milian, Swain & Associates	Maria Bravo	150.00	1,400.00		Assist w/MFRs, data requests, audit facilitation
4	Rose, Sundstrom & Bentley, LLP	Christian Marcelli	300.00	135.00	40,500	Legal Fees
5	Rose, Sundstrom & Bentley, LLP	Martin Friedman	330.00	135.00	44,550	Legal Fees
6	M&R Consultants	Frank Seidman	145.00	135.00	19,790	U&UAnalysis, Assist w/ MFRs, data requests, audit facilitation
7	Public Service Commission		n/a	n/a	4,000	Filing Fee
8	Water Service Corp.	Ciecierski, Daniel	29.00	350.00	10,150	Assist w/MFRs, data requests, audit facilitation
9	Water Service Corp.	Casados, Jim	62.00	40.00	,	Billing Analyst, Implimentation of Rates
10	Water Service Corp.	DiPasquale, Susan	33.92	50.00		Assist w/MFRs, data requests, audit facilitation
	•	Durham, Rick	106.24	20.00		Assist w/MFRs, data requests, audit facilitation
11	Water Service Corp.		33.92	350.00		Assist w/MFRs, data requests, audit facilitation
12	Water Service Corp.	Flynn, Patrick			-	•
13	Water Service Corp.	Gongre, Bryan	33.92	50.00		Assist w/MFRs, data requests, audit facilitation
14	Water Service Corp.	Granite, Deborah	33.00	40.00		Billing Analyst, Implimentation of Rates
15	Water Service Corp.	Hanks, Peggy	33.92	10.00		Assist w/MFRs, data requests, audit facilitation
16	Water Service Corp.	Hoy, John	114.00	80.00	9,120	Assist w/MFRs, data requests, audit facilitation
17	Water Service Corp.	Krugler, Adrienne	40.00	10.00	400	Billing Analyst, Implimentation of Rates
18	Water Service Corp.	Marzouk, Michelle	15.00	40.00	600	Assist w/MFRs, data requests, audit facilitation
19	Water Service Corp.	Nedved, Spencer	27.00	500.00	13,500	Assist w/MFRs, data requests, audit facilitation
20	Water Service Corp.	Povich, Erin	39.00	500.00		Assist w/MFRs, data requests, audit facilitation
21	Water Service Corp.	Schiopu, Mircea	22.00	40.00		Customer Notices, Mailings, etc.
22	Water Service Corp.	Valrie, Lawanda	23.00	200.00		Assist w/MFRs, data requests, audit facilitation
	•			400.00		Assist w/MFRs, data requests, audit facilitation
23	Water Service Corp.	Weeks, Kirsten	49.00			
24	Water Service Corp.	Williams, John III	57.00	50.00		Assist w/MFRs, data requests, audit facilitation
25	Water Service Corp.		n/a	n/a		Customer notices, postage
26	Water Service Corp.		n/a	n/a		Customer notices, stock
27	Water Service Corp.		n/a	n/a		Travel, Airfare
28	Water Service Corp.		n/a	n/a	1,600	Travel, Hotel/Accommodation
29	Water Service Corp.		n/a	n/a	400	Travel, Rental Car
30	Water Service Corp.		n/a	n/a	-	Printing Services, copies
31	Water Service Corp.		n/a	n/a	-	Temp Services
32	Water Service Corp.		n/a	n/a	12.000	Fed Ex & other misc.
33	··				,	
34	Estimate Through:				\$ 475,898	•
	=				φ +10,000	•
35	[x] PAA					
36	[] Commission Hearing					
37						
38	Amortization Period 4 Years					
39	Explanation if different from Section	367.0816, Flonda				
40						
41			(A)	(B)	(C)	
42			Water	Wastewater	Total	
43	Total projected rate case expense		343,325	132,573	475,898	•
44	Annual Amortization - All UIF system	'ns	85,831	33,143	118,975	
			00,001	50,140	110,010	•
45						
46	Annual Amortization - Seminole Co	unty	32,664	17,449	50,113	
47						
48						
49	Method of allocation between UIF s	ystems (based on ERC con	unts 12/31/08):			
50	Total Customers - UIF		6,912.7	2,669.3	9,582.0	
51	Total Customers - Seminole County	1	2,630.5	1,405.5	4,036.0	
52	Percentage of customers		38.05%	52.65%	42.12%	
53				52.00 /0		•
54	Method of allocation for the county I	hetween water and waster	ater (based on El	PC counte 120	1/08\-	
		Detwoon watch and wastew				
55	Total Customers - County		2,630.5	1,405.5	4,036.0	
56	Percentage of customers		65.18%	34.82%	100.00%	
57						
	* Charges are calculated based on t	the total amount of estimat	ed charges for the	entire compan	y and allocated a	mong the five counties based on their ERCs. See chart below
58	-		-			
58 59		ERCs	WATER	SEWER	TOTAL	
59				78.8	610.9	
59 60			5321			
59 60 61		MARION	<u>532.1</u> 303.5			
59 60 61 62		MARION ORANGE	303.5	-	303.5	
59 60 61 62 63		MARION ORANGE PASCO	303.5 3,013.3	1,185.0	303.5 4,198.3	
59 60 61 62 63 64		MARION ORANGE PASCO PINELLAS	303.5 3,013.3 433.3	- 1,185.0 -	303.5 4,198.3 433.3	
59 60 61 62 63		MARION ORANGE PASCO	303.5 3,013.3	-	303.5 4,198.3	

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

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Test Year Ended: 12/31/08 Florida Public Service Commission

Schedule: B-11 Page 1 of 1 Preparer: Kirsten Weeks

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

Line No.	Description	Period	Budget Amount	Term of Amort.	Test Year Amortization
1	TANK MAINT (WTR) PAUL'S P	As needed	1,631	5 years	326.12
2	TANK MAINT (WTR)	As needed	4,757	5 years	951.33
3	TANK MAINT (WTR)	As needed	35,646	5 years	7,129.12
4	DEF CHGS-TANK MAINT&REP WTR	As needed	87	5 years	17.40
5	HURRICANE DEF	As needed	24,807	5 years	4,961.34

Company: Utilities, Inc. of Florida - Seminole County Docket No:: 090462-WS Schedule Year Ended: December 31, 2008 Historical [x] 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.

Florida Public Service Commission

Schedule B-12 Page 1 of 11

Preparer: Erin Povich

Utilities, Inc. of Florida; Seminole County Allocation Percentage

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(	(8)
								Historical Quarter		, 2008	
	G/L		Utilities, Inc.	tion Percentages Other	· · · · · · · · · · · · · · · · · · ·	Description	Utilities, Inc.	Amounts Allocate Other	ed	<del></del>	
Line	Acct.		of Florida	Companies/		of Allocation	of Florida	Companies/		65,18%	34.82%
No.	No.	Description	Seminole County	Systems	Total	Method	Seminole County	Systems	Total	Water	Sewer
		0 · · · · ·									
1	Water Service Corp. A 403	Depreciation Expense	1.42%	98.58%	100.00%	ERC	\$7,374	512 (A)	<b>#</b> fan o.co		
3	408	Taxes Other than Income	1.42%	98.59%	100.00%	ERC	\$7,374 \$2,133	512,694 148,647	\$520,069 150,780	4,806	2,568
4	601/603/701/703	Salaries	0.96%	99.04%	100.00%	ERC	\$14.547	148,047 \$1.494.657	\$1,509,204	1,390 9,481	74
5	604/704	Employee Benefits	1.41%	98.59%	100.00%	ERC	\$14,547	1,432,992	\$1,509,204 1,453,556	9,481 13,403	5,06
6	620/720	Materials and Supplies	1.41%	98.59%	100.00%	ERC	\$4,167	290,356	294,523		7,16
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	290,330	294,323	2,716	1,45
8	632/732	Contractual Services - Accounting	1.41%	98.59%	100.00%	ERC	\$1,804	125,696	127,500	1,176	62
9	633/733	Contractual Services - Legal	1.41%	98.59%	100.00%	ERC	584	5,865	5,949	55	2
0	636/736	Contractual Services - Other	1.41%	98.59%	100.00%	ERC	\$5,711	397,967	403,678	3,722	1.989
1	650/750	Transportation Expenses	1.41%	98.59%	100.00%	ERC	(\$16)	(1,105)	(1,121)	(10)	1,58:
2	670/770	Bad Debt Expense	1.41%	98.59%	100.00%	ERC	\$8	581	589	5	(
3	675/775	Miscellaneous Expenses	1.41%	98.59%	100.00%	ERC	\$6,712	467,689	474,401	4,374	2,337
4	659/759	Other Insurance	1.41%	98.59%	100,00%	ERC	\$9.525	663,705	673,230	6.208	3,317
5							\$72,614	\$5,539,743	\$5,612,357	47,327	25,287
6											
	Water Service Corp. A	llocated RVP Expenses									
8											
9	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	<b>S</b> 0		
0	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0				
1	601/603/701/703	Salaries	3.97%	96.03%	100.00%	ERC	\$2,761	66,827	69,588	1,800	962
2	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	•		.,	
3	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0		-	-	
4	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	<b>\$</b> 0	-	-	-	
5	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-		
6	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0		-	-	
7	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	
8	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERĆ	\$0	-		-	
9	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0		-	-	
0	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	•	-	-
1	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	50	-	-	-	-
2							\$ 2,761	\$ 66,827	\$ 69,588	1,800	962
	Water Service Corp. A	Ilocated Regional Expenses							-		
4 5	403	Description Frances	5.010/	04.008/	100 0001						
6	403	Depreciation Expenses	5.01%	94.99%	100.00%	ERC	\$1	\$22	\$23	1	0
		Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-		-	•
7 8	601/603/701/703 604/704	Salaries	5.05%	94.95%	100.00%	ERC	\$481	9,029	9,510	313	167
9	620/720	Employee Benefits	5.05%	94.95%	100.00%	ERC	\$514	9,653	10,167	335	179
0	632/732	Materials and Supplies	5.05%	94,95%	100.00%	ERC	\$374	7,026	7,399.84	244	130
	636/736	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	<b>\$</b> 0	-	-		
			F 0 F6 /							-	-
		Contractual Services - Other	5.05%	94.95%	100.00%	ERC	\$328	6,153	6,481	213	114
2	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$328 \$0	6,153	6,481	213	114
2 3	650/750 667/767	Transportation Expense Reg. Commission Exp Other	0.00%	0.00% 0.00%	0.00% 0.00%	ERC ERC	\$328 \$0 \$0	6,153	6,481 - -	213	114
2 3 4	650/750 667/767 670/770	Transportation Expense Reg. Commission Exp Other Bad Debt Expense	0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	ERC ERC ERC	\$328 \$0 \$0 \$0 \$0	-	-		-
11 2 3 4 5 6	650/750 667/767	Transportation Expense Reg. Commission Exp Other	0.00%	0.00% 0.00%	0.00% 0.00%	ERC ERC	\$328 \$0 \$0 \$0 \$1,572	29,541	31.113	1,025	548
2 3 4 5 6	650/750 667/767 670/770 675/775	Transportation Expense Reg. Commission Exp Other Bad Debi Expense Miscellaneous Expenses	0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	ERC ERC ERC	\$328 \$0 \$0 \$0 \$0	-	-		-
2 3 4 5 6 7	650/750 667/767 670/770 675/775	Transportation Expense Reg. Commission Exp Other Bad Debt Expense	0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	ERC ERC ERC	\$328 \$0 \$0 \$0 \$1,572	29,541	31.113	1,025	548
2 3 4 5 6 7 2 8	650/750 667/767 670/770 675/775	Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscelianeous Expenses Ilocated State Expenses	0.00% 0.00% 0.00% 5.05%	0.00% 0.00% 0.00% 94.95%	0.00% 0.00% 0.00% 100.00%	ERC ERC ERC ERC	\$328 \$0 \$0 \$1,572 \$3,270	29,541 \$ 61,424	31.113 \$ 64,694	1,025	548 1.139
2 3 4 5 6 7 2 8 9	650/750 667/767 670/770 675/775 Water Service Corp. Al	Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses <u>Nocated State Expenses</u> Depreciation Expenses	0.00% 0.00% 0.00% 5.05%	0.00% 0.00% 0.00% 94.95% 94.96%	0.00% 0.00% 0.00% 100.00%	ERC ERC ERC ERC ERC	\$328 \$0 \$0 \$0 \$1,572 \$3,270 \$142	29,541 <b>\$</b> 61,424 <b>\$2,674</b>	31.113 \$ 64,694 \$2,816	1,025 2,131 93	- 
2 3 4 5 5 7 2 8 9	650/750 667/767 670/770 675/775 Water Service Corp. Al 403	Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscelianeous Expenses <u>Decated State Expenses</u> Depreciation Expenses Taxes Other than Income	0.00% 0.00% 0.00% 5.05% 5.04%	0.00% 0.00% 0.00% 94.95% 94.96% 94.96%	0.00% 0.00% 0.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC	\$328 \$0 \$0 \$0 \$1,572 \$3,270 \$142 \$4,857	29,541 <b>\$</b> 61,424 <b>\$</b> 2,674 91,428	31.113 \$ 64,694 \$2,816 96,285	1,025 2,131 93 3,165	548 
2 3 4 5 5 7 2 8 9	650/750 667/767 670/770 675/775 Water Service Corp. Al 403 408	Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscelianeous Expenses Ilocated State Expenses Depreciation Expenses Taxes Other than Income Salaries	0.00% 0.00% 5.05% 5.04% 5.04% 5.04%	0.00% 0.00% 94.95% 94.96% 94.96% 94.96%	0.00% 0.00% 0.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC	\$328 \$0 \$0 \$0 \$1,572 \$3,270 \$142 \$4,857 \$365)	29,541 <b>\$</b> 61,424 <b>\$2,674</b>	31.113 \$ 64,694 \$2,816	1,025 2,131 93	548 
	650/750 667/767 670/770 675/775 Water Service Corp. Al 403 408 601/603/701/703	Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscelianeous Expenses <u>Decated State Expenses</u> Depreciation Expenses Taxes Other than Income	0.00% 0.00% 0.00% 5.05% 5.04%	0.00% 0.00% 94.95% 94.96% 94.96% 94.96% 94.96% 0.00%	0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC	\$328 \$0 \$0 \$1,572 \$3,270 \$142 \$4,857 \$142 \$4,857 \$163 \$50 \$0	29,541 <b>\$</b> 61,424 <b>\$</b> 2,674 91,428	31.113 \$ 64,694 \$2,816 96,285	1,025 2,131 93 3,165	548 
234	650/750 667/767 670/770 675/775 Water Service Corp. Al 403 408 601/603/701/704	Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscelianeous Expenses <u>Receted State Expenses</u> Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals	0.00% 0.00% 0.00% 5.05% 5.04% 5.04% 5.04% 0.00%	0.00% 0.00% 0.00% 94.95% 94.96% 94.96% 0.00%	0.00% 0.00% 0.00% 100.00% 100.00% 100.00% E00.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$328 \$0 \$0 \$0 \$1,572 \$3,270 \$142 \$4,857 \$365) \$0 \$0	29,541 5 61,424 \$2,674 91,428 (6,865)	31.113 <b>\$</b> 64,694 <b>\$2,816</b> 96,285 (7,230)	1,025 2,131 93 3,165 (238)	548 1,139 1,691 (127
2 3 3 4 5 5 5 5 5 5 5 7 2 3 1	650/750 667/767 670/770 675/775 Water Service Corp. <u>A</u> 1 408 601/603/701/703 604/704 618/718	Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellancous Expenses Ilocated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits	0.00% 0.00% 0.00% 5.05% 5.04% 5.04% 5.04% 0.00%	0.00% 0.00% 94.95% 94.96% 94.96% 94.96% 94.96% 0.00%	0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$328 \$0 \$0 <u>\$1,572</u> <u>\$3,270</u> \$142 \$4,857 (\$365) \$0 \$175	29,541 <b>\$</b> 61,424 <b>\$</b> 2,674 91,428	31.113 \$ 64,694 \$2,816 96,285 (7,230)	1,025 2,131 93 3,165	548 1,139 1,691 (127
2 3 5 5 7 1 5 5 7 7 1 5 5 7 7 1 5 5 7 7 1 5 5 7 7 1 5 5 5 7 7 1 1 5 5 5 7 7 1 5 5 5 7 7 7 1 5 5 7 7 7 1 5 7 7 7 7	650/750 667/767 670/770 675/775 Water Service Corp. Al 408 408 601/603/701/703 604/704 618/718 620/720	Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellancous Expenses Ilocated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting	0.00% 0.00% 0.00% 5.05% 5.04% 5.04% 0.00% 0.00% 6.28% 0.00%	0.00% 0.00% 94.95% 94.95% 94.96% 94.96% 0.00% 0.00% 93.72% 0.00%	0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$328 \$0 \$0 \$1,572 <u>\$3,270</u> \$142 \$4,857 \$142 \$4,857 \$0 \$0 \$175 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	29,541 5 61,424 \$2,674 91,428 (6,865) 2,610	31.113 <b>\$</b> 64.694 <b>\$2,816</b> 96,285 (7,230) 2,785	- <u>1,025</u> 2.131 93 3,165 (238) -	548 1,139 1,691 (127 61
2 3 3 4 5 5 5 7 1 2 3 4 5 5 5 5 5 5 5 5 7 1 2 3 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	650/750 667/767 670/770 675/775 Water Service Corp. Al 403 408 601/603/701/703 604/704 618/718 620/720 632/732	Transportation Expense Reg. Commission Exp Other Bad Debt Expenses Miscelianeous Expenses Ilocated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies	0.00% 0.00% 5.05% 5.04% 5.04% 5.04% 5.04% 0.00% 0.00% 6.28%	0.00% 0.00% 0.00% 94.95% 94.96% 94.96% 0.00% 0.00% 93.72% 0.00% 94.96%	0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$328 \$0 \$0 \$1,572 \$3,270 \$142 \$4,837 (\$365) \$0 \$175 \$0 \$175 \$849	29,541 5 61,424 \$2,674 91,428 (6,865) 2,610 15,974	31.113 \$ 64.694 \$2,816 96,285 (7,230) 2,785 16,823	1,025 2,131 93 3,165 (238) -	49 1,139 1,691 (127 - - - - - - - - - - - - - - - - - - -
2 3 3 4 5 5 5 7 7 3 9 9 1 2 3 4 5 5 7 7 2 3 9 9 9 1 2 3 4 5 5 5 7 7 2 3 8 9 9 1 2 3 8 4 5 5 5 5 5 5 7 7 7 8 9 9 7 7 7 8 9 9 9 9 9 9 9 9 9 9	650/750 667/767 670/770 675/775 Water Service Corp. Al 408 601/603/701/703 604/704 618/718 620/720 632/732	Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscelianeous Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Legai	0.00% 0.00% 0.00% 5.05% 5.04% 5.04% 0.00% 0.00% 0.00% 6.28% 0.00% 5.04%	0.00% 0.00% 94.95% 94.95% 94.96% 94.96% 0.00% 0.00% 93.72% 0.00% 93.72%	0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$328 \$0 \$0 <u>\$1,572</u> <u>\$3,270</u> \$142 \$4,857 (\$365) \$0 \$175 \$0 \$175 \$0 \$849 \$5	29,541 <b>5</b> 61,424 <b>52</b> ,674 91,428 (6,865) 2,610 <b>15</b> ,974 91	31.113 \$ 64,694 \$2,816 96,285 (7,230) 2,785 16,823 96	1,025 2,131 93 3,165 (238) 114 553 3	
2 3 3 4 5 5 5 7 3 9 0 1 2 3 4 5 5 7 8 9 0 1 2 3 4 5 5 5 7 7 8 9 0 1 1 2 3 8 9 7 7 8 9 0 1 1 1 5 5 5 5 5 7 7 8 9 9 1 1 9 9 9 1 1 1 1 1 1 1 1 1 1 1 1	650/750 667/767 670/770 675/775 Water Service Corp. Al 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733	Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Ilocated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Other Rental Equipment	0.00% 0.00% 5.05% 5.04% 5.04% 5.04% 5.04% 0.00% 0.00% 6.28% 0.00% 5.04% 5.04% 5.04%	0.00% 0.00% 94.95% 94.95% 94.96% 94.96% 94.96% 0.00% 93.72% 0.00% 94.96% 94.96% 94.96%	0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$328 \$0 \$0 \$1,572 <u>\$3,270</u> \$142 \$4,857 \$142 \$4,857 \$0 \$0 \$175 \$0 \$849 \$5 \$193	29,541 5 61,424 \$2,674 91,428 (6,865) 2,610 15,974 91 3,633	31.113 \$ 64.694 \$2,816 96,285 (7,230) 2,785 16,823 96 3,826	1,025 2,131 93 3,165 (238)	
2 2 3 4 4 5 5 5 5 7 7 8 9 1 2 3 4 5 5 7 8 9 1 2 3 4 5 5 7 8 9 1 1 2 3 4 4 5 5 5 5 7 7 8 9 1 1 2 8 9 1 2 3 7 7 7 8 9 7 8 9 7 8 9 7 8 9 7 8 9 7 8 9 7 8 9 7 8 9 7 8 9 7 8 9 7 8 9 7 8 9 7 8 9 7 8 9 7 8 9 8 9	650/750 667/767 670/770 675/775 Water Service Corp. Al 403 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733 636/736 642/742	Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscelianeous Expenses Depreciation Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Acepai Contractual Services - Cepai Contractual Services - Other Rental Equipment Transportation Expense	0.00% 0.00% 0.00% 5.05% 5.04% 5.04% 0.00% 6.28% 0.00% 5.04% 5.04% 5.04% 5.04% 5.04% 5.04% 5.04%	0.00% 0.00% 0.00% 94.95% 94.95% 94.96% 94.96% 94.96% 0.00% 93.72% 0.00% 93.72% 0.00% 94.96% 94.96%	0.00% 0.00% 0.00% 100.00% 100.00% 100.00% E00.00% E00.00% 0.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$328 \$0 \$0 \$1,572 \$3,270 \$1,42 \$4,857 \$30 \$0 \$175 \$0 \$80 \$849 \$5 \$193 \$8,137	29,541 <b>5</b> 61,424 <b>5</b> 61,424 91,428 (6,865) 2,610 15,974 91 3,633 153,193	31.113 \$ 64.694 \$2,816 \$6,285 (7,230) 2,785 16,823 \$96 3,826 161,331	- <u>1,025</u> <u>2,131</u> 93 <u>3,165</u> (238) - <u>114</u> <u>553</u> <u>3</u> 126 <u>5,304</u>	548 
2 3 4 5 5 7 1 2 3 4 5 5 7 4 5 5 7 4 5 5 7 4 5 5 5 7 4 5 5 5 5 5 5 5 5 5 5 5 5 5	650/750 667/767 670/770 675/775 Water Service Corp. Al 408 601/603/701/703 604/704 618/718 620/720 632/732 636/736 642/742 650/750	Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Ilocated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Other Rental Equipment	0.00% 0.00% 0.00% 5.05% 5.04% 5.04% 5.04% 0.00% 0.00% 6.28% 0.00% 5.04% 5.04% 5.04% 5.04% 5.04%	0.00% 0.00% 94.95% 94.95% 94.96% 94.96% 94.96% 0.00% 93.72% 0.00% 94.96% 94.96% 94.96%	0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$328 \$0 \$0 <u>\$1,572</u> <u>\$3,270</u> \$142 \$4,857 (\$365) \$0 \$175 \$0 \$849 \$5 \$193 \$8,137 \$150	29,541 5 61,424 \$2,674 91,428 (6,865) 2,610 15,974 91 3,633	31.113 \$ 64.694 \$2,816 96,285 (7,230) 2,785 16,823 96 3,826	1,025 2,131 93 3,165 (238)	499 1,691 (127 
234567890123456789012	650/750 667/767 670/770 675/775 Water Service Corp. Al 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733 636/736 642/742 650/750 667/755	Transportation Expense Reg. Commission Exp Other Bad Debt Expenses Miscellaneous Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Other Rental Equipment Transportation Expense Reg. Commission Exp Other	0.00% 0.00% 0.00% 5.05% 5.04% 5.04% 5.04% 0.00% 0.00% 6.28% 0.00% 5.04% 5.04% 5.04% 5.04% 5.04% 5.04%	0.00% 0.00% 94.95% 94.95% 94.96% 94.96% 94.96% 94.96% 94.96% 93.72% 94.96% 94.96% 94.96%	0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$328 \$0 \$0 \$1,572 \$3,270 \$1,42 \$4,857 \$30 \$0 \$175 \$0 \$80 \$849 \$5 \$193 \$8,137	29,541 <b>5</b> 61,424 \$2,674 91,428 (6,865) 2,610 15,974 91 3,633 153,193 2,820	31.113 \$ 64.694 \$2,816 96,285 (7,230) 2,785 16,823 96 3,826 161,331 2,970	- <u>1,025</u> <u>2,131</u> 93 <u>3,165</u> (238) - <u>114</u> <u>553</u> <u>3</u> 126 <u>5,304</u>	548 1,139 1,691 (127) 
23456789012345678901	650/750 667/767 670/770 675/775 Water Service Corp. Al 403 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733 636/736 642/742 650/750 667/767 670/770	Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscelianeous Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Corea Entel Equipment Transportation Expense Reg. Commission Exp Other Bad Debt Expense	0.00% 0.00% 0.00% 5.05% 5.04% 5.04% 5.04% 0.00% 6.28% 0.00% 5.04% 5.04% 5.04% 5.04% 5.04% 5.04% 5.04% 5.04% 5.04% 5.04%	0.00% 0.00% 0.00% 94.95% 94.95% 94.96% 94.96% 0.00% 93.72% 0.00% 94.96% 0.00% 94.96% 94.96% 94.96% 94.96% 0.00%	0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$328 \$0 \$0 \$0 \$1,572 <u>\$3,270</u> \$142 \$4,857 \$0 \$0 \$175 \$0 \$0 \$175 \$0 \$849 \$5 \$193 \$8,137 \$150 \$0 \$0 \$195 \$193 \$8,137	29,541 <b>5</b> 61,424 <b>5</b> 61,424 91,428 (6,865) 2,610 15,974 91 3,633 153,193	31.113 \$ 64.694 \$2,816 \$6,285 (7,230) 2,785 16,823 \$96 3,826 161,331	1,025 2,131 93 3,165 (238) 114 553 3 126 5,304 98	49 1,691 (127) 

65 66 Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: December 31, 2008 Historical [x] 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. Florida Public Service Commission Schedule B-12

Page 2 of 11

Preparer: Erin Povich

Utilities, Inc. of Florida; Seminole County

Seminole County Allocation Percentage

											n Percentage
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	7	(8)
								Historical Month	a Ending April 30,	2008	
				ation Percentages				Amounts Allocat			
	G/L		Utilities, Inc.	Other		Description	Utilities, Inc.	Other			
Line No.	Acct.	<b>D</b> 1.4	of Florida	Companies/		of Allocation	of Florida	Companies/		65.18%	34.82%
NO.	No.	Description	Seminole County	Systems	Total	Method	Seminole County	Systems	Total	Water	Sewer
1	Water Service Corp. A	Ilocated Expenses:									
2	403	Depreciation Expense	1.42%	98,58%	100.00%	ERC	\$2,127	147,706	\$149,833	1.386	74)
3	408	Taxes Other than Income	1.42%	98.58%	100.00%	ERC	\$392	27,271	27,663	255	130
4	601/603/701/703	Salaries	1.25%	98,75%	100.00%	ERC	\$6,725	530,090	536,815	4,383	2,342
5	604/704	Employee Benefits	1.42%	98.58%	E00.00%	ERC	\$5,351	372,526	377,877	3,487	1,86;
6	620/720	Materials and Supplies	1.42%	98.58%	100.00%	ERC	\$1,921	133,746	135,667	1,252	66
7	631/731	Contractual Services - Engineering	0.00%	0,00%	0.00%	ERC	\$0				
8	632/732	Contractual Services - Accounting	1.42%	98.58%	100,00%	ERC	\$389	27,111	27,500	254	130
9	633/733	Contractual Services - Legal	1.42%	98.58%	100.00%	ERC	\$121	8,398	8,518	79	4
10	636/736	Contractual Services - Other	1.42%	98.58%	100,00%	ERC	\$997	69,443	70,441	650	34
11	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-			
12	670/770	Bad Debt Expense	L.42%	98.58%	100.09%	ERC	\$5	374	380	4	2
13	675/775	Miscellaneous Expenses	1.42%	98.58%	100.00%	ERC	\$1,269	88,354	89,623	827	442
14	659/759	Other Insurance	1.42%	98.58%	100.00%	ERC	\$2,326	161,910	164,236	1,516	810
15							\$21,623	\$1,566,929	\$1,588,552	14.093	7,530
16											
17	Water Service Corp. A	Illocated RVP Expenses									
18		-									
9	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	0	(
20	408	Taxes Other than Income	0,00%	0.00%	0.00%	ERC	\$0	-	•	-	
21	601/603/701/703	Salaries	3.97%	96.03%	100.00%	ERC	\$920	\$22,276	\$23,196	600	320
22	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	
23	620/720	Materials and Supplies	0.00%	0,00%	0.00%	ERC	\$0		-	-	
4	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	
25	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	
26	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	50		-	-	-
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0		-	-	
8	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0			-	_
29	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
80	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-		
31	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0		-	-	
32							\$ 920	\$ 22,276	\$ 23,196	600	1 321
33	Water Service Corp. A	llocated Regional Expenses									-
34 35	403	Democratica F	E 0.16/	04.005/	100.000	<b>TR</b> <i>G</i>		_			
35 36	403	Depreciation Expenses	5.01%	94.99%	100.00%	ERC	\$0	7	\$8	0	0
17	408 601/603/701/703	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
38		Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
9	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
10	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
Ц	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
2	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	•	-	-
13 14	667/767	Reg. Commission Exp Other	5.06%	94,94%	100.00%	ERC	\$571	10,718	11,289	372	199
14	670/770 675/775	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
+3 46	0/3///3	Miscellancous Expenses	0.00%	0.00%	0.00%	ERC	\$0 \$ 572	<b>s</b> 10.725			-
	Water Service Com. A	Uppertand State Frances					\$ 572	<b>\$</b> 10,725	\$ 11,297	372	199
48	water service corp. A	Ilocated State Expenses									
9	403	Depreciation Expenses	5.05%	94.95%	100.00%	ERC	\$76	\$1,426	\$1,502	49	26
0	408	Taxes Other than Income	5.05%	94.95%	100,00%	ERC	\$1,820	34,220	36,039	1,186	634
ĩ	601/603/701/703	Salaries	5.05%	94.95%	100.00%	ERC	\$1,355	25,490	26,845	1,185	472
2	604/704	Employee Benefits	5.04%	94.96%	100.00%	ERC	\$1,333	25,490	20,845		4/2
3	618/718	Chemicals	0.00%	0.00%	0,00%	ERC	\$3 \$0	95	100	3	2
4	620/720	Materials and Supplies	5.23%	94.77%				-		-	-
5	632/732	Contractual Services - Accounting	0.00%	94.77%	100.00% 0.00%	ERC	\$122	2,220	2,343	80	43
-6	633/733	Contractual Services - Accounting	5.05%			ERC	\$0 (6127)	-	-	-	-
7	636/736			94.95% 04.05%	100.00%	ERC	(\$137)	(2,585)	(2,722)	(90)	(48
A.	642/742	Contractual Services - Other Boatel Faujament	5.05%	94,95%	100.00%	ERC	\$459	8,634	9,093	299	160
8	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	•	-	-
9 0	650/750 667/767	Transportation Expense	5,05%	94.95%	100.00%	ERC	\$1,925	36,197	38,122	1,255	670
	667/767	Reg. Commission Exp Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
· • ·		Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	•
51			C 0.000								
51 52	675/775	Miscellancous Expenses	5.05%	94.95%	100.00%	ERC	\$552	10,388	10,941	360	192
60 61 62 63 64			5.05% 0.00%	94.95% 0.00%	100.00% 0.00%	ERC ERC	\$552 <u>\$0</u> \$ 6,177	10,388 \$ 116,085	10,941 	4,026	2,151

66 Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: December 31, 2008 Historical [x] Projected [ ]

Schedule B-12 Page 3 of 11

Preparer: Erin Povich

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.

Utilities, Inc. of Florida; Seminole County Allocation Percentage

										Allocation	1 Percentage
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(	(8)
								Historical Mon	th Ending May 31,	2008	
			Alloc	ation Percentages				Amounts Alloca		2000	
	G/L		Utilities, Inc.	Other		Description	Utilities, Inc.	Other			
Line	Acet.	<b>-</b>	of Florida	Companies/		of Allocation	of Florida	Companies/		65.18%	34.82%
No.	No.	Description	Seminole County	Systems	Total	Method	Seminole County	Systems	Total	Water	Sewer
1	Water Service Corp. A	Ilocated Expenses									
2	403	Depreciation Expense	1.42%	98,58%	100.00%	ERC	\$2,132	148.034	\$150,165	1,389	742
3	408	Taxes Other than Income	1.42%	98.58%	100.00%	ERC	\$429	29,854	30,283	279	149
4	601/603/701/703	Salaries	1.02%	98.98%	100.00%	ERC	\$3,677	355,269	358,946	2,396	1,280
5	604/704	Employee Benefits	1.42%	98.58%	100.00%	ERC	\$7,208	501,789	508,997	4,698	2,510
6	620/720	Materials and Supplies	1.42%	98.58%	100.00%	ERC	\$1,506	104,880	106,386	982	52
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0			-	
8	632/732	Contractual Services - Accounting	1.42%	98.58%	100.00%	ERC	(\$1,074)	(74,760)	(75,833)	(700)	(374
9	633/733	Contractual Services - Legal	1.42%	98.58%	100.00%	ERC	\$406	28,282	28,689	265	14
10	636/736	Contractual Services - Other	1.42%	98.58%	100.00%	ERC	\$1,876	130,574	132,449	1.222	653
11	650/750	Transportation Expenses	1.43%	98.57%	100.00%	ERC	\$1	45	46	0	(
12	670/770	Bad Debt Expense	1.42%	98.58%	100.00%	ERC	\$32	2,245	2,277	21	1
13	675/775	Miscellaneous Expenses	1.42%	98.58%	100,00%	ERC	\$1,080	75,223	76,304	704	376
4	659/759	Other Insurance	1.42%	98.58%	100.00%	ERC	\$2,617	182,194	184.811	1.706	911
15							\$19,890	\$1,483.630	\$1,503,519	12.963	6.926
16									-		*****
17	Water Service Corp. A	Illocated RVP Expenses									
18											
9	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	<b>\$</b> 0	\$0	<b>\$</b> 0	-	
20	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	<b>S</b> 0			-	
21	601/603/701/703	Salaries	3.97%	96.03%	100.00%	ERC	\$920	\$22,276	\$23,196	600	320
22	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0			-	
23	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
24	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	•	-	
25	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-		-
26	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERÇ	\$0	-	-	-	-
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0		-	-	-
28	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
29	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-		-	-
30	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	<b>\$</b> 0	-	-	-	-
31	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	<b>\$</b> 0	-	-		-
32							\$ 920	\$ 22,276	\$ 23,196	600	320
	Water Service Corp. A	Ilocated Regional Expenses									
34											
35	403	Depreciation Expenses	5.01%	94,99%	100.00%	ERC	\$0	\$7	\$8	0	0
36	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	•	-	-
37	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	-	٠	-
38	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
39	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
40	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	•	-	-
11	636/736	Contractual Services - Other	0,00%	0.00%	0.00%	ERC	\$0	•	-	-	-
42	650/750	Transportation Expense	5,06%	94.94%	100.00%	ERC	\$20	380	400	13	7
43 44	667/767 670/770	Reg. Commission Exp Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
44 45	675/775	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
45 46	0/3///3	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	<u>\$0</u>			<u> </u>	<u> </u>
	W	11					\$ 21	\$ 388	\$ 408	13	7
47 48	Water Service Corp. A	flocated State Expenses									
+o 49	403	D. 14 D	5 0 <b>50</b> /	<i></i>		<b>PP C</b>					
49 50	403	Depreciation Expenses	5.05%	94.95%	100.00%	ERC	\$76	\$1,426	\$1,502	49	26
50 51	408 601/603/701/703	Taxes Other than Income	5.05%	94.95%	100.00%	ERC	\$1,467	27,589	29,056	956	511
52	601/603/701/703 604/704	Salaries Employee Reports	5.05%	94,95%	100.00%	ERC	\$1,518	28,541	30,059	989	529
52 53	618/718	Employee Benefits Chemicals	5.05%	94.95%	100.00%	ERC	\$35	655	690	23	12
4	620/720	Chemicals Materials and Supplies	0.00%	0.00%	0.00%	ERC	<b>50</b>	2 000	-	-	-
5	632/732	Contractual Services - Accounting	5.09%	94.91% 0.00%	100.00%	ERC	\$151	2,809	2,960	98	52
i6	633/733	Contractual Services - Accounting Contractual Services - Legal	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	ERC ERC	\$0 \$0	-	-	-	•
7	636/736	Contractual Services - Legal	5.05%	94,95%	0.00%		\$0 \$85	1.000	1 / 1	-	-
58	642/742	Rental Equipment	5.05% 0.00%	94.95%	0.00%	ERC	\$85 \$0	1,599	1,684	55	30
59 59	650/750	Transportation Expense	5,05%	94,95%	100,00%	ERC	\$U \$2,434	- 45,777	48.212	1.587	- 848
50	667/767	Reg. Commission Exp Other	5.05%	94.95% 94.95%	100.00%	ERC	\$2,434 \$61				
51	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$61 \$0	1,138	1,199	39	21
52	675/775	Miscellaneous Expenses	5.05%	94.95%	100.00%	ERC	\$590	-	11,687	385	206
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	11,097	11,087	C0C	200
64							\$ 6.416	\$ 120,632	\$127,049		2.234
04								\$ 120,632		4,182	

65
 66 Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended. December 31, 2008 Historical [x] Projected [ ] Florida Public Service Commission

Schedule B-12 Page 4 of 11

Preparer: Erin Povich

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.

Utilities, Inc. of Florida;
Seminole County
Allocation Percentage

										Allocation	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(	8)
									Ending June 30, 3	2008	
			Ailoca	tion Percentages				Amounts Aliocate	d		
	G/L		Utilities, Inc.	Other		Description	Utilities, Inc.	Other		<1 100V	24.020
Line	Acct.		of Florida	Companies/	-	of Allocation	of Florida	Companies/ Systems	Total	65.18% Water	34.82% Sewer
No.	No.	Description	Seminole County	Systems	Total	Method	Seminole County	Systems	TOTAL	W alci	Sewei
I	Water Service Corp. A	llocated Expenses:									_
2	403	Depreciation Expense	1.44%	98.6%	100.0%	ERC	\$2,178	148,900	\$151,078	1,419	7
3	408	Taxes Other than Income	1.44%	98.6%	100.0%	ERC	\$442	30,308	30,750 361,613	288 2,598	1 1,3
4	601/603/701/703	Salaries	1.10%	98,9%	100.0% 100.0%	ERC	\$3,987 \$5,218	357,626 357,517	362,735	3,401	1,5
5	604/704	Employee Benefits	1.44% 1.44%	98,6% 98,6%	100.0%	ERC	\$4,040	276,829	280,870	2,633	1,0
6 7	620/720 631/731	Materials and Supplies Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0			-,	.,
8	632/732	Contractual Services - Engliseting	1.44%	98.6%	100.0%	ERC	\$623	42,710	43,333	406	2
9	633/733	Contractual Services - Legal	1.44%	98.6%	100.0%	ERC	\$63	4,304	4,367	41	
10	636/736	Contractual Services - Other	1.44%	98.6%	100.0%	ERC	\$1,174	80,420	81,594	765	4
11	650/750	Transportation Expenses	1.42%	98.6%	100.0%	ERC	\$1	49	50	0	
12	670/770	Bad Debt Expense	1. <b>44%</b>	98.6%	100.0%	ERC	\$80	5,467	5,547	52	
13	675/775	Miscellaneous Expenses	1.44%	98.6%	100.0%	ERC	\$1,491	102,161	103,653	972	5
14	659/759	Other Insurance	1.44%	98.6%	100.0%	ERC	\$3,545	242.910	246,456	2,311	1,2
15							\$22.842	\$1,649,203	\$1,672,045	14,888	7,9
16											
17 18	Water Service Corp. A	llocated RVP Expenses									
18	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	<b>\$</b> 0	\$0		
20	403	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0		-	-	
21	601/603/701/703	Salaries	4.16%	95.8%	100.0%	ERC	\$966	\$22,230	\$23,196	630	3
22	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	<b>S</b> 0		-	-	
23	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	
24	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	
25	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	•	-	
26	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-		
27	650/750	Transportation Expense	0.00%	0.00%	0.00% 0.00%	ERC ERC	\$0 \$0	-	-	-	
28	666/766	Reg. Commission Exp.	0.00%	0.00% 0.00%	0.00%	ERC	\$0 \$0			-	
29	670/770	Bad Debt Expense Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	
30 31	675/775 659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0		-	-	
32	039/139		0.0076	0.0078	0,0070	Litte	\$ 966	\$ 22,230	\$23,196	630	3
	Water Service Corp. A	llocated Regional Expenses									
34					0.0044	500	*0	*0	<b>\$</b> 0		
35	403	Depreciation Expenses	0.00%	0.00%	0,00%	ERC	\$0 \$0	<b>\$</b> 0	20	-	
36	408	Taxes Other than Income	0.00%	0.00%	0.00% 0.00%	ERC ERC	50 50	-	-		
37	601/603/701/703	Salaries	0.00% 0.00%	0.00% 0.00%	0.00%	ERC	\$0 \$0			-	
38 39	604/704 620/720	Employee Benefits Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0		-	-	
39 40	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	
41	636/736	Contractual Services - Accounting	0.00%	0,00%	0.00%	ERC	\$0	-		-	
42	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	
43	667/767	Reg. Commission Exp Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	
44	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	
45	675/775	Miscellaneous Expenses	5.22%	94.8%	100.0%	ERC	\$11	204	216	7	
46							<u>\$ 11</u>	\$ 204	\$216	7	
47 48	Water Service Corp. A	Ilocated State Expenses									
49	403	Depreciation Expenses	5.29%	94.7%	100.0%	ERC	\$8,848	\$158,375	\$167,223	5,767	3,0
50	408	Taxes Other than Income	5.11%	94.9%	100.0%	ERC	\$907	16,825	17,731	591	3
51	601/603/701/703	Salaries	5.11%	94.9%	100.0%	ERC	(\$4,172)	(77,417)	(81,590)	(2,719)	(1,4
52	604/704	Employee Benefits	5.12%	94.9%	100.0%	ERC	\$21	385	406	14	
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	<b>\$</b> 0		-		
54	620/720	Materials and Supplies	5.37%	94.6%	100.0%	ERC	\$492	8,680	9,172	321	1
55	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0 \$0		-		
56	633/733	Contractual Services - Legal	0.00% 5.11%	0.00% 94.9%	0.00% 100.0%	ERC	\$0 \$641	11,898	12,540	418	:
57 58	636/736 642/742	Contractual Services - Other Rental Equipment	5.11% 0.00%	0.00%	0.00%	ERC	\$0		-	-	
58 59	650/750	Transportation Expense	5.11%	94.9%	100.0%	ERC	\$787	14,594	15,381	513	2
60	667/767	Reg. Commission Exp Other	5.11%	94.9%	100.0%	ERC	\$148	2,742	2,890	96	
61	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	<b>\$</b> 0	-	-	-	
62	675/775	Miscellaneous Expenses	5,11%	94.9%	100.0%	ERC	\$12,981	240,856	253,837	8,461	4,5
63	659/759	Other Insurance	5.11%	94.9%	100.0%	ERC	\$3	64	68	2	7,1
							\$ 20.656	\$ 376,938	\$397,658	13,462	

65 66 Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: December 31, 2008 Historical [x] Projected [] Florida Public Service Commission

Schedule B-12 Page 5 of 11

Preparer: Erin Povich

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.

Utilities, Inc. of Florida; Seminole County Allocation Percentage

											Percentag
			(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
								Historical Mon	h Ending July 31,	2008	
	<u></u>			ation Percentages				Amounts Allocat	ed	_	
ine	G/L Acct		Utilities, Inc.	Other		Description	Utilities, Inc.	Other			
No.	No.	Description	of Florida	Companies/	<b>T</b>	of Allocation	of Florida	Companies/		65.18%	34.82%
	110.	Description	Seminole County	Systems	Total	Method	Seminole County	Systems	Total	Water	Sewer
t	Water Service Corp. A	llocated Expenses:									
2	403	Depreciation Expense	1.47%	98.53%	100.00%	ERC	\$3,240	216,641	\$219,882	2,112	1.12
3	408	Taxes Other than Income	1.45%	98.55%	100.00%	ERC	\$493	33,508	34,001	321	17
4	601/603/701/703	Salaries	1.34%	98.66%	100.00%	ERC	\$4,934	363,514	368,448	3,215	1,7]
5	604/704	Employee Benefits	1.45%	98.55%	100.00%	ERC	\$6,097	414,672	420,769	3,974	2.12
6	620/720	Materials and Supplies	l.45%	98.55%	100.00%	ERC	\$3,027	205,897	208,924	1,973	1,0
7	631/731	Contractual Services - Engineering	0.00%	0,00%	0.00%	ERC	\$0	-	-	-	
8	632/732	Contractual Services - Accounting	1.45%	98.55%	100.00%	ERC	\$398	27,102	27,500	260	1
9	633/733	Contractual Services - Legal	1.45%	98.55%	100.00%	ERC	\$140	9,534	9,674	91	
10	636/736	Contractual Services - Other	l.45%	98.55%	100.00%	ERC	\$2,887	196,368	199,255	1,882	1,0
11	650/750	Transportation Expenses	1.45%	98.55%	100.00%	ERC	\$2	107	108	ι	
12	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	<b>\$</b> 0	-	-	-	
3	675/775	Miscellaneous Expenses	1.45%	98.55%	100.00%	ERC	\$1,780	121,099	122,879	1,160	6
4	659/759	Other Insurance	1.45%	98.55%	100.00%	ERC	\$3.462	235,468	238,930	2,256	1,2
5							\$26,460	\$1,823,910	\$1,850,370	17,245	9.2
6 7	Water Service Corp. A	Ilocated RVP Expenses									
18	102										
9	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	
0	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	
1	601/603/701/703	Salaries	4.19%	95.81%	<b>%00.001</b>	ERC	\$991	\$22,632	\$23,623	646	3
2	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	
3	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	
4	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	<b>S</b> 0	-	-	-	
5	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	
6	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ÉRC	\$0	-	-	-	
7	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-		-	
8	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	
9	670/770	Bad Debt Expense	0,00%	0.00%	0.00%	ERC	\$0		-	-	
0	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0		-	-	
L	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-		-	
2	Water Franks Com. 4	llessed Designed Designed					\$ 991	\$ 22,632	\$ 23,623	646	34
3 4	Water Service Corp. A	llocated Regional Expenses									
5	403				0.00%						
		Depreciation Expenses	0.00%	0.00%	0,00%	ERC	<b>S</b> 0	\$0	\$0	-	
6	408	Depreciation Expenses Taxes Other than Income	0.00%	0.00% 0.00%	0.00%	ERC ERC	\$0 \$0	\$0	\$0 -	-	
6					0.00%	ERC	\$0	\$0	\$0 -	•	
6 7	408	Taxes Other than Income	0.00%	0.00%	0.00% 0.00%	ERC	\$0 \$0	•	\$0 - -	-	
6 7 8 9	408 601/603/701/703	Taxes Other than Income Salaries	0.00% 0.00%	0.00% 0.00%	0.00%	ERC	\$0	•	\$0 	•	
6 7 8 9	408 601/603/701/703 604/704 620/720 632/732	Taxes Other than Income Salaries Employee Benefits	0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	ERC ERC ERC	\$0 \$0 \$0	•	\$0 	-	
6 7 8 9	408 601/603/701/703 604/704 620/720	Taxes Other than Income Salaries Employee Benefits Materials and Supplies	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0	•	\$0 - - -	-	
6 7 8 9 0	408 601/603/701/703 604/704 620/720 632/732	Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.06%	ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0	•	\$0 - - - - -	-	
6 7 8 9 0 1 2 3	408 601/603/701/703 604/704 620/720 632/732 636/736	Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0	•	\$0 - - - - -	-	
6 7 8 9 1 2 3 4	408 601/603/701/703 604/704 620/720 632/732 636/736 650/750	Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	•	\$0 - - - - - - -		
6 7 8 9 0 1 2 3 4 5	408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 667/767	Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	•	\$0 - - - - - - - - - - - - - - - - - - -		
6 7 8 9 0 1 2 3 4 5 5	408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 667/767 670/770 675/775	Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	•	<u>s</u>	· · · · · ·	
6 7 8 9 0 1 2 3 4 5 6 7	408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 667/767 670/770 675/775	Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	•	-	· · · · ·	
6 7 8 9 0 1 2 3 4 5 5 7 8 9	408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 667/767 670/770 675/775 Water Service Corp. A 403	Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Isocated State Expenses Depreciation Expenses	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	•	- - - - - - - - - - - - - - - - - - -	1.277	65
6 7 8 9 0 1 2 3 4 5 5 7 8 9 0	408 601/603/701/703 604/704 620/720 636/736 650/750 650/750 675/775 Water Service Corp. A 403 408	Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Miscellaneous Expenses	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	00 00 00 00 00 00 00 50 50 50 50 50 50	- - - - - - - - - - - - - - - - - - -	<u>s</u> \$36,428	1,277 910	
6789901122345557	408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 667/767 670/770 675/775 Water Service Corp. A 403 408 601/603/701/703	Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Isocated State Expenses Depreciation Expenses	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	- - - - - - - - - - - - - - - - - - -	<u>-</u>             -	910	48
6 7 7 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 667/767 670/770 675/775 Water Service Corp. A 403 408 601/603/701/703	Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Incasted State Expenses Depreciation Expenses Taxes Other than Income	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 94.62% 94.74%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	00 50 50 50 50 50 50 50 50 51,356	- - - - - - - - - - - - - - - - - - -	<u>\$</u> \$36,428 26,540 (117,111)	910 (4,014)	48 (2,14
	408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 667/767 670/770 675/775 Water Service Corp. A 403 408 601/603/701/703	Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expenses Miscellaneous Expenses Ilocated State Expenses Depreciation Expenses Taxes Other than Income Salaries	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 5.38% 5.26%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 94.62%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	<u>s</u> <u>s</u> <u>s</u> <u>s</u> <u>s</u> <u>s</u> <u>s</u> <u>s</u> <u>s</u> <u>s</u>	<u>-</u>             -	910	48 (2,14
6 7 8 9 9 9 1 1 2 3 4 5 5 7 7 3 9 9 1 1 2 3 4 5 5 7 7 3 9 9 9 1 1 2 3 4 5 5 7 7 8 9 9 9 9 1 1 2 3 4 5 5 7 7 7 8 9 9 9 9 1 1 1 2 8 9 9 9 9 1 1 1 2 8 9 9 9 1 1 1 2 8 9 9 9 1 1 1 2 8 9 9 9 1 1 1 2 8 9 9 9 1 1 1 2 8 9 9 9 1 1 1 2 8 9 9 9 1 1 1 2 8 9 9 9 1 1 1 2 8 9 9 1 1 1 1 2 8 9 9 1 1 1 1 2 8 9 9 1 1 1 1 2 8 9 9 1 1 1 1 2 8 9 9 1 1 1 1 2 8 9 9 1 1 1 1 2 8 9 9 1 1 1 1 2 8 9 9 1 1 1 1 1 1 1 1 2 8 9 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 667/767 670/770 675/775 Water Service Corp. A 403 408 601/603/701/703 604/704 618/718 620/720	Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Ilocated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 5.38% 5.26% 5.26%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 94.62% 94.74%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	02 02 03 04 04 05 05 05 05 05 05 05 05 05 05 05 05 05	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ \$ \$36,428 26,540 (117,111) 875	910 (4,014) 30	48 (2,14
67890112345567890112345	408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 667/767 670/770 675/775 Water Service Corp. A 403 408 601/603/701/703 604/704 618/718 620/720 632/732	Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Ilocated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Constructual Services - Accounting	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 5.38% 5.26% 5.26% 5.26% 5.26%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 94.62% 94.74% 94.74% 94.74% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	<u>s</u> <u>s</u> <u>s</u> <u>s</u> <u>s</u> <u>s</u> <u>s</u> <u>s</u> <u>s</u> <u>s</u>	<u>\$</u> \$36,428 26,540 (117,111)	910 (4,014)	48 (2,14
67890123456789012345	408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 667/767 670/770 675/775 Water Service Corp. A 403 408 601/603/701/703 604/704 618/718 620/720	Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Ilocated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 5.38% 5.26% 5.26% 5.26% 5.26%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 94.62% 94.74% 94.74% 94.74%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 536,428 26,540 (117,111) 875 1,214	910 (4,014) 30 42	48 (2,14 1 2
6789001234555789001234555	408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 667/767 670/770 675/775 Water Service Corp. A 403 408 601/603/701/703 604/704 618/718 620/720 632/732	Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Ilocated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Constructual Services - Accounting	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 5.38% 5.26% 5.26% 5.26% 5.26% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 94.62% 94.74% 94.74% 94.74% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	910 (4,014) 30 42 13	4; (2,14
678901234555780012345557	408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 657/770 675/775 <b>Water Service Corp. A</b> 403 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733	Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expenses Miscellaneous Expenses Iscated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Legal	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 5.38% 5.26% 5.26% 5.26% 0.00% 5.26%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 94.62% 94.74% 94.74% 94.74% 0.00% 94.74%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 536,428 26,540 (117,111) 875 1,214	910 (4,014) 30 42	4; (2,14
6789012234555789012345573	408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 667/767 670/770 675/775 Water Service Corp. A 403 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733 636/736	Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Miscellaneous Expenses Miscellaneous Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Legal Contractual Services - Legal	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 5.38% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 94.74% 94.74% 94.74% 94.74% 94.74% 94.74% 94.74% 94.74%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 536,428 26,540 (117,111) 875 1,214 370 12,540	910 (4,014) 30 42 13 430	41 (2,14 2 2
678901234567890123456789	408 601/603/701/703 604/704 620/700 632/732 636/736 650/750 667/767 675/775 Water Service Corp. A 403 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733 636/736 642/742	Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses located State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Other Rental Equipment	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 5.38% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 0.00% 5.26% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 94.62% 94.74% 94.74% 94.74% 0.00% 94.74% 0.00% 94.74% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	910 (4,014) 30 42 13	48 (2,14 1 2 23
6789012345678901234567890	408 601/603/701/703 604/704 620/720 636/736 650/750 657/750 657/770 675/775 <b>Water Service Corp. A</b> 403 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733 636/736 642/742 650/750	Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expenses Miscellaneous Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Other Rental Equipment Transportation Expense	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 5.38% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 0.00% 5.26% 5.26% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 94.74% 94.74% 94.74% 94.74% 94.74% 0.00% 94.74% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 536,428 26,540 (117,111) 875 1,214 370 12,540	910 (4,014) 30 42 13 430	48 (2,14 1 2 23
3677889001123345677890123456789012	408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 67/770 675/775 <b>Water Service Corp. A</b> 403 408 601/603/701/703 604/704 618/718 620/720 633/733 636/736 642/742 650/750 667/767 675/775	Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Miscellaneous Expenses Incasted State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Other Rental Equipment Transportation Expense Reg. Commission Exp Other	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 5.38% 5.26% 5.26% 5.26% 5.26% 0.00% 5.26% 5.26% 5.26% 0.00% 5.26%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 94.62% 94.74% 94.74% 94.74% 0.00% 94.74% 0.00% 94.74%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	910 (4,014) 30 42 13 430 2,056	48 (2,14 1 2 23 1,09
56778990112314556789012345678901	408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 667/767 675/775 Water Service Corp. A 403 408 601/603/701/703 604/704 618/718 632/732 633/733 633/733 634/736 642/742 650/750	Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Incated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Legal Contractual Services - Deter Reg. Commission Exp Other Bad Debt Expense	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 5.38% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26\% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26% 5.26%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 536,428 26,540 (117,111) 875 1,214 370 12,540	910 (4,014) 30 42 13 430	68 48 (2,14 1 2 23 1,09 76

66 Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: December 31, 2008 Historical [x] 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.

Florida Public Service Commission

Schedule B-12 Page 6 of 11

Preparer: Erin Povich

Utilities, Inc. of Florida; Seminole County Allocation Percentage

			(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
									Ending August 31	, 2008	
	G/L		Alloc	ation Percentages				Amounts Allocat	ed		
ле	Acct		Utilities, Inc.	Other		Description	Utilities, Inc.	Other			
лс 0.	No.	Description	of Florida Seminole County	Companies/ Systems	Total	of Allocation Method	of Florida Seminole County	Companies/ Systems	Total	65.18%	34.8
•		Description	Jenninoke County	3,30,03	Total	Method	Semmole County	Systems	1014	Water	Sev
	Water Service Corp. A										
	403	Depreciation Expense	1,45%	98.55%	100.00%	ERC	\$4,262	290,069	\$294.331	2,778	1
	408	Taxes Other than Income	1.45%	98.55%	100.00%	ERC	\$450	30,664	31,114	293	
ļ.	601/603/701/703	Salaries	1.42%	98.58%	100,00%	ERC	\$5,073	351,589	356,662	3,307	L I
	604/704	Employee Benefits	1.45%	98.55%	100.00%	ERC	\$6,745	459,548	466,293	4,396	2
5	620/720	Materials and Supplies	1.45%	98.55%	100.00%	ERC	\$1,333	90,806	92,139	869	
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	90,800	92,139	609	
	632/732	Contractual Services - Accounting	1.45%	98.55%	100.00%	ERC	\$398	27,102	27,500	259	
	633/733	Contractual Services - Legal	1.45%	98.55%	100,00%	ERC	*****				
)	636/736	Contractual Services - Other	1.45%	98.55%	100.00%		\$152	10,380	10,532	99	
1	650/750					ERC	\$1,269	86,439	87,708	827	
2		Transportation Expenses	1.45%	98.55%	100.00%	ERC	\$1	97	98	1	
	670/770	Bad Debt Expense	0.00%	0.90%	0.00%	ERC	\$0	-	-	-	
3	675/775	Miscellaneous Expenses	1.45%	98.55%	100.00%	ERC	\$1,063	72,424	73,487	693	
L.	659/759	Other Insurance	1.45%	98.55%	100.00%	ERC	\$3,635	247,686	251,322	2,369	
							\$24,382	\$1,666,805	\$1.691,186	15,891	
•											
	Water Service Corp. A	llocated RVP Expenses									
}	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	<b>4</b> 5		
	408	Taxes Other than Income	0.00%					\$0	\$0	-	
				0.00%	0.00%	ERC	\$0	-	•	-	
	601/603/701/703	Salaries	4.19%	95.81%	100.00%	ERC	\$990	\$22,633	\$23,623	645	
:	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	•	-	
	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	
	632/732	Contractual Services - Accounting	0.00%	0,00%	0.00%	ERC	<b>\$</b> 0	-	-	-	
	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	<b>\$</b> 0	-	-	-	
	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	_			
۲	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0		-	-	
	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	
,	670/770	Bad Debt Expense	0.00%	0.00%				-	-	•	
,	675/775				0.00%	ERC	\$0	-	-	•	
	659/759	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	
	039/139	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0 \$ 990	\$ 22,633	\$ 23,623	645	
7	Water Service Corp. A	llocated Regional Expenses						. 22,035		042	
5	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	<b>S</b> 0	\$0	\$0		
5	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0 \$0	96	30	-	
	601/603/701/703	Salaries	0.00%	0.00%	0.00%			-	-	-	
	604/704	Employee Benefits				ERC	\$0	-	•	-	
			0.00%	0.00%	0.00%	ERC	\$0	-	•	-	
	620/720	Materials and Supplies	3.92%	96.08%	i00.00%	ERC	\$3	62	64.09	2	
•	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	
	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	•	-	-	
	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	
	667/767	Reg. Commission Exp Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	
	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-		
	675/775	Miscellaneous Expenses	5.28%	94.72%	100.00%	ERC	\$6	105	10	4	
		•					\$ 8	\$ 167	\$ 175	5	
	Vater Service Com A	Ilocated State Expenses									_
¥	Take Service Colp. A		5.20%	94.80%	100.00%	ERC	\$1,382	\$25,173	\$26,555	901	
Ā		Depreciation Expenses			100.00%	ERC					
¥	403	Depreciation Expenses Taxes Other than Income					\$1,554	28,305	29,858	1,013	
Ā	403 408	Taxes Other than Income	5.20%	94.80%		ERC	\$1,022	18,626	19,648	666	
Ŧ	403 408 601/603/701/703	Taxes Other than Income Salaries	5.20% 5.20%	94.80%	100.00%					54	
¥	403 408 601/603/701/703 604/704	Taxes Other than Income Salaries Employee Benefits	5.20% 5.20% 5.21%	94.80% 94.79%	100.00%	ERC	\$83	1,516	1,599		
Ŧ	403 408 601/603/701/703 604/704 618/718	Taxes Other than Income Salaries Employee Benefits Chemicals	5.20% 5.20% 5.21% 0.00%	94.80% 94.79% 0.00%	100.00% 0.00%	ERC ERC	\$83 \$0	-	-	•	
¥	403 408 601/603/701/703 604/704 618/718 620/720	Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies	5.20% 5.20% 5.21% 0.00% 5.20%	94.80% 94.79% 0.00% 94.80%	100.00% 0.00% 100.00%	ERC ERC ERC	\$83 \$0 \$13	231	1,599 - 244	. 8	
Ŧ	403 408 601/603/701/703 604/704 618/718 620/720 632/732	Taxes Other than Income Salaries Employee Benefits Chemicals Maternals and Supplies Contractual Services - Accounting	5.20% 5.20% 5.21% 0.00%	94.80% 94.79% 0.00%	100.00% 0.00%	ERC ERC	\$83 \$0	-	-	•	
Ţ	403 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733	Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Legal	5.20% 5.20% 5.21% 0.00% 5.20%	94.80% 94.79% 0.00% 94.80%	100.00% 0.00% 100.00%	ERC ERC ERC	\$83 \$0 \$13	-	-	•	
Ţ	403 408 601/603/701/703 604/704 618/718 620/720 632/732	Taxes Other than Income Salaries Employee Benefits Chemicals Maternals and Supplies Contractual Services - Accounting	5.20% 5.20% 5.21% 0.00% 5.20% 0.00%	94.80% 94.79% 0.00% 94.80% 0.00%	100.00% 0.00% 100.00% 0.00% 0.00%	ERC ERC ERC ERC ERC	\$83 \$0 \$13 \$0 \$0	231	244	8	
¥	403 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733	Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Legal Contractual Services - Other	5.20% 5.20% 5.21% 0.00% 5.20% 0.00% 0.00% 5.20%	94.80% 94.79% 0.00% 94.80% 0.00% 0.00% 94.80%	100.00% 0.00% 100.00% 0.00% 0.00% 100.00%	ERC ERC ERC ERC ERC ERC	\$83 \$0 \$13 \$0 \$0 \$284	-	-	•	
Ā	403 408 601/603/701/703 604/704 618/718 629/720 633/732 633/733 636/736	Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Legal Contractual Services - Other Rental Equipment	5.20% 5.20% 5.21% 0.00% 5.20% 0.00% 5.20% 0.00%	94.80% 94.79% 0.00% 94.80% 0.00% 94.80% 0.00%	100.00% 0.00% 100.00% 0.00% 0.00% 100.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC	\$83 \$0 \$13 \$0 \$0 \$284 \$0	231	244 5,450	8	
Ŧ	403 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733 636/736 642/742 650/750	Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Other Rental Equipment Transportation Expense	5.20% 5.20% 5.21% 0.00% 5.20% 0.00% 5.20% 0.00% 5.20%	94.80% 94.79% 0.00% 94.80% 0.00% 94.80% 0.00% 94.80% 0.00% 94.80%	100.00% 0.00% 100.00% 0.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC	\$83 \$0 \$0 \$0 \$284 \$0 \$284 \$0 \$2,597	231	244	8	
¥	403 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733 636/736 642/742 650/750 667/767	Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Legal Contractual Services - Other Rental Equipment Transportation Expense Reg. Commission Exp Other	5.20% 5.21% 0.00% 5.20% 0.00% 5.20% 0.00% 5.20% 0.00% 5.20%	94.80% 94.79% 0.00% 94.80% 0.00% 94.80% 94.80% 94.80% 94.80% 0.00%	100.00% 0.00% 100.00% 0.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$83 \$0 \$13 \$0 \$0 \$284 \$0 \$2,597 \$0	231 5,167 47,319	244 5,450 49,916	8 185 1,693	
Υ	403 408 601/603/701/703 604/704 618/718 632/732 633/733 636/736 642/742 650/750 667/767 670/770	Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Uegal Contractual Services - Other Retal Equipment Transportation Expense Reg. Commission Exp Other Bad Debt Expense	5.20% 5.20% 5.21% 0.09% 5.20% 0.00% 5.20% 0.00% 5.20% 0.00% 5.20%	94.80% 94.79% 0.00% 94.80% 0.00% 94.80% 94.80% 94.80% 94.80% 0.00% 94.80%	100.00% 0.00% 100.00% 0.00% 100.00% 100.00% 100.00% 0.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$83 \$0 \$13 \$0 \$284 \$0 \$284 \$0 \$2,597 \$0 \$10	231 5,167 47,319 190	244 5,450 49,916 200	8 185 1,693 7	
Ā	403 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733 636/736 642/742 650/750 667/750 667/757 670/770	Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Other Rental Equipment Transportation Expense Reg. Commission Exp Other Bad Debt Expense Missellancous Expenses	5.20% 5.21% 0.00% 5.20% 0.00% 5.20% 0.00% 5.20% 0.00% 5.20% 5.20%	94.80% 94.79% 0.00% 94.80% 0.00% 94.80% 0.00% 94.80% 94.80% 94.80% 94.80%	100.00% 0.00% 100.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$83 \$0 \$13 \$0 \$284 \$0 \$2,597 \$0 \$10 \$414	231 5,167 47,319	244 5,450 49,916	8 185 1,693	
У	403 408 601/603/701/703 604/704 618/718 632/732 633/733 636/736 642/742 650/750 667/767 670/770	Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Uegal Contractual Services - Other Retal Equipment Transportation Expense Reg. Commission Exp Other Bad Debt Expense	5.20% 5.20% 5.21% 0.09% 5.20% 0.00% 5.20% 0.00% 5.20% 0.00% 5.20%	94.80% 94.79% 0.00% 94.80% 0.00% 94.80% 94.80% 94.80% 94.80% 0.00% 94.80%	100.00% 0.00% 100.00% 0.00% 100.00% 100.00% 100.00% 0.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$83 \$0 \$13 \$0 \$284 \$0 \$284 \$0 \$2,597 \$0 \$10	231 5,167 47,319 190	244 5,450 49,916 200	8 185 1,693 7	

66 Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

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Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: December 31, 2008 Historical [x] Projected [] Florida Public Service Commission

Schedule B-12 Page 7 of 11

Preparer: Erin Povich

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.

Utilities, Inc. of Florida; Seminole County Allocation Percentage

										Allocation	Percentage
			(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
								Historical Month E		30, 2008	
	G/L			ation Percentages				Amounts Allocat	ed		
Line	Acct.		Utilities, Inc. of Florida	Other		Description	Utilities, Inc.	Other			
No.	No.	Description	Seminole County	Companies/	T1	of Allocation	of Florida	Companies/		65.18%	34.82%
110.	110.	Description	Seminole County	<u>Sy</u> stems	Total	Method	Seminole County	Systems	Total	Water	Sewer
L	Water Service Corp. A	Allocated Expenses:									
2	403	Depreciation Expense	1.44%	98.56%	100.00%	ERC	\$3,191	217,747	\$220,937	2,080	1,111
3	408	Taxes Other than Income	1 44%	98.56%	100.00%	ERC	\$565	38,579	39,144	2,080	1,111
4	601/603/701/703	Salaries	1.42%	98.58%	100.00%	ERC	\$5,637	390,623	396,260	3,674	197
5	604/704	Employee Benefits	1.44%	98.56%	100.00%	ERC	\$6,226	425,423	431,649	3,674 4,058	
6	620/720	Materials and Supplies	1.44%	98.56%	100.00%	ERC	\$2,801				2,168
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$2,801 \$0	191,390	194,191	1,825	975
8	632/732	Contractual Services - Accounting	1,44%	98.56%	100.00%	ERC	\$1,264	86,356	87,620	824	440
9	633/733	Contractual Services - Legal	1,44%	98.56%	100.00%	ERC	\$135	9,205	9,340	88	440
10	636/736	Contractual Services - Other	1.44%	98.56%	100.00%	ERC	\$1,882	128,638	130,520		47 656
n	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	51,882 \$0	128,638	130,520	1,227	656
12	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	50 50	-	-	-	-
13	675/775	Miscellaneous Expenses	1.44%	98.56%	100.00%	ERC	\$1,822	124.521	126.242		
14	659/759	Other Insurance	1.44%	98.56%	100.00%	ERC	\$2,858	195,272	126,343 198,129	1,188	635 995
15	000100	Conce inspirator	1.4474	20.0076	100.0074	ERC	\$26,379			1,862	
16							\$25,379	\$1,807,754	\$1,834,133	17,193	9.186
17	Water Service Com. A	Illocated RVP Expenses									
17	mater service Corp. A	LIDUATED IN V P CADENSES									
19	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC					
20	408	Taxes Other than Income	0.00%				<b>\$</b> 0	\$0	<b>\$</b> 0	-	-
21	601/603/701/703			0.00%	0.00%	ERC	\$0		· · ·	-	-
21	604/704	Salaries	4.17%	95.83%	100.00%	ERC	\$985	\$22,637	\$23,623	642	343
		Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	•
23	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	+
24	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
25	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERĊ	\$0	-	-	-	-
26	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
28	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	<b>S</b> 0	-	-	-	-
29	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	•	-	-	-
30	675/775	Miscellancous Expenses	0.00%	0.00%	0,00%	ERC	\$0	-	-	-	-
31	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	·	-	-
32							\$ 985	\$ 22.637	\$ 23,623	642	343
33	Water Service Corp. A	llocated Regional Expenses									
34											
35	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
36	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
37	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	•	-	-
38	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	<b>S</b> 0	-	-	-	-
39	620/720	Materials and Supplies	3.92%	96.08%	100.00%	ERC	\$12	305	317.77	8	4
40	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
41	636/736	Contractual Services - Other	0.00%	0.00%	0,00%	ERC	\$0	-	•	-	-
42	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-		-
43	667/767	Reg. Commission Exp Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
44	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
45	675/775	Miscellaneous Expenses	5.24%	94.76%	100.00%	ERC	\$62	1,127	1,190	41	22
46							\$ 75	\$ 1,433	\$ 1,508	49	26
	Water Service Corp. A	llocated State Expenses									
48											
49	403	Depreciation Expenses	5.45%	94.55%	<b>%00.001</b>	ERC	\$1,850	\$32,102	\$33,952	1,206	644
50	408	Taxes Other than Income	5.18%	94.82%	100.00%	ERC	\$3,321	60,760	64,081	2,164	1,156
51	601/603/701/703	Salaries	5.18%	94.82%	100,00%	ERC	\$9,880	180,757	190,637	6,439	3,440
52	604/704	Employee Benefits	5.19%	94.81%	100.00%	ERC	\$5	95	100	3	2
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	
54	620/720	Materials and Supplies	4.44%	95.56%	100.00%	ERC	(\$77)	(1,660)	(1,737)	(50)	(27)
55	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-		.,, -
56	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0		-		
57	636/736	Contractual Services - Other	5.18%	94.82%	100.00%	ERC	\$111	2,033	2,144	72	39
58	642/742	Rental Equipment	5.18%	94.82%	100.00%	ERC	(\$198)	(3,628)	(3,826)	(129)	(69)
59	650/750	Transportation Expense	5.18%	94.82%	100.00%	ERC	\$2,882	52,730	55.612	1,878	1,004
60	667/767	Reg. Commission Exp Other	0.00%	0.00%	0.00%	ERC	\$0			-,070	.,
61	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0		_	-	
62	675/775	Miscellaneous Expenses	5.18%	94.82%	100.00%	ERC	\$4,594	84,060	88,654	2,994	1,600
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0		-	-	-,
									-		
64							\$ 22,368	\$ 407,249	\$429,617	14,579	7,790

66 Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: December 31, 2008 Historical [x] 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. Florida Public Service Commission

Schedule B-12 Page 8 of 11

Preparer: Erin Povich

Utilities, Inc. of Florida; Seminole County Allocation Percentage

											1 Percentage
			(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
			Alloc	ation Percentages				Historical Month I		1, 2008	
	G/L		Utilities, Inc.	Other		Description	Utilities, Inc.	Amounts Allocat Other	ea		
Line No.	Acct. No.	Description	of Florida	Companies/		of Allocation	of Florida	Companies/		65.18%	34.82%
NO.	N0.	Description	Seminole County	Systems	Total	Method	Seminole County	Systems	Total	Water	Sewer
ł	Water Service Corp. A										
2	403	Depreciation Expense	1.40%	98.60%	100.00%	ERC	\$4,082	286,949	\$291,031	2,660	1,421
3	408	Taxes Other than Income	1.40%	98 60%	100.00%	ERC	\$514	36,218	36,732	335	179
4 5	601/603/701/703		-1.23%	101.23%	100.00%	ERC	\$5,009	(413,279)	(408,270)	3,265	1,744
5 6	604/704 620/720	Employee Benefits	1.40%	98.60%	100.00%	ERC	\$6,085	428,470	434,555	3,966	2,119
7	631/731	Materials and Supplies Contractual Services - Engineering	1.40%	98.60%	100.00%	ERC	\$2,022	142,335	144,356	1,318	704
8	632/732	Contractual Services - Engineering Contractual Services - Accounting	0.00% 1.40%	0.00%	0.00%	ERC	\$0				-
9	633/733	Contractual Services - Legal	1.40%	98.60% 98.60%	100.00% 100.00%	ERC	\$385 \$456	27,115	27,500	251	134
10	636/736	Contractual Services - Other	1.40%	98.60%	100.00%	ERC	\$436 \$2,395	32,140 168,655	32,596	298	159
n	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$2,393 \$0	106,055	171,050	1,561	834
12	670/770	Bad Debt Expense	1.40%	98,60%	100.00%	ERC	\$90	6,321	6,411	59	31
13	675/775	Miscellaneous Expenses	1.40%	98,60%	100.00%	ERC	\$1,154	81,245	82,399	752	402
14	659/759	Other Insurance	1.40%	98.60%	100,00%	ERC	(\$688)	(48,411)	(49,098)	(448)	(239)
15				-			\$21,505	\$747,757	\$769,262	14,016	7,489
16										14,010	(,+0)
	Water Service Corp. A	llocated RVP Expenses									
18 19	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	<b>\$</b> 0	¢.0		
20	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0 \$0	20	\$0	-	-
21	601/603/701/703	Salaries	3.98%	96.02%	100.00%	ERC	\$939	\$22,683	\$23,623	<u>-</u>	
22	604/704	Employee Benefits	0.00%	0.00%	0,00%	ERC	3939 \$0	344,083	\$23,623	612	327
23	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0 \$0	-	-	-	-
24	632/732	Contractual Services - Accounting	0.00%	0,00%	0.00%	ERC	\$0 \$0		-	-	-
25	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	50 50			-	
26	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	<b>\$</b> 0				
27	650/750	Transportation Expense	0.00%	0,00%	0.00%	ERC	\$0		-		
28	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	
29	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	_	-
30	675/775	Miscellaneous Expenses	3.98%	96.02%	100.00%	ERC	\$33	802	835	22	12
11 12	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	<u>\$0</u>		-	-	<u> </u>
3	Water Service Corp. A	llocated Regional Expenses					\$ <u>972</u>	\$ 23,485	\$ 24,457	634	339
34 35	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	<b>\$</b> 0	<b>\$</b> 0		
36	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0 \$0	30	20	-	-
37	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
8	604/704				0.00%			-	-		-
		Employee Benefits				FRC	50			-	
	620/720	Employee Benefits Materials and Supplies	0.00%	0.00%		ERC	\$0 \$0	-	-	-	-
9	620/720 632/732	Employee Benefits Materials and Supplies Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
19 10		Materials and Supplies				ERC ERC	\$0 \$0	-	-	-	-
89 40 11	632/732	Materials and Supplies Contractual Services - Accounting	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	ERC	\$0 \$0 \$0	- - - -	-	-	
39 40 11 12 13	632/732 636/736	Materials and Supplies Contractual Services - Accounting Contractual Services - Other	0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0,00% 0.00% 0.00%	ERC ERC ERC	\$0 \$0		-		
39 40 11 12 13 14	632/732 636/736 650/750 667/767 670/770	Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC	\$0 \$0 \$0 \$0	-	-		· · ·
89 40 11 12 13 14	632/732 636/736 650/750 667/767	Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0			- - - - - -	-
39 40 41 42 43 44 45 46	632/732 636/736 650/750 667/767 670/770 675/775	Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0	- - - - - -	- - - - - - - - - - - - - - - - - - -	-	
39 40 41 42 43 44 45 46 47	632/732 636/736 650/750 667/767 670/770 675/775 Water Service Corp. A	Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0	- - - - - -	- - - - - - - - - - - - - - - - - - -		-
39 10 11 12 13 14 15 16 17 18 19	632/732 636/736 650/750 667/767 670/770 675/775 Water Service Corp. A 403	Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Illocated State Expenses Depreciation Expenses	0 00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0	<u>\$</u> \$28,701	- - - - - - - - - - - - - - - - - - -		537
39 10 11 12 13 14 15 16 17 18 19 10	632/732 636/736 650/750 667/767 670/770 675/775 Water Service Corp. A 403 408	Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Illocated State Expenses Depreciation Expenses Taxes Other than Income	0 00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			- - - - - - - - - - - - - - - - - - -	537
39 10 11 12 13 14 15 16 17 18 19 0 1	632/732 636/736 650/750 667/767 670/770 675/775 Water Service Corp. A 403 408 601/603/701/703	Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Illocated State Expenses Depreciation Expenses Taxes Other than Income Salaries	0 00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 9.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$28,701	\$30,242		
19 10 11 12 13 14 15 16 7 8 9 0 1 2	632/732 636/736 650/750 667/767 670/770 675/775 Water Service Corp. A 403 408 601/603/701/703 604/704	Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp - Other Bad Debt Expense Miscellaneous Expenses Illocated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits	0 00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 5.10% 4.91% 4.91%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 94.90% 95.09% 95.09%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$28,701 31,030	\$30,242 32,633	1,045	558
19 10 11 12 13 14 15 6 7 8 9 0 1 2 3	632/732 636/736 650/750 667/767 670/770 675/775 <b>Water Service Corp. A</b> 403 408 601/603/701/703 604/704 618/718	Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Illocated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals	0 00% 0.00% 0.00% 0.00% 0.00% 0.00% 5.10% 4.91% 4.91% 4.91% 4.91%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 94.90% 95.09% 95.09% 95.09%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$28,701 31,030 56,287 95	\$30,242 32,633 59,194 100	1,045 1,895	558 1,013
19 10 11 12 13 14 15 15 16 7 8 9 0 1 2 3 4	632/732 636/736 650/750 667/767 670/770 675/775 Water Service Corp. A 403 408 601/603/701/703 604/704 618/718 620/720	Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Illocated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies	0 00% 0.00% 0.00% 0.00% 0.00% 0.00% 5.10% 4.91% 4.91% 4.91% 4.91%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 94.90% 95.09% 95.09% 95.09%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$28,701 31,030 56,287	\$30,242 32,633 59,194	1,045 1,895	558 1,013
19 19 19 19 19 19 19 19 19 19 19 19 19 1	632/732 636/736 650/750 667/767 670/770 675/775 Water Service Corp. A 403 408 601/603/701/703 604/704 618/718 620/720 632/732	Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp - Other Bad Debt Expense Miscellaneous Expenses Illocated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting	0 00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 5.10% 4.91% 4.91% 4.91% 4.91% 4.91% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 94.90% 95.09% 95.09% 95.09% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,541 \$1,603 \$2,908 \$5 \$0 \$75 \$0 \$75 \$0	\$28,701 31,030 56,287 95	\$30,242 32,633 59,194 100 1,535	1,045 1,895 3	558 1,013 2
19 19 19 19 19 19 19 19 19 19 19 19 19 1	632/732 636/736 650/750 667/767 670/770 675/775 Water Service Corp. A 403 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733	Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Illocated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting	0 00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 5.10% 4.91% 4.91% 4.91% 4.91% 0.00% 4.91% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 94.90% 95.09% 95.09% 95.09% 95.09% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$28,701 31,030 56,287 95 1,459	\$30,242 32,633 59,194 100 1,535	1,045 1,895 3 - 49 -	558 1,013 2 26
9900112234455678901234567	632/732 636/736 650/750 667/767 670/770 675/775 Water Service Corp. A 403 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733 636/736	Materials and Supplies Contractual Services - Accounting Contractual Services - Accounting Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Illocated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Legal	0 00% 0.00% 0.00% 0.00% 0.00% 0.00% 5.10% 4.91% 4.91% 4.91% 4.91% 4.91% 0.00% 4.91%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 94.90% 95.09% 95.09% 95.09% 0.00% 95.09% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$28,701 31,030 56,287 95	\$30,242 32,633 59,194 100 1,535	1,045 1,895 3	558 1,013 2
39 300 112 12 13 14 15 16 17 18 30 11 12 13 14 5 6 7 8	632/732 636/736 650/750 667/767 670/770 675/775 Water Service Corp. A 403 408 601/603/701/703 604/704 618/718 632/732 633/733 636/736 642/742	Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Illocated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Other Rental Equipment	0 00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 5.10% 4.91% 4.91% 4.91% 4.91% 0.00% 4.91% 0.00% 4.91%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 94.90% 95.09% 95.09% 0.00% 0.00% 0.00% 95.09%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,541 \$1,603 \$2,908 \$5 \$0 \$75 \$0 \$0 \$0 \$183 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$28,701 31,030 56,287 95 1,459 3,539	\$30,242 32,633 59,194 100 1,535 	1,045 1,895 3 - 49 - 119	558 1,013 2 - - - - - - - - - - - - - - - - - -
9900112233455678901223456789	632/732 636/736 650/750 667/767 670/770 675/775 Water Service Corp. A 403 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733 636/736	Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Illocated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Account Services - Other Rental Equipment Transportation Expense	0 00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 5.10% 4.91% 4.91% 4.91% 0.00% 4.91% 0.00% 4.91%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 94.90% 95.09% 95.09% 95.09% 0.00% 95.09% 95.09% 95.09% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$28,701 31,030 56,287 95 1,459	\$30,242 32,633 59,194 100 1,535	1,045 1,895 3 - 49 -	558 1,013 2 26
99001122344556789012234567890	632/732 636/736 650/750 667/767 670/770 675/775 Water Service Corp. A 403 408 601/603/701/703 644/704 618/718 632/732 633/733 633/736 642/742 650/750	Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Illocated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Other Rental Equipment	0 00% 0.00% 0.00% 0.00% 0.00% 0.00% 5.10% 4.91% 4.91% 4.91% 4.91% 0.00% 4.91% 0.00% 4.91% 0.00% 4.91% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 94.90% 95.09% 95.09% 0.00% 95.09% 0.00% 95.09% 0.00% 95.09% 0.00% 95.09% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% 100.00% 0.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$28,701 31,030 56,287 95 1,459 3,539	\$30,242 32,633 59,194 100 1,535 	1,045 1,895 3 - 49 - 119	558 1,013 2 26 - - 64
39 40 41 42 43 44 45 46	632/732 636/736 650/750 667/767 670/770 675/775 <b>Water Service Corp. A</b> 403 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733 636/736 642/742 655/750	Materials and Supplies Contractual Services - Accounting Contractual Services - Other Bad Debt Expense Miscellaneous Expenses Uncated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Legal Contractual Services - Other Rental Equipment Transportation Expense Reg. Commission Exp Other	0 00% 0.00% 0.00% 0.00% 0.00% 0.00% 5.10% 4.91% 4.91% 4.91% 4.91% 4.91% 0.00% 4.91% 0.00% 4.91% 0.00% 4.91% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 94.90% 95.09% 95.09% 0.00% 0.00% 95.09% 0.00% 95.09% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$28,701 31,030 56,287 95 1,459 3,539 42,291	\$30,242 32,633 59,194 100 1,535 - 3,722 44,476	1,045 1,895 3 - 49 - 119 t,424	558 1,013 2 26 - - - - - - - - - - - - - - - - -
39 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 7 18 19 10 11 12 13 14 15 16 7 18 19 10 11 12 13 14 15 16 7 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 13 14 15 16 17 18 19 10 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 12 11 11	632/732 636/736 650/750 667/767 670/770 675/775 Water Service Corp. A 403 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733 636/736 642/742 650/750 667/767 670/770	Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Idocated State Expenses Depreciation Expenses Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Other Rental Equipment Transportation Expenses Reg. Commission Exp Other Bad Debt Expense	0 00% 0.00% 0.00% 0.00% 0.00% 0.00% 5.10% 4.91% 4.91% 4.91% 4.91% 0.00% 4.91% 0.00% 4.91% 0.00% 4.91% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 94.90% 95.09% 95.09% 0.00% 95.09% 0.00% 95.09% 0.00% 95.09% 0.00% 95.09% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% 100.00% 0.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$28,701 31,030 56,287 95 1,459 3,539	\$30,242 32,633 59,194 100 1,535 	1,045 1,895 3 - 49 - 119	558 1,013 2 - - - - - - - - - - - - - - - - - -

66 Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

...

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: December 31, 2008 Historical [x] 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. Florida Public Service Commission

Schedule B-12 Page 9 of 11

Preparer: Erin Povich

Utilities, Inc. of Florida; Seminole County

Allocat	ion P	'ercenti	ige

										Anocación	i reiceittage
			(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
								Historical Month E	nding November :	30, 2008	
	GAL			ation Percentages				Amounts Allocat	ed		
ine	Acct.		Utilities, Inc. of Florida	Other Companies/		Description of Allocation	Utilities, Inc.	Other		(* 100/	
lo.	No.	Description	Seminole County	Systems	Total	Method	of Florida Seminole County	Companies/ Systems	Total	65.18% Water	34.82% Sewer
	Water Com in Com										
2	Water Service Com. # 403	Depreciation Expense	1,36%	00.000	100 0000						
3	403	Taxes Other than Income	1.36%	98.64%	100.00%	ERC	\$3,335	241,388	\$244,723	2,173	1,161
4	601/603/701/703		1.36%	98.64%	100.00%	ERC	\$440	31,937	32,377	287	153
5	604/704	Employee Benefits	1.36%	98.64%	100.00%	ERC	\$4,798	348,054	352,851	3,127	1,671
6	620/720	Materials and Supplies	1.36%	98.64% 98.64%	100.00% 100.00%	ERC	\$5,256	381,280	386,535	3,425	1,830
7	631/731	Contractual Services - Engineering	1.36%	98.64%	100.00%	ERC ERC	\$790 \$21	57,303	58,093	515	275
8	632/732	Contractual Services - Accounting	1.36%	98.64%	100.00%	ERC	\$875	1,529	1,550	14	7
ġ.	633/733	Contractual Services - Legal	1.36%	98.64%	100.00%	ERC	\$875 \$28	63,500	64,375	570	305
0	636/736	Contractual Services - Other	1.36%	98.64%	100.00%	ERC	\$3,296	2,019	2,047	18	10
1	650/750	Transportation Expenses	1.38%	98.63%	100.00%	ERC	\$3,296 \$0	239,081	242,376 8	2,148	1,148
2	670/770	Bad Debt Expense	1.36%	98.64%	100.00%	ERC	\$12	856	-	8	0 4
3	675/775	Miscellaneous Expenses	1.36%	98.64%	100.00%	ERC	\$1,466	106,352	868	955	
4	659/759	Other Insurance	1.36%	98.64%	100.00%	ERC	\$2,076	150,584	107,818 152,660	1,353	511
5			1.5670	20.0474	100.0070	LINC	\$22,391	\$1.623.890	\$1,646,281	14.594	723
6								31,023,050	\$1,040,281	14,394	1,198
7	Water Service Corp. A	Illocated RVP Expenses									
8 9											
-	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
0	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	•	-	-
1	601/603/701/703	Salaries	3.80%	96.20%	100.00%	ERC	<b>\$8</b> 97	\$22,725	\$23,623	585	312
2 3	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	<b>S</b> 0	-	-	-	-
4	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	•	-
5	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	•	-	-	-
6 7	636/736 650/750	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	•
8	666/766	Transportation Expense	0.00%	0.00%	0.00%	ERC	<b>\$</b> 0	-	-	-	•
° 9	670/770	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	<b>\$</b> 0	-	•	-	-
9 0	675/775	Bad Debt Expense Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0		-	-	-
ĩ	659/759	Other Insurance	3.80% 0.00%	96.20% 0.00%	100.00% 0.00%	ERC ERC	\$22 \$0	560	582	14	8
2				0.0074	0.0070	Lite	\$ 919	\$ 23,285	\$ 24,205	599	320
3 <u>1</u> 4	Vater Service Corp. A	Ilocated Regional Expenses							-		
5	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
б	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	30	30	•	
7	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0		•	-	
8	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0		-	-	-
9	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0				-
0	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	_			-
1	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0		-	-	-
2	650/750	Transportation Expense	4.58%	95.42%	100.00%	ERC	\$1	11	12	0	0
3	667/767	Reg. Commission Exp Other	0.00%	0.00%	0.00%	ERC	\$0			-	, in the second s
4	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-			
5	675/775	Miscellaneous Expenses	4.73%	95.27%	100.00%	ERC	\$8	166	174	5	3
6							\$ 9	\$ 177	\$ 186	6	3
7 <u>1</u> 8	Vator Service Corp. A.	llocated State Expenses							2		
8 9	403	Depreciation Expenses	4.86%	95.14%	100.00%	ERC	F1 460	¢20.772	<b>62</b> 0 0 <b>4</b> 0		
ó	408	Taxes Other than income	4.67%	95.33%	100.00%		\$1,469	\$28,773	\$30,242	958	512
i	601/603/701/703	Salaries	4.67%	95,33%	100.00%	ERC	\$1,246	25,414	26,660	812	434
z	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC ERC	\$426 \$0	8,684	9,110	277	148
3	618/718	Chemicals	4.64%	95.36%	100,00%	ERC	\$0 \$1	-	-	:	-
í.	620/720	Materials and Supplies	5,04%	94.96%	100.00%	ERC		24	25	1	0
5	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$85 \$0	1,610	1,695	56	30
5	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	50 \$0	-	•	-	-
,	636/736	Contractual Services - Other	4.67%	95.33%	100.00%	ERC	\$0 (\$1,572)	(22.000)	(22.620)	(1.02.0	
,	642/742	Rental Equipment	0.00%	93.33%	0.00%	ERC	(\$1,572) \$0	(32,064)	(33,636)	(1,024)	(547)
	650/750	Transportation Expense	4.67%	95.33%	100.00%	ERC	\$1,752	35,739	37,491	1 142	
)	667/767	Reg. Commission Exp Other	0.00%	0.00%	0.00%	ERC	\$1,752 \$0	33,739	37,491	1,142	610
í	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	50 50		-	•	-
2	675/775	Miscellaneous Expenses	4.67%	95.33%	100.00%	ERC	\$1.666	33,993	35,660	1.086	580
3	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-		1,000	580
4							\$ 5,074	\$ 102,172	\$107.246	3.307	1,767
5											

65 66 Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Company: Utilities, Inc. of Florida - Seminole County Docket No:: 090462-WS Schedule Year Ended: December 31, 2008 Historical [x] 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.

Florida Public Service Commission

Schedule B-12 Page 10 of 11

Preparer: Erin Povich

Utilities, Inc. of Floride; Seminole County Allocation Percentage

											Percentage
			(1)	(2)	(3)	(4)	(5)	(6)	(7)		8)
								Historical Month E		1, 2008	
	G/L			tion Percentages				Amounts Allocat	ed.		
ine			Utilities, Inc.	Other		Description	Utilities, Inc.	Other			
No.	Acct.	Description	of Florida	Companies/	<b>-</b> .	of Allocation	of Florida	Companies/		65.18%	34.82%
¥D.	No.	Description	Seminole County	Systems	Total	Method	Seminole County	Systems	Total	Water	Sewer
1	Water Service Corp. A	Docated Expenses:									
2	403	Depreciation Expense	1,36%	98.64%	100.00%	ERC	\$4,466	323,586	\$328,052	2.011	
3	408	Taxes Other than Income	1.36%	98.64%	100.00%	ERC	\$307	22,292		2,911	1,55
4	601/603/701/703		1,36%	98.64%	100.00%	ERC	\$307 \$4,858		22,599	200	10
5	604/704	Employee Benefits	1.36%	98.64%	100.00%	ERC		352,591	357,449	3,166	1,69
6	620/720	Materials and Supplies	1.36%	98.64%	100.00%		\$7,106	515,714	522,820	4,631	2,47
7	631/731	Contractual Services - Engineering	1.36%			ERC	\$1,054	76,517	77,571	687	30
8	632/732	Contractual Services - Accounting	1.36%	98.64% 98.64%	100.00%	ERC	(\$21)	(1,529)	(1,550)	(14)	
ç.	633/733	Contractual Services - Accounting			100.00%	ERC	(\$720)	(52,224)	(52,944)	(469)	(2
0	636/736	Contractual Services - Legal	1.36%	98,64%	100.00%	ERC	\$154	11,149	11,303	001	
J.	650/750		1.36%	98.64%	100.00%	ERC	\$4,230	307,002	311,232	2,757	1,43
2	670/770	Transportation Expenses	1.36%	98.64%	100.00%	ERC	\$5	388	393	3	
	675/775	Bad Debt Expense	1.36%	98.64%	100.00%	ERC	\$63	4,588	4,652	41	2
3	675/775	Miscellancous Expenses	1.36%	98.64%	100.00%	ERC	(\$1,305)	(94,718)	(96,023)	(850)	(4:
4	639/739	Other Insurance	1.36%	98.64%	100.00%	ERC	\$3,850	279,434	283,285	2.509	1,34
5							\$24,049	\$1,744,788	\$1,768,838	15,674	8,3
16 17											
	Water Service Corp. A	Ilocated RVP Expenses									
8											
9	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	50	-	
0	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-		
1	601/603/701/703	Salaries	3.80%	96.20%	100.00%	ERC	\$897	\$22,726	\$23,623	584	3
2	604/704	Employee Benefits	3.76%	96.24%	100.00%	ERC	\$1	20	21	i i	
3	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0				
4	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-		
5	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0				
6	636/736	Contractual Services • Other	0.00%	0.00%	0.00%	ERC	\$0	_		·	
7	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	
8	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	
9	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0 \$0	-	-	-	
0	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC		-	-	•	
í	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	
2	000000	orbier model whee	0.0076	0.00%	0.007e	DRC	\$ 898		\$ 23.644		
3	Water Service Com A	Ilocated Regional Expenses					\$ 898	\$ 22,746	\$ 23,644	585	31
4	Hum Switter Colp. A	Mouned Newtonia Expenses									
5	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	<b>S</b> 0	50		
6	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	20	\$0	•	
7	601/603/701/703	Salaries	0.00%					•	-	-	
8	604/704	Employee Benefits		0.00%	0.00%	ERC	\$0	-	-		
9	620/720	Materials and Supplies	0.00%	0.00%	0.00%					-	
						ERC	<b>\$</b> 0	-	-	:	
			0.00%	0.00%	0.00%	ERC	\$0	-		-	
0	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00% 0.00%	ERC	\$0 \$0	-	•	-	
0 I	636/736	Contractual Services - Accounting Contractual Services - Other	0.00% 0.00%	0.00% 0.00%	0.00% 0.00% 0.00%	ERC ERC ERC	\$0 \$0 \$0			-	
0 1 2	636/736 650/750	Contractual Services - Accounting Contractual Services - Other Transportation Expense	0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC	\$0 \$0 \$0 \$0	-	•		
0 1 2 3	636/736 650/750 667/767	Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0	-	•	-	
0 1 2 3 4	636/736 650/750 667/767 670/770	Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$6	-	•	-	
0 1 2 3 4 5	636/736 650/750 667/767	Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0	-	· · ·	-	
0 1 2 3 4 5 6	636/736 650/750 667/767 670/770 675/775	Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$6	- - - -		-	
0 1 2 3 4 5 6	636/736 650/750 667/767 670/770 675/775	Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$6	- - - - - - - - - - - - - - - - - - -		-	
0 1 2 3 4 5 6 7	636/736 650/750 667/767 670/770 675/775	Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$6	- - - - - - - - - - - - - - - - - - -	- - - - -	-	
0 1 2 3 4 5 6 7 8	636/736 650/750 667/767 670/770 675/775	Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses	0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	529 368		976	
0 2 3 4 5 5 7 8 9	636/736 650/750 667/767 670/770 675/775 Water Service Corp. A	Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Ilocated State Expenses	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,498	\$ \$ 29,368 27 379	\$30,866	976	
	636/736 650/750 667/767 670/770 675/775 Water Service Corp. A 403	Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Received State Expenses Depreciation Expenses	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 4.85% 4.67%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,498 \$1,498 \$1,132	27,379	\$30,866 28,720	874	46
0 1 2 3 4 5 5 7 8 9	636/736 650/750 667/767 670/770 675/775 <u>Water Service Corp. A</u> 403 408	Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Ilocated State Expenses Deprociation Expenses Taxes Other than Income	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 4.85% 4.67% 4.67%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 95.15% 95.33%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,498 \$1,342 (\$5,008)	27,379 (102,202)	\$30,866 28,720 (107,210)	874 (3,264)	46 (1,74
0 1 2 3 3 4 5 5 5 7 7 8 9 1 2	636/736 650/750 657/767 670/770 675/775 <u>Water Service Corp. A</u> 403 408 601/603/701/703	Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Ilocated State Expenses Deprociation Expenses Taxes Other than Income Salarics Employee Benefits	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 4.85% 4.67% 4.67%	0.00% 0.00% 0.00% 0.00% 0.00% 95.15% 95.33% 95.33%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	27,379	\$30,866 28,720	874	46 (1,74
0 1 2 3 4 5 5 5 5 7 7 8 9 9 1 2 3	636/736 650/750 667/767 670/770 675/775 <u>Water Service Corp. A</u> 403 408 601/603/701/703 604/704 618/718	Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Ilocated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chernicals	0.00% 0.00% 0.00% 0.00% 0.00% 4.85% 4.67% 4.67% 4.67% 4.67%	0.00% 0.00% 0.00% 0.00% 0.00% 95.15% 95.33% 95.33% 95.33% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,498 \$1,342 \$1,342 \$1,342 \$26,008) \$26 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	27,379 (102,202)	\$30,866 28,720 (107,210)	874 (3,264)	46 (1,74
0 1 2 3 4 5 5 5 7 8 9 1 2 3 4	636/736 650/750 667/767 670/770 675/775 <u>Water Service Corp. A</u> 403 408 601/603/701/703 604/704 618/718 618/720	Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Ilocated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employce Benefits Chemicals Maternals and Supplies	0.00% 0.00% 0.00% 0.00% 0.00% 4.85% 4.67% 4.67% 4.67% 4.67% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 95.15% 95.33% 95.33% 95.33% 95.33% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,498 \$1,342 (\$5,008) \$26 \$0 \$0	27,379 (102,202)	\$30,866 28,720 (107,210)	874 (3,264)	46 (1,74
0 1 2 3 4 5 6 7 8 9 9 1 2 3 4 5	636/736 650/750 6677/67 670/770 675/775 Water Service Corp. A 403 408 601/603/701/703 604/704 618/718 620/720 632/732	Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Ilocated State Expenses Deprociation Expenses Taxes Other than Income Salarics Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 4.85% 4.67% 4.67% 4.67% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 95.15% 95.33% 95.33% 95.33% 95.33% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,498 \$1,342 (\$5,008) \$26 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	27,379 (102,202)	\$30,866 28,720 (107,210)	874 (3,264)	46 (1,74
0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6	636/736 650/750 667/767 670/770 675/775 Water Service Corp. A 403 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733	Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Uccated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Maternals and Supplies Contractual Services - Legal	0.00% 0.00% 0.00% 0.00% 0.00% 4.85% 4.67% 4.67% 4.67% 4.67% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 95.15% 95.33% 95.33% 95.33% 95.33% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,498 \$1,342 \$1,342 \$1,342 \$1,342 \$1,342 \$1,5,008 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	27,379 (102,202) 529	\$30,866 28,720 (107,210) 555 - -	874 (3,264) 17 - -	46 (1,74
0 1 2 3 4 5 5 7 8 9 1 2 3 4 5 5 7	636/736 650/750 667/767 675/775 Water Service Corp. A 403 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733 636/736	Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Uccated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Maternals and Supplies Contractual Services - Accounting Contractual Services - Other	0.00% 0.00% 0.00% 0.00% 0.00% 4.85% 4.67% 4.67% 4.67% 4.67% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 95.15% 95.33% 95.33% 95.33% 95.33% 95.33% 95.33%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,498 \$1,342 (\$5,008) \$26 \$0 \$0 \$0 \$0 \$0 \$0 \$175	27,379 (102,202)	\$30,866 28,720 (107,210)	874 (3,264)	46 (1,74
01234555789912345578	636/736 650/750 667/767 670/770 675/775 Water Service Corp. A 403 408 601/s03/701/703 604/704 618/718 620/720 633/732 633/733 636/736 64/2742	Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Ilocated State Expenses Deprociation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Legal Contractual Services - Other Rental Equipment	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 4.85% 4.67% 4.67% 4.67% 0.00% 0.00% 0.00% 0.00% 4.67% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 95.15% 95.33% 95.33% 95.33% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,498 \$1,342 (\$5,008) \$26 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	27,379 (102,202) 529 3,572	\$30,866 28,720 (107,210) 555 	874 (3,264) 17 - - - t14	46 (1,74
0 1 2 3 4 5 6 7 8 9 9 1 2 3 4 5 5 7 8 9	636/736 650/750 667/767 670/770 675/775 Water Service Corp. A 403 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733 636/736 642/742 650/750	Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Uccated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Maternals and Supplies Contractual Services - Accounting Contractual Services - Account Contractual Services - Other Rental Equipment Transportation Expense	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 4.85% 4.67% 4.67% 4.67% 0.00% 0.00% 0.00% 0.00% 4.67% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 95.15% 95.33% 95.33% 95.33% 0.00% 0.00% 0.00% 0.00% 0.00% 95.33%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,498 \$1,342 \$1,342 \$1,342 \$5,008) \$26 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	27,379 (102,202) 529	\$30,866 28,720 (107,210) 555 - -	874 (3,264) 17 - -	46 (1,74
0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0	636/736 650/750 667/767 670/770 675/775 Water Service Corp. A 403 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733 636/736 642/742 650/750	Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Uccated State Expenses Depreciation Expenses Salaries Employce Benefits Chemicals Maternals and Supplies Contractual Services - Accounting Contractual Services - Other Rental Equipment Transportation Expense Reg. Commission Exp Other	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 4.85% 4.67% 4.67% 4.67% 0.00% 0.00% 0.00% 0.00% 4.67% 0.00% 4.67% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 95.15% 95.33% 95.33% 95.33% 95.33% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,498 \$1,342 (\$5,008) \$26 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,75 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	27,379 (102,202) 529 3,572	\$30,866 28,720 (107,210) 555 	874 (3,264) 17 - - - t14	46 (1,74
0123456789012345678901	636/736 650/750 667/767 670/770 675/775 Water Service Corp. A 403 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733 636/736 642/742 650/750 667/767 670/70	Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Uccated State Expenses Deprociation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Legal Contractual Services - Other Rental Equipment Transportation Expense Reg. Commission Exp Other Bad Debt Expense	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 4.85% 4.67% 4.67% 4.67% 0.00% 0.00% 0.00% 4.67% 0.00% 4.67% 0.00% 4.67% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 95.15% 95.33% 95.33% 95.33% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 0.00% 100.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,498 \$1,342 (\$5,008) \$26 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	27,379 (102,202) 529 3,572 32,728	\$30,866 28,720 (107,210) 555 	874 (3,264) 17 - - - t14	52 46 (1,74 6 55:
01234567890123456789012	636/736 650/750 667/767 670/770 675/775 Water Service Corp. A 403 408 601/603/701/703 604/704 618/718 620/720 633/733 636/736 642/742 650/750 667/767 673/775	Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Uccated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Other Rental Equipment Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 4.85% 4.67% 4.67% 4.67% 0.00% 0.00% 0.00% 0.00% 4.67% 0.00% 4.67% 0.00% 4.67%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 95.15% 95.33% 95.33% 95.33% 95.33% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 95.33%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 0.00% 100.00% 0.00% 100.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.0%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,498 \$1,498 \$1,342 \$1,342 \$5,008) \$266 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	27,379 (102,202) 529 3,572	\$30,866 28,720 (107,210) 555 	874 (3,264) 17 - - - t14	46 (1,74
10 11 12 13 14 15 16	636/736 650/750 667/767 670/770 675/775 Water Service Corp. A 403 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733 636/736 642/742 650/750 667/767 670/70	Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Uccated State Expenses Deprociation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Legal Contractual Services - Other Rental Equipment Transportation Expense Reg. Commission Exp Other Bad Debt Expense	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 4.85% 4.67% 4.67% 4.67% 0.00% 0.00% 0.00% 4.67% 0.00% 4.67% 0.00% 4.67% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 95.15% 95.33% 95.33% 95.33% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 0.00% 100.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,498 \$1,342 (\$5,008) \$26 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	27,379 (102,202) 529 3,572 32,728	\$30,866 28,720 (107,210) 535	874 (3,264) 17 - - - 114 - 1,045	46 (1,74 6 55

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: December 31, 2008 Historical [x] Projected [] Florida Public Service Commission

Schedule B-12 Page 11 of 11

Preparer: Erin Povich

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.

Utilities, Inc. of Florida; Seminole County Allocation Percentage

										Allocation	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(5	3)
									Ending December 31		
			Alloca	tion Percentages			· · · · · · · · · · · · · · · · · · ·	Amounts Allocat		. 2008	
	G/L		Utilities, Inc.	Other		Description	Utilities, Inc.	Other			
ine	Acct.		of Florida	Companies/		of Allocation	of Florida	Companies/		65.18%	34.82
lo.	No.	Description	Seminole County	Systems	Total	Method	Seminole County	Systems	Total	Water	Sewe
1	Water Service Corp. A										
2	403	Depreciation Expense	1.42%	98.58%	100.00%	ERC	\$36,386	\$2,533,713	\$2,570,099	23,715	12,6
3	408	Taxes Other than Income	1.42%	98,58%	100.00%	ERC	\$6,165	\$429,279	\$435,444	4,018	2,
4 5	601/603/701/703	Salaries	1.41%	98.59%	100.00%	ERC	\$59,244	\$4,130,733	\$4,189,977	38,613	20,0
5	604/704	Employee Benefits	1.41%	98,59%	100.00%	ERC	\$75,855	\$5,289,931	\$5,365,786	49,439	26,
5 7	620/720	Materials and Supplies	1.42%	98,58%	100.00%	ERC	\$22,661	\$1,570,059	\$1,592,720	14,770	7,
3	631/731 632/732	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	<b>\$</b> 0	(\$0)	\$0	0	
	632/732	Contractual Services - Accounting	1.43%	98.57%	100.00%	ERC	\$4,344	\$299,707	\$304,051	2,831	1,
) 0	633/733	Contractual Services - Legal	1.41%	98.59%	100.00%	ERC	\$1,739	\$121,276	\$123,015	1,133	
0 1	650/750	Contractual Services - Other	1.41%	98.59%	100.00%	ERC	\$25,717	\$1,804,586	\$1,830,303	16,761	8,
		Transportation Expenses	1.45%	98.55%	100.00%	ERC	(\$6)	(\$412)	(\$418)	(4)	
2 3	670/770 675/775	Bad Debt Expense	1.40%	98.60%	100.00%	ERC	\$291	\$20,432	\$20,723	189	
		Miscellaneous Expenses	1.42%	98.58%	100.00%	ERC	\$16,533	\$1,144,349	\$1,160,883	10,776	5,
4 5	659/759	Other Insurance	1.42%	98.58%	100.00%	ERC	\$33,206	\$2,310,753	\$2,343,959	21,642	11,
							\$282.135	\$19,654,408	\$19,936,544	183,884	98.
6											
	Water Service Corp. A	Ilocated RVP Expenses									
B											
2	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	0	
)	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	
	601/603/701/703	Salaries	4.01%	95.99%	100.00%	ERC	\$11,267	\$269,646	\$280,913	7,343	3
	604/704	Employee Benefits	3.76%	96.24%	100.00%	ERC	\$1	\$20	\$21		
	620/720	Materials and Supplies	0,00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
ł	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	<b>\$</b> 0	\$0	\$0	-	
	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
i	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	<b>\$</b> 0	\$0		
	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	
1	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	
)	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERÇ	\$0	\$0	\$0	-	
)	675/775	Miscellaneous Expenses	3,90%	96.10%	100.00%	ERC	\$55	\$1,361	\$1,417	36	
	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	<b>S</b> 0		
2							\$ 11,323	\$ 271.027	\$ 282,350	7,380	3,1
	Water Service Corp. A										
		Ilocated Regional Expenses									,
											,
5	403	Depreciation Expenses	5.01%	94.99%	100.00%	ERC	\$2	\$37	\$39	1	,
	403 408	Depreciation Expenses Taxes Other than Income	5.01% 0.00%	94.99% 0.00%	100.00% 0.00%	ERC ERC	\$2 \$0	\$37 \$0	\$39 \$0	1	,
	403 408 601/603/701/703	Depreciation Expenses Taxes Other than Income Salaries								313	
	403 408 601/603/701/703 604/704	Depreciation Expenses Taxes Other than Income Salaries Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	•	
	403 408 601/603/701/703 604/704 620/720	Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Materials and Supplies	0.00% 5.05%	0.00% 94.95%	0.00% 100.00%	ERC	\$0 \$481	\$0 \$9,029	\$0 \$9,510	313 335	
	403 408 601/603/701/703 604/704 620/720 632/732	Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting	0.00% 5.05% 5.05%	0.00% 94,95% 94,95%	0.00% 100.00% 100.00%	ERC ERC ERC	\$0 \$481 \$514	\$0 \$9,029 \$9,653	\$0 \$9,510 \$10,167	313	
	403 408 601/603/701/703 604/704 620/720 632/732 636/736	Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other	0.00% 5.05% 5.05% 5.00% 0.00% 5.05%	0.00% 94.95% 94.95% 95.00% 0.00% 94.95%	0.00% 100.00% 100.00% 100.00% 0.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC	\$0 \$481 \$514 \$389	\$0 \$9,029 \$9,653 <b>\$7</b> ,393	\$0 \$9,510 \$10,167 \$7,782	313 335	,
	403 408 601/603/701/703 604/704 632/732 636/736 650/750	Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Maternals and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense	0.00% 5.05% 5.05% 5.00% 0.00% 5.05% 5.05%	0.00% 94.95% 94.95% 95.00% 0.00% 94.95% 94.96%	0.00% 100.00% 100.00% 100.00% 0.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$481 \$514 \$389 \$0	\$0 \$9,029 \$9,653 \$7,393 \$0	\$0 \$9,510 \$10,167 \$7,782 \$0	313 335 254	
	403 408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 667/767	Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Other Transportation Expense Reg. Commission Exp Other	0.00% 5.05% 5.05% 5.00% 0.00% 5.05% 5.04% 5.06%	0.00% 94.95% 94.95% 95.00% 0.00% 94.95% 94.96% 94.94%	0.00% 100.00% 100.00% 100.00% 0.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$481 \$514 \$389 \$0 \$328	\$0 \$9,029 \$9,653 \$7,393 \$0 \$6,153	\$0 \$9,510 \$10,167 \$7,782 \$0 \$6,481	313 335 254 213	
	403 408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 667/767 670/770	Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense	0.00% 5.05% 5.05% 0.00% 5.05% 5.04% 5.04% 5.06% 0.00%	0.00% 94.95% 94.95% 95.00% 0.00% 94.95% 94.96% 94.96% 94.94% 0.00%	0.00% 100.00% 100.00% 100.00% 0.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$481 \$514 \$389 \$0 \$328 \$21	\$0 \$9,029 \$9,653 \$7,393 \$0 \$6,153 \$392	\$0 \$9,510 \$10,167 \$7,782 \$0 \$6,481 \$412	313 335 254 213 14	
	403 408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 667/767	Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Other Transportation Expense Reg. Commission Exp Other	0.00% 5.05% 5.05% 5.00% 0.00% 5.05% 5.04% 5.06%	0.00% 94.95% 94.95% 95.00% 0.00% 94.95% 94.96% 94.94%	0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$481 \$514 \$389 \$0 \$328 \$221 \$571	\$0 \$9,029 \$9,653 \$7,393 \$0 \$6,153 \$392 \$10,718	\$0 \$9,510 \$10,167 \$7,782 \$0 \$6,481 \$412 \$11,289	313 335 254 213 14	
	403 408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 667/767 670/770 675/775	Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses	0.00% 5.05% 5.05% 0.00% 5.05% 5.04% 5.04% 5.06% 0.00%	0.00% 94.95% 94.95% 95.00% 0.00% 94.95% 94.96% 94.96% 94.94% 0.00%	0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$481 \$514 \$0 \$228 \$21 \$571 \$50	\$0 \$9,029 \$9,653 \$7,393 \$0 \$6,153 \$392 \$10,718 \$0	\$0 \$9,510 \$10,167 \$7,782 \$0 \$6,481 \$412 \$11,289 \$0	313 335 254 213 14 372	
	403 408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 667/767 670/770 675/775	Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense	0.00% 5.05% 5.05% 0.00% 5.05% 5.04% 5.04% 5.06% 0.00%	0.00% 94.95% 94.95% 95.00% 0.00% 94.95% 94.96% 94.96% 94.94% 0.00%	0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$481 \$514 \$389 \$0 \$328 \$21 \$571 \$50 \$0 \$1,660	\$0 \$9,029 \$9,653 \$7,393 \$0 \$6,153 \$392 \$10,718 \$0 \$31,143	\$0 \$9,510 \$10,167 \$7,782 \$0 \$6,481 \$412 \$11,289 \$0 \$2,804	313 335 254 213 14 372 1,082	
	403 408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 6677/67 670/770 675/775 Water Service Corp. A	Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Maternals and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Hocsted State Expenses	0 00% 5.05% 5.05% 5.00% 0.00% 5.05% 5.04% 5.06% 0.00% 5.06%	0.00% 94.95% 95.00% 0.00% 94.95% 94.96% 94.96% 0.00% 94.94%	0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$481 \$514 \$389 \$0 \$328 \$21 \$571 \$50 \$0 \$1,660	\$0 \$9,029 \$9,653 \$7,393 \$0 \$6,153 \$392 \$10,718 \$0 \$31,143	\$0 \$9,510 \$10,167 \$7,782 \$0 \$6,481 \$412 \$11,289 \$0 \$2,804	313 335 254 213 14 372 1,082	
	403 408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 667/767 670/770 675/775 Water Service Corp. A: 403	Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Hocated State Expenses Depreciation Expenses	0.00% 5.05% 5.05% 5.00% 0.00% 5.05% 5.04% 5.06% 0.00% 5.06%	0.00% 94.95% 95.00% 0.00% 94.95% 94.96% 94.94% 0.00% 94.94%	0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$481 \$514 \$389 \$0 \$328 \$21 \$571 \$50 \$0 \$1,660	\$0 \$9,029 \$9,653 \$7,393 \$0 \$6,153 \$392 \$10,718 \$0 \$31,143	\$0 \$9,510 \$10,167 \$7,782 \$0 \$6,481 \$412 \$11,289 \$0 \$2,804	313 335 254 213 14 372 1,082	
	403 408 601/603/701/703 604/704 620/720 636/736 650/750 650/750 670/770 675/775 Water Service Corp. A: 403 408	Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Meested State Expenses Depreciation Expenses Taxes Other than Income	0.00% 5.05% 5.05% 5.00% 0.00% 5.05% 5.06% 0.00% 5.06% 5.06%	0.00% 94.95% 95.00% 0.00% 94.95% 94.94% 0.00% 94.94% 0.00% 94.94%	0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$481 \$389 \$0 \$328 \$21 \$571 \$0 <u>\$1,665</u> \$3,965 \$18,840 \$19,511	\$00 \$9,029 \$9,653 \$7,393 \$0 \$5,153 \$392 \$10,718 \$ \$0 <u>\$31,143</u> \$ 74,518 \$342,488 \$366,094	\$0 \$9,510 \$10,167 \$7,782 \$0 \$6,481 \$412 \$11,289 \$0 \$32,804 \$78,483	313 335 254 213 14 372 1.082 2.584	  6,
	403 408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 667/767 675/775 Water Service Corp. A: 403 408 601/603/701/703	Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Necated State Expenses Depreciation Expenses Taxes Other than Income Salaries	0 00% 5.05% 5.05% 5.00% 0.00% 5.05% 5.04% 5.06% 5.06% 5.06% 5.06% 5.21%	0.00% 94.95% 95.00% 95.00% 94.95% 94.96% 94.96% 94.94% 0.00% 94.94%	0.00% 100.00% 100.00% 0.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$481 \$514 \$389 \$0 \$328 \$21 \$571 \$0 \$1,660 \$1,660 \$3,965 \$18,840 \$19,511 \$1,406	\$0 \$9,029 \$9,653 \$7,393 \$0 \$6,153 \$392 \$10,718 \$0 \$11,143 \$74,518 \$342,488	\$0 \$9,510 \$10,167 \$7,782 \$0 \$6,481 \$412 \$11,289 \$0 \$22,804 \$78,483 \$361,328	313 335 254 213 14 372 1,082 2,584	  6, 6,
	403 408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 667/767 670/770 675/775 Water Service Corp. A: 403 408 601/603/701/704	Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Negated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits	0 00% 5.05% 5.05% 5.00% 5.03% 5.04% 5.04% 5.06% 0.00% 5.06% 5.06% 5.06% 5.06% 5.21%	0.00% 94.95% 95.00% 95.00% 94.95% 94.96% 94.94% 0.00% 94.94% 94.94% 94.79% 94.79% 93.71% 94.87%	0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$481 \$389 \$0 \$328 \$21 \$571 \$0 <u>\$1,665</u> \$3,965 \$18,840 \$19,511	\$00 \$9,029 \$9,653 \$7,393 \$0 \$5,153 \$392 \$10,718 \$ \$0 <u>\$31,143</u> \$ 74,518 \$342,488 \$366,094	\$0 \$9,510 \$10,167 \$7,782 \$0 \$6,481 \$412 \$11,289 \$0 \$32,804 \$78,483 \$361,328 \$387,605	313 335 254 213 14 372	  6, 6,
	403 408 601/603/701/703 604/704 620/720 636/736 650/750 657/767 670/770 675/775 Water Service Corp. A: 403 408 601/603/701/703 604/704 618/718	Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Expenses Mad Debt Expenses Miscellaneous Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals	0 00% 5.05% 5.05% 5.00% 0.00% 5.05% 5.04% 5.06% 5.06% 5.06% 5.06% 5.06% 5.06% 5.06% 5.03% 6.29% 5.11%	0.00% 94.95% 95.00% 0.00% 94.95% 94.96% 0.00% 94.94% 0.00% 94.94% 94.79% 93.71% 93.71%	0.00% 100.00% 100.00% 0.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$481 \$514 \$389 \$0 \$328 \$21 \$571 \$0 \$1,660 \$1,660 \$3,965 \$18,840 \$19,511 \$1,406	\$0 \$9,029 \$9,653 \$7,393 \$0 \$6,153 \$392 \$10,718 \$0 <u>\$31,143</u> \$74,518 \$342,488 \$368,094 \$20,948	\$0 \$9,510 \$10,167 \$7,782 \$0 \$6,481 \$412 \$11,289 \$32,804 \$78,483 \$361,328 \$387,605 \$22,354	313 335 254 213 14 372 2,584 12,279 12,279 12,276 916	  6, 6,
	403 408 601/603/701/703 604/704 620/720 636/736 650/750 667/767 675/775 Water Service Corp. A: 403 408 601/603/701/703 604/704 618/718 620/720	Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Nocated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies	0 00% 5.05% 5.05% 5.00% 5.03% 5.04% 5.04% 5.06% 0.00% 5.06% 5.06% 5.06% 5.21% 5.03% 6.29% 5.11% 4.64% 5.45%	0.00% 94.95% 95.00% 94.95% 94.96% 94.96% 94.94% 0.00% 94.94% 94.94% 94.94% 94.97% 93.71% 94.89% 95.36%	0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$481 \$514 \$389 \$0 \$328 \$21 \$571 \$50 \$1,660 \$3,965 \$3,965 \$18,840 \$19,511 \$1,406 \$226	\$0 \$9,029 \$9,653 \$7,393 \$0 \$6,153 \$392 \$10,718 \$0 \$31,143 \$74,518 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,498 \$342,488 \$342,498 \$342,498	\$0 \$9,510 \$10,167 \$7,782 \$0 \$6,481 \$412 \$11,289 \$0 \$32,804 \$78,483 \$361,328 \$387,605 \$22,354 \$4,25	313 335 254 213 14 372 1,082 2,584 12,279 12,279 12,716 916 147	 6, 6,
	403 408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 667/767 670/770 675/775 Water Service Corp. Al 403 408 601/603/701/703 664/704 618/718 620/720 632/732	Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Housted State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting	0 00% 5.05% 5.05% 5.00% 5.03% 5.04% 5.04% 5.06% 0.00% 5.06% 5.21% 5.03% 6.29% 5.11% 4.64% 5.45% 0.00%	0.00% 94.95% 95.00% 94.95% 94.96% 94.94% 0.00% 94.94% 94.94% 94.79% 93.71% 93.71% 93.85% 0.00%	0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$481 \$389 \$328 \$21 \$571 \$571 \$1,660 \$3,965 \$18,840 \$19,511 \$1,406 \$2,226 \$1	\$00 \$9,029 \$9,653 \$7,393 \$0 \$5,153 \$392 \$10,718 \$ \$20,143 \$74,518 \$342,488 \$342,488 \$342,488 \$342,488 \$342,488 \$342,944 \$20,948 \$21,149 \$22,948	\$0 \$9,510 \$10,167 \$7,782 \$0 \$6,481 \$412 \$11,289 \$0 \$32,804 \$78,483 \$361,328 \$387,605 \$22,354 \$4,425 \$25	313 335 254 14 372 2,584 1,082 2,584 12,279 12,716 916 147 1	  6,
	403 408 601/603/701/703 604/704 620/720 636/736 650/750 657/767 670/770 675/775 Water Service Corp. A: 403 408 601/603/701/703 604/704 618/718 620/720 632/733	Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Bad Debt Expense Miscellanous Expenses Depreciation Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Legal	0 00% 5.05% 5.05% 5.00% 5.03% 5.04% 5.04% 5.06% 0.00% 5.06% 5.06% 5.06% 5.21% 5.03% 6.29% 5.11% 4.64% 5.45%	0.00% 94.95% 95.00% 94.95% 94.96% 94.96% 94.94% 0.00% 94.94% 94.94% 94.94% 94.97% 93.71% 94.89% 95.36%	0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$481 \$514 \$389 \$0 \$328 \$21 \$571 \$0 \$1,660 \$3,965 \$3,965 \$18,840 \$19,511 \$1,406 \$226 \$1,406 \$226 \$1,101	\$0 \$9,029 \$9,633 \$7,393 \$0 \$5,153 \$392 \$10,718 \$392 \$31,143 \$74,518 \$342,488 \$368,094 \$20,948 \$4,199 \$24 \$19,109	\$0 \$9,510 \$10,167 \$7,782 \$0 \$6,481 \$412 \$11,289 \$32,804 \$78,483 \$361,328 \$387,605 \$22,354 \$4,425 \$22,354 \$4,425 \$22,354	313 335 254 14 372 2,584 1,082 2,584 12,279 12,716 916 147 1	 6, 6,
	403 408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 667/767 675/775 Water Service Corp. A: 403 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733	Depreciation Expenses Taxes Other than Income Salaries Employce Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Other Bad Debt Expense Miscellaneous Expenses Mozeted State Expenses Depreciation Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting	0 00% 5.05% 5.05% 5.00% 5.03% 5.04% 5.04% 5.06% 0.00% 5.06% 5.21% 5.03% 6.29% 5.11% 4.64% 5.45% 0.00%	0.00% 94.95% 95.00% 94.95% 94.96% 94.94% 0.00% 94.94% 94.94% 94.79% 93.71% 93.71% 93.85% 0.00%	0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$481 \$514 \$389 \$0 \$328 \$21 \$571 \$50 \$1,660 \$1,660 \$1,840 \$19,511 \$1,406 \$226 \$1 \$1,101 \$0	\$0 \$9,029 \$9,653 \$7,393 \$0 \$6,153 \$392 \$10,718 \$0 \$31,143 \$74,518 \$342,488 \$346,094 \$20,948 \$24,199 \$24 \$19,109 \$0 \$50	\$0 \$9,510 \$10,167 \$7,782 \$0 \$6,481 \$412 \$11,289 \$32,804 \$78,483 \$361,328 \$387,605 \$322,354 \$4,425 \$22,354 \$4,425 \$22,354 \$22,210 \$0	313 335 254 213 14 372 2,584 12,279 12,279 12,716 916 147 1 717	<u> </u>
	403 408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 667/767 670/770 675/775 Water Service Corp. A/ 403 408 601/603/701/703 664/704 618/718 620/720 633/732 633/733 636/736 642/742	Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Meested State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Other Rental Equipment	0 00% 5.05% 5.05% 5.00% 0.00% 5.05% 5.04% 5.06% 5.06% 5.06% 5.06% 5.06% 5.03% 6.29% 5.11% 4.64% 5.45% 0.00% 5.05%	0.00% 94.95% 95.00% 0.00% 94.95% 94.96% 0.00% 94.94% 0.00% 94.94% 94.79% 93.71% 93.71% 93.71% 94.55% 94.55%	0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$481 \$389 \$0 \$328 \$21 \$571 \$1,660 \$3,965 \$3,965 \$1,660 \$1,406 \$12,406 \$12,406 \$12,406 \$12,511 \$1,401 \$1,511 \$1,011 \$1,001 \$1,511 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,512 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557 \$1,557\$1,557 \$1,557 \$1,557\$1,557 \$1,557 \$1,557\$1,557 \$1,557 \$1,557\$1,557 \$1,557 \$1,557\$1,557 \$1,557 \$1,557\$1,557 \$1,557\$1,557 \$1,557\$1,557 \$1,557\$1,557 \$1,557\$1,557 \$1,557 \$1,557\$1,557 \$1,557\$1,557 \$1,557 \$1,557\$1,557 \$1,557 \$1,557\$1,557 \$1,557 \$1,557\$1,557 \$1,557\$1,557 \$1,557\$1,557 \$1,557\$1,557 \$1,557\$1,557 \$1,557\$1,557 \$1,557\$1,557 \$1,557\$1,557 \$1,557\$1,557 \$1,557 \$1,557\$1,557 \$1,557 \$1,557\$1,557 \$1,557 \$1,557\$1,557 \$1,557 \$1,557\$1,557 \$1,557 \$1,557\$1,557 \$1,557 \$1,557\$1,557 \$1,557 \$1,557\$1,557 \$1,557 \$1,557\$1,557 \$1,557 \$1,557\$1,557 \$1,557 \$1,557\$1,557 \$1,557 \$1,557\$1,557 \$1,557\$1,557 \$1,557\$1,557 \$1,557 \$1,557\$1,557 \$1,557 \$1,557\$1,557 \$1,557 \$1,557\$1,557 \$1,557 \$1,557\$1,557 \$1,557 \$1,557 \$1,557\$1,557 \$1,557 \$1,557 \$1,557\$1,557 \$1,557 \$1,557 \$1,557\$1,557 \$1,557 \$1,557 \$1,557 \$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,557\$\$1,	\$0 \$9,029 \$9,653 \$7,393 \$0 \$5,153 \$392 \$10,718 \$ \$20,443 \$74,518 \$342,488 \$346,094 \$20,948 \$4,199 \$24 \$19,109 \$24 \$19,109 \$0 \$13,740	\$0 \$9,510 \$10,167 \$7,782 \$0 \$6,481 \$412 \$11,289 \$0 \$32,804 \$78,483 \$361,328 \$387,605 \$22,354 \$4,425 \$20,210 \$0 \$14,471	13 335 254 213 14 372 1,082 2,584 12,279 12,279 12,279 12,279 12,716 916 147 147 17 - 476 672	1, 6,
	403 408 601/603/701/703 604/704 620/720 636/736 650/750 657/767 670/770 675/775 Water Service Corp. A: 403 408 601/603/701/703 664/704 618/718 620/720 632/733 636/736 642/742 650/750	Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Bad Debt Expense Miscellancous Expenses Bud Debt Expenses Depreciation Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Other Renal Equipment Transportation Expense	0 00% 5.05% 5.05% 5.00% 0.00% 5.04% 5.04% 5.06% 5.06% 5.06% 5.03% 6.29% 5.11% 5.45% 0.00% 5.05% 5.93% 0.00% 5.05% 5.93%	0.00% 94.95% 95.00% 0.00% 94.96% 94.96% 94.94% 0.00% 94.94% 94.94% 94.94% 94.97% 93.71% 94.89% 95.36% 94.55% 0.00%	0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$481 \$514 \$389 \$0 \$328 \$21 \$571 \$0 \$1,660 \$3,965 \$3,965 \$18,840 \$19,511 \$1,406 \$226 \$1,840 \$19,511 \$1,406 \$226 \$1,511 \$1,406 \$19,511 \$1,310 \$1,310 \$1,310 \$1,310 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,410 \$1,510\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410\$\$1,410	\$0 \$9,029 \$9,633 \$7,393 \$0 \$5,153 \$392 \$10,718 \$392 \$10,718 \$342,488 \$368,094 \$20,948 \$342,488 \$368,094 \$20,948 \$24,199 \$24 \$19,109 \$0 \$13,740 \$16,350	\$0 \$9,510 \$10,167 \$7,782 \$0 \$6,481 \$412 \$11,289 \$2,804 \$78,483 \$381,328 \$3861,328 \$387,605 \$22,354 \$4,425 \$22,354 \$4,425 \$22,354 \$4,425 \$22,354 \$4,425 \$22,354 \$4,425 \$22,210 \$0 \$14,471 \$17,380	313 335 254 213 14 372 2,584 12,279 12,716 916 147 1 717 717 476	I, 6, 6,
	403 408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 667/767 675/775 Water Service Corp. Al 403 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733 636/736 642/742 650/750	Depreciation Expenses Taxes Other than Income Salaries Employce Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Meeted State Expenses Depreciation Expenses Depreciation Expenses Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Other Rental Equipment Transportation Expense Reg. Commission Exp Other	0 00% 5.05% 5.05% 5.00% 0.00% 5.05% 5.04% 5.04% 5.06% 0.00% 5.06% 5.21% 5.03% 6.29% 5.11% 4.64% 5.45% 0.00% 5.05% 5.05% 5.05% 0.00%	0.00% 94.95% 95.00% 0.00% 94.95% 94.96% 94.94% 0.00% 94.94% 94.94% 94.97% 93.71% 93.71% 94.89% 93.55% 0.00% 94.95% 94.95% 94.95%	0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$481 \$389 \$0 \$328 \$21 \$571 \$0 \$1,660 \$3,965 \$3,965 \$3,965 \$18,840 \$19,511 \$1,406 \$1226 \$11 \$1,101 \$0 \$7731 \$1,031 \$1,031 \$1,031 \$1,051 \$1,051 \$1,051 \$1,051 \$1,051 \$1,051 \$1,051 \$1,051 \$1,051 \$1,051 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055 \$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,055\$\$1,0	\$00 \$9,029 \$9,653 \$7,393 \$00 \$5(,153 \$392 \$10,718 \$0 <u>\$31,143</u> \$74,518 \$342,488 \$368,094 \$20,948 \$342,488 \$368,094 \$22,488 \$342,488 \$368,094 \$24 \$19,109 \$24 \$19,109 \$24 \$19,109 \$50 \$55	\$0 \$9,510 \$10,167 \$7,782 \$0 \$6,481 \$412 \$11,289 \$0 \$32,804 \$78,483 \$387,605 \$22,354 \$4,425 \$22,354 \$4,425 \$22,256 \$20,210 \$0 \$14,471 \$17,380 \$0 \$0	313 313 3254 213 14 372 2,584 12,279 12,276 916 147 147 147 177 - 476 672 (3)	6, 6, 9,
	403 408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 667/767 670/770 675/775 Water Service Corp. Al 403 408 601/603/701/703 664/704 618/718 620/720 633/733 636/736 642/742 650/750	Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Bad Debt Expense Miscellancous Expenses Bud Debt Expenses Depreciation Expenses Depreciation Expenses Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Other Renal Equipment Transportation Expenses	0 00% 5.05% 5.05% 5.00% 0.00% 5.04% 5.04% 5.06% 5.06% 5.06% 5.03% 6.29% 5.11% 5.45% 0.00% 5.05% 5.93% 0.00% 5.05% 5.93%	0.00% 94.95% 95.00% 0.00% 94.95% 94.96% 0.00% 94.94% 0.00% 94.94% 94.79% 93.71% 93.71% 93.71% 94.55% 94.55% 0.00% 94.55% 94.95%	0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$481 \$389 \$0 \$328 \$21 \$571 \$0 \$1,660 \$3,965 \$3,965 \$1,660 \$3,965 \$1,660 \$226 \$13,406 \$12,406 \$12,406 \$13,400 \$14,406 \$226 \$13,400 \$14,406 \$14,406 \$12,406 \$12,406 \$13,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406 \$14,406\$14,406 \$14,406 \$14,406 \$14,406\$14,406 \$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406\$14,406 \$14,406\$14,406\$14,406 \$14,406\$14,406\$14,406 \$14,406\$14,406\$14,406 \$14,406\$14,406\$14,406 \$14,406\$14,406\$14,406 \$14,406\$14,406\$14,406 \$14,406\$14,406 \$14,406\$14,406\$14,406\$14,406 \$14,406\$14,406\$14,406\$14,406\$14,406\$14,406\$14,406\$	\$0 \$9,029 \$9,653 \$7,393 \$0 \$5,153 \$392 \$10,718 \$0 <u>\$31,143</u> \$74,518 \$342,488 \$348,094 \$20,948 \$4,199 \$224 \$19,109 \$24 \$19,109 \$50 \$13,740	\$0 \$9,510 \$10,167 \$7,782 \$0 \$6,481 \$412 \$11,289 \$32,804 \$78,483 \$387,605 \$22,354 \$4,425 \$22,354 \$4,425 \$22,354 \$4,425 \$22,354 \$4,425 \$20,210 \$0 \$14,471 \$17,380 \$544,862 \$7,059	313 335 254 14 372 2,13 14 372 2,584 12,279 12,716 916 147 1 17,17 717 1 1,717 (3) 17,896	
	403 408 601/603/701/703 604/704 620/720 635/732 636/736 650/750 670/770 675/775 Water Service Corp. Al 403 408 601/603/701/703 604/704 618/718 620/720 633/733 636/736 642/742 630/750 667/750	Depreciation Expenses Taxes Other than Income Salaries Employce Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Bad Debt Expense Miscellaneous Expenses Bogated State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Other Renat Equipment Transportation Expense Reg. Commission Exp Other Bad Debt Expense Reg. Commission Exp Other Bad Debt Expense	0 00% 5.05% 5.05% 5.00% 0.00% 5.04% 5.04% 5.06% 5.06% 5.03% 6.29% 5.11% 5.45% 0.00% 5.05% 5.93% 0.00% 5.04% 5.04% 5.04% 5.04% 5.04% 5.03%	0.00% 94.95% 95.00% 94.95% 94.96% 94.96% 94.94% 94.94% 94.94% 94.97% 93.71% 93.71% 94.89% 94.55%	0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$481 \$514 \$389 \$0 \$328 \$21 \$571 \$0 \$1,660 \$3,965 \$3,965 \$1,660 \$1,660 \$1,9511 \$1,406 \$226 \$1,840 \$19,511 \$1,406 \$226 \$1,101 \$1,406 \$226 \$1,840 \$19,511 \$1,406 \$226 \$1,406 \$227 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$1,406 \$226 \$21,406 \$226 \$21,406 \$226 \$21,406 \$226 \$21,406 \$226 \$21,406 \$226 \$21,406 \$226 \$21,406 \$226 \$21,406 \$226 \$21,406 \$226 \$21,406 \$226 \$21,406 \$226 \$21,406 \$226 \$21,406 \$226 \$21,406 \$226 \$2375 \$21,406 \$226 \$2375 \$21,406 \$226 \$2375 \$21,406 \$226 \$2375 \$21,406 \$226 \$2375 \$21,406 \$226 \$2375 \$23,405 \$2375 \$23,405 \$2375 \$23,205 \$23,205 \$23,205 \$23,205 \$23,205 \$23,205 \$23,205 \$23,205 \$23,205 \$23,205 \$23,205 \$23,205 \$23,205 \$23,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,205 \$25,2	\$0 \$9,029 \$9,653 \$7,393 \$0 \$5,153 \$392 \$10,718 \$ \$0 <u>\$31,143</u> \$ 74,518 \$342,488 \$368,094 \$20,948 \$4,199 \$24 \$19,109 \$24 \$19,109 \$0 \$13,740 \$13,740 \$16,350 \$517,405 \$5517,405 \$5577,405	\$0 \$9,510 \$10,167 \$7,782 \$0 \$6,481 \$412 \$11,289 \$0 \$32,804 \$78,483 \$387,605 \$22,354 \$4,425 \$20,210 \$22,55 \$20,210 \$14,471 \$17,380 \$0 \$544,862	313 335 254 213 14 372 2,584 12,279 12,279 12,279 12,279 12,279 12,279 12,716 916 147 17 717 - 476 672 (3) 17,896 233	1, 6, 6, 9,
	403 408 601/603/701/703 604/704 620/720 632/732 636/736 650/750 667/767 670/770 675/775 Water Service Corp. Al 403 408 601/603/701/703 664/704 618/718 620/720 633/733 636/736 642/742 650/750	Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Materials and Supplies Contractual Services - Accounting Contractual Services - Other Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses Mested State Expenses Depreciation Expenses Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Other Rental Equipment Transportation Expense Reg. Commission Exp Other Bad Debt Expense	0.00% 5.05% 5.05% 5.00% 5.04% 5.04% 5.06% 5.06% 5.06% 5.06% 5.06% 5.21% 5.03% 6.29% 5.11% 4.64% 5.45% 0.00% 5.05% 5.05% 5.05% 5.05% 5.05% 5.05% 5.05% 5.05% 5.05% 5.05% 5.05% 5.05% 5.05% 5.05% 5.05% 5.00%	0.00% 94.95% 95.00% 0.00% 94.95% 94.96% 0.00% 94.94% 0.00% 94.94% 94.79% 93.71% 93.71% 95.36% 95.36% 95.36% 94.95% 94.95% 94.95% 94.95%	0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$0 \$481 \$389 \$0 \$328 \$21 \$571 \$0 \$1,665 \$3,965 \$3,965 \$1,665 \$19,511 \$1,406 \$226 \$1 \$1,101 \$1,405 \$226 \$1 \$1,511 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011 \$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,011\$1,	\$00 \$9,029 \$9,653 \$7,393 \$00 \$5,153 \$392 \$10,718 \$74,518 \$342,488 \$368,094 \$20,948 \$342,488 \$368,094 \$22,948 \$368,094 \$22,948 \$368,094 \$22,948 \$368,094 \$22,948 \$368,094 \$22,948 \$368,094 \$3,199,109 \$5517,405 \$5517,405 \$5517,405 \$19,009 \$190	\$0 \$9,510 \$10,167 \$7,782 \$0 \$6,481 \$412 \$11,289 \$0 \$22,804 \$78,483 \$387,605 \$22,354 \$4,425 \$23,51,328 \$387,605 \$22,354 \$4,425 \$20,210 \$14,471 \$17,380 \$544,862 \$7,059 \$200	313 335 254 14 372 2,384 1,082 2,584 12,279 12,716 916 147 1 17,17 476 672 (3) 17,896 233 7	6, 6, 9,

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

#### Net Depreciation Expense - Water

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Test Year Ended: 12/31/08 Historic [X] or Projected [ ] used and useful depreciation expense by primary accour

Schedule: B-13 Page 1 of 1 Preparer: Kirsten Weeks Recap Schedules: B-1

Line	(1)	(2) Test Year	(3)	(4)	(5) Adjustments	(6)	(7)	(8) Adjusted	(9) Non-Used &	(10) Non-Use
No.	Account No. and Name	Expense	B3 - (C)(1)	B3 - (C)(2)	B3 - (C)(3)	B3 - (C)(4)	B3 - (C)(5)	Balance	Useful %	Amour
1	INTANGIBLE PLANT									
2	301.1 Organization	1,239		25		294		1,558		
3	302.1 Franchises	120		(9)		10		121		
4	339.1 Other Plant & Misc. Equipment			(-)				121		
5	SOURCE OF SUPPLY AND PUMPING PLANT									
	303.2 Land & Land Rights									
	304.2 Structures & Improvements	7,041				74.4.43		-		
	305.2 Collect, & Impound. Reservoirs					(114)		6,927		
	306.2 Lake, River & Other Intakes	-						-		
	307.2 Wells & Springs					(****				
	308.2 Infitration Galleries & Tunnels	8,333		(4)		(870)		7,459		
		-						-		
	309.2 Supply Mains	-					2,286	2,286		
	310.2 Power Generation Equipment	1				1		2		
	311.2 Pumping Equipment	2,155				(195)		1,960		
	339.2 Other Plant & Misc. Equipment	-						-		
	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights							-		
18	304.3 Structures & Improvements	2,311				1,830		4,141		
19	310.3 Power Generation Equipment					-,	1,609	1,609		
	311.3 Pumping Equipment - WTP	32,854		(3,045)		(2,224)	6,910	36,495		
	320.3 Water Treatment Equipment	6,813		(4)		(319)	0,010	6,490		
	339.3 Other Plant & Misc. Equipment	0,010		(4)		(013)		0,490		
	TRANSMISSION & DISTRIBUTION PLANT	-						-		
	303.4 Land & Land Rights									
		~						-		
	304.4 Structures & Improvements	6				(6)		-		
	311.4 Electric Pumping Equipment - T&D	29						29		
	330.4 Distr. Reservoirs & Standpipes	16,878				(9,415)		7,463		
	331.4 Transm. & Distribution Mains	35,495		(349)		(568)	4,021	38,599		
	333.4 Services	6,963		60		(24)	822	7,821		
	334.4 Meters & Meter Installations	13,952		1,046		(1,307)	469	14,160		
	335.4 Hydrants	1,535				(588)		947		
32	336.4 Backflow Prevention Devices	7				36		43		
33	339.4 Other Plant & Misc. Equipment	-						-		
34	GENERAL PLANT									
35	303.5 Land & Land Rights							-		
	304.5 Structures & Improvements	13,228	(4,606)	(699)		(6,521)		1,402		
	340.5 Office Furniture & Equipment	38,427	(13,382)	(5,668)		(0,321) (208)		19,169		
	341.5 Transportation Equipment	12,975	(4,518)	(3,000) (745)		(200)		,		
	342.5 Stores Equipment	12,010	(4,010)	(143)				7,712		
	343.5 Tools, Shop & Garage Equipment	- 2.481	(864)	(100)	4.000	(070)		-		
	344.5 Laboratory Equipment		• •	(189)	1,085	(672)		1,841		
		64	(22)	88		(42)		88		
	345.5 Power Operated Equipment	20	(7)			45		58		
	346.5 Communication Equipment	136	(47)	42		(35)	4,458	4,554		
	347.5 Miscellaneous Equipment		-							
	348.5 Other Tangible Plant	-						-		
46								-		
47	SUB-TOTAL	203,062	(23,446)	(9,451)	1,085	(20,892)	22,575	172,933	N/A	
48			<u>,</u>	(-, )		(==;==22)				
	LESS: AMORTIZATION OF CIAC	(26,467)				7,463		(19,004)		
50										
51 I	NET DEPRECIATION EXPENSE - WATER	176,595	(23,446)	(9,451)	1,085	(13,429)	22,575	153,930	N/A -	
52						(,				

55 on year-end ERCs:

 56
 304 - Structures and Improvements (General Plant portior
 6,685

 57
 390 - Office Furniture and Equipment
 13,341

 58
 391 - Transportation Equipment
 4,656

 59
 393 - Tools Shop & Garage Equipment
 10

 60
 Total General Plant Depreciation Included in A/R S-6(a) b
 24,692

 12008 Annual Report - W-6(a) - Total Accruals
 178,371

 62
 Total Test Year Expense per B-13 (see Sub-total above)
 203,062

#### Net Depreciation Expense - Wastewater

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Test Year Ended: 12/31/08 Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: B-14 Page 1 of 1 Preparer: Kirsten Weeks

Recap Schedules: B-2

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

Line	(1)	(2) Test Year	(3)	(4)	(5) Adjustments	(6)	(7)	(6) Adjusted	(9) Non-Used &	(10) Non-Use
No.	Account No. and Name	Expense	B3 - (C)(1)	B3 - (C)(2)	B3 - (C)(3)	83 - (C)(4)	B3 - (C)(5)	Balance	Useful %	Amour
1	INTANGIBLE PLANT									
2	351.1 Organization	-		13		4		17		
3	352.1 Franchises	-		(5)				(5)		
4	389.1 Other Plant & Misc, Equipment	-						•		
5										
6	353.2 Land & Land Rights							-		
7	354.2 Structures & Improvements	-						-		
8 9	355.2 Power Generation Equipment - Collection Plt	1				1		2		
10	360.2 Collection Sewers - Force 361.2 Collection Sewers - Gravity	4,495				(4,107)		388		
11	362.2 Special Collecting Structures	41,674				(2,376)	2,667	41,965		
12	363.2 Services to Customers	-						-		
13		-				3,242		3,242		
	364.2 Flow Measuring Devices	-						-		
14	365.2 Flow Measuring Installations	-						-		
15	389.2 Other Plant & Misc. Equipment	-						-		
16	SYSTEM PUMPING PLANT									
17	353.3 Land & Land Rights							-		
18	354.3 Structures & Improvements	33,459		13		(2,271)		31,201		
19	355.3 Power Generation Equipment - Pumping Plt	-						-		
20	370.3 Receiving Wells	-						-		
21	371.3 Pumping Equipment	2				1		3		
22	389.3 Other Plant & Misc. Equipment	-						-		
23	TREATMENT AND DISPOSAL PLANT									
24	353.4 Land & Land Rights							-		
25	354.4 Structures & Improvements	-				6,667		6,667		
26	355.4 Power Generation Equipment - Treatment Plt	-						-		
27	380.4 Treatment & Disposal Equipment	53		6		(16)		43		
28	381.4 Plant Sewers	•						-		
29	382.4 Outfall Sewer Lines	-						•		
30	389.4 Other Plant & Misc. Equipment	-						•		
31	RECLAIMED WATER TREATMENT PLANT									
32	353.5 Land & Land Rights							-		
33	354.5 Structures & Improvements	-						-		
34	355.5 Power Generation Equipment	-						-		
35	371.5 Pumping Equipment	-						-		
36	374.5 Reuse Distribution Revervoirs	-						-		
	380.5 Treatment & Disposal Equipment	-						-		
38	381.5 Plant Sewers	-						-		
39	389.5 Other Plant & Misc. Equipment	-						-		
4D	RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6 Franchises	-						-		
42	353.6 Land & Land Rights							-		
43	354.6 Structures & Improvements	-						-		
44	355.6 Power Generation Equipment	-						-		
	366.6 Reuse Services	-						-		
46	367.6 Reuse Meters & Meter Installations	-						-		
	371.6 Pumping Equipment							_		
	375.6 Reuse Transmission & Distribution System	4						4		•
	389.6 Other Plant & Miscellaneous Equipment	-						-		
	GENERAL PLANT							-		
	353.7 Land & Land Rights		-							
	354.7 Structures & Improvements		4,606	(373)		(3,484)		749		
	390.7 Office Furniture & Equipment		13,382	(3,029)		(3,464) (111)		10,242		
	391.7 Transportation Equipment		4,518	(3,029)		0.0		4,120		
	392.7 Stores Equipment		4,010	(336)				+,120		
	393.7 Tools, Shop & Garage Equipment		864	(101)	579	(359)		002		
	394.7 Laboratory Equipment		22	47	219	(22)		983 47		
	395.7 Power Operated Equipment		7			(22) 24		47 31		
	396.7 Communication Equipment		47	22			2,381			
	397.7 Miscellaneous Equipment			22		(19)	2,301	2,431		
	398.7 Other Tangible Plant	4	-			7		- 11		
62		4				'				
	SUB-TOTAL	79,692	23,446	(2 905)	579	(2.940)	E 049	100 140	N/4 ·	
54 54	THE STOLE	19,092	23,440	(3,805)	5/9	(2,819)	5,048	102,140	N/A	
	LESS: AMORTIZATION OF CIAC	(12 015)				990		(40.000)		
55 56		(13,915)				889		(13,026)		
		PE TTE	22.440	10 000		(4 444				
	NET DEPRECIATION EXPENSE - SEWER	65,776	23,446	(3,805)	579	(1,930)	5,048	89,114	N/A	and a statement strength
68										

General Plant Depreciation recorded in A/R Schedule S-6(a), included in MFRs Schedule B-13 to combine common general plant depreciation and allocate total to water and wastewater based on 70

year-end ERCs: 304 - Structures and Improvements (General Plant portion) 71 72 73 74 75 (6,685) 390 - Office Furniture and Equipment (13,341) (4,656) 391 - Transportation Equipment 393 - Tools Shop & Garage Equipment (10) (24,692) 76 77 78 79 Total General Plant Depreciation Included in A/R S-6(a) but 2008 Annual Report - S-6(a) - Total Accruais 104,382 Rounding Total Test Year Expense per B-14 (see Sub-total above) 2 79,692

Taxes Other Than Income (Final Rates)

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Historic [X] or Projected [ ] Interim [ ] Final [X]

Florida Public Service Commission

Schedule: B-15 Page 1 of 2 Preparer: Kirsten Weeks 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.

	(1) Line	(2) Regulatory	(3)	(4) Real Estate	(5)	(6)
No.	Description	Assessment Fees (RAFs)	Payroll Taxes	& Personal Property	Other	Total
1	WATER					
2 3	Test Year Per Books *	69,757	24,821	77,887	28,725	201,190
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	<ol> <li>Remove TOTI from books in order to correct and allocate</li> </ol>	(69,757)	(24,821)	(77,887)	(28,725)	(201,190
6	appropriately between water and wastewater					
7 8						
9	2. Payroll Taxes		40.550			
10	Allocation to water and wastewater and adjustments to P/R taxes per B-3		10,552			10,552
11	F					
12	3. Personal Property Tax					
13	Allocation to water and wastewater and adjustments to personal			43,607		43,607
14	propety taxes per B-3					
15						
16	4. Real Estate Tax					
17	Allocation to water and wastewater and adjustments to real estate			9,330		9,330
18 19	taxes per B-3					
20	5. General & Other Taxes					
21	Allocation to water and wastewater and adjustments to general &				965	965
22	other taxes per B-3				505	500
23	· · · · · · · · · · · · · · · · · · ·					
24	6. Regulatory Assessment Fees					
25	Calculation of RAFs based on Adjusted and Annualized Test Year	35,086				35,086
26	Revenues per B-3					
27						
28 29	Adjusted Test Year TOTI - Water	35,086	10,552	52,937	965	99,540
30	PRO FORMA ADJUSTMENTS					
31	7. Personal Property Tax					
32	a. Adjust for Pro Forma Plant Additions			8,596		8,596
33	•			-1+		0,000
34	8. Regulatory Assessment Fees					
35	a. Adjust for additional revenues requested	17,673				17,673
36	_					
37	Total Taxes Other than Income - Water	52,759	10,552	61,533	965	125,809
38						
39						
40						
41 42						
74						

43 44 45 *Note: Taxes are not allocated to Water & Wastewater in the books of the utility. They are booked to a combined account.

## Taxes Other Than income (Final Rates)

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Historic [X] or Projected [ ] Interim [ ] Final [X] Florida Public Service Commission

Schedule: B-15 Page 2 of 2 Preparer: Kirsten Weeks 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.

	(1)	(2) Regulatory	(3)	(4) Real Estate	(5)	(6)
	Line	Assessment	Payroll	& Personal		
No.	Description	Fees (RAFs)	Taxes	Property	Other	Total
1	WASTEWATER					
2	Test Year Per Books *	-	-		-	-
3						
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	1. Payroll Taxes					
6	Allocation to water and wastewater and adjustments to P/R taxes		5,638			5,638
7	per B-3					
8						
9	2. Personal Property Tax					
10	Allocation to water and wastewater and adjustments to personal			20,341		20,341
11.	propety taxes per B-3					
12						
13	3. Real Estate Tax					
14 15	Allocation to water and wastewater and adjustments to real estate			3,681		3,681
15 16	taxes per B-3					
17	4. General & Other Taxes					
18	Allocation to water and wastewater and adjustments to general &				515	515
19	other taxes per B-3				313	313
20	outer laxes por D-0					
21	5. Regulatory Assessment Fees					
22	Calculation of RAFs based on Adjusted and Annualized Test Year	33.478				33,478
23	Revenues per B-3					
24						
25	Adjusted Test Year TOT! - Wastewater	33,478	5,638	24,022	515	63,653
26						
27	PRO FORMA ADJUSTMENTS					
28	6. Personal Property Tax					
29	a. Adjust for Pro Forma Plant Additions			2,247		2,247
30						
31	7. Regulatory Assessment Fees					
32	<ol> <li>Adjust for additional revenues requested</li> </ol>	12,163				12,163
33						
34	Total Taxes Other than Income - Wastewater	45,641	5,638	26,269	515	78,063
35						
36						
37						
38						
3 <del>9</del> 40						
4∪ 41						
41 42						
44						

43

44 *Note: Taxes are not allocated to Water & Wastewater in the books of the utility. They are booked to a combined account.

# **Reconciliation of Total Income Tax Provision**

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Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Interim [ ] Final [X] Historic [X] Projected []

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Florida Public Service Commission

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Schedule: C-1 Page 1 of 1 Preparer: Kirsten Weeks

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

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Line No,	Description	Ref.	 Total Per Books	 Utility Adjustments	_	Utility Adjusted	 Water	 Sewer
1 2	Current Tax Expense	C-2	\$ (192,595)	\$ 369,630	\$	177,035	\$ 111,115	\$ 65,920
3 4	Deferred Income Tax Expense	C-5	(22,688)	22,688		-	-	-
5 6	ITC Realized This Year	C-7	-	-		-	-	-
7 8 9	ITC Amortization (3% ITC and IRC 46(f)(2))	C-7	-	-		-	-	-
10 11	Parent Debt Adjustment	C-8	 <u> </u>	 -		<u> </u>	 	
12	Total Income Tax Expense		\$ (215,283)	\$ 392,318	\$	177,035	\$ 111,115	\$ 65,920

Supporting Schedules: C-2, C-5, C-7, C-8 Recap Schedules: B-1, B-2 State and Federal Income Tax Calculation - Current Water

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

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Interim [] Final [X] Historic [X] Projected []

taxes and investment tax credits generated.

39 40 Florida Public Service Commission

Schedule: C-2 - Water Page 1 of 2 Preparer: Kirsten Weeks

Line <u>No.</u>		Total Per Books		st Year istments		Test Year Adjusted Water		Forma stments		o Forma djusted
1	Net Utility Operating Income (Sch. B-1/B-2 )	\$ (554,311)	\$	687,846	\$	133,535	\$	193,949	\$	327,483
2	Add: Income Tax Expense Per Books (Sch. B-1/B-2)	, , ,		(5,901)		(5,901)		117,016		111,115
3										
4	Subtotal	(554,311)		681,945		127,634		310,965		438,598
5	Less: Interest Charges (Sch. C-3)	252,694		(109,379)		143,315		-		143,315
6										
7	Taxable Income Per Books	(807,005)		791,324		(15,681)		310,965		295,283
8										
9	Schedule M Adjustments:									
10	Permanent Differences (From Sch. C-4)	5,124		(5,124)		-				
11	Timing Differences (From Sch. C-5)	(39,295)		39,295						
12										
13	Total Schedule M Adjustments	(34,17 <u>1)</u>		34,171		·····				
14 15	Taxable Income Before State Taxes	(772,834)		757,153		(15,681)		310,965		295,28
15	Less: State Income Tax Exemption (\$5,000)	(112,004)		101,100		(15,061)		310,903		230,20
17	Less. State incuine Tax Exemption (\$5,000)									
18	State Taxable Income	(772,834)		757 153		(15,681)		310,965		295,283
19	State Income Tax (5.5% of Line 18)*	(42,506)		41,643		(862)		17,103		16.24
20	Limited by NOL	(,,				(++=)				
21	Credits									
22										
23	Current State Income Taxes	(42,506)		41,643		(862)		17,103		16,24
24						· · · ·				
25	Federal Taxable Income (Line 15 -23)	(730,328)		715,510		(14,819)		293,862		279,042
26	Federal Income Tax Rate	0.34		0.34		0.34		0.34		0.34
27	Føderal Income Taxes (Line 25 x Line 26)	(248,313)		243,274		(5,039)		99,913		94,87
28	Less: Investment Tax Credit Realized									
29	This Year (Sch. C-?)	<u> </u>				·				
30										
31	Current Federal Inc. Taxes (Line 27 - Line 29)	(248,313)		243,274		(5,039)		99,913		94,874
32										
33	Summary:									
34	Current State Income Taxes (Line 23)	(42,506)		41,643		(862)		17,103		16,24
35	Current Federal Income Taxes (Line 31)	(248,313)		243,274		(5,039)		99,913		94,874
36 37	Total Current Income Tax Expense (To C-1)	\$ (290,819)	\$	284,917	\$	(5,901)	\$	117.016	s	111,115
38	To an outfort moone tax Exherine (10 a-1)	· (200,010)	-	204,011	÷	(0,001)	-			

Supporting Schedules: B-1, C-3, C-4, C-5, C-8 Recap Schedules: C-1 State and Federal Income Tax Calculation - Current Water

Explanation: Provide the calculation of state and federal income

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Interim [ ] Final [X] Historic [X] Projected []

Florida Public Service Commission

65,920

Schedule: C-2 - Wastewater Page 2 of 2 Preparer: Kirsten Weeks

9,469 \$

56,451 \$

Line No.		 Total er Books	A	Test Year djustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma Adjusted
		 	_		Wastewater		
1	Net Utility Operating Income (Sch. B-1/B-2)	\$ 332,128	\$	(231,429) \$			\$ 194,260
2	Add: Income Tax Expense Per Books (Sch. B-1/B-2)	 		9,469	9,469	56,451	 65,92
3	<b>•</b> • • • •			(004 000)			
4	Subtotal	332,128		(221,960)	110,168	150,018	260,18
5	Less: Interest Charges (Sch. C-3)	 149,903	_	(64,899)	85,004		 85,00
6 7	Taxable Income Per Books	400 00F		(457.004)	0E 484	450.040	475 40
8	Taxable Income Per Books	182,225		(157,061)	25,164	150,018	175,18:
9 9	Schedule M Adjustments:						
10	Permanent Differences (From Sch, C-4)	2,488		(2,488)			
11	Timing Differences (From Sch. C-5)	2,468 (20,996)		(2,466) 20,996	-		
12	Tanang Differences (From Sch. C-5)	 (20,990)		20,990			 n 0
13	Total Schedule M Adjustments	(18,508)		18,508			
14	Total Schadnie in Anjustments	 (10,506)		10,000	· · · ·		
15	Taxable Income Before State Taxes	200,733		(175,569)	25,164	150,018	175,18
16	Less: State Income Tax Exemption (\$5,000)	200,700		(110,000)	20,104	130,010	175,10
17	2000. 04212 11000110 124 2401101011 (40,000)	 					 
18	State Taxable Income	200.733		(175.569)	25,164	150,018	175,18
19	State income Tax (5.5% of Line 18)*	 11,040		(9,656)	1.384	8.251	9.63
20	Limited by NOL			()	.,	-1	0,00
21	Credits						
22			_	·····			-
23	Current State Income Taxes	11,040		(9.656)	1,384	8,251	9,63
24			_				
25	Federal Taxable Income (Line 15 -23)	189,693		(165,913)	23,780	141,767	165,54
26	Federal Income Tax Rate	0.34		0.34	0.34	0.34	0.3
27	Federal Income Taxes (Line 25 x Line 26)	 64,496		(56,410)	8,085	48,201	56,28
28	Less: Investment Tax Credit Realized						
29	This Year (Sch. C-7)						
30							
31	Current Federal Inc. Taxes (Line 27 - Line 29)	 64,496		(56,410)	8,085	48,200	56,28
32							
33	Summary:						
34	Current State Income Taxes (Line 23)	11,040		(9,656)	1,384	8,251	9,63
35 36	Current Federal Income Taxes (Line 31)	 64,496		(56,410)	8,085	48,200	56,285

\$

36 37 Total Current Income Tax Expense (To C-1) 38

39

40

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

(66,066) \$

75,536 \$

#### Schedule of Interest In Tax Expense Calculation

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Interim [] Final [X] Historic [X] Projected []

Calculation of ITC Interest Synchronization Adjustment

ONLY for Option 2 companies (See Sch. C-8, pg. 4)

Balances From Schedule D-1

Long-Term Debt

Short-Term Debt

Preferred Stock

**Common Equity** 

Total

Florida Public Service Commission Schedule: C-3 Page 1 of 1 Preparer: Kirsten Weeks

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

Total

Weighted

Cost

Cost

<u>\$____\$___\$___\$___</u>

Debt Only

Weighted

Cost

----

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	Wastewater
	Beschption		Najuacinienta	Aujusteu	Walei -	Trademater
1	Interest on Long-Term Debt					
2						
3	Amortization of Debt Premium,					
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	4,048	26,055	30,103	18,895	11,208
7						
8	Other Interest Expense - Intercompany	398,549	(200,333)	198,216	124,420	73,796
9						
10	AFUDC	4,795	(4,795)	•		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)		-	-		
14						
15	Total Used For Tax Calculation	\$ 407,392	<u>\$ (179,073)</u>	\$ <u>228,319</u> \$	143,315	\$ 85,004
16						
17						
18	* Adjustment to calculate interest per capit	al structure in Sched	ule D1.			
19						
20						

Ratio

64

- This Schedule is not applicable

Amount

\$

20 21

22

23

24

25

26

27 28

29 30

31 32

33 34

35

**Book/Tax Differences - Permanent** 

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Historic [X] Projected []

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

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.

No.         Water         Saver           1         Meals         \$ 4636         \$ 250           3         Total         \$ 5,124         \$ 2,488           4         \$ 5,124         \$ 2,488           5         \$ 5,124         \$ 2,488           6         \$ 5,124         \$ 2,488           7         Allocation of UIF timing differences to the various counties and systems         \$ 5,124         \$ 2,488           6         \$ 5,124         \$ 2,488         \$ 5,124         \$ 2,488           6         \$ 5,124         \$ 2,488         \$ 5,124         \$ 2,488           6         \$ 5,124         \$ 2,488         \$ 5,124         \$ 2,488           7         Allocation Methodology to UIF systems is based upon number of ERCs at year end.         \$ 11         \$ 5           12         Total UIF Meais         \$ 1,706         \$ 5         \$ 6           14         Orange County - Water         \$ 30,3         \$ 5,37         \$ 9           15         Marion County - Water         \$ 30,3         \$ 5,37         \$ 250           16         Marion County - Water         \$ 2,630.5         \$ 468         \$ 250           10         Pinelias County - Water         \$ 2,630.5         \$ 468 <th>Line</th> <th></th> <th>· ···</th> <th></th> <th></th>	Line		· ···		
2       AFUDC       4.65 6       139         3       Total       3       5.124       \$       2.488         5       5.124       \$       2.488         6       Allocation of UIF timing differences to the various counties and systems.       9         10       Allocation Methodology to UIF systems is based upon number of ERCs at year end.       1         11       Total UIF Meais       1,706         12       Total UIF Meais       1,706         14       Marion County - Water       532.1       95         15       Marion County - Water       3,013.3       537         16       Marion County - Water       3,013.3       537         17       Orange County - Water       1,185.0       211         18       Pasco County - Water       2,630.5       468         22       Seminole County - Water       1,405.5       250         17       Total UIF - AFUDC per books       16,959       1231       475         26       Total UIF - AFUDC per books       16,959       1231       475         27       Marion County - Water       78.8       139         28       Total UIF - AFUDC per books       16,959       1231       475	No.			Water	Sewer
2       AFUDC       4.656       139         3       Total       5       5.124       \$       2.488         4       5       5       5.124       \$       2.488         5       5       5.124       \$       2.488         6       6       5       5       5.124       \$       2.488         6       6       6       6       6       6       6         7       Allocation of UIF timing differences to the various counties and systems.       9       9       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10       10 </td <td>1</td> <td>Meals</td> <td>5</td> <td>\$ 468</td> <td>\$ 250</td>	1	Meals	5	\$ 468	\$ 250
3       Total       3       5       5       124       \$       2.488         5       Allocation of UIF timing differences to the various counties and systems       4         6       Allocation of UIF systems is based upon number of ERCs at year end.         11       Total UIF Meeis       1,706         12       Total UIF Meeis       1,706         14       12/31/08 ERCs       Water       Sewer         15       Marion County - Water       532.1       95       95         16       Marion County - Water       3,013.3       537       14         17       Orange County - Water       3,013.3       537       14         18       Pasco County - Water       2,830.5       468       211         19       Pasco County - Water       2,830.5       468       250         25       Total UIF - AFUDC per books       16,959       250       1,231       475         26       Total UIF - AFUDC per books       16,959       12/31/08 ERCs       Water       Serminole County - Water       532.1       942         29       Marion County - Water       78.8       139       139         27       Pasco County - Water       3,013.3       5,333       139     <	2	AFUDC			
Allocation of UIF timing differences to the various counties and systems.         Allocation of UIF systems is based upon number of ERCs at year end.         17 total UIF Meals         17 total UIF Meals         1/2/31/08 ERCs       Water       Sewer         16       Marion County - Water       532.1       95         17       Orange County - Water       303.5       54         18       Pasco County - Water       3,013.3       537         19       Pasco County - Water       1,185.0       211         10       Pinetias County - Water       2,630.5       468         10       Pinetias County - Water       1,405.5       250         10       Pinetias County - Water       1,605.5       250         11       Pinetias County - Water       1,303.5       537         10       Pinetias County - Water       3,013.3       5,333         11       Pinetias County - Water       3,013.3       5,333         10       Pinetias	3	Total			
6       Allocation of UIF timing differences to the various counties and systems.         10       Allocation Methodology to UIF systems is based upon number of ERCs at year end.         11       Total UIF Meals       17.06         12       Total UIF Meals       17.06         14       12/31/08 ERCs       Water       Sewer         15       Marion County - Water       532.1       95         16       Marion County - Water       303.5       54         17       Orange County - Water       3.013.3       537         19       Pasco County - Water       1.185.0       211         10       Pinellas County - Water       2.630.5       468         25       Seminole County - Water       2.630.5       468         26       Seminole County - Water       16.959       250         27       Total UIF - AFUDC per books       16.959       139         28       Total UIF - AFUDC per books       16.959       139         29       Marion County - Water       78.8       139         29       Marion County - Water       78.8       139         29       Marion County - Water       78.8       139         29       Marion County - Water       30.35       537 </td <td>4</td> <td></td> <td>=</td> <td></td> <td></td>	4		=		
Allocation of UIF timing differences to the various counties and systems.         Allocation Methodology to UIF systems is based upon number of ERCs at year end.         Total UIF Meals       1.706         Marion County - Water       532.1       95         Marion County - Water       78.8       14         Orange County - Water       303.5       54         Pasco County - Water       3.013.3       537         Pasco County - Water       2.630.5       466         Seminole County - Water       1.405.5       250         Total UIF - AFUDC per books       16.959       12/31/08 ERCs       Water       Sewer         Marion County - Water       1.85.0       2.93       2.93       2.93         Marion County - Water       1.69.59       2.630       1.231       475         Marion County - Water       1.69.59       2.630       1.231       475         Marion County - Water       532.1       942       942       942         Marion County - Water       3.013.3       5.33       139       139       139       139       139       139       139       139       139       139       139       139       133       139       133       139       133       133       139	5				
Allocation of UIF timing differences to the various counties and systems.           Allocation Methodology to UIF systems is based upon number of ERCs at year end.           Total UIF Meals         1,706           Marion County - Water         532.1         95           Marion County - Water         78.8         14           Orange County - Water         303.5         54           Pasco County - Water         303.5         54           Pasco County - Water         433.3         77           Pasco County - Water         2,630.5         468           Seminole County - Water         2,630.5         468           Seminole County - Water         185.0         250           Total UIF - AFUDC per books         16,959         250           Marion County - Water         532.1         942           Marion County - Water         303.5         537           Pasco County - Water         303.5         537           Marion County - Water         532.1         942           Marion County - Water         532.1         942           Marion County - Water         532.1         942           Marion County - Water         303.5         537           Pasco County - Water         303.5         537      <	6				
9       Allocation Methodology to UIF systems is based upon number of ERCs at year end.         11       Total UIF Meals         12       Total UIF Meals         13       1/2/31/08 ERCs       Water       Sewer         14       1/2/31/08 ERCs       Water       Sewer         15       Marion County - Water       532.1       95         16       Marion County - Water       78.8       14         17       Orange County - Water       303.5       54         18       Pasco County - Water       2.1185.0       2111         20       Place County - Water       2.630.5       4668         21       Seminole County - Water       2.630.5       250         21       Seminole County - Water       2.630.5       250         22       Total UIF - AFUDC per books       12/31/08 ERCs       Water       Sewer         23       Total UIF - AFUDC per books       12/31/08 ERCs       Water       5.20         24	7				
9       Allocation Methodology to UIF systems is based upon number of ERCs at year end.         11       Total UIF Meals       1,706         13       1706       1706         14       12/31/08 ERCs       Water       Sewer         15       Marion County - Water       78.8       14         16       Orange County - Water       303.5       54         17       Pasco County - Water       3,013.3       537         19       Pasco County - Water       433.3       77         10       Pinellas County - Water       2,630.5       468         22       Seminole County - Water       14,00.5       250         10       Pinellas County - Water       14,00.5       250         23       TOTAL UIF       14,00.5       250         24       Orange County - Water       532.1       942         25       Total UIF - AFUDC per books       16,959       12/31/08 ERCs       Water       Sewer         26       Total UIF - AFUDC per books       16,959       139       333.7       139         27       Marion County - Water       78.8       139       139         28       Orange County - Water       3,013.3       5,333       337	8	Allocation of UIF timing differences to	o the various counties ar	nd systems	
11       Total UIF Meais       1.706         13       12/31/08 ERCs       Water       Sewer         14       12/31/08 ERCs       Water       Sewer         15       Marion County - Water       78.8       14         17       Orange County - Water       303.5       54         18       Pasco County - Water       3,013.3       537         19       Pasco County - Water       433.3       77         10       Pinellas County - Water       2,630.5       468         20       Seminole County - Water       1,405.5       250         21       Seminole County - Water       1,405.5       250         23       TOTAL UIF       9,582.0       1,231       475         24	9		· · · · · · · · · · · · · · · · · · ·		
11       Total UIF Meais       1.706         13       12/31/08 ERCs       Water       Sewer         14       12/31/08 ERCs       Water       Sewer         15       Marion County - Water       78.8       14         17       Orange County - Water       303.5       54         18       Pasco County - Water       3,013.3       537         19       Pasco County - Water       433.3       77         10       Pinellas County - Water       2,630.5       468         20       Seminole County - Water       1,405.5       250         21       Seminole County - Water       1,405.5       250         23       TOTAL UIF       9,582.0       1,231       475         24	10	Allocation Methodology to UIF systems is based upon number	of ERCs at year end.		
13       14       12/31/08 ERCs       Water       Sewer         15       Marion County - Wastewater       532.1       95       14         16       Marion County - Wastewater       78.8       14         17       Orange County - Water       303.5       54         18       Pasco County - Water       3,013.3       537         19       Pasco County - Water       1,185.0       211         20       Pinellas County - Water       2,630.5       468         21       Seminole County - Water       2,630.5       468         22       Seminole County - Wastewater       1,405.5       250         23       TOTAL UIF       9,582.0       1,231       475         24	11				
14         12/31/08 ERCs         Water         Sewer           15         Marion County - Water         532.1         95           16         Marion County - Water         78.8         14           17         Orange County - Water         303.5         554           18         Pasco County - Water         3,013.3         537           19         Pasco County - Water         1,185.0         211           10         Pinellas County - Water         2,630.5         468           22         Seminole County - Water         2,630.5         468           23         TOTAL UIF         9,582.0         1,231         475           24	12	Total UIF Meals	1,706		
15         Marion County - Water         100 Litter         100 Litter         100 Litter           16         Marion County - Water         532.1         95         14           17         Orange County - Water         303.5         54         14           17         Orange County - Water         303.5         54         14           17         Orange County - Water         3,013.3         537         19           18         Pasco County - Water         3,013.3         537         211           20         Pinellas County - Water         433.3         77         211           20         Pinellas County - Water         2,630.5         468         22         250         250         250         250         250         250         250         250         250         250         250         250         250         250         250         250         250         250         250         250         250         250         250         250         250         250         250         250         250         250         250         250         250         250         250         250         250         250         250         250         250         250         <	13				
15       Marion County - Water       532.1       95         16       Marion County - Wastewater       78.8       14         17       Orange County - Water       303.5       54         18       Pasco County - Water       3,013.3       537         19       Pasco County - Water       3,013.3       537         19       Pasco County - Water       1,185.0       211         10       Pinellas County - Water       2,630.5       468         22       Seminole County - Water       2,630.5       468         23       TOTAL UIF       9,582.0       1,231       475         24	14		12/31/08 ERCs	Water	Sewer
16       Marion County - Wastewater       78.8       14         17       Orange County - Water       303.5       54         18       Pasco County - Water       3,013.3       537         19       Pasco County - Water       3,013.3       537         19       Pasco County - Wastewater       1,185.0       211         20       Pinellas County - Water       433.3       77         21       Seminole County - Water       2,630.5       468         22       Seminole County - Wastewater       1,405.5       250         23       TOTAL UIF       9,582.0       1,231       475         24	15	Marion County - Water			
17       Orange County - Water       303.5       54         18       Pasco County - Water       3,013.3       537         19       Pasco County - Water       1,185.0       211         20       Pinellas County - Water       433.3       77         21       Seminole County - Water       2,630.5       468         22       Seminole County - Water       2,630.5       250         23       TOTAL UIF       9,582.0       1,231       475         24				55	14
18       Pasco County - Water       3,013.3       537         19       Pasco County - Water       1,185.0       211         20       Pinellas County - Water       433.3       77         21       Seminole County - Water       2,630.5       468         22       Seminole County - Water       2,630.5       468         23       TOTAL UIF       9,582.0       1,231       475         24				54	17
19       Pasco County - Wastewater       1,185.0       211         20       Pinellas County - Water       433.3       77         21       Seminole County - Water       2,630.5       468         22       Seminole County - Wastewater       1,405.5       250         23       TOTAL UIF       9,582.0       1,231       475         24				=	
20       Pinellas County - Water       433.3       77         21       Seminole County - Water       2,630.5       468         22       Seminole County - Wastewater       1,405.5       250         23       TOTAL UIF       9,582.0       1,231       475         24       25       26       Total UIF - AFUDC per books       16,959         27       28       12/31/08 ERCs       Water       Sewer         29       Marion County - Water       532.1       942         30       Marion County - Water       303.5       5337         29       Marion County - Water       303.5       537         31       Orange County - Water       3,013.3       5,333         32       Pasco County - Water       3,013.3       5,333         33       Pasco County - Water       433.3       767         34       Pinellas County - Water       2,630.5       4,656         36       Seminole County - Water       2,630.5       4,656         36       Seminole County - Wastewater       1,405.5       2,488					211
21       Seminole County - Water       2,630.5       468         22       Seminole County - Wastewater       1,405.5       250         23       TOTAL UIF       9,582.0       1,231       475         24       25       26       Total UIF - AFUDC per books       16,959         27       28       12/31/08 ERCs       Water       Sewer         29       Marion County - Water       532.1       942         30       Marion County - Water       78.8       139         31       Orange County - Water       3,013.3       5,333         32       Pasco County - Water       3,013.3       5,333         33       Pasco County - Water       1,185.0       2,097         34       Pinellas County - Water       433.3       767         35       Seminole County - Water       2,630.5       4,656         36       Seminole County - Water       2,630.5       4,656				77	211
22       Seminole County - Wastewater       1,405.5       250         23       TOTAL UIF       9,582.0       1,231       475         24       9,582.0       1,231       475         26       Total UIF - AFUDC per books       16,959       16,959         27       12/31/08 ERCs       Water       Sewer         28       12/31/08 ERCs       Water       Sewer         29       Marion County - Water       532.1       942         30       Marion County - Water       78.8       139         31       Orange County - Water       3,013.3       5,333         32       Pasco County - Water       1,185.0       2,097         34       Pinellas County - Water       433.3       767         35       Seminole County - Water       2,630.5       4,656         36       Seminole County - Water       1,405.5       2,488	21				
23       TOTAL UIF       9,582.0       1,231       475         24       25       26       Total UIF - AFUDC per books       16,959         26       Total UIF - AFUDC per books       16,959       12/31/08 ERCs       Water       Sewer         28       12/31/08 ERCs       Water       532.1       942         30       Marion County - Water       78.8       139         31       Orange County - Water       303.5       537         32       Pasco County - Water       3,013.3       5,333         33       Pasco County - Water       1,185.0       2,097         34       Pinellas County - Water       433.3       767         35       Seminole County - Water       2,630.5       4,656         36       Seminole County - Water       1,405.5       2,488	22	•			250
24       16,959         26       Total UIF - AFUDC per books       16,959         27       12/31/08 ERCs       Water       Sewer         28       12/31/08 ERCs       Water       Sewer         29       Marion County - Water       532.1       942         30       Marion County - Water       78.8       139         31       Orange County - Water       303.5       537         32       Pasco County - Water       3,013.3       5,333         33       Pasco County - Water       1,185.0       2,097         34       Pinellas County - Water       433.3       767         35       Seminole County - Water       2,630.5       4,656         36       Seminole County - Water       1,405.5       2,488	23	•		1.231	
26       Total UIF - AFUDC per books       16,959         27       12/31/08 ERCs       Water       Sewer         28       12/31/08 ERCs       Water       Sewer         29       Marion County - Water       532.1       942         30       Marion County - Water       78.8       139         31       Orange County - Water       303.5       537         32       Pasco County - Water       3,013.3       5,333         33       Pasco County - Water       1,185.0       2,097         34       Pinellas County - Water       433.3       767         35       Seminole County - Water       2,630.5       4,656         36       Seminole County - Water       1,405.5       2,488	24				
27         12/31/08 ERCs         Water         Sewer           29         Marion County - Water         532.1         942           30         Marion County - Wastewater         78.8         139           31         Orange County - Water         303.5         537           32         Pasco County - Water         3,013.3         5,333           33         Pasco County - Water         1,185.0         2,097           34         Pinellas County - Water         433.3         767           35         Seminole County - Water         2,630.5         4,656           36         Seminole County - Wastewater         1,405.5         2,488					
27         12/31/08 ERCs         Water         Sewer           29         Marion County - Water         532.1         942           30         Marion County - Wastewater         78.8         139           31         Orange County - Water         303.5         537           32         Pasco County - Water         3,013.3         5,333           33         Pasco County - Water         1,185.0         2,097           34         Pinellas County - Water         433.3         767           35         Seminole County - Water         2,630.5         4,656           36         Seminole County - Wastewater         1,405.5         2,488	26	Total UIF - AFUDC per books	16,959		
28         12/31/08 ERCs         Water         Sewer           29         Marion County - Water         532.1         942           30         Marion County - Wastewater         78.8         139           31         Orange County - Water         303.5         5337           32         Pasco County - Water         3,013.3         5,333           33         Pasco County - Water         1,185.0         2,097           34         Pinellas County - Water         433.3         767           35         Seminole County - Water         2,630.5         4,656           36         Seminole County - Wastewater         1,405.5         2,488	27	·			
29         Marion County - Water         532.1         942           30         Marion County - Wastewater         78.8         139           31         Orange County - Water         303.5         537           32         Pasco County - Water         3,013.3         5,333           33         Pasco County - Water         1,185.0         2,097           34         Pinellas County - Water         433.3         767           35         Seminole County - Water         2,630.5         4,656           36         Seminole County - Wastewater         1,405.5         2,488			12/31/08 ERCs	Water	Sower
30       Marion County - Wastewater       78.8       139         31       Orange County - Water       303.5       537         32       Pasco County - Water       3,013.3       5,333         33       Pasco County - Wastewater       1,185.0       2,097         34       Pinellas County - Water       433.3       767         35       Seminole County - Water       2,630.5       4,656         36       Seminole County - Wastewater       1,405.5       2,488	29	Marion County - Water			<u></u>
31         Orange County - Water         303.5         537           32         Pasco County - Water         3,013.3         5,333           33         Pasco County - Wastewater         1,185.0         2,097           34         Pinellas County - Water         433.3         767           35         Seminole County - Water         2,630.5         4,656           36         Seminole County - Wastewater         1,405.5         2,488				942	120
32     Pasco County - Water     3,013.3     5,333       33     Pasco County - Wastewater     1,185.0     2,097       34     Pinellas County - Water     433.3     767       35     Seminole County - Water     2,630.5     4,656       36     Seminole County - Wastewater     1,405.5     2,488				537	199
33     Pasco County - Wastewater     1,185.0     2,097       34     Pinellas County - Water     433.3     767       35     Seminole County - Water     2,630.5     4,656       36     Seminole County - Wastewater     1,405.5     2,488		- ,			
34         Pinellas County - Water         433.3         767           35         Seminole County - Water         2,630.5         4,656           36         Seminole County - Wastewater         1,405.5         2,488			•	5,555	2 007
35         Seminole County - Water         2,630.5         4,656           36         Seminole County - Wastewater         1,405.5         2,488				767	2,097
36         Seminole County - Wastewater         1,405.5         2,488		•			
1,1000 L,100				4,000	2 498
37 TOTAL OF 9,582.0 12.235 4.724	37	TOTAL UIF	9,582.0	12,235	4,724

Supporting Schedule: None Recap Schedules: C-2

#### Deferred Income Tax Expense - Water & Wastewater

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Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Historic [X] Projected [] Interim [X] Final [X] Florida Public Service Commission

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

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

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			UIF			Per Books Allocation to County Systems						
Line		Total	Utility	Utility	Marion	Marion	Orange	Pasco	Pasco	Pinellas	Seminole	Seminole
No.	Description	Per Books	Adjustments	Adjusted	Water	Sewer	Water	Water	Sewer	Water	Water	Sewer
1	Timing Differences:											
2												
3	Tax Depreciation and Amortization	\$ 812,380		\$ 812,380								
4	Book Depreciation and Amortization	514,481		514,481								
5												+
6	Difference	297,899	-	297,899								
7												
8	Other Timing Differences (Itemize):											
9												
10	Tap Fees	(543		(543)								
11	Deferred Maintenance Additions	1,196		1,196								
12	Deferred Maintenance Amortization	(37,871		(37,871)								
13	Deferred Rate Case Additions	58,639		58,639								
14	Deferred Rate Case Amortization	(242,150		(242,150)								
15	Organization Expense Amortization	6,426		6,426								
16	Other (1)	(226,734	)	(226,734)								
17												
18	Total Timing Differences (To C-2)	(143,138	) -	(143,138)	<u>(7,</u> 949)	(1,177)	(4,534)	(45,012)	(17,702)	(6,473)	(39,295)	(20,996)
19												
20	State Tax Rate	0.055		0.055								
21	State Deferred Taxes ( Line 18 x Line 20)	(7,873	} -	(7,873)								
22	(Limited by NOL)											
23	State Deferred Tax	(7,873	) -	(7,873)								
24												
25	Timing Differences For Federal Taxes											
26	(Line 18 - 23)	(135,265		(135,265)								
27	Federal Tax Rate	0.34	0.34	0.34								
28												
29	Federal Deferred Taxes (Line 26 x Line 27)	(45,990	) -	(45,990)								
30												
31	Add: State Deferred Taxes (Line 23)	(7,873	<u>}                                    </u>	(7,873)			·					
32												
33	Total Deferred Tax Expense (To C-1)	\$ (63,863	) \$	\$ (53,863)	(2,991)	(443)	(1,706)	(16,938)	(6,661)	(2,436)	(14,787)	(7,901)

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36 [1] The "Other" timing difference of \$(226,734) is due to the fact that the Company's tax schedules were done prior to the Company's books being completely closed. The major component is the difference between 37 the net book depreciation on the Company's tax schedule and the Company's books; Total Deferred Tax Expense of \$(63,863) equals the per book's Deferred Tax Expense.

Supporting Schedules: None Recap Schedules: C-2

#### Accumulated Deferred Income Taxes - Summary

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Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Historic [X] Projected []

#### Florida Public Service Commission

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Schedule: C-6 Page 1 of 3 Preparer: Kirsten Weeks

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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		Account No. 190,1011 / 2011			Accou	nt No. 190.1012 / 201	12	Net Deferred Income Taxes - TOTAL			
No.	Year	State	Federal	Total	State	Federal	Total	190.2 State	190.1 Federal	Total	
1	2005	978	10,505	11,483	2,433	14,212	16,645	(20,097)	(1,016,468)	(1,036,565)	
2	2006	978	10,505	11,483	2,895	16,909	19,804	(41,160)	(1,136,213)	(1,177,373)	
3	2007	978	10,505	11,483	3,853	22,507	26,360	(41,341)	(1,150,372)	(1,191,713)	
4	2008	978	10,505	11,483	3,883	22,681	26,564	(33,729)	(1,105,511)	(1,139,240)	
5										(.,.=+,=,	
6											
7											
8											
9											
10		Account No. 190.1020 / 2020			Accou	nt No. 190.1021 / 202	21				
11	Year	State	Federal	Total	State	Federal	Total				
12	2005	(18,983)	(110,890)	(129,873)	(2,652)	(15,489)	(18,141)				
13	2006	(29,349)	(171,447)	(200,796)	(7,417)	(43,325)	(50,742)				
14	2007	(29,833)	(174,274)	(204,107)	(5,364)	(31,332)	(36,696)				
15	2008	(19,740)	(115,312)	(135,052)	(3,347)	(19,548)	(22,895)				
16											
17											
18											
19											
20		Account No. 190.1024 /2024			Account No. 190.1031 / 2031						
21	Year	State	Federal	Total	State	Federal	Total				
22	2005	(10)	(21,037)	(21,047)	(1,863)	(893,769)	(895,632)				
23	2006	(20)	(21,094)	(21,114)	(8,247)	(927,761)	(936,008)				
24	2007	(30)	(21,151)	(21,181)	(10,945)	(956,627)	(967,572)				
25	2008	(383)	(23,216)	(23,599)	(15,120)	(980,621)	(995,741)				
26											
27											

28 Note: ADIT include total state and federal ADIT allocation adjustments of \$1,415 for FY 2007 and (\$1,390) for FY 2008 which were not included in the 2007 and 2008 Annual Reports.

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

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Accumulated Deferred Income Taxes - State Florida Public Service													c Service Com	mission		
Co	mpany: Utiliti cket No.: 0904	es, Inc. of Flo 62-WS	rida - Seminole	e County								Schedule: C-				

Schedule: C-6 Page 2 of 3 Preparer: Kirsten Weeks 1

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

		Account No.	. 4419 (190.2011) D	eferred State Tax	Other Tan Foor							
			Current	Flowback				Account No. 442	1 (190,2012) - Defei	rred State Tax - Ta	ap Fees Post 2000	
Line <u>No.</u> 1	Year	Beginning Balance	Year Deferral	To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr.	Adjust. Debit	Ending
2	2005	070				978	2005		DBIALINI	Year	(Credit)	Balance
3	2000	978 978				978	2006	2,433	462			2,433
4	2008	978				978	2007	2,895	462 958			2,895
5		576				978	2008	3,853	30			3,853
6								-,	50			3,883
7												
8												
9		Account N	0. 4425 (190.2020)	Deferred State Ta	Y - Rate Caso							
10			Current	Flowback				Account No.	4427 (190.2021) D	eferred State Tax	- Maint Fee	
11		Beginning	Year	To Curr.	Adjust. Debit	<b>-</b>			Current	Flowback	Adjust.	
12	Year	Balance	Deferral	Year	(Credit)	Ending Balance		Beginning	Year	To Curr.	Debit	Ending
13	2005				long		Year	Balance	Deferral	Year	(Credit)	Balance
14	2006	(18,983)	(10,366)			(18,983)	2005					
15	2007	(29,349)	(484)			(29,349)	2006	(2,652)	(4,765)			(2,652)
16	2008	(29,833)	10,093			(29,833)	2007	(7,417)	2,053			(7,417) (5,364)
17						(19,740)	2008	(5,364)	2,017			
18												(3,347)
19												
20												
21		Account	t No. 4433 (190.202	24) Deferred State	Tax - Org			A				
22			Current	Flowback	Adjust.			Account No. 44	437 (190.2031) Defe	erred State Tax - D	Depreciation	
23		Beginning	#REF!	To Curr.	Debit	Ending			Current	Flowback	Adjust,	
24	Year	Balance	Deferral	Year	(Credit)	Balance	Year	Beginning	Year	To Curr.	Debit	Ending
25	2005				i	(10)		Balance	Deferral	Year	(Credit)	Balance
26	2006	(10)	(10)			(20)	2005 2006	(1 an-)				(1,863)
27	2007	(20)	(10)			(30)	2006	(1,863)	(6,384)			(8,247)
28 29	2008	(30)	(353)			(383)	2007	(8,247)	(2,593)		(105)	(10,945)
29 30						(000)	2000	(10,945)	(3,914)		(261)	(15,120)
31 .												(

31 Note: ADIT include total state and federal ADIT allocation adjustments of \$1,415 for FY 2007 and (\$1,390) for FY 2008 which were not included in the 2007 and 2008 Annual Reports.

Supporting Schedules: None Recap Schedules: C-6, Pg 1

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Schedule Year Ended: 12/31/08

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ccumula	ted Deferred in	ncome Taxes - Feder	al					F	lorida Public Servi	ce Commission		
cket No.	Utilifies, Inc. .: 090462-WS /ear Ended: 1	of Florida - Seminole 2/31/08	County					P	chedule: C-6 age 3 of 3 reparer: Kirsten W	eeks		
(planatio	n: Foreach o			its provide annual arred Federal Tax		g with the year of the	last rate case a	and ending with the tes	•	d Fodorel Toy To		
-		Account No. 45	Current	Flowback				ACCOUNT NO. 4371				
Line No.	Year	Beginning Balance	Year Deterral	To Curr. Year	Adjust, Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Ad)ust, Debit (Credit)	Ending Balance
1	2005					10,505	2005				·	14,212
2	2006	10,505				10,505	2006	14,212	2,697			16,909
3	2007	10,505				10,505	2007	16,909	5,598			22,507
4	2008	10,505				10,505	2008	22,507	174			22,681
5												
5 6												
5 6 7												
5 6 7 8		A		- formed Endowed T	nu Data Gara			A commentation				
5 6 7 8 9 _	<u> </u>	Account No.		eferred Federal Ta				Account No. 4	4377 (190,1021) De			
10 -			Current	Flowback	Adjust.				Current	Flowback	Adjust,	
10 11	Year	Beginning	Current Year	Flowback To Curr.	Adjust. Debit	Ending	Year	Beginning	Current Year	Flowback To Curr.	Adjust. Debit	Ending
10 11 12	Year		Current	Flowback	Adjust.	Balance	Year		Current	Flowback	Adjust,	Balance
10 11 12 13	2005	Beginning Balance	Current Year Deferral	Flowback To Curr.	Adjust. Debit	Balance (110,890)	2005	Beginning Balance	Current Year Deferral	Flowback To Curr.	Adjust. Debit	Balance (15,489)
10 11 12 13 14	2005 2006	Beginning Balance (110,890)	Current Year Deferral (60,557)	Flowback To Curr.	Adjust. Debit	Batance (110,890) (171,447)	2005 2006	Beginning Balance (15,489)	Current Year Deferral (27,836)	Flowback To Curr.	Adjust. Debit	Balance (15,489) (43,325)
10 11 12 13 14 15	2005 2006 2007	Beginning Batance (110,890) (171,447)	Current Year Deferral (60,557) (2,827)	Flowback To Curr.	Adjust. Debit	<u>Balance</u> (110,890) (171,447) (174,274)	2005 2006 2007	Beginning Balance (15,489) (43,325)	Current Year Deferral (27,836) 11,993	Flowback To Curr.	Adjust. Debit	Balance (15,489) (43,325) (31,332)
10 11 12 13 14	2005 2006	Beginning Balance (110,890)	Current Year Deferral (60,557)	Flowback To Curr.	Adjust. Debit	Batance (110,890) (171,447)	2005 2006	Beginning Balance (15,489)	Current Year Deferral (27,836)	Flowback To Curr.	Adjust. Debit	Balance (15,489) (43,325)
10 11 12 13 14 15 16	2005 2006 2007	Beginning Batance (110,890) (171,447)	Current Year Deferral (60,557) (2,827)	Flowback To Curr.	Adjust. Debit	<u>Balance</u> (110,890) (171,447) (174,274)	2005 2006 2007	Beginning Balance (15,489) (43,325)	Current Year Deferral (27,836) 11,993	Flowback To Curr.	Adjust. Debit	Balance (15,489) (43,325) (31,332)
10 11 12 13 14 15 16 17	2005 2006 2007	Beginning Batance (110,890) (171,447)	Current Year Deferral (60,557) (2,827)	Flowback To Curr.	Adjust. Debit	<u>Balance</u> (110,890) (171,447) (174,274)	2005 2006 2007	Beginning Balance (15,489) (43,325)	Current Year Deferral (27,836) 11,993	Flowback To Curr.	Adjust. Debit	Balance (15,489) (43,325) (31,332)

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21	<u>.                                    </u>	Account No	. 4383 (190.1024) E	eferred Federal T	ax - Org. Exp.		Account No. 4387 (190.1031) Deferred Federal Tax - Depreciation							
22			Current	Flowback	Adjust.				Current	Flowback	Adjust.			
23		Beginning	Year	To Curr.	Debit	Ending		Beginning	Year	To Curr.	Debit	Ending		
24	Year	Balance	Deferrat	Year	(Credit)	Balance	Year	Balance	Deferral	Year	(Credit)	Balance		
25	2005					(21,037)	2005		_			(893,769)		
26	2006	(21,037)	(57)			(21,094)	2006	(893,769)	(33,992)			(927,761)		
27	2007	(21,094)	(57)			(21,151)	2007	(927,761)	(30,386)		1,520	(956,627)		
28	2008	(21,151)	(2,065)			(23,216)	2008	(956,627)	(22,865)		(1,129)	(980,621)		
												· ·		

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31 Note: ADIT include total state and federal ADIT allocation adjustments of \$1,415 for FY 2007 and (\$1,390) for FY 2008 which were not included in the 2007 and 2008 Annual Reports.

Supporting Schedules: None Recap Schedules: C-6, Pg 1

Investment Tax Credits - Analysis

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Florida Public Service Commission

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

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.

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				1.5 % ITC			
Line No.	Year	Gross ITC	Acc. Amort. 12/31/2005	Net ITC 12/31/2005	2006	2007*	2008*
1	Prior	(18,612)	6,975	(11,637)	279	279	279
2	1981	(7 053)	2,544	(4,509)	106	106	106
3	1982	(18,745)	6,463	(12,282)	281	281	281
4	1983	(52,301)	17,270	(35,031)	785	785	785
5	1984	(37,642)	11,865	(25,777)	565	565	565
6	1985	(12,934)	3,880	(9,054)	194	194	194
7	1986	(9 723)	2,774	(6,949)	146	146	146
8					2,356	2,356	2,356
9			-	(105,239)	(102,883)	(100,527)	(98,171)
10			-				
11							
12			Amount F	Realized	Amortiza	ation	
13				Prior		Prior	
14		Beginning	Current	Year	Current	Year	Ending
15		Balance	Year	Adjust.	Year	Adjust.	Balance
16	2005						(105,239)
17	2006	(105,239)			2,356		(102,883)
18	2007	(102,883)			2,356		(100,527)
19	2008	(100,527)			2,356		(98,171)
20							
21							
22							
23							

Allocation to Counties	12/31/08 ERCs	Allocation
Marion County - Water	532.1	131
Marion County - Wastewater	78.8	19
Orange County - Water	303.5	75
Pasco County - Water	3,013.3	740
Pasco County - Wastewater	1,185.0	291
Pinellas County - Water	433.3	107
Seminole County - Water	2,630.5	647
Seminole County - Wastewater	1,405.5	346
TOTAL UIF	9,582.0	2,356

24 * Adjusted to reflect the yearly amortization of \$2,355.96, not recorded on the books of UIF by error.

Supporting Schedules: None Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19 Parent(s) Debt Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08

Schedule: C-8 Page 1 of 1 Preparer: Kirsten Weeks

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.

		Parent's Name:		Utilities, Inc.	
Line		-	% of	Cost	Weighted
No.	Description	Amount	Total	Rate	Cost
1	Long-Term Debt		%	%	
2					
3	Short-Term Debt				
4					
5	Preferred Stock				
6					
7	Common Equity - Common Stock	_			
8	Retained Earnings - Parent Only	_			
9					
10	Deferred Income Tax				
11					
12	Other Paid in Capital				
13					
14	Total	N/A	0.00% %		
15					

Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) 17

X Equity of Subsidiary (To C-1) 18

19 20

16

NOTE: A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary 21

22 company, including Utilities, Inc. of Florida, based on the capital structure of the consolidated group. This intercompany 23 interest is shown on Schedules C-3, line 8.

Supporting Schedules: None **Recap Schedules: C-3** 

Income Tax Returns

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Florida Public Service Commission

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

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

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Florida Public Service Commission

Schedule: C-10 Page 1 of 1 Preparer: Kirsten Weeks

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

1	What tax years are currently open with the Internal Revenue Service?	None
3	is the treatment of customer deposits at issue with the IRS?	No
7 5 6	is the treatment if contributions in aid of construction at issue with the IRS?	No
7	is the treatment of unbilled revenues at issue with the IRS?	No

Schedule of Requested Cost of Capital 13-Month Average Balance

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Interim [] Final [x] Historical [x] Projected [] Florida Public Service Commission

Schedule D-1 Page 1 of 1

Preparer: Kirsten E. Weeks

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

	(1)	(2) Reconciled to Requested Rate Base	(3)	(4)	(5)
Line No.	Class of Capital	AYE 12/31/08	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	2,980,693	43.59%	6.65%	2.90%
2	Short Term Debt	657,782	9.62%	4.30%	0.41%
3	Preferred Stock	-			
4	Common Equity	2,626,117	38.41%	11.17%	4.29%
5	Customer Deposits	30,297	0.44%	6.00%	0.03%
6	Tax Credits - Zero Cost	42,266	0.62%		
7	Tax Credits - Weighted Cost	-			
8	Accumulated Deferred Income Tax	500,257	7.32%		
9	Other (Explain)	-			
10		·			·····
11	Total	6,837,412	100.00%		7.63%
12			<u></u> _		

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14 Notes:

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16 1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

2. ADIT adjustment include as part of the thirteen months average total state and federal ADIT allocation adjustments of \$1,415 for 12/2007
 and (\$1,390) for 12/2008 which were not included in the 2007 and 2008 Annual Reports. See adjustments on C-6 Schedules. Accumulated

19 Deferred Income Taxes are then allocated to the counties based on 12/31/08 ERCs.

20 3. Tax Credits - Zero Cost are actual for Utilities, Inc. of Florida, and includes adjustments to 12/31/07 and 12/31/08 balances for the yearly

21 amortization of \$2,355.96 not recorded on the books. See adjustments on C-7 Schedule. Tax Credits are then allocated to the counties based on 22 12/31/08 ERCs.

4. The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-090006-WS.

Supporting Schedules: D-2 Recap Schedules: A-1, A-2

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

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Interim [] Final [x] Historical [x] Projected [] Florida Public Service Commission

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Schedule D-2 Page 1 of 1

Preparer: Kirsten E. Weeks

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
					Reconciliation A	djustments	
Line				Thirteen Month		Pro Rata	Reconciled to
No.	Class of Capital	Balance 12/31/07	Balance 12/31/08	Average	Pro Rata	Percentage	Requested Rate Base
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(177,019,307)	47.58%	2,980,693
2	Short Term Debt	15,500,000	49,775,000	39,713,462	(39,055,680)	10.50%	657.782
3	Preferred Stock				-		-
4	Common Equity	158,372,419	157,737,014	158,595,058	(155,968,941)	41.92%	2,626,117
5	Customer Deposits	34,577	25,782	30,297	-	n/a	30,297
6	Tax Credits - Zero Cost (see note 2)	42,343	41,350	42,266	-	n/a	42,266
7	Tax Credits - Weighted Cost				-		-
8	Accumulated Deferred Income Taxes (see note 2)	501,957	479,856	500,257	-	n/a	500,257
9	Other (Explain)				-		-
10							
11	Total	354,451,296	388,059,002	378,881,340	(372,043,928)	100.00%	6,837,412
12					<u></u> _		

12 13

14 Notes:

15 1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

16 2. ADIT adjustment include as part of the thirteen months average total state and federal ADIT allocation adjustments of (\$1,415) for 12/2007 and \$1,390 for 12/2008 which were not included in

17 the 2007 and 2008 Annual Reports. See adjustments on C-6 Schedules. Accumulated Deferred Income Taxes are then allocated to the counties based on 12/31/08 ERCs.

18 3. Tax Credits - Zero Cost are actual for Utilities, Inc. of Florida, and includes adjustments to 12/31/07 and 12/31/08 balances for the yearly amortization of \$2,355.96 not recorded on the books. See adjustments on C-7 Schedule. Tax Credits are then allocated to the counties based on 12/31/08 ERCs.

Supporting Schedules: A19, C-7, C-8, D-3, D-4, D-5, D-7 Recap Schedules: D-1 Preferred Stock Outstanding Thirteen Month Average

Company: Utilitics, Inc. of Florida - Seminole County	Florida Public Service Commission
Dacket No.: 099462-WS	
Schedule Year Ended: 12/31/08	Schedule D-3
Interim ( ) Final (x)	Page Lofi
Historical (x) Projected [ ]	
	Preparer: Kirsten E. Weeks

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

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provision, Special Restriction	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) Discount or Premium on Principal Amount Sold	(7) Discount or Premium Associated with Column (5)	(8) Issuing Expense Associated with Column (4)	(9) Net Proceeds (5)-(9)+(7)	(10) Rate (Contract Rate	(11) Dollar Dividend on	(12) Effective Cost
1	Not applicable.								10/(0/(/)	on Face Value)	Face Value (11)x(5)	Raie (12)/(10)
2												
3												

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

Recap Schedules: A-19, D-2

# 13-Month Average Cost of Short Term Debt

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Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Interim [] Final [x] Historical [x] Projected [] Florida Public Service Commission

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Schedule D-4 Page 1 of 1

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Preparer: Kirsten E. Weeks

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

	(1)	(2)	(3)	(4)	(5)
Line No.	Lender	Total Interest Expense	Maturity Date	Thirteen Month Average Amount Outstanding at 12/31/08	Effective Cost Rate
1 2	Chase	1,706,286	Revolving Line of Credit	39,713,462	4.30%
3	Total	1,706,286		39,713,462	4.30%
4 5					

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

8 *Maturity Date not applicable

Recap Schedules: A-19, D-2

Cost of Long Term Debt 13-Month Average Balance

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Company: Utilities, Inc. of Florida - Seminole County Docket No : 090462-WS Schedule Year Ended: 12/31/08 Florida Public Service Commission Schedule D-5 Interim [x] Final [x] Page | of 1 Historical [x] Projected [ ] Preparer: Kirsten E Weeks

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

	(1)	(2)	(3)	(4)					and and and and and and an	acion on the parent level.		
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount	(4) Thirteen Month Average Principal Amount		(6) Unamortized Discount or Premium	(7)	(8) Annual Amortization of	(9) Annual Amortization of	(10)	(1)	(12)
1	6.58% note, due in installments beginning 2017	7/19/200G -	Sold (Face Value) 180,000,000	Outstanding 12/31/08	within One Year	Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)		Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
3	- •	7/19/2035				1,168,840	-		42,434	11.844,000	11,886,434	6.65%
5 6 7	Total		180,000,000	180,000,000	<u> </u>		1,168,840		42,434	11.014.000		
8	Note: Long term debt is actual for	or Utilities, Inc. of Fi	orida's parent company	, Utilities, Inc.					42,434	11,844,000	11,8x6,434	6.65%

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

Cost of Variable Rate Long Term Debt I3-Month A verage Bakaroe	Florida Public Service Commission
Company: Bulities, Inc. of Florida - Seminole County Docket NN : 090462-WN Schedule Van Ended: 1/231/08 Interim [] Final [x]	Schedule D-6 Page 1 of 1
Historical (N) Projected ( j	Preparer: Kirsten E. Weeks

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		_ <u>.</u>	
	Description, Coupon	Issue Date -	Principal Amount	Thirteen Month Average Principal Amount	Amount Outstanding	Harmonia II.		Annual Amortization of	Annual Amertization of	(10)	(11)	(12)	(13)
Line No	Rate, Years of Life	Maturity Date	Sold (Face Value)	Outstanding 12/31/08	within One Year	Duamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Discount or Premium on Principal Outstanding	Issuing Expense on Principal Outstanding	Basis of Variable	Interest Cost (Coupon	Tetal Interest Cost	Effective Cost Rate
1	Not applicable							on reacipat constanting	Linction () destauring	Rate (i c. Prime + 2%)	Rale x Column (4))	(01)+(8)+(8)	<u>(11)/((4)-(6)-(7))</u>
2													

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

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

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Utility [X] or Parent [ ]

_ Historic [X] or Projected [ ]

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

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

	(1)	(2)	(3)	(4)	(5) Ending
Line	For the	Beginning	Deposits	Deposits	Balance
No.	Month Ended	Balance	Received	Refunded	(2+3-4)
1	12/01/07	34,392	185		34,577
2	01/01/08	34,577	644		35,221
3	02/01/08	35,221	611		35,832
4	03/01/08	35,832	678		36,510
5	04/01/08	36,510	918		37,428
6	05/01/08	37,428	282		37,710
7	06/01/08	37,711		9,755	27,956
8	07/01/08	27,956		5,058	22,898
9	08/01/08	22,898	1,443		24,341
10	09/01/08	24,341	912		25,253
11	10/01/08	25,254	78		25,332
12	11/01/08	25,331		316	25,015
13	12/01/08	25,015	767		25,782
14					
15			Thirte	en Month Average \$	30,297

Recap Schedules: A-19, D-2

Rate Schedule

37 38

39

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Test Year Ended: December 31, 2008 Interim [] Final [x] Water [x] or Sewer []

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

Schedule E-1 Page 1 of 2 Preparer: Dan Ciecierski

(1)	(3)	(4) Test Year Rates	(5) Test Year Rates	(6) Current Rates	(7)
Line No.	Class/Meter Size	Effective 1.1.08 to 5.18.08	Effective 5.19.08 to 12.31.08	2.17.09	Proposed Rates
1	Residential				
2	5/8" Residential	\$5.79	\$5.87	\$6.15	\$9.28
3	1" Residential	\$14.48	\$14.67	\$15.38	\$23.21
4	1.5" Residential	\$28.95	\$29.34	\$30.76	\$46.43
5	2" Residential	\$46.32	\$46.94	\$49.21	\$74.29
6	3" Residential	\$92.64	\$93.88	\$98.42	\$148.58
7	4" Residential	\$144.75	\$146.69	\$153.79	\$232.17
8	6" Residential	\$289.50	\$293.38	\$307.58	\$464.35
9				,	
10	Residential - Irrigation				
11	5/8" Residential Irrigation	\$5.79	\$5.87	\$6.15	\$9.28
12	1" Residential Irrigation	\$14.48	\$14.67	\$15.38	\$23.21
13					
14	General Service				
15	5/8" General Service	\$5.79	\$5.87	\$6.15	\$9.28
16	1" General Service	\$14.48	\$14.67	\$15.38	\$23.21
17	1.5" General Service	\$28.95	\$29.34	\$30.76	\$46.43
18	2" General Service	\$46.32	\$46.94	\$49.21	\$74.29
19	3" General Service	\$92.64	\$93.88	\$98.42	\$148.58
20	4" General Service	\$144.75	\$146.69	\$153.79	\$232,17
21	6" General Service	\$289.50	\$293.38	\$307.58	\$464.35
22					
23	General Service - Irrigation				
24	5/8 General Service Irrigation	\$5.79	\$5.87	\$6.15	\$9.28
25	1" General Service Irrigation	\$14.48	\$14.67	\$15.38	\$23.21
26	1.5" General Service Irrigation	\$28.95	\$29.34	\$30.76	<b>\$46</b> .43
27	2" General Service Irrigation	\$46.32	\$46.94	\$49.21	\$74.29
28					
29	Gallonage Charge (per 1,000 Gallons)				
30	All Residential				
31	0-8,000 gallons	\$2.12	\$2.15	\$2.25	\$3.40
32	8,001-16,000 gallons	\$3.72	\$3.77	\$3.95	\$5.96
33	Over 16,000 gallons	\$4,78	\$4.84	\$5.07	\$7.65
34	-				
35	All General Service	\$2.58	\$2.61	\$2.74	<b>\$4</b> .13
36					

*NOTE: Although the effective dates on the tariff state 3/15/08, the company utilized the 5/19/08 date because it was 5 days after the customer notices were mailed for the 2007 Index and Pass Through.

Rate Schedule

22

23

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Test Year Ended: December 31, 2008 Interim [] Final [x] Water [] or Sewer [x]

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

Schedule E-1 Page 2 of 2 Preparer: Dan Ciecierski

(1)	(3)	(4) Test Year Rates	(5) Test Year Rates	(6) Current Rates	(7)
Line No.	Class/Meter Size	Effective 1.1.08 to 5.18.08	Effective 5.19.08 to 12.31.08	Effective 2.17.09	Proposed Rates
1	Residential				
2	All Meter Sizes	\$10.33	\$10.51	\$11.11	\$15.15
3	FLAT Rate	\$35.00	\$35.60	\$37.64	\$51.34
4					
5	General Service				
6	5/8" General Service	\$10.33	\$10.51	\$11.11	\$15,15
7	1" General Service	\$25.83	\$26.27	\$27.77	\$37.87
8	1.5" General Service	\$51.65	\$52.53	\$55.53	\$75.74
9	2" General Service	\$82.84	\$84.25	\$89.07	\$121.48
10	3" General Service	\$165.28	\$168.09	\$177.70	\$242.36
11	4" General Service	\$258.25	\$262.64	\$277.66	\$378.69
12	6" General Service	\$516.50	\$525.28	\$555.33	\$757.39
13					
14	Gallonage Charge (per 1,000 Gallons)				
15	Residential				
16	All Meters	\$5.76	\$5.86	\$6.20	\$8.45
17	Max 10,000 Gallons				
18					
19	General Service				
20	All Meters	\$6.91	\$7.03	\$7.43	\$10.13
21					

*NOTE: Although the effective dates on the tariff state 3/15/08, the company utilized the 5/19/08 date because it was 5 days after the customer notices were mailed for the 2007 Index and Pass Through.

#### Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities. Inc. of Florida - Seminole Count Docket No.: 090462-WS Test Year Ended: December 31, 2008 Interim [] Final [x] Water [x] Sewer [ ]

I

#### 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 chan occurred during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4) Total Billable	(5)	(6)	(7)	(8) Total Billable	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
T inc			Gallons	Test Year	Test Year		Galions	Test Year	Test Year	Total	Total Billable Gallons	Total	Present Rates			Revenues at
Line No.	Class/Motor Size	Bills Jan - May 2008	(in 000's) Jan - May 2008	Rates Effective Jan - May 2008	Revenues Jan - May 2008	Bills	(in 000's)	Rates Effective	Revenues	Bills for	(in 000's) for	Test Year	Effective	Annualized	Proposed	Proposed
- 1	Residential - Base Charge	2411 - H141 2000	Jan - ata) 2000	Jan - May 2008	Jan - May 2008	June - Dec 2008	June - Dec 2008	June - Dec 2008	June - Dec 2008	Test Year	Test Year	Revenue	4.20,09	Revenues	Rates	Rates
2	5/8" Residential	13,045		\$5,79	\$75,531	17,976		\$5.87	\$105,519	31,021		\$181,050	\$6.15		to 40	
3	1" Residential	61		\$14.48	\$883			\$14,67	\$1,291	149		\$2,174	\$15.38	\$190,779 \$2,292	\$9.28 \$23.21	\$287,875 \$3,458
4	Total Residential	13.106			\$76,414	18.064			\$106,810	31,170		\$183,224		\$193,071	423.21	\$291,333
6	Gallonage Charge (per 1,000 Gallons)															
7	5/8" Residential															
8	0-8,000 Gallons		64,781	\$2.12	\$137,336		84,924	\$2,15	\$182,587		149,705	\$319,922	\$2,25	••••·		
9	8,001-16,000 Gallons		13,060	\$3.72	\$48,583		17,281	\$3.77	\$65,149		30,341	\$113,733	\$3.95	\$336,836 \$119,847	\$3.40 \$5.96	\$508,997 \$180,832
10 11	Over 16,000 Gallons 5/8" Residential Total Gallons		7,668	\$1,78	\$36,653		10,223	\$4.84	\$49,479		17,891	\$86,132	\$5.07	\$90,707	\$7.65	\$136,866
12	5/6 Residental Total Children		85,509		\$222.572		112,428		\$297,215		197.937	\$519,787		\$547,391	4	\$826,696
13	I" Residential															
14	0-8,000 Gailons		383	\$2.12	\$812		526	\$2.15	\$1,131		909	<b>S1</b> .943	\$2.25	\$2,045	<b>1</b> 2 (1)	
15 16	8,001-16,000 Gallons		226	\$3.72	\$841		238	\$3.77	\$897		464	\$1,738	\$3.95	\$2,045 \$1,833	\$3.40 \$5.96	\$3.091 \$2,765
10	Over 16,000 Gallons 1" Residential Total Gallons		218 827	\$4.78	\$1,042		288	\$4,84	\$1,394		506	\$2,436	\$5.07	\$2,565	\$7.65	\$3,871
18	· Kennektint Fold Gariotta		827		\$2,695		1,052		\$3,422		L,879	\$6,117		\$6,443		\$9,727
19	Total Residential Service	13,106	86,336		\$301,681	18,064	113,480		\$407,447	31,170	199,816					
20							110,100		3407,447	51,170	199,816	\$709,128		\$746,905		\$1,127,756
21	Ave	rage Residential Bil			\$23.02				\$22.56			\$22,75		\$23.96		\$36.18
22 23	General Service - Base Charge													423.74		\$30.18
23	5/8" General Service	28		\$5.79	\$162											
25	1* General Service	25		\$14.48	\$162	35 35		\$5.87 \$14.67	\$205 \$513	63		\$368	\$6.15	\$387	\$9.28	\$585
26	1.5" General Service	9		\$28.95	\$261	15		\$29.34	\$440	60 24		\$875 \$701	\$15.38	\$923	\$23.21	\$1,393
27	2* General Service	10		\$46.32	\$463	13		\$46.94	\$610	24		\$1,073	\$30.76 \$49.21	\$738 \$1,132	\$46.43 \$74.29	\$1,114
28 29	3" General Service			\$92,64	\$463	7		\$93.88	\$657	12		\$1,120	\$98.42	\$1,132	\$148.58	\$1,709 \$1,783
30	Total General Service	77			\$1,711	105			\$2,426	182		\$4,137		\$4,361	******	\$6,583
31	Gallonage Charge (per 1,000 Gallons)															
32	5/8* General Service		39	\$2.58	\$101		56	\$2.61	<b>\$</b> 146		95	\$247	\$2,74	\$260	** 15	
33 34	1" General Service		245	\$2.58	\$632		498	\$2.61	\$1,300		743	\$1,932	\$2.74	\$2,036	\$4.13 \$4.13	\$392 \$3,069
34	1.5" General Service 2" General Service		95 1,463	\$2.58	\$245		283	\$2.61	\$739		378	\$984	\$2.74	\$1,036	\$4.13	\$1,56#
36	3* General Service		974	\$2.58 \$2.58	\$3,775 \$2,513		1,309 2,062	\$2.61 \$2.61	\$3,416		2,772	\$7,191	\$2.74	\$7,595	\$4.13	\$11,448
37	Total		2,816	42.50	\$7,265		4,208	\$2.61	\$5,382 \$10,983		7.024	\$7.895	\$2.74	\$8,319	\$4.13	\$12,539
38 39	<b></b>								010,000		7.024	\$18,248		\$19,246		\$29,009
40	Total General Service	77	2,816		\$8,976	105	4,208		\$13,409	182	7,024	\$22,386		\$23,607		\$35,592
41 42	Average	: General Service Bil			\$116.58				\$127.71			\$123.00		\$129,71		\$195.56
43									Total Miscellaneou	s Service Charge F	evenues ner F-	9,177		\$9,177		án 180
44 45											a Year Accruals	(10,425)		37,177		\$9,177
46										Tutol +	e Calculations	5730,266				
47										TOTAL VED	e Calculations	3/30,266		\$779,689		\$1,172,525
48 49											Total per Books	\$728,392				
50								Adjustment to	Miss. Service Reven			(\$3,835)				
51										Total A	djusted Books	\$724,557		Total Required	Revenues	1,172,419
52 53											Difference	\$5,709		Difference		\$106
54										Percer	nage Difference	0.79%		Percentage Diff	erence	0.01%
														-		<u></u>

Schedule E-2 Page I of 2 Preparer: Dan Ciecierski

## Revenue Schedule at Test Year Rates - Proof of Revenue

1

Florida Public Service Commission

Schedule E-2 Page 2 of 2 Preparer: Dan Ciecierski

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Test Year Ended: December 31, 2008 Interim [] Final [x] Water [ ] Sewer [x ]

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.

(1)	(2)	(3)	(4) Total Billable	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Line No.	Class/Mcter Size	Bills	Gallons (in 900's)	Test Year Rates Effective	Test Year Revenues	Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Tost Year Revenues	Total Bills for	Total Billable Gallons (in 000's) for	Total Test Year	Present Rates Effective	Annualized	Proposed	Revenues at Proposed
NO.	Class/Micter Size	Jan - May 2008	Jan - May 2008	Jan - May 2008	Jan - May 2008	June - Dec 2008	June - Dec 2008	June - Dec 2008	June - Dec 2008	Test Year	Test Year	Revenue	4.20.09	Revenues	Rates	Rates
L	Residential - Base Charge															
2	ALL Meter Sizes Total	7,002		\$10.33	\$72,331	9,657		\$10,51	\$101,495	16,659		<u>\$1</u> 73,826	\$11.LL	\$185,081	\$15,15	\$252,384
4	10th	7,002			\$72.331	9,657			\$101,495	16,659		\$173,826		\$185,081		\$252,384
5	Gallonage Charge (per 1,000 Gallon															
67	All Meter Sizes (Max 10,000 gallor Total	ns)	35,407	\$5.76	\$203,944		46.618	\$5.86	\$273,181		82.025	\$477,126	\$6.20	\$508,555	\$8.45	\$693,111
8	( Chai		33,407		\$203,944		46,618		\$273,181		82,025	\$477,126		\$508,555		\$693,111
9	<b>Total Residential Service</b>	7,002	35,407		\$276,275	9,657	46,618		\$374,677	16,659	82,025	\$650,952		\$693,636		\$945,495
10										<u> </u>				3073,050		3743,495
11 12	Ave	rage Residential Bill			\$39.46				\$38.80			\$39.08		\$41.64	-	\$56.76
13	General Service - Base Charge														-	
14	5/8" General Service	11		\$10,33	\$114	14		\$10.51	\$147	25		\$261	\$11,13	\$278	\$15.15	\$379
15	1" General Service	15		\$25.83	\$387	21		\$26,27	\$552	36		\$939	\$27.77	\$1,000	\$37.87	\$1,363
15	2" General Service 3" General Service	5		\$82.84	\$414	7		\$84,25	\$590	12		\$1,004	\$89.07	\$1,069	\$121.48	\$1,458
18	J General Service Total			\$165.28	\$826	7		\$168.09	\$1,177	12		\$2,003	\$177.70	\$2,132	\$242.36	\$2,908
19	184				<b>\$1,742</b>	49			\$2,465	85		\$4,207		\$4,479		\$6,108
20	Gallonage Charge (per 1,000 Gallons	5)														
21	5/8" General Service		16	\$6.91	\$111		37	\$7,03	\$260		53	\$371	\$7.43	\$394	\$10.13	\$537
22	1" General Service		53	\$6.91	\$366		106	\$7.03	\$745		159	\$1,111	\$7.43	\$1,181	\$10.13	\$1,611
23	2" General Service		t,463	\$6.91	\$10,109		1,309	\$7.03	\$9.202		2.772	\$19,312	\$7,43	\$20,596	\$10.13	\$28,080
24	3" General Service		974	\$6.91	\$6,730		2,062	\$7.03	\$14,496		3,036	\$21,226	\$7,43	\$22,557	\$10.13	\$30,755
25 26	Total		2,506		\$17,316		3,514		\$24,703		6,020	\$42,020		\$44,729	#10.15	\$60,983
20	Total General Service	36	2506		\$19,058		3514		\$27,169	85	6020	\$46,227				
28												340,227		\$49,207		\$67,091
29 30	Average	General Service Bill			\$529.39				\$554.46			\$543.84		\$578.91		\$789.30
30																
32									Total M	Miscellancous 5	Service Revenues	\$1,110		\$1,110		\$1,110
33										Те	st Year Accruats	(0.500)				
34										10	at i cal Acciluats	(9,508)				
35										Total Abo	ve Calculations	688,780		\$743,954		\$1,013,696
36 37																
38											Fotal Per Books	689,590	T	otal Required F	levenues	1,014,248
39 40											Difference	(810)	D	ifference		(\$552)
41											Percentage	-0.12%	P	creentage Differ	ence	JD 05%

-0.12%

Percentage Difference

0.05%

Customer Monthly Billing Schedule

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Test Year Ended: December 31, 2008 Water [x] or Sewer [x]

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

## WATER

Schedule E-3 Page 1 of 1 Preparer: Dan Ciecierski

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Month/		Multi-	General	Private Fire		
No.	Year	Residential	Residential	Service	Protection	Other	Total
1	January	2,614	-	15	-	-	2,629
2	February	2,616	-	17			2,633
3	March	2,631	-	15	-	-	2,646
4	April	2,622	-	15	-		2,637
5	May	2,623	-	15	-	-	2,638
6	June	2,144	-	10	-	-	2,154
7	July	2,987	•	19	•	-	3,006
8	August	2,097	-	10	-	-	2,107
9	September	3,032	-	18	-	-	3,050
10	October	2,647	-	18	-	-	2,665
11	November	2,580	•	15	-	-	2,595
12	December	2,577	-	15	· -	-	2,592
13					· · · · · · · · · · · · · · · · · · ·		
14	Total	31,170	<u> </u>	182			31,352

# WASTEWATER

(I) Line	(2) Month/	(3)	(4) Multi-	(5) General	(6) Private Fire	(7)	(8)
No.	Year	Residential	Residential	Service	Protection	Other	Total
1	January	1,393		7	-	-	1,400
2	February	1,397		8	-	-	1,405
3	March	1,409		7	-	-	1,416
4	April	1,403		7	-	-	1,410
5	May	1,400		7	-	-	1,407
6	June	1,396		6	-	-	1,402
7	July	1,354		8	-	-	1,362
8	August	1,349		6	-	-	1,355
9	September	1,409		7	-	-	1,416
10	October	1,393		8	-	-	1,401
11	November	1,381		7	-	-	1,388
12	December	1,375		7	-	•	1,382
13							
14	Total	16,659	-	78	-	-	16,744

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Test Year Ended: December 31, 2008 Interim [] Final [x] Historical [x] Projected [] Water [x] Sewer []

Preparer: Dan Ciecierski

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	(1)		2) sent		3) bosed
No.	Type Charge	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Water				
2 3	Initial Connection Fee	\$15.00	\$22.50	\$21.00	<b>\$</b> 42.00
4 5	Normal Reconnection Fee	\$15.00	\$22.50	\$21.00	\$42.00
6 7	Violation Reconnection Fee	\$15.00	\$22.50	\$21.00	\$42.00
8 9	Premises Visit Fee (in lieu of disconnection)	\$10.00	\$15.00	N/A	N/A
10 11	Premise Visit	N/A	N/A	\$21.00	<b>\$4</b> 2.00
12 13	The proposed changes in the above fees mirrors the cl	harges allowed in the follow	wing docket:		

 14
 Wedgefield Utilities, Inc.
 Docket No.:
 070694-WS

 15
 Order No. PSC-08-0827-PAA-WS pg. 20

16 Older No. F3C-08-

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Test Year Ended: December 31, 2008 Interim [] Final [x] Historical [x] Projected [ ] Water [ ] Sewer [x]

Preparer: Dan Ciecierski

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	(1)	(2) Present		(3) Proposed		
No.	Type Charge	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.	
1	Wastewater					
2 3	Initial Connection Fee	\$15.00	\$22.50	\$21.00	\$42.00	
4 5	Normal Reconnection Fee	\$15.00	\$22.50	\$21.00	\$42.00	
6 7	Violation Reconnection Fee	Actual Cost	Actual Cost	Actual Cost	Actual Cost	
8 9	Premises Visit Fee (in lieu of disconnection)	\$10.00	\$15.00	N/A	N/A	
10 11	Premises Visit	N/A	N/A	\$21.00	\$42.00	
12	*Actual cost equals the total cost incurred for services.					

*Actual cost equals the total cost incurred for services.

15 The proposed changes in the above fees mirrors the charges allowed in the Lake Utility Services, Inc. last docket no. 070693-WS; Order No: PSC-09-16 0101-PAA-WS, with a minor change in the wording of "Premises Visit (in lieu of disconnection)" to "Premises Visit," which has been changed in accordance with Utilities, Inc. of Pennbrooke's 2006 rate case from Docket No. 060261-WS; in Order No. PSC-07-0088-PAA-WS. 17

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Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Seminole County Docket No.: Schedule Year ended: December 31, 2008 Interim [] Final [x] Historical [x] Projected [] Water [x] Sewer []

Schedule E-5 Page 1 of 2

Preparer: Dan Ciecierski

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

(1)	(2)	(3)	(4)	(5)	(6)	
Line	Initial	Normal	Violation	Other		
No.	Connection	Connect	Reconnect	Charges	Total	
1	\$ 2,428.50	\$-	\$ 3,705.00	\$ 3,043.95	\$ 9,177.45	Adjusted Amount to Report in MFI
2					30.00	Adjustment 1
3	Other Charges as follows:				4,000.00	Adjustment 2
4	Backbill			15.00	(194.63)	Adjustment 3
5	Cut Lock Charge			30.00	\$ 13,012.82	Total
6	Billing error			99.32	13,012.82	Amount in GL
7	NSF Check Charge			1,350,00		Difference
8	Premise Visit			20,00		•
9	Shut-Off Charge			1,335.00		
10	Tax Discount			194.63		
11	Total			\$ 3,043,95		
12						

## NOTES:

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Adjustment 1: Due to an error, the Violation Reconnect charges for 2 customers were uploaded twice in February 2008 resulting in an overstatement of \$30.00. This amount was removed from the Misc. Service Revenue account.

Adjustment 2: The amount of \$4,000.00 dollars was originally booked to the wrong account. This amount should have been credited to the Seminole County "Cash CIAC" rather than to the Seminole County "Other W/S Revenues" Account. The \$4,000.00 was removed from the Seminole County "Other W/S Revenues" account and credited to the Seminole County "Cash CIAC" the Seminole County "Cash CIAC" account.

Adjustment 3: Seminole County tax discounts totaling \$194.63 were erroneously booked to the Misc. Service Revenue Account in Pasco County and should have been booked to the Misc Service Revenue account in Seminole County. This amount was removed from Pasco County and added to the Misc Service Revenue account for Seminole County.

Florida Public Service Commission

Schedule E-5

Preparer: Dan Ciecierski

Page 2 of 2

 Company: Utilities, Inc. of Florida; Seminole County Docket No.:
 Schedule Year ended: December 31, 2008
 Interim [] Final [x] Historical [x] Projected [] Water [] Sewer [x]

Miscellaneous Service Charge Revenues

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

(1) Line	(2) Initial		(3) ormal		(4)		(5)		(6)
					lation		Other		
No.	Connection	<u>Co</u>	nnect	Reco	onnect	Ch	arges		Total
1	\$ 1,110.00	\$	-	\$	-	\$	-	\$	1,110.00
2								+	-,
3	Other Charges as follows:								
4	Miscellaneous						-		
5	NSF Check Charge						-		
6	Shut-Off Charge						-		
7	Total								

Public Fire Hydrants Schedule

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year ended: December 31, 2008 Interim [] Final [x] Historical [x] Projected [] Florida Public Service Commission

Schedule E-6 Page 1 of 1

Preparer: Dan Ciecierski

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

(1) Line	(2)	(3)	(4)	(5)	(6)
No.	Size	Make	Model	Location	Quantit
1	5.25"	Mueller	Centurion	Jay Drive & Gerry Drive	1
2	4.25"	Mueller	Centurion	170 Jay Drive	1
3	4.5"	Mueller	Centurion	163 Ronnie Drive	1
4	4.25"	Mueller	Centurion	599 Tulane Drive	1
5	4.25"	Mueller	Centurion	325 Lynchfield Avenue	1
6	4.25"	Mueller	Centurion	301 Notre Dame Drive	1
7	5.25"	Mueller	Centurion	401 Baylor Drive	1
8	5.25"	Kennedy	K81A	650 Notre Dame Drive	1
9	5.25"	Kennedy	K81A	607 Clemson Drive	1
10	5.25"	Mueller	Centurion	463 Clemson Drive	1
11	4.25"	Mueller	Centurion	501 Lynchfield Avenue	I
12	4.25"	Mueller	Centurion	426 Citadel Drive	1
13	5.25"	American Darling	B-84-B	Duke Avenue & Dunn Drive	1
14	5.25"	American Darling	B-84-B	694 Dunn Drive	1
15	5.25"	American Darling	B-84-B	697 LaSalle Drive	1
16	5.25"	American Darling	B-84-B	600 LaSalle Drive	1
17	5.25"	American Darling	B-84-B	600 Stanford Drive	1
18	5.25"	Mueller	Centurion	624 Veneer Drive	1
19	5.25"	American Darling	B-84-B	607 Moss Drive	1
20	5.25"	American Darling	B-84-B	453 Northwestern Avenue	1
21	4.25"	Mueller	Centurion	700 Mahogany Lane	1
22	5.25"	Kennedy	K11	509 Northwestern Avenue	1
23	5.25"	Kennedy	K11	743 Balsa Drive	1
24	5.25"	Kennedy	K11	760 Trailwood Drive	1
25	5.25"	Kennedy	K11	678 Trailwood Drive	1
26	5.25"	American Darling	B-84-B	548 Grove Court	1
27	4.25"	Mueller	Centurion	601 Encino Way	1
28	4.25"	Mueller	Centurion	782 Oaklando Drive	1
29	5.25"	American Darling	B-84-B	668 Barbuda Way	1
30	5.25"	American Darling	B-84-B	610 Caliente Way	1
31	5.25"	American Darling	B-84-B	675 Durango Way	1
32	5.25"	American Darling	B-84-B	380 Northwestern	1
33	5.25"	Mueller	Centurion	Courtney Cove & Sombrero	1
34	5.25"	Waterous	WB67	6709 Shellbark Avenue	1
35	5.25"	Waterous	WB67	Across 9488 Shortleaf Court	1
36	5.25"	Waterous	WB67	9505 Shortleaf Court	1
37	5.25"	American Darling	B-84-B	600 Lakeshore Drive	1
38	5.25"	American Darling	B-84-B	Magnolia/Faith Terrance	1
39	5.25"	Mueller	Centurion	Magnoliz/Oranole	1

Private Fire Protection Service Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year ended: December 31, 2008 Interim [] Final [x] Historical [x] Projected [] Schedule E-7 Page 1 of 1

Preparer: Dan Ciecierski

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

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

Utilities, Inc. of Florida, Seminole County does not have any private fire protection in this area;
 therefore this schedule is not applicable.

Contracts and Agreements

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year ended: December 31, 2008 Interim [] Final [x] Historical [x] Projected [] Schedule E-8 Page 1 of 1

Preparer: Dan Ciecierski

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

(1)	(2)	(3)
Line		
No.	Туре	Description

Utilities, Inc. of Florida - Seminole County does not have any outstanding contracts or agreements having rates or
 conditions different from those on the approved tariffs.

Tax or Franchise Fee Schedule

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Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS	Schedule E-9 Page 1 of 1
Schedule Year ended: December 31, 2008	
Interim [] Final [x]	Preparer: Dan Ciecierski
Historical [x] Projected []	

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).

(1)	(2)	(3)	(4)	(5)	(6)
Line	Type of	To Whom		How Collected	Agreement
<u>No.</u>	Tax or Fee	Payment is Made	Amount	from Customers	Туре

Utilities, Inc. of Florida - Seminole County 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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS	Schedule E-10 Page 1 of 1
Schedule Year ended: December 31, 2008 Interim [] Final [x]	Preparer: Dan Ciecierski
Historical [x] Projected [] Water [x] or Sewer [x]	

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

	(2)	(3) Present	(4) Proposed
	Type of Charge	Charges	Charges
Utilitics, applicab	Inc. of Florida - Seminole County is not proposing a chan; e.	ge to its present service availability charges; th	erefore this schedule is no
System (	apacity Charge		
	tial-per ERC ( GPD)		
	rs-per Gallon/Day		
Anour	is-per Ganole Day		
Black Car			
	acity Charge		
	tial-per ERC ( GPD)		
All othe	rs-per Gallon/Day		
	ension Charge		
Resider	tial-per ERC (GPD)		
01	-per Lot ( Front Footage)		
Multi-f	umily - Per unit		
All oth	rs-per Gallon/Day		
0	per Front Foot		
Meter Ins	tallation Charge		
5/8" x 3			
1"	, <b>,</b>		
1-1/2"			
2"			
-			
All Oth	ers		
a : (			
	ateral) Installation Charge		
5/8" x 3	/4"		
t"			
1-1/2"			
2"			
All Oth	ers		
	w Prevention Installation Charge		
5/8" x 3	/4"		
1"			
1-1/2"			
2"			
All Oth	ers		
Plan Rev	ew Charge		
Inspectio	1 Charge		
	-		
Guarante	ed Revenue Charge		
With p	epayment of Serv. Avail. Charges		
	ential-per ERC ( GPD)/Month		
	hers-per Gallon/Month		
	prepayment of Serv. Avail. Charges		
	ential-per ERC ( GPD)/Month		
	hers-per Gallon/Month		
Allowand	e for Funds Prudently Invested (AFPI)		
	onstructed by utility)		
(in mes c	onsultated by entity)		

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year ended: December 31, 2008 Interim [] Final [x] Historical [x] Projected [] Water [x] or Sewer [x] Schedule E-11 Page 1 of 1

Preparer: Dan Ciecierski

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

(1)	(2)	(3)	(4)	(5)	(6)
Line	For the		General		
No.	Year Ended	Residential	Service	Other	Total

1 Utilities, Inc. of Florida - Seminole County does not have any guaranteed revenue contracts; therefore this schedule is not 2 applicable.

Class A Utility Cost of Service Study

Schedule E-12 Page 1 of 1

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year ended: December 31, 2008 Interim [] Final [x] Historical [x] Projected [] Water [x] or Sewer [x]

Preparer: Dan Ciecierski

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.

(1)	(2)	(3)	(4)	(5)	(6)
Line			Extra	Present	Proposed
No.	Customer	Base	Capacity	Charges	Charges

1 Utilities, Inc. of Florida - Seminole County does not have any industrial customers, whose utilization exceeds an

2 average of 350,000 GPD; therefore this schedule is not applicable.

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Projected Test Year Revenue Calculation	Florida Public Service Commission
Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year ended: December 31, 2008 Interim [] Final [x] Historical [] Projected [x] Water [x] or Sewer [x]	Schedule E-13 Page 1 of 1 Preparer: Dan Ciecierski

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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 applicable.

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

I Utilities, Inc. of Florida - Seminole County is not utilizing a projected test year; therefore this schedule is not applicable.

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Billing Analysis Schedules

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Water [X] or Sewer [X]

Customer Class: All Meter Size: All Florida Public Service Commission

Schedule: E-14 Page 1 of 1 Preparer: Kirsten Weeks

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

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

1 The billing analysis is contained in Volume II

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

Company: Utilities, Inc. of Florida (616-Bear Lake) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Florida Public Service Commission

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

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

	(1)	(2)	(3)	(4)	(5) Unaccounted	(6)
Month/	Total Gallons	Gallons	Gallons	Other	For Water	Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
Jan-08	1.415		1.489	0.004	(1,492)	-105.5%
Feb-08	1.330		1.296	0.004	(1.300)	-97.7%
Mar-08	1.522		1.246	-	(1.246)	-81.9%
Apr-08	1.740		1.729	-	(1.729)	-99.4%
May-08	2.086		1.963	0.002	(1.965)	-94.2%
Jun-08	1.694		0.003	0.004	(0.006)	-0.4%
Jul-08	1.633		3.133	0.012	(3.144)	-192.5%
Aug-08	1.551		0.014	0.004	(0.018)	-1.1%
Sep-08	1.552		2.703	0.004	(2.707)	-174.5%
Oct-08	1.622		1.819	0.004	(1.823)	-112.4%
Nov-08	1.521		1.464	0.004	(1.468)	-96.5%
Dec-08	1.449		1.291	0.004	(1.294)	-89.3%
Total	19.114		18.149	0.042	(18.191)	4.8%

(Above data in millions of gallons)

Gallons of Wastewater Treated In Thousands of Gallons

Company: Utilities, Inc. of Florida (616-Bear Lake) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Florida Public Service Commission

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

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

	(1)	(2) Individual	(3) I Plant Flows	(4)	(5)	(6) Total Purch.
Month/					Total Plant	Sewage
Year	(Name)	(Name)	(Name)	(Name)	Flows	Treatment
Jan-08					0.000	0.00
Feb-08					0.000	0.00
Mar-08	No	t Applicable - wate	er only system		0.000	0.00
Apr-08					0.000	0.00
May-08					0.000	0.00
Jun-08					0.000	0.00
Jul-08					0.000	0.00
Aug-08					0.000	0.00
Sep-08					0.000	0.00
Oct-08					0.000	0.00
Nov-08					0.000	0.00
Dec-08					0.000	0.00
Total	0.000		<u></u>	~~~~~~~~~ <i>~~~~~~</i> ~~~~~	0.000	0.00

Company: Utilities, Inc. of Florida (616-Bear Lake)		Schedule F-3	
Docket No.: 090462-WS		Page 1 of 1	
est Year Ended: December 31, 2008		reparer: Seidman,	F
explanation: Provide the following information for each water treatment plant. If the system re interconnected, the data for these plants may be combined. All flow data must be obtained	has water plants that	•	
ting reports (MORs) sent to the Department of Environmental Protection.			CPD
1 Plant Capacity		Date	GPD
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.			288,0
2 Maximum Day		*// 0/0000	<b>A4 A A</b>
The single day with the highest pumpage rate for the test year.	-	5/18/2008	91,000
Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.			
3 Five Day Max. Year	(1)	5/10/00/08	70.000
The five days with the highest pumpage rate from any one month	(1) (2)	5/12/2008	78,000
in the test year. Provide an explanation if fire flow, line	$\binom{(2)}{(2)}$	<u>5/16/2008</u> 5/19/2008	<u> </u>
breaks or other unusual occurrences affected the flows on	(3) (4)	5/17/2008	91,000
these days.	(4)(5)	5/18/2008	91,000
	()_	5/18/2008	
		AVERAGE	86,800
		Max Month	67,290
4 Average Daily Flow	_	Annual	52,224
5 Required Fire Flow		None	

documents to support this calculation.

Wastewater Treatment Plant Data	Florida Public Service Commission
Company: Utilities, Inc. of Florida (616-Bear Lake)	Schedule F-4
Docket No.: 090462-WS	Page 1 of 1
Test Year Ended: December 31, 2008	Preparer: Seidman, F.

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

	Not Applicable - water only system	MONTH	GPD
1.	Plant Capacity		
	The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2.	Average Daily Flow Max Month (a)		<u></u> ,

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

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sed and Use ater Treatm	ful Calculations ient Plant		Florida Public Service Commission
	tilities, Inc. of Florida (61	6-Bear Lake)	Schedule F-5
	)90462-WS		Page 1 of 1
st Year En	ded: December 31, 2008		Preparer: Seidman, F.
e used and		analyses and governmental requirements use water treatment plant(s) for the historical tes	
scap Sched	ules: A-5,A-9,B-13		
INPUT I	NFORMATION:		
Total we	ll pumping capacity, gpm		220 gpm
		ity (largest well out), gpm	0 gpm
(System	has only one well)		
Ground	storage capacity, gal.		13,800 gailons
	round storage (90%), gal.		12,420 gallons
Elevated			0 gallons
	round storage (100%), ga		0 gallons
	eumatic storage capacity,		3,000 gallons
	ydropneumatic storage ca	pacny (0.00%), gal.	0 gallons
I OTAL US	ible storage, gal.		12,420 gallons
High ser	vice pumping capacity		400 gpm
Maxim	m day demand,		91,000 gpd
	ir demand = 2x max day/l	440	126 gpm
Fire flow	requirement		0 gpd
Unaccou	nted for water	4.83% of water pumped	2,521 gpd, avg
-	ole unaccounted for	10.00%	5,222 gpd, avg
Excess u	naccounted for		0 gpd, avg
Used &	Useful Analysis, in accord	lance with Rule 25-30,4325;	
	r <u>eatment Plant</u> Used & Useful = (A + B +	+ C - D)/E x 100%, where:	100.00%
A =	Peak demand		91,000 gpd
A = B =		rve five years after TY	0 gpd
С=	Fire flow demand		0 gpd
D =	Excess Unaccounted f	or water	0 gpd
E =	Firm Reliable Capacit	у	0 gpd
The abov	ve used and useful factor i	is applicable to all source of supply, pumping	and treatment accounts.
Storage Percent	Used & Useful = (A + B +	- C - D)/E x 100%, where:	100.00%
	Deals downed		01.000
			91,000 gallons
A = B =	Peak demand Property needed to see	we five vegre after TV	0 gallons
B =	Property needed to see	rve five years after TY	0 gallons 0 gallons
		-	0 gallons 0 gallons 0 gallons

The above used and useful factor is applicable to the distribution reservoir accounts.

Used and Useful Calculations Wastewater Treatment Plant

Company: Utilities, Inc. of Florida (616-Bear Lake) Docket No.: 090462-WS Test Year Ended: December 31, 2008

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

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

Not Applicable - water only system.

Florida Public Service Commission

Schedule F-6 Page 1 of 1 Preparer: Seidman, F. Used and Useful Calculations Water Distribution and Wastewater Collection Systems Florida Public Service Commission

Company: Utilities, Inc. of Florida (616-Bear Lake) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Schedule F-7 Page 1 of 1 Preparer: Seidman, F.

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

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

Water Distribution System

Used & useful was last set for this system in Docket No. 060253-WS. The Commission found the distribution system to be 100% used & useful, as it had in past cases. There have been no significant changes in the system. The service area is built out and the distribution system remains 100% used & useful.

Margin Reserve Calculations

Company: Utilities, Inc. of Florida (616-Bear Lake) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Florida Public Service Commission

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

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

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

Not applicable - System is built out. See Docket No. 060253-WS.

# Equivalent Residential Connections - Water

Company: Utilities, Inc. of Florida (616-Bear Lake) Docket No.: 090462-WS Test Year Ended: December 31, 2008

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

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

·	(1)	(2)	(3) SFR Customer	(4) rs	(5) SFR	(6) Gallons/	(7) Total	(8) Total	(9) Annual
Line No.	Year	Beginning	Ending	Average	Gallons Sold	SFR (5)/(4)	Gallons Sold	ERCs (7)/(6)	% Incr. in ERCs
1	2004	218	220	219	19,918,081	90,950	20,538,620	226	
2	2005	220	221	221	18,798,478	85,254	19,333,848	227	0.42%
3	2006	221	217	219	20,522,081	93,708	21,287,781	227	0.17%
4	2007	217	217	217	17,985,870	82,884	18,623,960	225	-1.09%
5	2008	217	212	215	17,610,585 A	82,101 Average Growth Throu	18,149,945 ugh 5-Year Period (Col. 8)	221	-1.62% -0.53%

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

		$\Delta$	<u>,</u>
Constant:	228.5847023	1	226
X Coefficient:	-1.158784047	2	227
R^2:	0.558579368	3	227
		4	225
		5	221
		10	217
Five year growth			(4) Ercs
Annual average growth			-0.81 Ercs

Equivalent Residential Connections - WastewaterFlorida Public Service CommissionCompany: Utilities, Inc. of Florida (616-Bear Lake)Schedule F-10Docket No.: 090462-WSPage 1 of 1Test Year Ended: December 31, 2008Preparer: 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.

(1)	(2) S	(3) SFR Customer	(4) rs	(5) SFR Callons	(6) Gallons/	(7) Total Collors	(8) Total	(9) Annual 9/ Ince
Year	Beginning	Ending	Average	Sold	(5)/(4)	Sold	(7)/(6)	% Incr. in ERCs
TY-4					<u> </u>			<u>_</u>
TY-3	N	lot Applicabl	e - water only s	system.				
TY-2								
TY-1								
TY								
	Year TY-4 TY-3 TY-2 TY-1	Year Beginning TY-4 TY-3 N TY-2 TY-1	SFR Customer Year Beginning Ending TY-4 TY-3 Not Applicabl TY-2 TY-1	SFR Customers         Year       Beginning       Ending       Average         TY-4       TY-3       Not Applicable - water only s         TY-2       TY-1	Year     SFR Customers     SFR Gallons       Year     Beginning     Ending     Average     Sold       TY-4     TY-3     Not Applicable - water only system.       TY-2     TY-1	Year     SFR Customers     SFR Gallons/ Gallons       Year     Beginning     Ending     Average     Sold     (5)/(4)       TY-4     TY-3     Not Applicable - water only system.     TY-2       TY-1     TY-1     TY-1     TY-1	Year     SFR Customers     SFR Gallons     Gallons/ SFR (5)/(4)     Total Gallons       Year     Beginning     Ending     Average     Sold     (5)/(4)     Sold       TY-4     TY-3     Not Applicable - water only system.     TY-2     TY-1     TY-1	Year     SFR Customers     SFR Gallons/ Gallons     Total SFR Gallons     Total Gallons     Total ERCs (5)/(4)       TY-4       TY-3       Not Applicable - water only system.       TY-2       TY-1

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

Company: Utilities, Inc. of Florida (612-Crystal Lake) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Florida Public Service Commission

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

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

	(1)	(2)	(3)	(4)	(5) Unaccounted	(6)
Month/	Total Gallons	Gallons	Gallons	Other	For Water	Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
Jan-08	1.177		0.946	0.003	0.228	19.3%
Feb-08	1.046	0.002	0.792	0.006	0.250	23.9%
Mar-08	1.330	-	0.801	0.006	0.523	39.3%
Apr-08	1.556	0.043	1.310	0.003	0.286	18.4%
May-08	1.877	0.029	1.353	0.050	0.502	26.8%
Jun-08	1.413	-	0.981	0.004	0.428	30.3%
Jul-08	1.211	0.014	1.194	0.009	0.022	1.9%
Aug-08	1.120	-	0.767	0.004	0.349	31.2%
Sep-08	1.056	-	0.641	0.009	0.406	38.5%
Oct-08	1.143	0.004	1.106	0.009	0.032	2.8%
Nov-08	1.288	-	0.868	0.009	0.412	32.0%
Dec-08	1.237	-	0.860	0.004	0.373	30.2%
Total	15,452	0.092	11.620	0.112	3.812	24.79

(Above data in millions of gallons)

Purchases: Use of emergency interconnection with City of Sanford

Gallons of Wastewater Treated In Thousands of Gallons

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida (612-Crystal Lake) Docket No.: 090462-WS Test Year Ended: December 31, 2008

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

	(1)	(2)	(3)	(4)	(5)	(6)	
Month/		Individual	Plant Flows		T A DI	Total Purch.	
Year	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Sewage Treatment	
	()	(1,111)	(1 (unit))	(runie)	11043	reaution	
Jan-08	····		r		0.000	0.0	
Feb-08					0.000	0.0	
Mar-08	N	Not Applicable - wate	er only system		0.000	0.0	
Apr-08					0.000	0.0	
May-08					0.000	0.0	
Jun-08					0.000	0.0	
Jul-08					0.000	0.0	
Aug-08					0.000	0.0	
Sep-08					0.000	0.0	
Oct-08					0.000	0.0	
Nov-08					0.000	0.0	
Dec-08					0.000	0.0	
Total	0.000				0.000	0.0	

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		Florida Public Serv	ice Commissi
company: Utilities, Inc. of Florida (612-Crystal Lake)	:	Schedule F-3	
ocket No.: 090462-WS	I	Page 1 of 1	
est Year Ended: December 31, 2008	]	Preparer: Seidman	, F.
xplanation: Provide the following information for each water treatment plant. If the system h re interconnected, the data for these plants may be combined. All flow data must be obtained f ting reports (MORs) sent to the Department of Environmental Protection.	as water plants that from the monthly oper-		
1 Plant Capacity ·		Date	GPD
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.			172,8
2 Maximum Day			
The single day with the highest pumpage rate for the test year.	_	5/14/2008	88,000
Explain, on a separate sheet of paper if fire flow, line breaks,	-		
or other unusual occurrences affected the flow this day.			
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on	(1) (2) (3)	5/11/2008 5/15/2008 5/17/2008	76,500 78,000 87,500
these days.	(4)	5/18/2008	87,500
	(5)_	5/14/2008	88,000
		AVERAGE	83,500
		Max Month	60,532
4 Average Daily Flow	-	Annual	42,219
	,	lone	

Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Wastewater Treatment Plant Data	Florida Public Service Commission
Company: Utilities, Inc. of Florida (612-Crystal Lake)	Schedule F-4
Docket No.: 090462-WS	Page 1 of 1
Test Year Ended: December 31, 2008	Preparer: Seidman, F.

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

	Not Applicable - water only system	MONTH	GPD
1.	Plant Capacity		
	The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2.	Average Daily Flow Max Month (a)		
	An average of the deily flows during the neal-wars month		

An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods. Used and Useful Calculations Water Treatment Plant

Company: Utilities, Inc. of Florida (612-Crystal Lake) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Florida Public Service Commission

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

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

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

### INPUT INFORMATION:

Total well pumping capacity, gpm			gpm
Firm Reliable well pumping capacity (1	argest well out), gpm	0	gpm
(System has only one well)			
Ground storage capacity, gal.		0	gallons
Usable ground storage (90%), gal.			gallons
Elevated Storage		0	gailons
Usable ground storage (100%), gal.		0	gallons
Hydropneumatic storage capacity, gal.		4,500	gallons
Usable hydropneumatic storage capacit	y (0.00%), gal.	0	gallons
Total usable storage, gal.		0	gallons
High service pumping capacity		0	gpm
Maximum day demand.		88,000	gpd
Peak hour demand = $2x \max \frac{day}{1440}$		122	gpm
Fire flow requirement		0	gpm
Unaccounted for water	24.67% of water pumped	7	gpm
Acceptable unaccounted for	10.00%		gpm
Excess unaccounted for			gpm

Used & Useful Analysis, in accordance with Rule 25-30.4325;

<u>Water Treatment Plant, no usable storage</u> Percent Used & Useful =  $(A + B + C - D)/E \ge 100\%$ , where:

100.00%

A =	Peak demand	122 gpm
B =	Property needed to serve five years after TY	0 gpm
C =	Fire flow demand	0 gpm
D =	Excess Unaccounted for water	4 gpm
E =	Firm Reliable Capacity	0 gpm

The above used and useful factor is applicable to all source of supply, pumping, treatment and storage.

Storage - Not Applicable

Used and Useful Calculations Wastewater Treatment Plant

Company: Utilities, Inc. of Florida (612-Crystal Lake) Docket No.: 090462-WS Test Year Ended: December 31, 2008

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

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

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Not Applicable - water only system.

Florida Public Service Commission

Schedule F-6 Page 1 of 1 Preparer: Seidman, F. Used and Useful Calculations Water Distribution and Wastewater Collection Systems Florida Public Service Commission

Company: Utilities, Inc. of Florida (612-Crystal Lake) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Schedule F-7 Page 1 of 1 Preparer: Seidman, F.

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

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

Water Distribution System

Used & useful was last set for this system in Docket No. 060253-WS. The Commission found the distribution system to be 100% used & useful, as it had in past cases. There have been no significant changes in the system. The service area is built out and the distribution system remains 100% used & useful.

Margin Reserve Calculations

Company: Utilities, Inc. of Florida (612-Crystal Lake) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Florida Public Service Commission

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

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

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

Not applicable - System is built out. See Docket No. 060253-WS.

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Equivalent Residential Connections - Water

Company: Utilities, Inc. of Florida (612-Crystal Lake) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Florida Public Service Commission

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

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

Line	(1)	(2) S	(3) FR Customer	(4) rs	(5) SFR Gallons	(6) Gallons/ SFR	(7) Total Gallons	(8) Total	(9) Annual
No.	Year	Beginning	Ending	Average	Sold	(5)/(4)	Sold	ERCs (7)/(6)	% Incr. in ERCs
1	2004	173	177	175	13,370,716	76,404	13,370,716	175	
2	2005	177	177	177	13,370,716	75,541	13,370,716	177	1.14%
3	2006	177	177	177	14,947,921	84,452	14,947,921	177	0.00%
4	2007	177	176	177	13,847,210	78,454	13,847,210	1 <b>77</b>	-0.28%
5	2008	176	170	173	11,620,326	67,170 Average Growth Throu	11,620,326 ugh 5-Year Period (Col. 8)	173	-1.98%

117

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

	$\Delta$	<u> </u>
177.05	1	175
-0.45	2	177
0.171610169	3	177
	4	177
	5	173
	10	173
		(0) Ercs
h		-0.09 Ercs
		177.05 1 -0.45 2 0.171610169 3 4 5 10

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Equivalent Residential Connections - WastewaterFlorida Public Service CommissionCompany: Utilities, Inc. of Florida (612-Crystal Lake)Schedule F-10Docket No.: 090462-WSPage 1 of 1Test Year Ended: December 31, 2008Preparer: 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	(1)	(2)	(3) SFR Customer	(4) rs	(5) SFR Gallons	(6) Gallons/ SFR	(7) Total Gallons	(8) Total ERCs	(9) Annual % Incr.
No.	Year	Beginning	Ending	Average	Sold	(5)/(4)	Sold	(7)/(6)	in ERCs
1	TY-4	,							
2	TY-3	N	lot Applicabl	e - water only s	system.				
3	TY-2								
4	TY-1								
5	ТҮ				Average Growth	Through 5-Year	Period (Col. 8)		

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

Company: Utilities, Inc. of Florida (618-Jansen) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Florida Public Service Commission

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

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

	(1)	(2)	(3)	(4)	(5) Unaccounted	(6)
Month/	Total Gallons	Gallons	Gallons	Other	For Water	Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
Jan-08	2.194		2.183	0.011	0.000	0.0%
Feb-08	1.845		1.930	0.006	(0.091)	-4.9%
Mar-08	1.840		1.667	0.010	0.164	8.9%
Apr-08	2.174		2.240	-	(0.066)	-3.0%
May-08	3.139		3.012	0.005	0.123	3.9%
Jun-08	2.351		0.085	0.004	2.262	96.2%
Jul-08	2.106		4.256	0.004	(2.153)	-102.2%
Aug-08	1.915		0.045	0.007	1.863	97.3%
Sep-08	1.914		3.517	0.004	(1.607)	-83.9%
Oct-08	1.978		2.538	0.004	(0.563)	-28.5%
Nov-08	2.030		1.799	0.004	0.227	11.2%
Dec-08	1.974		2.039	0.004	(0.068)	-3.4%
Total	25.460		25.311	0.059	0.091	0.4%

(Above data in millions of gallons)

Gallons of Wastewater Treated In Thousands of Gallons

Company: Utilities, Inc. of Florida (618-Jansen) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Florida Public Service Commission

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

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

Manah (	(1)	(2) (3) (4) Individual Plant Flows		(4)	(5)	(6) Total Purch.	
Month/ Year	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Sewage Treatment	
Jan-08					0.000	0.00	
Feb-08					0.000	0.00	
Mar-08	N	ot Applicable - wate	er only system		0.000	0.000	
Apr-08					0.000	0.000	
May-08					0.000	0.000	
Jun-08					0.000	0.000	
Jul-08					0.000	0.000	
Aug-08					0.000	0.000	
Sep-08					0.000	0.000	
Oct-08					0.000	0.000	
Nov-08					0.000	0.000	
Dec-08					0.000	0.000	
Total	0.000					0.000	

Water Treatment Plant Data	I	Florida Public Serv	ice Commission	
Company: Utilities, Inc. of Florida (618-Jansen)	Schedule F-3			
Docket No.: 090462-WS	I	Page 1 of 1		
Test Year Ended: December 31, 2008	I	Preparer: Seidman,	, F.	
Explanation: Provide the following information for each water treatment plant. If the system has the interconnected, the data for these plants may be combined. All flow data must be obtained fro ting reports (MORs) sent to the Department of Environmental Protection.				
		Date	GPD	
1 Plant Capacity			310,000	
The hydraulic rated capacity. If different from that shown			510,000	
on the DEP operating or construction permit, provide an explanation.				
2 Maximum Day		6/1/2008	239.000	
The single day with the highest pumpage rate for the test year.	-	0/1/2008	239,000	
Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.				
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) (2)_ (3)_ (4)_ (5)_	5/12/2008 5/3/2008 5/4/2008 5/16/2008 5/19/2008	120,000 127,500 127,500 128,000 153,000	
		AVERAGE	131,200	
		Max Month	101,258	
4 Average Daily Flow	-	Annual	69,563	
5 Required Fire Flow No fireflow requirement				
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.				

Wastewater Treatment Plant Data	Florida Public Service Commission
Company: Utilities, Inc. of Florida (618-Jansen)	Schedule F-4
Docket No.: 090462-WS	Page 1 of 1
Test Year Ended: December 31, 2008	Preparer: Seidman, F.

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

	Not Applicable - water only system	MONTH	GPD
1.	Plant Capacity		
	The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2.	Average Daily Flow Max Month (a)		<u></u>
	An example of the definition for the second second second		

An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods. Used and Useful Calculations Water Treatment Plant

Company: Utilities, Inc. of Florida (618-Jansen) Docket No.: 090462-WS Test Year Ended: December 31, 2008

### Florida Public Service Commission

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

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

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

#### INPUT INFORMATION:

Total well pumping capacity, gpm	430 gpm
Firm Reliable well pumping capacity (largest well out), gpm	190 gpm
Ground storage capacity, gal.	0 gallons
Usable ground storage (90%), gal.	0 gallons
Elevated Storage	0 gallons
Usable ground storage (100%), gal.	0 gallons
Hydropneumatic storage capacity, gal.	6,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.	0 gallons
Total usable storage, gal.	0 gallons
High service pumping capacity	0 gpm
Maximum day demand,	239,000 gpd
Peak hour demand = $2x \max \frac{day}{1440}$	332 gpm
Fire flow requirement	0 gpm
Unaccounted for water 0.36% of water pumped	0 gpm
Acceptable unaccounted for 10.00%	5 gpm
Excess unaccounted for	0 gpm

Used & Useful Analysis, in accordance with Rule 25-30.4325:

	<u>'reatment Plant, no usable storage</u> Used & Useful = (A + B + C - D)/E x 100%, where:	100.00%
A =	Peak demand	332 gpm
B =	Property needed to serve five years after TY	0 gpm
C =	Fire flow demand	0 gpm
D =	Excess Unaccounted for water	0 gpm
E =	Firm Reliable Capacity	190 gpm

The above used and useful factor is applicable to all source of supply, pumping, treatment and storage accounts.

Storage - Not Applicable

Used and Useful Calculations Wastewater Treatment Plant

Company: Utilities, Inc. of Florida (618-Jansen) Docket No.: 090462-WS Test Year Ended: December 31, 2008

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

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

Not Applicable - water only system.

Florida Public Service Commission

Schedule F-6 Page 1 of 1 Preparer: Seidman, F. Used and Useful Calculations Water Distribution and Wastewater Collection Systems Florida Public Service Commission

Company: Utilities, Inc. of Florida (618-Jansen) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Schedule F-7 Page 1 of 1 Preparer: Seidman, F.

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

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

Water Distribution System

Used & useful was last set for this system in Docket No. 060253-WS. The Commission found the distribution system to be 100% used & useful, as it had in past cases. There have been no significant changes in the system. The service area is built out and the distribution system remains 100% used & useful.

Margin Reserve Calculations

Company: Utilities, Inc. of Florida (618-Jansen) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Florida Public Service Commission

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

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

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

Not applicable - System is built out. See Docket No. 060253-WS.

Equivalent Residential Connections - Water

Company: Utilities, Inc. of Florida (618-Jansen) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Florida Public Service Commission

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

Explanation: Provide the following information in order to calculate the average growth in ERCs for the tast 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	(1)	(2) S	(3) FR Customer	(4) 's	(5) SFR Gallons	(6) Gallons/ SFR	(7) Total Gallons	(8) Total	(9) Annual
No.	Year	Beginning	Ending	Average	Sold	(5)/(4)	Sold	ERCs (7)/(6)	% Incr. in ERCs
1	2004	248	251	250	27,517,575	110,291	27,647,775	251	
2	2005	251	253	252	23,484,833	93,194	23,732,443	255	1.59%
3	2006	253	252	253	28,491,033	112,836	28,819,053	255	0.29%
4	2007	252	250	251	26,377,014	105,088	26,564,784	253	-1.03%
5	2008	250	250	250	24,949,686	99,799 Average Growth Thron	25,310,570 ugh 5-Year Period (Col. 8)	254	0.33%

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

		4	<u> </u>
Constant:	252.2291651	1	251
X Coefficient:	0.400106234	2	255
R^2:	0.119269259	3	255
		4	253
		5	254
		10	256
Five year growth Annual average growth			3 Ercs 0.52 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (618-Jansen) Docket No.: 090462-WS Test Year Ended: December 31, 2008

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	(1)	(2)	(3) SFR Customer	(4) rs	(5) SFR	(6) Gallons/	(7) Total	(8) Total	(9) Annual
No.	Year	Beginning	Ending	Average	Gallons Sold	SFR (5)/(4)	Gallons Sold	ERCs (7)/(6)	% Iner. in ERCs
1	TY-4	- <u></u>							
2	T <b>Y-</b> 3	N	Not Applicabl	e - water only s	system.				
3	TY-2								
4	TY-1								
5	TY								
					Average Growth	Through 5-Year	Period (Col. 8)		

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

Company: Utilities, Inc. of Florida (606-Little Wekiva) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Florida Public Service Commission

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

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

	(1)	(2)	(3)	(4)	(5) Unaccounted	(6)
Month/	Total Gallons	Gallons	Gallons	Other	For Water	Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
Jan-08	0.455		0.397	0.003	0.055	12.1%
Feb-08	0.393		0.357	0.006	0.031	7.8%
Mar-08	0.449		0.332	0.003	0.114	25.4%
Apr-08	0.488		0.452	0.003	0.033	6.8%
May-08	0.644		0.576	0.005	0.064	9.9%
Jun-08	0.494		0.490	0.004	0.000	0.1%
Jul-08	0.449		0.425	0.031	(0.007)	-1.5%
Aug-08	0.408		0.388	0.004	0.017	4.1%
Sep-08	0.418		0.245	0.004	0.169	40.5%
Oct-08	0.451		0.510	0.012	(0.070)	-15.5%
Nov-08	0.482		0.341	0.004	0.137	28.4%
Dec-08	0.467		0.318	0.004	0.145	31.2%
Total	5.597	 -	4.830	0.079	0.688	12.3%

(Above data in millions of gallons)

Gallons of Wastewater Treated In Thousands of Gallons

Company: Utilities, Inc. of Florida (606-Little Wekiva) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Florida Public Service Commission

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

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

	(1)	(2) Individual	(3) Plant Flows	(4)	(5)	(6) Total Purch.
Month/					Total Plant	Sewage
Year	(Name)	(Name)	(Name)	(Name)	Flows	Treatment
Jan-08		·			0.000	0.000
Feb-08					0.000	0.000
Mar-08	No	t Applicable - water	r only system		0.000	0.000
Apr-08					0.000	0.000
May-08					0.000	0.000
Jun-08					0.000	0.000
Jul-08					0.000	0.000
Aug-08					0.000	0.000
Sep-08					0.000	0.000
Oct-08					0.000	0.000
Nov-08					0.000	0.000
Dec-08					0.000	0.000
Total	0.000				0.000	0.000

Water Treatment Plant Data	Florida Public Service Commission
Company: Utilities, Inc. of Florida (606-Little Wekiva)	Schedule F-3
Docket No.: 090462-WS	Page 1 of 1
Test Year Ended: December 31, 2008	Preparer: Seidman, F.
Explanation: Provide the following information for each water tre are interconnected, the data for these plants may be combined. Al ating reports (MORs) sent to the Department of Environmental Pro	I flow data must be obtained from the monthly oper-

<ol> <li>Plant Capacity</li> <li>The hydraulic rated capacity. If different from that shown</li> <li>on the DEP operating or construction permit, provide an explanation.</li> </ol>			
			48,00
on the BEA operating of construction permit, provide an explanation.			48,00
2 Maximum Day			
The single day with the highest pumpage rate for the test year.	_	5/19/2008	32,000
Explain, on a separate sheet of paper if fire flow, line breaks,			
or other unusual occurrences affected the flow this day.			
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) (2) (3) (4) (5)	5/18/2008 5/3/2008 5/4/2008 5/8/2008 5/19/2008	24,500 26,000 26,000 26,000 32,000
		AVERAGE	26,900
		Max Month	20,787
4 Average Daily Flow	-	Annual	15,293
5 Required Fire Flow	٦	Vone	

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

Wastewater Treatment Plant Data	Florida Public Service Commission
Company: Utilities, Inc. of Florida (606-Little Wekiva)	Schedule F-4
Docket No.: 090462-WS	Page 1 of 1
Test Year Ended: December 31, 2008	Preparer: Seidman, F.

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

	Not Applicable - water only system	MONTH	GPD
1.	Plant Capacity		
	The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2.	Average Daily Flow Max Month (a)		

An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods. Used and Useful Calculations Water Treatment Plant

Company: Utilities, Inc. of Florida (606-Little Wekiva) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Florida Public Service Commission

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

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

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

INPUT INFORMATION:

Total well pumping capacity, gp Firm Reliable well pumping cap (System has only one well)		100 gpm O gpm
Ground storage capacity, gal. Usable ground storage (90%), g Elevated Storage Usable ground storage (100%), Hydropneumatic storage capac Usable hydropneumatic storage Total usable storage, gal.	gal. ity, gal.	0 gallons 0 gallons 0 gallons 0 gallons 1,500 gallons 0 gallons 0 gallons
High service pumping capacity		0 gpm
Maximum day demand, Peak hour demand = 2x max da	ay/1440	32,000 gpd 44 gpm
Fire flow requirement		0 gpm
Unaccounted for water Acceptable unaccounted for Excess unaccounted for	12.30% of water pumped 10.00%	1 gpm 1 gpm 0 gpm

Used & Useful Analysis, in accordance with Rule 25-30,4325:

Water Treatment Plant, no usable storage Percent Used & Useful = (A + B + C - D)/E x 100%, where:

100.00%

A =	Peak demand	44 gpm
B =	Property needed to serve five years after TY	0 gpm
C =	Fire flow demand	0 gpm
D =	Excess Unaccounted for water	0 gpm
E =	Firm Reliable Capacity	0 gpm

The above used and useful factor is applicable to all source of supply, pumping, treatment and storage accounts.

Storage - Not Applicable

Used and Useful Calculations Wastewater Treatment Plant

Company: Utilities, Inc. of Florida (606-Little Wekiva) Docket No.: 090462-WS Test Year Ended: December 31, 2008

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

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

Not Applicable - water only system.

Florida Public Service Commission

Schedule F-6 Page 1 of 1 Preparer: Seidman, F. Used and Useful Calculations Water Distribution and Wastewater Collection Systems Florida Public Service Commission

Company: Utilities, Inc. of Florida (606-Little Wekiva) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Schedule F-7 Page 1 of 1 Preparer: Seidman, F.

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

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

# Water Distribution System

Used & useful was last set for this system in Docket No. 060253-WS. The Commission found the distribution system to be 100% used & useful, as it had in past cases. There have been no significant changes in the system. The service area is built out and the distribution system remains 100% used & useful.

Margin Reserve Calculations

Company: Utilities, Inc. of Florida (606-Little Wekiva) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Florida Public Service Commission

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

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

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

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Not applicable - System is built out. See Docket No. 060253-WS.

# Equivalent Residential Connections - Water

Company: Utilities, Inc. of Florida (606-Little Wekiva) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Florida Public Service Commission

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

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

Line	(1)	(2)	(3) SFR Customer	(4) 's	(5) SFR Gallons	(6) Gallons/ SFR	(7) Total Gallons	(8) Total ERCs	(9) Annual % Incr.
No.	Year	Beginning	Ending	Average	Sold	(5)/(4)	Sold	(7)/(6)	in ERCs
1	2004	61	60	61	5,538,664	91,548	5,538,664	61	
2	2005	60	61	61	4,621,870	76,395	4,621,870	61	0.00%
3	2006	61	60	61	5,184,990	85,702	5,184,990	61	0.00%
4	2007	60	61	61	<b>4,949,0</b> 00	81,802	4,949,000	61	0.00%
5	2008	61	60	61	4,830,420	79,842 Average Growth Throu	4,830,420 gh 5-Year Period (Col. 8)	61	0.00%

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

		<u>17</u>	<u>.</u>
Constant:	60.5	1	61
X Coefficient:	2.13163E-15	2	61
R^2:	0.3	3	61
		4	61
		5	61
		10	61
Five year growth			0 Ercs
Annual average growth			0.00 Ercs

Equivalent Residential Connections - Wastewater	Florida Public Service Commission
Company: Utilities, Inc. of Florida (606-Little Wekiva)	Schedule F-10
Docket No.: 090462-WS	Page 1 of 1
Test Year Ended: December 31, 2008	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.

(1)	(2) S	(3) FR Customer	(4) rs	(5) SFR Gallons	(6) Gallons/ SFR	(7) Total Gallons	(8) Total FRCs	(9) Annual % Incr.
Year	Beginning	Ending	Average	Sold	(5)/(4)	Sold	(7)/(6)	in ERCs
TY-4								
TY-3	N	lot Applicabl	e - water only s	ystem.				
TY-2								
TY-1								
ΤY				Average Growth				
	Year TY-4 TY-3 TY-2 TY-1	Year Beginning TY-4 TY-3 N TY-2 TY-1	SFR Customer Year Beginning Ending TY-4 TY-3 Not Applicabl TY-2 TY-1	SFR Customers       Year     Beginning     Ending     Average       TY-4	SFR Customers     SFR Gallons       Year     Beginning     Ending     Average     Sold       TY-4     TY-3     Not Applicable - water only system.       TY-2     TY-1       TY     Year	SFR Customers     SFR Gallons/ Gallons       Year     Beginning     Ending     Average     Sold     (5)/(4)       TY-4     TY-3     Not Applicable - water only system.       TY-2     TY-1       TY     Year	SFR Customers     SFR Gallons/ Gallons     Total SFR Gallons       Year     Beginning     Ending     Average     Sold     (5)/(4)     Sold       TY-4     TY-3     Not Applicable - water only system.     TY-2     TY-1     TY-1	Year     SFR Customers     SFR Gallons     Gallons/ SFR Gallons     Total SFR Gallons     Total ERCs       TY-4     TY-3     Not Applicable - water only system.       TY-2     TY-1       TY     Year

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

Company: Utilities, Inc. of Florida (604-Oakland Shores) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Florida Public Service Commission

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

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

	(1)	(2)	(3)	(4)	(5) Unaccounted	(6) %
Month/	Total Gallons	Gallons	Gallons	Other	For Water	Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
 Jan-08	1.791		2.086	0.003	(0.298)	-16.6%
Feb-08	1.834	0.114	2.164	0.003	(0.219)	-11.9%
Mar-08	2.188	-	1.801	0.006	0.381	17.4%
Apr-08	2.460	-	2.553	0.003	(0.097)	-3.9%
May-08	3.212	-	2.981	0.005	0.227	7.1%
Jun-08	2.276	-	2,568	0.004	(0.296)	-13.0%
Jul-08	1.965	0.014	1.760	0.010	0.210	10.7%
Aug-08	1.949	-	1.739	0.004	0.207	10.6%
Sep-08	1.795	-	1.316	0.004	0.475	26.5%
Oct-08	1.983	-	2.240	0.007	(0.264)	-13.3%
Nov-08	2.264	-	1.888	0.014	0.362	16.0%
Dec-08	2.031	-	1.796	0.004	0.232	11.4%
Total	25.747	0.128	24.892	0.063	0.920	3.1%

(Above data in millions of gallons)

Purchases from City of Altamonte Springs

Gallons of Wastewater Treated In Thousands of Gallons

# Florida Public Service Commission

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

Company: Utilities, Inc. of Florida (604-Oakland Shores) Docket No.: 090462-WS Test Year Ended: December 31, 2008

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

	(1)	(2) Individual	(3) Plant Flows	(4)	(5)	(6) Total Durah
Month/		indi v Muu	i i funt i fows		Total Plant	Total Purch. Sewage
Year	(Name)	(Name)	(Name)	(Name)	Flows	Treatment
Jan-08			·		0.000	0.00
Feb-08					0.000	0.000
Mar-08	N	ot Applicable - wate	er only system		0.000	0.000
Apr-08					0,000	0.000
May-08					0.000	0.000
Jun-08					0.000	0.000
Jul-08					0.000	0.000
Aug-08					0.000	0.000
Sep-08					0.000	0.000
Oct-08					0.000	0.000
Nov-08					0.000	0.000
Dec-08					0.000	0.000
Total	0.000				0.000	0.000

Water Treatment Plant Data	Florida Public Service Commissi Schedule F-3 Page 1 of 1			
Company: Utilities, Inc. of Florida (604-Oakland Shores) Docket No.: 090462-WS				
Test Year Ended: December 31, 2008		reparer: Seidman,	. F.	
Explanation: Provide the following information for each water treatment plant. If the system are interconnected, the data for these plants may be combined. All flow data must be obtained ating reports (MORs) sent to the Department of Environmental Protection.				
		Date	GPD	
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.			332,89	
2 Maximum Day				
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	-	5/15/2008	148,80 <u>0</u>	
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) (2) (3) (4) (5)	5/10/2008 5/11/2008 5/8/2008 5/16/2008 5/15/2008 AVERAGE	119,550 119,550 134,400 139,600 148,800 132,380	
		Max Month	103,623	
4 Average Daily Flow	_	Annual	70,347	
5 Required Fire Flow (see below)	*	600 gpm for 2 ho	ours	
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.				
<ul> <li>Land Development Code of Seminloe County</li> <li>Single family &amp; duplexes - 600 gpm minimum</li> <li>All others - 1,250 gpm minimum</li> </ul>				

Wastewater Treatment Plant Data	Florida Public Service Commission
Company: Utilities, Inc. of Florida (604-Oakland Shores)	Schedule F-4
Docket No.: 090462-WS	Page 1 of 1
Test Year Ended: December 31, 2008	Preparer: Seidman, F.

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

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

Used and Useful Water Treatmen			Florida Public Service (
	ties, Inc. of Florida (60	4-Oakland Shores)	Schedule F-5
Docket No.: 090			Page 1 of 1
lest Year Ended	: December 31, 2008		Preparer: Seidman, F.
he used and use		inalyses and governmental requirements us water treatment plant(s) for the historical te	
Recap Schedules	: A-5,A-9,B-13		
INPUT INF	ORMATION:		
Total well p	umping capacity, gpm		395 gpm
		ity (largest well out), gpm	0 gpm
(System has	only one well)		
Ground stor	age capacity, gal.		16,800 gallons
Usable grou	nd storage (90%), gal.		15,120 gallons
Elevated St			0 gallons
	nd storage (100%), gal natic storage capacity,		0 gailons 7,000 gailons
	opneumatic storage ca		0 gallons
	storage, gal.	(	15,120 gallons
High service	e pumping capacity		500 gpm
Manimum d	au damand		148 800 md
	lay demand, emand = 2x max day/1	440	148,800 gpd 207 gpm
i cuit noto u	entand 24 max day.		86
Fire flow re	quirement		72,000 gpd
Unaccounte	d for water	3.08% of water pumped	2,165 gpd, avg
•	unaccounted for	10.00%	7,035 gpd, avg
Excess unac	counted for		0 gpd, avg
<u>Used &amp; Use</u>	ful Analysis, in accord	ance with Rule 25-30.4325	
Water Treat	ment Plant		
		C - D)/E x 100%, where:	100.00%
A =	Peak demand		148,800 gpd
B =	Property needed to ser	ve five years after TY	0 gpd
	Fire flow demand		72,000 gpd
D= E=	Excess Unaccounted for Firm Paliable Capacity		0 gpd 0 gpd
	Firm Reliable Capacity		
		nsidered 100% U&U if served by a single v s applicable to all source of supply, pumping	
Storage Percent Use	d & Useful = (A + R +	C - D)/E x 100%, where:	100.00%
	× ×		
A =	Peak demand Property proded to ser	ue five years after TV	148,800 gallons 0 gallons
	Property needed to ser Fire flow demand	ve nve years and i i	72,000 gallons
	Excess Unaccounted for	or water	0 gallons
	Firm Reliable Capacity		15,120 gailons

The above used and useful factor is applicable to the distribution reservoir accounts.

Used and Useful Calculations Wastewater Treatment Plant

Company: Utilities, Inc. of Florida (604-Oakland Shores) Docket No.: 090462-WS Test Year Ended: December 31, 2008

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

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

Not Applicable - water only system.

Florida Public Service Commission

Schedule F-6 Page 1 of 1 Preparer: Seidman, F. Used and Useful Calculations Water Distribution and Wastewater Collection Systems Florida Public Service Commission

Company: Utilities, Inc. of Florida (604-Oakland Shores) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Schedule F-7 Page 1 of 1 Preparer: Seidman, F.

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

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

Water Distribution System

Used & useful was last set for this system in Docket No. 060253-WS. The Commission found the distribution system to be 100% used & useful, as it had in past cases. There have been no significant changes in the system. The service area is built out and the distribution system remains 100% used & useful.

Margin Reserve Calculations

Company: Utilities, Inc. of Florida (604-Oakland Shores) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Florida Public Service Commission

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

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

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

Not applicable - System is built out. See Docket No. 060253-WS.

#### Equivalent Residential Connections - Water

Company: Utilities, Inc. of Florida (604-Oakland Shores) Docket No.: 090462-WS Test Year Ended: December 31, 2008

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

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

Line	(1)	(2) S	(3) FR Customer	(4) 's	(5) SFR Gallons	(6) Gallons/ SFR	(7) Total Gallons	(8) Total	(9) Annual
No.	Year	Beginning	Ending	Average	Sold	(5)/(4)	Sold	ERCs (7)/(6)	% incr. in ERCs
1	2004	219	218	219	31,876,501	145,888	32,474,286	223	
2	2005	218	221	220	27,121,547	123,561	27,471,947	222	-0.12%
3	2006	221	219	220	31,699,192	144,087	32,010,502	222	-0.08%
4	2007	219	219	219	27,576,658	125,921	27,975,878	222	0.00%
5	2008	219	213	216	24,637,960	114,065 Average Growth Thro	24,891,560 ugh 5-Year Period (Col. 8)	218	<u>-1.78%</u> -0.4 <u>9%</u>

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

		<u> </u>	1
Constant:	224.171732	1	223
X Coefficient:	-0.891397805	2	222
R^2:	0.587461632	3	222
		4	222
		5	218
		10	215
Five year growth			(3) Ercs
Annual average growth			-0.59 Ercs

Equivalent Residential Connections - Wastewater	Florida Public Service Commission		
Company: Utilities, Inc. of Florida (604-Oakland Shores)	Schedule F-10		
Docket No.: 090462-WS	Page 1 of 1		
Test Year Ended: December 31, 2008	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	(1)	(2)	(3) SFR Customer	(4) rs	(5) SFR Gallons	(6) Gallons/ SFR	(7) Total Gallons	(8) Total	(9) Annual % Incr.
No.	Year	Beginning	Ending	Average	Sold	(5)/(4)	Sold	ERCs (7)/(6)	in ERCs
1	TY-4	·						, <u></u> ,au	
2	TY-3	N	lot Applicabl	le - water only s	system.				
3	ТҮ <b>-</b> 2								
4	TY-1								
5	ΤY				Average Growth	Through 5-Year	Period (Col. 8)		

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

Company: Utilities, Inc. of Florida (608-Park Ridge) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Florida Public Service Commission

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

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

0.543 0.504 0.527 0.533	Gallons Purchased	Gallons Sold 0.690 0.356 0.568	Other Uses 0.003	For Water (1)+(2)-(3)-(4) (0.149) 0.148	
0.543 0.504 0.527	Purchased	0.690	0.003	(0.149)	-27.5%
0.504 0.527		0.356		•	
0.527			-	•	20.49/
		0.568			29.4%
0.533		0.200	-	(0.041)	-7.8%
		0.487	-	0.046	8.6%
0.673		0.599	0.002	0.072	10.8%
0.724		0.668	0.001	0.055	7.6%
0.561		0.317	0.012	0.232	41.4%
0.697		0.742	0.186	(0.231)	-33.1%
0.519		0.544	0.012	(0.037)	-7.0%
0.594		0.553	0.041	0.000	0.0%
0.514		0.442	0.004	0.068	13.2%
0.499		0.625	0.004	(0.130)	-26.0%
					0.5%
	0.697 0.519 0.594 0.514	0.697 0.519 0.594 0.514 0.499	0.697         0.742           0.519         0.544           0.594         0.553           0.514         0.442           0.499         0.625	0.697         0.742         0.186           0.519         0.544         0.012           0.594         0.553         0.041           0.514         0.442         0.004           0.499         0.625         0.004	0.697         0.742         0.186         (0.231)           0.519         0.544         0.012         (0.037)           0.594         0.553         0.041         0.000           0.514         0.442         0.004         0.068           0.499         0.625         0.004         (0.130)

(Above data in millions of gallons)

Gallons of Wastewater Treated In Thousands of Gallons Florida Public Service Commission

Company: Utilities, Inc. of Florida (608-Park Ridge) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Schedule F-2 Page 1 of 1 Preparer: Seidman, F.

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

	(1)	(2) Individual H	(3) Plant Flows	(4)	(5)	(6) Total Purch.
Month/					Total Plant	Sewage
Year	(Name)	(Name)	(Name)	(Name)	Flows	Treatment
Jan-08			·		0.000	0.000
Feb-08					0.000	0.000
Mar-08	No	t Applicable - water	only system		0.000	0.000
Apr-08					0.000	0.000
May-08					0.000	0.000
Jun-08					0.000	0.000
Jul-08					0.000	0.000
Aug-08					0.000	0.000
Sep-08					0.000	0.000
Oct-08					0.000	0.000
Nov-08					0.000	0.000
Dec-08					0.000	0.000
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,				
Total	0.000				0.000	0.000

Water Treatment Plant Data	Florida Public Service Commission		
Company: Utilities, Inc. of Florida (608-Park Ridge)	Schedule F-3		
Docket No.: 090462-WS	Page 1 of 1		
Test Year Ended: December 31, 2008			
are interconnected, the data for these plants may be combined. A ating reports (MORs) sent to the Department of Environmental P		, 	
		Date	GPD
1 Plant Capacity			
The hydraulic rated capacity. If different from that shown			246,00
on the DEP operating or construction permit, provide an exp	lanation.		

55,000

44,000

44,000

44,000

47,000

55,000

46,800

24,133

18,817

8/24/2008

8/25/2008

8/28/2008

8/26/2008

8/23/2008

Max Month

Annual

None

AVERAGE

(1)

(2)

(3)

(4)

(5)

# 2 Maximum Day The single day with the highest pumpage rate for the test year. 8/23/2008 Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day. 8/23/2008

3 Five Day Max. Year

The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.

4 Average Daily Flow

#### 5 Required Fire Flow

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

Wastewater Treatment Plant Data	Florida Public Service Commission
Company: Utilities, Inc. of Florida (608-Park Ridge)	Schedule F-4
Docket No.: 090462-WS	Page 1 of 1
Test Year Ended: December 31, 2008	Preparer: Seidman, F.

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

	Nøt Applicable - water only system	MONTH	GPD
1.	Plant Capacity		
	The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2.	Average Daily Flow Max Month (a)		
	An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

sed and Use ater Treatm	ful Calculations aent Plant		Florida Public	Service Commission
ompany: U	tilities, Inc. of Florida (60	8-Park Ridge)	Schedule F-5	
	090462-WS		Page 1 of 1	
est Year En	ded: December 31, 2008		Preparer: Seid	man, r.
e used and	Provide all calculations, a useful percentages for the test year (if applicable).	analyses and governmental requirements use water treatment plant(s) for the historical tee	ed to determine st year and	
ecap Sched	ules: A-5,A-9,B-13			
INPUT I	INFORMATION:			
Total we	ell pumping capacity, gpm		300	gpm
		ity (largest well out), gpm	0	gpm
(System	has only one well)			
Ground	storage capacity, gal.		10,000	gallons
	ground storage (90%), gal.			gallons
	Storage			gailons
	ground storage (100%), ga			gallons gallons
	eumatic storage capacity, and ropneumatic storage ca			gallons
	able storage, gal.	+2 ( · · · - · · · ), Dm.		gallons
High ser	rvice pumping capacity		500	gpm
Maximu	un day demand,		55,000	end
	ur demand = $2x \max \frac{day}{d}$	1440		gpm
Fire flow	v requirement		0	gpd
Unaccou	inted for water	0.49% of water pumped	92	gpd
-	ble unaccounted for	10.00%	1,882	
Excess ı	inaccounted for		0	gpd
<u>Used &amp;</u>	Useful Analysis, in accord	lance with Rule 25-30.4325;		
	<u>reatment Plant</u> Used & Useful = (A + B +	- C - D)/E x 100%, where:	100.00%	
A =	Peak demand		55,000	
B =		ve five years after TY		gpd
C = D =	Fire flow demand Excess Unaccounted f	or water		gpd gpd
D = E =	Firm Reliable Capacit			gpd
The abo	ve used and useful factor i	s applicable to all source of supply, pumping	g and treatment accounts.	
Storage Percent	Used & Useful = (A + B +	- C - D)/E x 100%, where:	100.00%	
	Peak demand		55,000	gailons
A =				
B =	Property needed to see	ve five years after TY		gailons
	Property needed to see Fire flow demand Excess Unaccounted f	·	0	gailons gailons gallons

The above used and useful factor is applicable to the distribution reservoir accounts.

Used and Useful Calculations Wastewater Treatment Plant

Company: Utilities, Inc. of Florida (608-Park Ridge) Docket No.: 090462-WS Test Year Ended: December 31, 2008

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

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

Not Applicable - water only system.

Florida Public Service Commission

Schedule F-6 Page 1 of 1 Preparer: Seidman, F. Used and Useful Calculations Water Distribution and Wastewater Collection Systems Florida Public Service Commission

Company: Utilities, Inc. of Florida (608-Park Ridge) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Schedule F-7 Page 1 of 1 Preparer: Seidman, F.

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

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

Water Distribution System

Used & useful was last set for this system in Docket No. 060253-WS. The Commission found the distribution system to be 100% used & useful, as it had in past cases. There have been no significant changes in the system. The service area is built out and the distribution system remains 100% used & useful.

Margin Reserve Calculations

Company: Utilities, Inc. of Florida (608-Park Ridge) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Florida Public Service Commission

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

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

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

Not applicable - System is built out. See Docket No. 060253-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (608-Park Ridge) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Schedule F-9 Page 1 of 1 Preparer: Seidman, F.

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

Line	(1)	(2) S	(3) FR Customer	(4) rs	(5) SFR Gallons	(6) Gallons/ SFR	(7) Total Gallons	(8) Total ERCs	(9) Annual % Incr.
No.	Year	Beginning	Ending	Average	Sold	(5)/(4)	Sold	(7)/(6)	in ERCs
1	2004	101	101	101	7,565,061	74,902	7,565,061	101	
2	2005	101	101	101	6,509,635	64,452	6,509,635	101	0.00%
3	2006	101	102	102	6,908,180	68,061	6,908,180	102	0.50%
4	2007	102	101	102	7,478,350	73,678	7,478,350	102	0.00%
5	2008	101	102	102	6,592,230	64,948 Average Growth Throu	6,592,230 ugh 5-Year Period (Col. 8)	102	0.00% 0.12%

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

	<u>A</u>	1
100.85	1	101
0.15	2	101
0.75	3	102
	4	102
	5	102
	10	102
		1 Ercs
		0.17 Ercs
	0.15	100.85 1 0.15 2 0.75 3 4 5

Equivalent Residential Connections - Wastewater	Florida Public Service Commission
Company: Utilities, Inc. of Florida (608-Park Ridge) Docket No.: 090462-WS Test Year Ended: December 31, 2008	Schedule F-10 Page 1 of 1 Preparer: Seidman, F.
	<u>r</u>

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	(1)	(2)	(3) SFR Customer	(4) rs	(5) SFR Gallons	(6) Gallons/ SFR	(7) Total Gallons	(8) Total ERCs	(9) Annual % Incr.
No.	Year	Beginning	Ending	Average	Sold	(5)/(4)	Sold	(7)/(6)	in ERCs
1	TY-4			<u> </u>		, <u></u>			
2	TY-3	٦	ot Applicab	e - water only s	system.				
3	TY-2								
4	TY-l								
5	ΤY				Average Growth	n Through 5-Year	Period (Col. 8)		

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

Company: Utilities, Inc. of Florida (610-Phillips) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Florida Public Service Commission

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

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

	(1)	(2)	(3)	(4)	(5) Unaccounted	(6) %
Month/	Total Gallons	Gallons	Gallons	Other	For Water	Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
Jan-08	0.649	~	0.668	0.005	(0.025)	-3.8%
Feb-08	0.642	-	0.444	-	0.198	30.8%
Mar-08	0.769	-	0.664	0.033	0.072	9.3%
Apr-08	0.733	0.005	0.706	-	0.032	4.4%
May-08	1.074	-	0.784	0.002	0.289	26.9%
Jun-08	0.768	0.005	0.853	0.001	(0.081)	-10.6%
Jul-08	0.634	0.015	0.436	0.004	0.210	33.1%
Aug-08	0.578	-	0.698	0.004	(0.124)	-21.4%
Sep-08	0.588	0.010	0.439	0.010	0.149	25.4%
Oct-08	0.656	-	0.420	0.020	0.217	33.1%
Nov-08	0.624	0.040	0.614	0.011	0.039	6.2%
Dec-08	0.572	0.010	0.523	0.016	0.043	7.6%
Total	8.285	0.085	7.248	0.103	1.019	

(Above data in millions of gallons)

Purchases from City of Sanford via metered emergency interconnect.

Gallons of Wastewater Treated In Thousands of Gallons

Company: Utilities, Inc. of Florida (610-Phillips) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Florida Public Service Commission

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

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

	(1)	(2) Individual	(3) Plant Flows	(4)	(5)	(6) Total Purch.
Month/		()]		()	Total Plant	Sewage
Year	(Name)	(Name)	(Name)	(Name)	Flows	Treatment
Jan-08	·····				0.000	0.000
Feb-08					0.000	0.000
Mar-08	N	ot Applicable - wate	er only system		0.000	0.000
Apr-08					0.000	0.000
May-08					0.000	0.000
Jun-08					0.000	0.000
Jul-08					0.000	0.000
Aug-08					0.000	0.000
Sep-08					0.000	0.000
Oct-08					0.000	0.000
Nov-08					0.000	0.000
Dec-08					0.000	0.000
		446000000000000000000000000000000000000				
Total	0.000				0.000	0.000

Vater Treatment Plant Data		Florida Public Service Commissi			
Company: Utilities, Inc. of Florida (610-Phillips)		Schedule F-3			
Docket No.: 090462-WS		Page 1 of 1			
'est Year Ended: December 31, 2008	1	Preparer: Seidman,	F.		
Explanation: Provide the following information for each water treatment plant. If the system re interconnected, the data for these plants may be combined. All flow data must be obtaine ting reports (MORs) sent to the Department of Environmental Protection.					
		Date	GPD		
1 Plant Capacity			79,2		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.			19,2		
2 Maximum Day		c (1 c /2000	50.000		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	-	5/15/2008	59,000		
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) (2) (3) (4) (5)	5/5/2008 5/10/2008 5/11/2008 5/14/2008 5/15/2008	48,000 49,500 49,500 56,000 59,000		
		AVERAGE	52,400		
		Max Month	34,642		
4 Average Daily Flow	_	Annual	22,637		
5 Required Fire Flow	1	None			
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.					

Wastewater Treatment Plant Data	Florida Public Service Commission
Company: Utilities, Inc. of Florida (610-Phillips) Docket No.: 090462-WS	Schedule F-4 Page 1 of 1
Test Year Ended: December 31, 2008	Preparer: Seidman, F.

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

rainfall periods.

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

Used and Useful Calculations Water Treatment Plant

Company: Utilities, Inc. of Florida (610-Phillips) Docket No.: 090462-WS Test Year Ended: December 31, 2008

### Florida Public Service Commission

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

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

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

## INPUT INFORMATION:

Total well pumping capacity, gpm Firm Reliable well pumping capacity (largest well out), gpm (System has only one well)	100 gpm 0 gpm
Ground storage capacity, gal. Usable ground storage (90%), gal. Elevated Storage Usable ground storage (100%), gal. Hydropneumatic storage capacity, gal. Usable hydropneumatic storage capacity (0.00%), gal. Total usable storage, gal.	0 gallons 0 gallons 0 gallons 0 gallons 3,000 gallons 0 gallons 0 gallons
High service pumping capacity	0 gpm
Maximum day demand, Peak hour demand = 2x max day/1440	59,000 gpd 82 gpm
Fire flow requirement	0 gpm
Unaccounted for water11.28% of water pumpedAcceptable unaccounted for10.00%Excess unaccounted for10.00%	2 gpm 2 gpm 0 gpm

Used & Useful Analysis, in accordance with Rule 25-30.4325:

<u>Water Treatment Plant, no usable storage</u> Percent Used & Useful =  $(A + B + C - D)E \ge 100\%$ , where:

100.00%

A =	Peak demand	82 gpm
B =	Property needed to serve five years after TY	0 gpm
C =	Fire flow demand	0 gpm
D =	Excess Unaccounted for water	0 gpm
E =	Firm Reliable Capacity	0 gpm

The above used and useful factor is applicable to all source of supply, pumping, treatment and storage accounts.

Storage - Not Applicable

Used and Useful Calculations Wastewater Treatment Plant

Company: Utilities, Inc. of Florida (610-Phillips) Docket No.: 090462-WS Test Year Ended: December 31, 2008

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

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

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Not Applicable - water only system.

Florida Public Service Commission

Schedule F-6 Page 1 of 1 Preparer: Seidman, F. Used and Useful Calculations Water Distribution and Wastewater Collection Systems Florida Public Service Commission

Company: Utilities, Inc. of Florida (610-Phillips) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Schedule F-7 Page 1 of 1 Preparer: Seidman, F.

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

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

# Water Distribution System

Used & useful was last set for this system in Docket No. 060253-WS. The Commission found the distribution system to be 100% used & useful, as it had in past cases. There have been no significant changes in the system. The service area is built out and the distribution system remains 100% used & useful.

Margin Reserve Calculations

Company: Utilities, Inc. of Florida (610-Phillips) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Florida Public Service Commission

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

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

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

Not applicable - System is built out. See Docket No. 060253-WS.

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## Equivalent Residential Connections - Water

Company: Utilities, Inc. of Florida (610-Phillips) Docket No.: 090462-WS Test Year Ended: December 31, 2008

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

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

Line	(1)	(2)	(3) FR Customer	(4) rs	(5) SFR Gallons	(6) Gallons/ SFR	(7) Total Gallons	(8) Total ERCs	(9) Annual % Incr.
No.	Year	Beginning	Ending	Average	Sold	(5)/(4)	Sold	(7)/(6)	in ERCs
1	2004	75	79	77	8,086,564	105,020	8,086,564	77	
2	2005	79	77	78	7,794,917	99,935	7,794,917	78	1.30%
3	2006	77	79	78	9,066,311	116,235	9,066,311	78	0.00%
4	2007	79	82	81	8,846,680	10 <b>9,897</b>	8,846,680	81	3.21%
5	2008	82	78	80	7,248,430	90,605 Average Growth Throu	7,248,430 igh 5-Year Period (Col. 8)	80	-0.62% 0.97%

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

		<u>A</u>	T	
Constant:	76.15	1	77	
X Coefficient:	0.85	2	78	
R^2:	0.821022727	3	78	
		4	81	
		5	80	
		10	85	
Five year growth			5 E	rcs
Annual average growth			0.93 E	rcs

Equivalent Residential Connections - WastewaterFlorida Public Service CommissionCompany: Utilities, Inc. of Florida (610-Phillips)Schedule F-10Docket No.: 090462-WSPage 1 of 1Test Year Ended: December 31, 2008Preparer: 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.

(1)	(2)	(3) SFR Customer	(4) rs	(5) SFR	(6) Gallons/	(7) Total	(8) Total	(9) Annual
Year	Beginning	Ending	Average	Gallons Sold	SFR (5)/(4)	Gallons Sold	ERCs (7)/(6)	% Incr. in ERCs
TY-4			<u></u>					
TY-3	ת	Not Applicab	le - water only s	ystem.				
TY-2								
TY-1								
ΤY								
	Year TY-4 TY-3 TY-2 TY-1	Year Beginning TY-4 TY-3 M TY-2 TY-1	SFR Custome Year Beginning Ending TY-4 TY-3 Not Applicab TY-2 TY-1	SFR Customers Year Beginning Ending Average TY-4 TY-3 Not Applicable - water only s TY-2 TY-1	SFR Customers     SFR Gallons       Year     Beginning     Ending     Average     Sold       TY-4     TY-3     Not Applicable - water only system.       TY-2     TY-1	SFR Customers     SFR Gallons/ Gallons       Year     Beginning     Ending     Average     Sold     (5)/(4)       TY-4     TY-3     Not Applicable - water only system.     TY-2       TY-1     TY-1     TY-1     TY-1	SFR Customers     SFR Gallons/ Gallons     Total SFR Gallons       Year     Beginning     Ending     Average     Sold     (5)/(4)     Sold       TY-4     TY-3     Not Applicable - water only system.     TY-2     TY-1     Image: Solid system in the system in	SFR Customers     SFR     Gallons/ Gallons     Total     Total       Year     Beginning     Ending     Average     Sold     (5)/(4)     Sold     (7)/(6)       TY-4     TY-3     Not Applicable - water only system.     TY-2     TY-1     Image: Constraint of the system of the

Gallons of Water Pumped, Sold and Unaccounted For In Thousands of Gallons Florida Public Service Commission

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

Company: Utilities, Inc. of Florida (Ravenna Park; Lincoln Heights - 614) Docket No.: 090462-WS Test Year Ended: December 31, 2008

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

	(1)	(2)	(3)	(4)	(5) Unaccounted	(6) %
Month/	Total Gallons	Gallons	Gallons	Other	For Water	Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
Jan-08	2.132	0.000	2.194	0.003	-0.064	-3.0%
Feb-08	2.098	0.000	1.800	0.013	0.286	13.6%
Mar-08	2.296	0.000	1.870	0.003	0.423	18.4%
Apr-08	2.455	0.000	2.258	0.003	0.194	7.9%
May-08	3.062	0.000	2.582	0.005	0.476	15.5%
Jun-08	2.558	0.000	1.708	0.008	0.843	32.9%
Jul-08	2.560	0.000	2.432	0.012	0.117	4.6%
Aug-08	2.275	0.000	0.955	0.004	1.316	57.8%
Sep-08	2.342	0.000	2.531	0.010	-0.199	-8.5%
Oct-08	2.296	0.000	2.972	0.011	-0.687	-29.9%
Nov-08	2.309	0.000	2.021	0.004	0.284	12.3%
Dec-08	2.262	0.000	2.092	0.004	0.166	7.3%
Total	28.644	0	25.415	0.076	3.153	11.0%

(Above data in millions of gallons)

Gallons of Wastewater Treated In Thousands of Gallons

# Florida Public Service Commission

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

Company: Utilities, Inc. of Florida (Ravenna Park; Lincoln Heights - 614) Docket No.: 090462-WS Test Year Ended: December 31, 2008

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

Month/	(1)	(2) Individual	(3) Plant Flows	(4)	(5) Total Plant	(6) Total Purch.
Year	(Name)	(Name)	(Name)	(Name)	Flows	Sewage Treatment
Jan-08					0.000	2.579
Feb-08					0.000	2.305
Mar-08					0.000	1.423
Apr-08					0.000	1.891
May-08					0.000	3.247
Jun-08					0.000	2.911
Jul-08					0.000	2.731
Aug-08					0.000	4.159
Sep-08					0.000	5.959
Oct-08					0.000	3.224
Nov-08					0.000	1.782
Dec-08					0.000	1.558
Total	0.000				0.000	33.769

Wastewater treatment & disposal services purchased from City of Sanford.

Water Treatment Plant Data	Florida Public Servic	e Commission
Company: Utilities, Inc. of Florida (Ravenna Park; Lincoln Heights - 614) Docket No.: 090462-WS	Schedule F-3 Page I of I	
Fest Year Ended: December 31, 2008	Preparer: Seidman, I	F.
Explanation: Provide the following information for each water treatment plant. If the system ha re interconnected, the data for these plants may be combined. All flow data must be obtained fr ting reports (MORs) sent to the Department of Environmental Protection.		
	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown		360.00
on the DEP operating or construction permit, provide an explanation.		300,00
2 Maximum Day		
The single day with the highest pumpage rate for the test year.	1/28/2008	130,000
Explain, on a separate sheet of paper if fire flow, line breaks,		
or other unusual occurrences affected the flow this day.		
** All water is purchased from Orland Utilities Commission (OUC). Utility		
does submit an MOR, but readings are not daily. This is 1/5 of a 5 day reading.		
3 Five Day Max. Year		
The five days with the highest pumpage rate from any one month	(1) 5/10/2008	116,000
in the test year. Provide an explanation if fire flow, line	(2) 5/11/2008	116,000
breaks or other unusual occurrences affected the flows on these days.	$\begin{array}{r} (3) & 5/16/2008 \\ (4) & 5/172008 \end{array}$	116,000
incse uays.	(5) 5/18/2008	126,000
	AVERAGE	120,000
	-	
	Max Month	98,774
4 Average Daily Flow	Annual	78,262
5 Required Fire Flow	None	
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Wastewater Treatment Plant Data	Florida Public Service Commission
Company: Utilities, Inc. of Florida (Ravenna Park; Lincoln Heights - 614)	Schedule F-4
Docket No.: 090462-WS	Page 1 of 1
Test Year Ended: December 31, 2008	Preparer: Seidman, F.

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

		MONTH	GPD
	Not Applicable - all wastewater treatment purchased		
1.	Plant Capacity		
	The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2.	Average Daily Flow Max Month (a)		
	An average of the daily flows during the peak usage month		

during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.

Used and Useful Calculations Florida Public Service Commission Water Treatment Plant Company: Utilities, Inc. of Florida (Ravenna Park; Lincoln Heights - 614) Schedule F-5 Docket No.: 090462-WS Page 1 of 1 Test Year Ended: December 31, 2008 Preparer: Seidman, F. Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable). Recap Schedules: A-5,A-9,B-13 INPUT INFORMATION: Total well pumping capacity, gpm 440 gpm 200 gpm Firm Reliable well pumping capacity (largest well out), gpm Ground storage capacity, gal. 20,000 gallons Usable ground storage (90%), gal. 18,000 gallons Elevated Storage 0 gallons Usable ground storage (100%), gal. 0 gallons 13,000 gallons Hydropneumatic storage capacity, gal. 0 gallons Usable hydropneumatic storage capacity (0.00%), gal. Total usable storage, gal. 18,000 gallons High service pumping capacity 500 gpm 130,000 gpd Maximum day demand, Peak hour demand = 2x max day/1440 181 gpm Fire flow requirement 0 gpd Unaccounted for water 11.01% of water pumped 8,638 gpd, avg Acceptable unaccounted for 10.00% 7,826 gpd, avg Excess unaccounted for 812 gpd, avg Used & Useful Analysis, in accordance with Rule 25-30.4325; In Docket No. 060253-WS, the Commission found the system was not oversized and substantially built out. In accordance with Rule 25-30.4325(4), the system is considered 100% used and useful. Water Treatment Plant Percent Used & Useful =  $(A + B + C - D)/E \times 100\%$ , where: 67.29% Use 100.00% **A** = Peak demand 130,000 gpd  $\mathbf{B} =$ Property needed to serve five years after TY 0 gpd C = Fire flow demand 0 gpd D =Excess Unaccounted for water 812 gpd E = Firm Reliable Capacity (16 hours) 192,000 gpd The above used and useful factor is applicable to all source of supply, pumping and treatment accounts.

#### Storage

Percent U	Jsed & Useful = $(A + B + C - D)/E \times 100\%$ , where:	100.00%
A =	Peak demand	130,000 gallons
B =	Property needed to serve five years after TY	0 gallons
C =	Fire flow demand	0 gallons
D =	Excess Unaccounted for water	812 gallons
E =	Firm Reliable Capacity	18,000 gallons

The above used and useful factor is applicable to the distribution reservoir accounts.

Used and Useful Calculations Wastewater Treatment Plant

Company: Utilities, Inc. of Florida (Ravenna Park; Lincoln Heights - 614) Docket No.: 090462-WS Test Year Ended: December 31, 2008

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

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

Wastewater pumped to City of Sanford through a master lift station. The lift station is considered 100% used and useful.

# Florida Public Service Commission

Schedule F-6 Page 1 of 1 Preparer: Seidman, F. Used and Useful Calculations Water Distribution and Wastewater Collection Systems Florida Public Service Commission

Company: Utilities, Inc. of Florida (Ravenna Park; Lincoln Heights - 614) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Schedule F-7 Page 1 of 1 Preparer: Seidman, F.

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

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

Water Distribution System

Used & useful was last set for this system in Docket No. 060253-WS. The Commission found the distribution system to be 100% used & useful, as it had in past cases. There have been no significant changes in the system. The service area is built out and the distribution system remains 100% used & useful..

Margin Reserve Calculations

Company: Utilities, Inc. of Florida (Ravenna Park; Lincoln Heights - 614) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Florida Public Service Commission

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

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

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

Not applicable - System is built out. See Docket No. 060253-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Ravenna Park; Lincoln Heights - 614) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Schedule F-9 Page 1 of 1 Preparer: Seidman, F.

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

Line	(1)	(2)	(3) SFR Custome	(4) rs	(5) SFR Gallons	(6) Gallons/ SFR	(7) Total Gallons	(8) Total ERCs	(9) Annual % Incr.
No.	Year	Beginning	Ending	Average	Sold	(5)/(4)	Sold	(7)/(6)	in ERCs
1	2004	335	338	337	26,285,736	78,115	28,939,286	370	
2	2005	338	335	337	24,732,416	73,499	26,930,656	366	-1.10%
3	2006	335	341	338	26,653,335	78,856	29,457,625	374	1.95%
4	2007	341	335	338	24,160,682	71,481	26,927,422	377	0.84%
5	2008	335	329	332	22,378,515	67,405 Average Growth Throi	25,414,805 igh 5-Year Period (Col. 8)	377	0.09%

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

		$\Delta$	<u></u>
Constant:	365.8037146	1	370
X Coefficient:	2.344859675	2	366
R^2:	0.68614614	3	374
		4	377
		5	377
		10	389
Five year growth			12 Ercs
Annual average growth			2.44 Ercs

# Equivalent Residential Connections - Wastewater

# Florida Public Service Commission

Company: Utilities, Inc. of Florida (Ravenna Park; Lincoln Heights - 614) Docket No.: 090462-WS Test Year Ended: December 31, 2008

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	(1)	(2) S	(3) FR Customer	(4) rs	(5) SFR Gailons	(6) Gallons/ SFR	(7) Total Gallons	(8) Total ERCs	(9) Annual % Incr.
No.	Year	Beginning	Ending	Average	Sold	(5)/(4)	Sold	(7)/(6)	in ERCs
1	2004	233	236	235	17,359,758	74,029	20,013,308	270	
2	2005	236	232	234	16,879,480	72,135	19,077,720	264	-2.17%
3	2006	232	237	235	18,071,454	77,064	20,875,744	271	2.43%
4	2007	237	234	236	16,262,030	69,053	19,028,770	276	1.73%
5	2008	234	229	232	14,974,417	64,684 Average Growth Throu	18,010,707 ugh 5-Year Period (Col. 8)	278	1.04% 0.76%

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

		<u>Δ</u>	<u> </u>
Constant:	263.7580557	1	270
X Coefficient:	2.728323333	2	264
R^2:	0.648451893	3	271
		4	276
		5	278
		10	291
Five year growth			13 Ercs
Annual average growth			2.52 Ercs

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

Company: Utilities, Inc. of Florida (Weatherfield - 602) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Florida Public Service Commission

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

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

	(1)	(2)	(3)	(4)	(5) Unaccounted	(6)
Month/	Total Gallons	Gallons	Gallons	Other	For Water	Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
Jan-08	8.822	0.000	7.458	1.812	-0.449	-5.1%
Feb-08	8.037	0.000	6.350	1.674	0.012	0.2%
Mar-08	8.892	0.000	5.984	2.034	0.873	9.8%
Apr-08	9.369	0.000	6.439	2.113	0.817	8.7%
May-08	11.208	0.000	8.687	1.753	0.768	6.8%
Jun-08	9.633	0.000	7.680	1.671	0.281	2.9%
Jul-08	9.145	0.000	4.516	1.761	2.869	31.4%
Aug-08	9.264	0.000	9.233	2.035	-2.004	-21.6%
Sep-08	8.976	0.000	6.509	1.670	0.796	8.9%
Oct-08	8.950	0.290	7.080	1.976	0.184	2.1%
Nov-08	8.661	0.000	6.537	1.674	0.450	5.2%
Dec-08	9.073	0.000	6.414	1.674	0.986	10.9%
Total	110.028	0.29	82.888	21.847	5.583	4.8%

(Above data in millions of gallons)

Purchases from City of Altamonte Springs via emergency interconnect.

Gallons of Wastewater Treated In Thousands of Gallons

Company: Utilities, Inc. of Florida (Weatherfield - 602) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Florida Public Service Commission

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

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

	(1)	(2) Individual I	(3) Plant Flows	(4)	(5)	(6) Total Purch.
Month/					Total Plant	Sewage
Year	(Name)	(Name)	(Name)	(Name)	Flows	Treatment
Jan-08					0.000	5.14
Feb-08					0.000	4.41
Mar-08					0.000	4.14
Apr-08					0.000	4.47
May-08					0.000	6.00
Jun-08					0.000	5.29
Jul-08					0.000	3.11
Aug-08					0.000	6.43:
Sep-08					0.000	4.51
Oct-08					0.000	4.93
Nov-08					0.000	4.54
Dec-08					0.000	4.44
Total	0.000				0.000	57.44

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

Note: By agreement with Altamonte Springs, WW flow is assumed to be 70% of water sold and billed accordingly. The above flows equal 70% of water sales to WW customers.

-3	
eidman, F.	
stem has water plants that ained from the monthly oper-	
Date	GPD
	864,00
5/4/2008	453,500
(1) = 5(11/2000	420 500
	420,500 426,000
	428,500
	453,500
(5) 5/4/2008	453,500
AVERAGE	436,400
Max Month	361,532
Annual	300,623
* 1,250 gpm for	2 hours
	Similar         Similar           Date         Date           5/4/2008         5/4/2008           (1)         5/11/2008           (2)         5/8/2008           (3)         5/31/2008           (4)         5/3/2008           (5)         5/4/2008           AVERAGE         Max Month

Wastewater Treatment Plant Data	Florida Public Service Commission
Company: Utilities, Inc. of Florida (Weatherfield - 602)	Schedule F-4
Docket No.: 090462-WS	Page 1 of 1
Test Year Ended: December 31, 2008	Preparer: Seidman, F.

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

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

Used and Usef Water Treatme	ul Calculations ent Plant		Florida Public Service Commission
Company: Uti	ilities, Inc. of Florida (	Weatherfield - 602)	Schedule F-5
Docket No.: 09		,	Page 1 of 1
Test Year End	ed: December 31, 200	8	Preparer: Seidman, F.
he used and u		, analyses and governmental requirements u e water treatment plant(s) for the historical to	
Recap Schedul	les: A-5,A-9,B-13		
INPUT IN	FORMATION:		
Total well	pumping capacity, gp	m	1,550 gpm
		acity (largest well out), gpm	550 gpm
Ground et	orage capacity, gal.		100,000 gallons
	orage capacity, gai. ound storage (90%), ga	1	90,000 gallons
Elevated S		<u>.</u>	0 gallons
	ound storage (100%).	gal.	0 gallons
	umatic storage capacit		10,000 gallons
	dropneumatic storage		0 gallons
Total usat	ble storage, gal.		90,000 gallons
High serv	ice pumping capacity		1,200 gpm
	1		453,500 gpd
	ı day demand, : demand ≠ 2x max day	/1440	630 gpm
Fire flow	requirement	1250 gpm for 2 hours	150,000 gpd
Unaccout	ited for water	4.81% of water pumped	14,501 gpd, avg
	le unaccounted for	10.00%	30,062 gpd, avg
Excess un	accounted for		0 gpd, avg
<u>Used &amp; U</u>	Iseful <u>Analysis, in acco</u>	rdance with Rule 25-30.4325:	
	eatment Plant Ised & Useful = (A + E	i + C - D)/E x 100%, where:	100.00%
	Deale damard		453 \$00 md
A = B =	Peak demand Property needed to s	erve five years after TY	453,500 gpd 0 gpd
в= С=	Fire flow demand	or to the yours after 1 t	150,000 gpd
D=	Excess Unaccounted	for water	0 gpd
<b>E</b> =	Firm Reliable Capac		528,000 gpd
The above	e used and useful facto	r is applicable to all source of supply, pumping	ng and treatment accounts.
Storage			
	sed & Useful = $(A + E)$	$+ C - D)/E \times 100\%$ , where:	100.00%
<b>A</b> =	Peak demand		453,500 gallons
$\mathbf{B} =$	Property needed to s	erve five years after TY	0 gallons
	Fire flow demand		150,000 gallons
C =			
C = D = E =	Excess Unaccounted Firm Reliable Capac		0 gallons 90,000 gallons

The above used and useful factor is applicable to the distribution reservoir accounts.

Used and Useful Calculations Wastewater Treatment Plant

Company: Utilities, Inc. of Florida (Weatherfield - 602) Docket No.: 090462-WS Test Year Ended: December 31, 2008

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

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

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

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

Used and Useful Calculations Water Distribution and Wastewater Collection Systems Florida Public Service Commission

Company: Utilities, Inc. of Florida (Weatherfield - 602) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Schedule F-7 Page 1 of 1 Preparer: Seidman, F.

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

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

## Water Distribution System

Used & useful was last set for this system in Docket No. 060253-WS. The Commission found the distribution system to be 100% used & useful, as it had in past cases. There have been no significant changes in the system. The service area is built out and the distribution system remains 100% usef & useful.

Margin Reserve Calculations

Company: Utilities, Inc. of Florida (Weatherfield - 602) Docket No.: 090462-WS Test Year Ended: December 31, 2008 Florida Public Service Commission

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

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

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

Not applicable - System is built out. See Docket No. 060253-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Weatherfield - 602) Docket No.: 090462-WS Test Year Ended: December 31, 2008

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

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

Line	(1)	(2) \$	(3) FR Customer	(4) rs	(5) SFR Gallons	(6) Gallons/ SFR	(7) Total Gallons	(8) Total ERCs	(9) Annual % Incr.
No.	Year	Beginning	Ending	Average	Sold	(5)/(4)	Sold	(7)/(6)	in ERCs
1	2004	1,185	1,198	1,192	99,227,534	83,280	102,374,193	1,229	
2	2005	1,198	1,197	1,198	89,636,454	74,853	92,125,504	1,231	0.12%
3	2006	1,197	1,193	1,195	91,996,517	76,985	94,503,007	1,228	-0.26%
4	2007	1,193	1,178	1,186	87,683,129	73,963	90,576,879	1,225	-0.24%
5	2008	1,178	1,152	1,165	80,060,578	68,722 Average Growth Throu	82,888,228 1gh 5-Year Period (Col. 8)	1,206	<u>-1.51%</u> -0.47%

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

		<u>Δ</u>	<u> </u>
Constant:	1239.394351	1	1,229
X Coefficient:	-5.240385201	2	1,231
R^2:	0.678424166	3	1,228
		4	1,225
		5	1,206
		10	1187
Five year growth			(19) Ercs
Annual average growth			-3.83 Ercs

## Equivalent Residential Connections - Wastewater

# Florida Public Service Commission

Company: Utilities, Inc. of Florida (Weatherfield - 602) Docket No.: 090462-WS Test Year Ended: December 31, 2008 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	(1)	(2) S	(3) SFR Customer	(4) rs	(5) SFR Gallons	(6) Gallons/ SFR	(7) Total Gallons	(8) Total ERCs	(9) Annual % Incr.
No.	Year	Beginning	Ending	Average	Sold	(5)/(4)	Sold	(7)/(6)	in ERCs
1	2004	1,176	1,187	1,182	98,341,527	83,234	101,631,046	1,221	<u> </u>
2	2005	1,187	1,187	1,187	88,941,160	74,929	91,590,870	1,222	0.11%
3	2006	1,187	1,182	1,185	91,490,851	77,240	94,115,421	1,218	-0.32%
4	2007	1,182	1,165	1,174	88,101,639	75,076	91,109,579	1,214	-0.40%
5	2008	1,165	1,139	1,152	79,076,941	68,643 Average Growth Throu	82,060,551 ugh 5-Year Period (Col. 8)	1,195	<u>-1.49%</u> -0.53%

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

		$\underline{\Delta}$	<u>_</u>
Constant:	1232,151425	1	1,221
X Coefficient:	-5.990871074	2	1,222
R^2:	0.743300421	3	1,218
		4	1,214
		5	1,195
		10	11 <b>72</b>
Five year growth			(23) Ercs
Annual average growth			-4.64 Ercs

## Schedule of Water Rate Base

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Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Interim [X] Final [ ] Historic [X] Projected [ ]

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## Florida Public Service Commission

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Schedule: A-1 (Interim) Page 1 of 1 Preparer: Kirsten Weeks

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

	(1)	(2)	(3)		(4)	(5)
Line		Average Balance Per	Utility		Adjusted Utility	Supporting
No.	Description	Books	Adjustments		Balance	Schedule(s)
·						
1	Utility Plant in Service	6,339,298	(2,331,750)	(A)	4,007,548	A-5, A-3
2						
3	Utility Land & Land Rights	184,795	(165,113)	(A)	19,682	A-5
4						
5 6	Less: Non-Used & Useful Plant	N/A	N/A		N/A	A-7
7	Construction Work in Progress	72,343	(72,343)	(C)	-	A-3 Int.
8				•		
9	Less: Accumulated Depreciation	(2,275,057)	1,429,929	(B)	(845,128)	A-9, A-3 Int.
10						
11	Less: CIAC	(914,894)	3,888	(D)	(911,006)	A-12, A-3 Int.
12						
13	Accumulated Amortization of CIAC	663,753	28,885	(E)	692,638	A-14, A-3 Int.
14 15	Acquisition Adjustments					
16		-	-		-	-
17	Accum. Amort. of Acq. Adjustments	<u>.</u>	_		_	_
18						
19	Advances For Construction	-	-		-	A-16
20						
21	Working Capital Allowance		778,234	(F)	778,234	A-17, A-3 Int.
22						
23	Total Rate Base	4,070,238	(328,270)		3,741,968	

#### Schedule of Wastewater Rate Base

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Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Interim [X] Final [ ] Historic [X] Projected [ ]

Florida Public Service Commission

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Schedule: A-2 (Interim) Page 1 of 1 Preparer: Kirsten Weeks

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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.

	(1)	(2) Average Balance	(3)		(4) Adjusted	(5)
Line No.	Description	Per Books	Utility Adjustments	_	Utility Balance	Supporting Schedule(s)
1 2	Utility Plant in Service	2,329,527	524,629	(A)	2,854,156	A-6, A-3 Int.
3 4	Utility Land & Land Rights	-	470	(A)	470	A-6
5 6	Less: Non-Used & Useful Plant (net)	N/A	N/A		-	A-7
7 8	Construction Work in Progress	45,375	(45,375)	(C)	-	A-3 Int.
9 10	Less: Accumulated Depreciation	(433,733)	(96,267)	(B)	(530,000)	A-10, A-3 Int.
11 12	Less: CIAC	(772,777)	1,795	(D)	(770,982)	A-12, A-3 Int.
13 14	Accumulated Amortization of CIAC	506,911	(13,568)	(E)	493,343	A-14, A-3 Int.
15 16	Acquisition Adjustments	-	-		-	-
17 18	Accum. Amort. of Acq. Adjustments	-	-		-	-
19 20	Advances For Construction	-	-		-	A-16
21 22	Working Capital Allowance		415,909	(F)	415,909	A-17, A-3 Int.
23	Total Rate Base	1,675,303	787,593		2,462,896	

# Schedule of Adjustments to Rate Base

Company: Utilities, Inc. of Florida - Seminole County Schedule Year Ended: 12/31/08 Interim [X] Final [] Historic [X] Projected [] Florida Public Service Commission

Schedule: A-3 (Interim) Page 1 of 3 Docket No.: 090462-WS Preparer: Kirsten Weeks

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

_ine No.	Description		Water	Wastewater
1	(A) Utility Plant			TTABLEWALES
2	1. Utility Plant in Service			
3	(a) Allocate General Plant to wastewater based on ERCs	Total in Water		
4	303.5 / 353.7 Land & Land Rights	201.847	(70,291)	70,29
5	304.5 / 354.7 Structures & Improvements	948,311	(330,241)	330.24
6	340.5 / 390.7 Office Furniture & Equipment	522,405	(181,923)	181,92
7	341.5 / 391.7 Transportation Equipment	1,226,274	(427,039)	427,03
8	342.5 / 392.7 Stores Equipment		(121,000)	127,00
9	343.5 / 393.7 Tools, Shop & Garage Equipment	163,650	(56,990)	56.99
10	344.5 / 394.7 Laboratory Equipment	6,103	(2,125)	2,12
11	345.5 / 395.7 Power Operated Equipment	1,243	(433)	43
12	346.5 / 396.7 Communication Equipment	70,436	(24,529)	24.52
13	347.5 / 397.7 Miscellaneous Equipment	10,100	(24,020)	24,51
14	Total allocations of General Plant between water and wastewater	3,140,269	(1,093,571)	1,093.57
15		<u> </u>	(1,050,011)	1,000,01
16	(b) To correct parent companies allocations during the year		597,396	(8,51
17	To adjust Transportation Equipment for vehicle usage by Seminole County		52,579	28.09
18	Total Allocation Adjustments	-	649,975	19,57
19			049,970	19,07
20	(c) To allocate average plant from UIF Common Cost Centers			
21	Pasco Cost Center		10,132	
22	Seminole Cost Center		74,906	(23,09
23	Total allocations of UIF Common Cost Centers	-	85,038	(23,09
24		-	00,000	(23,08
25	(d) Adjustments to Rollforward Plant - 1/1/2006 to 12/31/2008			
26	Total Adjustments to Water / Wastewater UPIS		(1,317,522)	38,22
27	Allocation of Computers and Transportation		(928,081)	(495,88
28	Allocation of Water General Plant accounts to Wastewater		364,724	(364,72
29 29	Allocation of Wastewater General Plant accounts to Wastewater			257,42
29 30	Allocation for wastewater General Plant accounts to water Allocation Rounding		(257,425)	257,42
31	·	-	(1)	(564.95
32	Total Adjustments to Rollforward Plant = 1/1/2006 to 12/31/2008	<u> </u>	(2,138,305)	(004,95
52 33	Total adjustments to litility Plant		(2 406 963)	525,09
	Total adjustments to Utility Plant	=	(2,496,863)	525,09
34				
	(B) Accumulated Depreciation			
36	1. Utility Plant in Service	Tobat in 184aan		
37	(a) Allocate General Plant Accumulated Depreciation to wastewater based on ERCs	Total in Water	(404 000)	
38	304.5 / 354.7 Structures & Improvements	348,601	(121,398)	121,39
39	340.5 / 390.7 Office Furniture & Equipment	196,853	(68,552)	68,55
40	341.5 / 391.7 Transportation Equipment	692,969	(241,320)	241,32
41	342.5 / 392.7 Stores Equipment	-	-	
42	343.5 / 393.7 Tools, Shop & Garage Equipment	106,570	(37,112)	37,11
13	344.5 / 394.7 Laboratory Equipment	5,132	(1,787)	1,78
14	345.5 / 395.7 Power Operated Equipment	6	(2)	
45	346.5 / 396.7 Communication Equipment	62,940	(21,918)	21,91
46	347.5 / 397.7 Miscellaneous Equipment		-	
47	Total Allocation of General Plant Accumulated Depreciation	1,413,071	(492,090)	492,09
48				
49	(b) To correct parent companies depreciation allocations during the year based on ERCs		155,168	4,10
50	To adjust Acc. Dep. for Vehicle Usage by Seminole County		22,510	12.02
	Total Allocation Adjustments		177,678	16,13
51		_		
51 52 53	(c) To allocate average accumulated depreciation from UIF Common Cost Centers			
52	(c) To allocate average accumulated depreciation from UIF Common Cost Centers Pasco Cost Center		2,704	
52 53			2,704 17,808	(33,40

# Schedule of Adjustments to Rate Base

Company: Utilities, Inc. of Florida - Seminole County Schedule Year Ended: 12/31/08 Interim [X] Final [ ] Historic [X] Projected [ ] Florida Public Service Commission

Schedule: A-3 (Interim) Page 2 of 3 Docket No.: 090462-WS Preparer: Kirsten Weeks

# 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	Wastereste
1	(d) Adjustments to Rollforward Accumulated Depreciation - 1/1/2006 to 12/31/2008	Vyater	Wastewater
2	Total Adjustments to Water / Wastewater Accumulated Depreciation	(640,682)	(80,384
3	Allocation of Computers and Transportation to Water / Wastewater	(517,178)	(276,333
4	Allocation of Water General Plant Depreciation to Wastewater	126,216	(126,21
5	Allocation of Wastewater General Plant Depreciation to Water	(104,386)	104,38
6	Allocation Rounding	1	(1
7	Total Adjustments to Rollforward Plant - 1/1/2006 to 12/31/2008	(1.136,029)	(378,548
8			
9 10	Total Accumulated Depreciation Adjustments	(1,429,929)	96,267
	C) <u>Construction</u> Work in Progress		
2	1. To remove from rate base average construction work in process	(72,343)	(45.375
13	Total construction work in progress		
4		(72,343)	(45,375
	D) Contributions in Aid of Construction (CIAC)		
16	1. Adjustments to Rollforward & Reclassify CIAC - 1/1/2006 to 12/31/2008		
17	CIAC - Water Treatment Equipment	(107,000)	
8	CIAC - Other Tangible Plant - Water	6,939	
9	CIAC - Water Tap	96,173	
20	CIAC - Structures & Improvements - Wastewater Treatment		68,391
21	CIAC - Structures & Improvements - General Sewer		(121,191
22	CIAC - Force Mains		(38,897
3	CIAC - Gravity Mains		(164,868
4	CIAC - Services		38,897
!5	CIAC - Manholes		23,148
6	CIAC - Sewer Tap		185,605
17	CIAC - Reuse Res Cap Fee		7,120
28	Total CIAC Adjustments	(3,888)	(1,795
29 30 (	E) Accumulated Amortization of CIAC		
31 (	<ol> <li>Adjustments to Rollforward &amp; Reclassify Amortization of CIAC - 1/1/2006 to 12/31/2008</li> </ol>		
32	CIAC - Organization - Water	3,463	
33	CIAC - Structures & Improvements - Source of Supply	(19,375)	
34	CIAC - Structures & Improvements - Water Treatment	(8,338)	
5	CIAC- Weils & Springs	(26,707)	
16	CIAC - Viells & Springs CIAC - Electric Pump Equipment - Source of Supply	(72,641)	
17	CIAC - Water Treatment Equipment	(19,361)	
8	CIAC - Distribution Reservoirs & Standpipes	(38,014)	
9	CIAC - Transmission & Distribution Mains	(204,652)	
9 0	CIAC - Fransmission a Distribution mains	(44,459)	
10 11	CIAC - Meters	(44,797)	
2	CIAC - Meter Installations	(1,100)	
3	CIAC - Hydrants	(13,445)	
4	CIAC - Other Tangible Plant - Water	(17,720)	
 5	CIAC - Water Tap	536,024	
6	CIAC - Water Plant Meter Fee	7	
17	CIAC - Organization - Wastewater		14,161
	CIAC - Structures & Improvements - Pump Lift Stations		(76,748
18	CIAC - Structures & Improvements - Treatment		11,072
	CIAC - Structures & Improvements - General Sewer		(61,446
49	CIAC - Force Mains		(36,595
49 50	CIAC - FOICE Mains		(262.14(
19 50 51	CIAC - Folde Mains CIAC - Gravity Mains		
19 50 51 52			6,310
19 50 51 52 53	CIAC - Gravity Mains		
19 50 51 52 53 54	CIAC - Gravity Mains CIAC - Services to Customers		3,985
49 50 51 52 53 54 55	CIAC - Gravity Mains CIAC - Services to Customers CIAC - Manholes		3,985 (34
48 49 50 51 52 53 54 55 56 57	CIAC - Gravity Mains CIAC - Services to Customers CIAC - Manholes CIAC - Treatment & Disposal - Lagoons		6,310 3,985 (34 (795 388,662

# Schedule of Adjustments to Rate Base

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Company: Utilities, Inc. of Florida - Seminole County Schedule Year Ended: 12/31/08 Interim [X] Final [ ] Historic [X] Projected [ ] Florida Public Service Commission

Schedule: A-3 (Interim) Page 3 of 3 Docket No.: 090462-WS Preparer: Kirsten Weeks

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

Line	r i				
No.		Description		Water	Wastewater
1	(F) <u>W</u>	prking Capital	Total UIF		
2	1.	Adjustments to Schedule A-18 affecting Working Capital			
3		(a) Adjustment to remove from books 13-month average balance in UIF Deferred Rate Case Expense	(483,284)		
4					
5		(b) Adjustment to record the unamortized 13-month average UIF Deferred Rate Case Expense balance for the 2005			
6		TY Rate Case (Amortization Start Date - 9/1/07)	220,340		
7		Net Adjustment to Deferred Rate Case Expense	(262,944)		
8					
9		(c) Adjustment to record 13-month average Unamortized Loss related to the land associated with the Orange County			
10		Crescent Heights/Davis Shores Dismantlement	16,507		
11					
12		Total Adjustments to Schedule A-18 affecting Working Capital	(246,437)		
13					
14	2.	Adjustments to Schedule A-19 affecting Working Capital			
15		(a) Adjustment to record 13-month average Unamortized Gain on Sale of Ravenna Park/Lincoln Heights			
16		Condemnation Land at Seminole County	44,530		
17					
18		(b) Adjustment to record 13-month average Unamortized Gain on Sale of Wis-Bar Land at Pasco County	3,717		
19					
20		Total Adjustments to Schedule A-19 affecting Working Capital	48,247		
21					
22		Working Capital Adjustment Per Schedule A-17 - Interim		778,234	415,909

#### Schedule of Water Net Operating Income

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Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Test Year Ended: 12/31/08 Interim [X] Flnal [ ] Historic [X] or Projected [ ]

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Florida Public Service Commission

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Schedule: B-1 (Interim) Page 1 of 1 Preparer: Kirsten Weeks

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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.

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Line	(1)	(2) Balance Per	(3) Utility Test Year	(4) Utility Adjusted	(5) Requested Revenue		(6) Requested Annual	(7) Supporting
No.	Description	Books	Adjustments	Test Year	Adjustment		Revenues	Schedule(s)
		<b></b> _	······			•		
1	OPERATING REVENUES	728,392	51,297	779,689	246,035	(A)	1,025,724	B-4, B-3 Int.
2								
3	Operation & Maintenance	904,918	(483,757)	421,161		(B)	421,161	B-5, B-3 Int.
4								<b>-</b>
5 6	Depreciation, net of CIAC Amort.	176,595	(45,241)	131,354		(C), (D)	131,354	B-13, B-3 Int.
7	Amortization/Other Expense	-	-	<u>-</u>		(E)	_	
8						(-)	-	
9	Taxes Other Than Income	201,190	(101,650)	99,540	11,072	(F)	110,612	B-15, B-3 Int.
10						•••		
11	Provision for Income Taxes	-	1,403	1,403	88,416	(G)	89,819	C-1, B-3 Int.
12				150				
13 14	OPERATING EXPENSES	1,282,703	(629,245)	653,459	99,488	-	752,947	
15	NET OPERATING INCOME	(554,311)	680,542	126,231	146,547		272,777	
16		(004,077)	000,042			=	212,111	
17								
18	RATE BASE	4,070,238	(328,270)	3,741,968			3,741,968	
19				<u> </u>		-		
20								
21	RATE OF RETURN	9	0	3.37 %			7.29 %	,
						-		

# Schedule of Wastewater Net Operating Income

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Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Test Year Ended: 12/31/08 Interim [X] Final [ ] Historic [X] or Projected [ ] Florida Public Service Commission

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Schedule: B-2 (Interim) Page 1 of 1 Preparer: Kirsten Weeks

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	(1)	(2) Balance Per	(3) Utility Test Year	(4) Utility Adiustad	(5) Requested Revenue		(6) Requested	(7)
No.	Description	Books	Adjustments	Adjusted Test Year	Adjustment		Annual Revenues	Supporting Schedule(s)
		·				-		
1	OPERATING REVENUES	689,590	54,364	743,954	134,541	(A)	878,495	B-4, B-3 Int.
2								
3	Operation & Maintenance	291,686	218,670	510,356	-	(B)	510,356	B-6, B-3 Int.
4 5	Depreciation, net of CIAC Amort.	65,776	18,290	84,066	-		94.000	
6	Depreciation, net of CIAC Amore	03,770	10,290	04,000	-	(C), (D)	84,066	B-14, B-3 Int.
7	Amortization/Other Expense	-	(24,289)	(24,289)	-	(E)	(24,289)	B-3 Int.
8								
9	Taxes Other Than Income	-	63,653	63,653	6,054	(F)	69,707	B-15, B-3 Int.
10 11	Provision for Income Taxes	-	10,771	10,771	49.250		50 101	01.00-4
12	Provision for income taxes		10,771	10,771	48,350	(G)	59,121	C-1, B-3 Int.
13	OPERATING EXPENSES	357,462	287,095	644,557	54,404		698,961	
14						· -	<u> </u>	
15	NET OPERATING INCOME	332,128	(232,731)	99,397	80,137	-	179,534	
16								
17 18	RATE BASE	1,675,303	787,593	2,462,896			2,462,896	
19						- 2	2,402,030	
20								
21	RATE OF RETURN	19.82 9	%	4.04 %			7.29 %	1
						=		

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Florida Public Service Commission Schedule: B-3 Interim Page 1 of 4 Docket No.: 090462-WS Preparer: Kirsten Weeks

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 <u>No.</u>	Description		Water	Wastewater
	A) Adjustments to Revenues	·		
2	Test Year Revenues			
3	(1) Test Year Revenues net of Unbilled Revenues			
4	To reflect twelve-months billing net of accruals			
5	Total Revenues per B4		728,392	689,590
6	Adjustment to remove Accrued Revenues per B4		10,425	9,508
7	Adjustment to correct Miscellaneous Revenues per E-5		(3,835)	
8	Test Year Adjusted Revenues		734,982	699,098
9 10				
11	(2) Annualized Revenue			
12	To calculate test year revenues based on current rates			
13	Annualized water/sewer revenues per Schedule E-2, pp 1 & 2		779,689	743,954
14	Test Year Adjusted Revenues net of Accrual per above		734,982	699,098
15	Adjustment required to annualize revenues		44,707	44,856
16	Pro-Forma Adjustments			
17	(3) Revenue Increase			
18	Increase in revenue required by the Utility to realize a 7.29% rate of return	<u> </u>	040.005	101.511
19	increase in revenue required by the Ounry to realize a 7.29% rate of return		246,035	134,541
20	Total Adjustments to Revenues		297,332	188,905
21 (	B) Adjustments to Operations & Maintenance (O&M) Expenses			
22	(1) To allocate common expenses charged to water to wastewater			
23	601/701 Salaries & Wages - Employees		(69,847)	69,847
24	603/703 Salaries & Wages - Officers, Etc.		(8,222)	8,222
25	604/704 Employee Pensions & Benefits		(27,097)	27.097
26	620/720 Materials & Supplies		(6,772)	6.772
27	632/732 Contractual Services - Acct		(1,513)	1,513
28	633/733 Contractual Services - Legal		(860)	860
29	635/735 Contractual Services - Testing		(784)	784
30	636/736 Contractual Services - Other		(9,438)	9,438
31	642/742 - Rental of Equipment		(3,436)	3,430
32	650/750 Transportation Expenses		(9,624)	9,624
33	659/759 Insurance - Other		(11,565)	11.565
34	660/760 Advertising Expense		(11,565)	8
35	666/766 - Regulatory Commission Expense - Rate Case Amort.		(84,327)	84,327
36	667/767 Reg. Comm. Exp Other		(324)	324
37	670/770 Bad Debt Expense		(7,722)	7,722
38	675/775 Miscellaneous Expenses		(37,506)	37,506
39	Total Allocation to Wastewater		(275,607)	275.607
40			(	
41	(2) To correct parent companies allocations during the year based on ERCs	Total		
42	604/704 - Employee Pensions & Benefits	(1,075)	(701)	(374)
43	618/718 - Chemicals	(425)	(425)	(014)
44	620/720 - Materials	(20,315)	(13,240)	(7,075)
45	632/732 - Contractual Services - Acct.	(15)	(10)	(5)
46	633/733 - Contractual Services - Legal	5,377	3,505	1,872
47	636/736 - Contractual Services - Other	(5)	(3)	(2)
48	642/742 - Rental of Equipment	5	3	2
19	659/759 - Insurance - Other	162	106	56
50	666/766 - Regulatory Commission Expense - Rate Case Amort.	(140,155)	(91,347)	(48,808)
51	667/767 - Regulatory Commission Expense - Other	6,900	4,497	2,403
52	670/770 - Bad Debt Expense	78	51	27
53	675/775 - Miscellaneous Expenses	(5,336)	(3,478)	(1,858)
54	Total parent companies expenses reallocation based on ERCs	(154,804)	(101,042)	(53,762)

Florida Public Service Commission Schedule: B-3 Interim Page 2 of 4 Docket No.: 090462-WS Preparer: Kirsten Weeks

# 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.		Water	Wastewater
1	(3) To correct allocations, annualize and increase salary and related expenses, and		
2	transportation expenses		
3	601/701 Salary & Wages	(18,332)	(9,796
4	603/703 Salary & Wages - Officers	(14,040)	(7,502
5	604/704 - Employee Pensions & Benefits	(20,146)	(10,764
6	650/750 Transportation Expense	(6,626)	(3,540
7	Total Salary & Transportation allocation adjustment	(59,144)	(31,602
8			<u></u>
9	(4) To adjust previous rate case amortization to allowed yearly amount		
10	Per Order No. PSC-07-0505-SC-WS	21,345	11,393
11	Per balance prior to adjustment in (2) above	157,825	84,327
12	Per allocation adjustment in (2) above	(91,347)	(48,808
13	666/766 - Regulatory Commission Expense - Rate Case Amort.	(45,133)	(24,126
14	• • • • • • • • • • • • • • • • • • •	(10,100)	
15	(5) To adjust Purchased Water Expense to reflect actual bills per system dated		
16	2008, net of accruais, reversals and posting errors		
17	Weathersfield System per 2008 bill	1.041	
18	Oakland System per 2008 bills	1,335	
19	Phillips System per 2008 bills	550	
20	Crystal Lake System per 2008 bills	754	
21	Total Expense per Bills	3.680	· · · · ·
22	Purchased Water expense per 2008 Income Statement	4,480	
23	610 - Purchased Water Expense Adjustment	(800)	
24		(800)	
25	(6) To adjust Purchased Wastewater Treatment Expense to reflect actual bills per		
26	system dated 2008, net of accruals, reversals and posting errors		
27	Oakland Hills/G Acres/Trailwoods/Weathersfield Systems per 2008 bill		404.004
28	Ravena/Lincoln Heights Systems per 2008 bills		134,884
29	Total Expense per Bills		172,240
30			307,124
31	Purchased Wastewater Treatment expense per 2008 Income Statement		254,571
32	710 - Purchased Wastewater Treatment Expense Adjustment		52,553
33	(7) 618/718 Chemicals		
34			
35	To remove charges pertaining to Sanlando Utilities	(231)	
	To remove charges pertaining to Penbrooke Utilities	(344)	
36	To remove and transfer charges pertaining to Pasco County - UIF	(25)	
37	To remove unvouchered invoice included in the G/L	(1,976)	
88	To correct the value of invoices overstated in the G/L	(701)	
89 10	To reclass GL adjustment	25	
10	To add chemical expenses booked at Marion County GL - UIF	375	
¥1	To add charges for above invoices understated at Marion GL - UIF	200	
12	To add chemical expenses booked at Pasco County GL - UIF	375	
13	To correct the value of invoices understated in the G/L	271	
4	Total Chemical Adjustments	(2,031)	-
45			
16	Total Adjustment required to O&M Expenses	(483,757)	218,670
17			
	(C) Adjustment to Depreciation Expense:		
9	(1) To allocate common general depreciation expense from water to wastewater	(23,446)	23,446
0	(See Schedules B13 & B14, column (3) for account breakdown)		
i1			
52	(2) (a) To correct parent companies allocations during the year based on ERCs	(8,706)	(3,407)
53	(b) To adjust depreciation expense for vehicle usage by Seminole County	(745)	(398)
4	(See Schedules B13 & B14, column (4) for account breakdown)	(9,451)	(3,805)
	,	(0,101)	(0,000)

Florida Public Service Commission Schedule: B-3 Interim Page 3 of 4 Docket No.: 090462-WS Preparer: Kirsten Weeks

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	(3	B) To allocate common depreciation expenses from UIF Common Cost Centers	1,085	579
2		(See Schedules B13 & B14, column (5) for account breakdown)		
3 4	(4	b) To rollforward depreciation expense & correct depreciation rates	(00 000)	
5	(4	(See Schedules B13 & B14, column (6) for account breakdown)	(20,892)	(2,819)
6				
7		Total Adjustments to Depreciation Expenses	(52,704)	17,401
8				
9	(D)	Amortization of CIAC		
10		(1) To rollforward amortization of CIAC & correct amortization rates		
11 12		CIAC - Structures & Improvements - Water Treatment	1	
12		CIAC - Water Treatment Equipment CIAC - Distribution Reservoirs & Standpipes	(393)	
14		CIAC - Distribution Reservoirs & Standpipes CIAC - Transmission & Distribution Mains	892	
15		CIAC - Hydrants	1,091 (1)	
16		CIAC - Other Tangible Plant - Water	(9,499)	
17		CIAC - Water Tap	452	
18		CIAC - Water Plant Meter Fee	(6)	
19		CIAC - Structures & Improvements - Pump Lift Stations		(760)
20		CIAC - Structures & Improvements - Treatment		(2,137)
21 22		CIAC - Structures & Improvements - General Sewer		1,830
22		CIAC - Force Mains CIAC - Gravity Mains		1,297
24		CIAC - Services to Customers		500
25		CIAC - Manholes		(1,024) (772)
26		CIAC - Treatment & Disposal - Lagoons		(1)
27		CIAC - Sewer Tap		178
28		Total Adjustments to CIAC Amortization Expense	(7,463)	(889)
29				
30	(E)	Adjustments to Amortization - Other Expense		
31		(1) To reflect \$24,289 yearly amortization of the \$121,446 gain associated with the		
32		Sale of Lincoln Heights Land - Amortization period of 5 years		(24,289)
33 34		Town Other Than Income		
35	(F)	Taxes Other Than Income Test Year Adjustments		
36		(1) To remove from the books total TOTI charged to combined accounts in order	(201,191)	
37		to allocate TOTI between water and wastewater and make corrections as	(201,191)	
38		necessary		
39				
40		(2) Payroll Taxes		
41		a. Allocation of P/R taxes per books to water & wastewater based on labor	16,178	8,644
42		costs		
43 44		b. Adjust Payroll Taxes for salary allocations / annualization / increase	(5,626)	(3,006)
45		Total Payroll Taxes Adjustment	10,552	E 000
46			10,552	5,638
47		(3) Personal Property Tax		
48 49		a. Allocation of Seminole County \$63,947.67 Personal Property Tax bill to water and wastewater based on Net Plant	43,607	20,341
50		Total Personal Property Tax Adjustment	43,607	20,341
51 52		(4) Deal Estate Tax		20,017
52 53		(4) Real Estate Tax a. Allocation of Seminole County Real Estate Taxes to water and	9.740	3 574
54		wastewater based on property taxed	8,749	3,371
55		b. Allocation of allocated taxes per books based on ERCs	581	310
56		Total Real Estate Tax Adjustment	9,330	3,681
				-,

Florida Public Service Commission Schedule: B-3 Interim Page 4 of 4 Docket No.: 090462-WS Preparer: Kirsten Weeks

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	(5) General & Other Taxes		
2		18.722	10.003
3	a. Allocation of per books amounts to water & wastewater based on ERCs	10,12	10,000
4	b. Correction to allocated taxes per books	(17,757)	(9,488)
5	Total General Other Taxes Adjustment	965	515
6			
7	(6) Regulatory Assessment Fees (RAF)		
8	a. Calculate RAFs based on Adjusted Test Year Revenues		
9	Test Year Adjusted Revenues	734,982	699,098
10	b. Calculate RAFs for Annualized Revenues		
11	Adjustment to Annualize Revenues	44,707	44,856
12	Total Test Year Adjusted Revenues	779,689	743,954
13	RAF Rate	0.045	0.045
14	Adjusted Test Year RAF	35,086	33,478
15			
16	Total Test Year Adjustments to TOTI	(101,651)	63,653
17			
18	Pro Forma Adjustments		
19	(7) Regulatory Assessment Fees (RAF)		
20	<ul> <li>Calculate RAFs on Additional Revenues Requested</li> </ul>		
21	Additional Revenues Requested	246,035	134,541
22	RAF Rate	4.5%	4.5%
23	Adjustment to RAF	11,072	6,054
24			
25	Total Pro Forma Adjustments to TOTI	11,072	6,054
26			
27 (G	/		
28	<ol> <li>To calculate adjusted taxes prior to revenue increase</li> </ol>	1,403	10,771
29	· · · · · · · · · · · · · · · · · · ·		
30	(2) To calculate additional taxes due to requested revenue adjustments	88,416	48,350
31 32	Total Adjustments to Dravisian for Issome Toyon	89,819	50 424
JZ	Total Adjustments to Provision for Income Taxes	89,819	59,121

Taxes Other Than Income (Interim Rates)

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Historic [X] or Projected [ ] Interim [X] Final [ ]. Florida Public Service Commission

Schedule: B-15 Interim Page 1 of 2 Preparer: Kirsten Weeks 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.

	(1) Line	(2) Regulatory	(3)	(4) Real Estate	(5)	(6)
No.	Description	Assessment Fees (RAFs)	Payroll Taxes	& Personal Property	Other	Total
1	WATER					
2 3	Test Year Per Books *	69,757	24,821	77,887	28,725	201,190
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	1. Remove TOTI from books in order to correct and allocate	(69,757)	(24,821)	(77,887)	(28,725)	(201,190
6 7	appropriately between water and wastewater		,	(	(	(
8	2. Payroll Taxes					
9 10	Allocation to water and wastewater and adjustments to P/R taxes per B-3		10,552			10,552
11						
12	3. Personal Property Tax					
13 14	Allocation to water and wastewater and adjustments to personal			43,607		43,607
15	propety taxes per B-3					
16	4. Real Estate Tax					
17	Allocation to water and wastewater and adjustments to real estate			9,330		9,330
18 19	taxes per 8-3			0,000		3,000
20	5. General & Other Taxes					
21	Allocation to water and wastewater and adjustments to general &				965	965
22 23	other taxes per B-3					
24	6. Regulatory Assessment Fees					
25	Calculation of RAFs based on Adjusted and Annualized Test Year	35,086				35,086
26	Revenues per B-3					00,000
27						
28	Adjusted Test Year TOTI - Water	35,086	10,552	52,937	965	99,540
29 30	PRO FORMA ADJUSTMENTS					
31	7. Regulatory Assessment Fees					
32	a. Adjust for additional revenues requested	11,072				11,072
33	······					11,072
34	Total Taxes Other than Income - Water	46,158	10,552	52,937	965	110,612
35						

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39 *Note: Taxes are not allocated to Water & Wastewater in the books of the utility. They are booked to a combined account.

Taxes Other Than income (Interim Rates)

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Historic [X] or Projected [ ] Interim [X] Final [ ]

#### Schedule: B-15 Interim Page 2 of 2 Preparer: Kirsten Weeks 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.

		Regulatory		Real Estate		
	Line	Assessment	Payroli	& Personal		
No.	Description	Fees (RAFs)	Taxes	Property	Other	Total
1	WASTEWATER					
2	Test Year Per Books *	-	-	-	-	•
3						
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	1. Payroli Taxes					
6	Allocation to water and wastewater and adjustments to P/R taxes		5,638			5,638
7	per B-3					
8						
9	2. Personal Property Tax					
10	Allocation to water and wastewater and adjustments to personal			20,341		20,341
11	propety taxes per B-3					
12						
13	3. Real Estate Tax			3,681		3,681
14 15	Allocation to water and wastewater and adjustments to real estate taxes per B-3			3,001		3,001
16	taxes per B-3					
17	4. General & Other Taxes					
18	Allocation to water and wastewater and adjustments to general &				515	515
19	other taxes per B-3					
20						
21	5. Regulatory Assessment Fees					
22	Calculation of RAFs based on Adjusted and Annualized Test Year	33,478				33,478
23	Revenues per B-3					
24	-			<u></u>		
25	Adjusted Tøst Year TOTI - Wastewater	33,478	5,638	24,022	515	63,653
26						
27	PRO FORMA ADJUSTMENTS					
28	6. Regulatory Assessment Fees					
29	a. Adjust for additional revenues requested	6,054				6,054
30				04.000	545	
31	Total Taxes Other than Income - Wastewater	39,532	5,638	24,022	515	69,707
32 33						
33						

34 35 36

37 *Note: Taxes are not allocated to Water & Wastewater in the books of the utility. They are booked to a combined account.

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Reconciliation of Total Income Tax Provision Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Historic [X] or Projected [ ] Interim [X] Final []

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Florida Public Service Commission Schedule: C-1 (Interim) Page 1 of 1 Preparer: Kirsten Weeks

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

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Line No.	Description	Ref.	 Total Per Books	 Utility Adjustments	_	Utility Adjusted	 Water	 Sewer
1 2	Current Tax Expense	C-2(!)	\$ (192,594)	\$ 341,534	\$	148,940	\$ 89,819	\$ 59,121
3 4	Deferred Income Tax Expense	C-5(I)	(22,688)	22,688		-	-	-
5 6	ITC Realized This Year	C-7	-	-		-	-	-
7 8 9	1TC Amortization (3% ITC and IRC 46(f)(2))	C-7	-	-		-	-	-
10 11	Parent Debt Adjustment	C-8	 	 			 	
12	Total Income Tax Expense		\$ (215,282)	\$ 364,222	\$	148,940	\$ 89,819	\$ 59,121

Supporting Schedules: C-2 Interim, C-5 Interim, C-7, C-8 Recap Schedules: B-1 Interim, B-2 Interim

#### State and Federal Income Tax Calculation - Current Water

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Historic (X) Projected []

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.

Florida Public Service Commission

Schedule: C-2 Water (Interim) Page 1 of 2 Preparer: Kirsten Weeks

Line No.		Totał Per Book	5	Utility Adjustments		Test Year Adjusted	interim ljustments		Interim Adjusted
				- Augustation to	_		 Jasanonto		Adjuated
1	Net Utility Operating Income (Sch. B-1/B-2)	\$ (554,	311) \$	680,542	\$	126,231	\$ 146,547	\$	272,777
2	Add: Income Tax Expense Per Books (Sch. B-1/B-2)			1,403	\$	1,403	88,416		89,819
3							0		
4	Subtotal	(554,	311)	681,945		127,634	234,963		362,597
5	Less: Interest Charges (Sch. C-3)	242,	794	(118,888)		123,906	 · <u> </u>		123,906
6							0		
7	Taxable Income Per Books	(797,	105)	800,833		3,728	234,963		238,691
8 9	Schedulø M Adjustments:						-		
9 10	Permanent Differences (From Sch. C-4)	5	24	(5,124)			-		
11	Timing Differences (From Sch. C-5)	5, (39,1		(3,124) 39,295		-	-		-
12		(00,		09,200					
13	Total Schedule M Adjustments	(34,	(71)	34,171		-	-		-
14			<u></u>						
15	Taxable income Before State Taxes	(762,	334)	766,662		3,728	234,963		238,691
16	Less: State Income Tax Exemption (\$5,000)	、 <i>_</i> ,							
17	, , , ,								
18	State Taxable income	(762.5	934)	766,662		3,728	234,963		238,691
19	State Income Tax (5.5% of Line 18)*	(41,9	961)	42,166		205	12,923		13,128
20	Limited by NOL								
21	Credits								
22									
23	Current State Income Taxes	(41,5	961)	42,166		205	12,923		13,128
24									
25	Federal Taxable Income (Line 15 - Line 23)	(720,9		724,496		3,523	222,040		225,563
26	Federal Income Tax Rate	0	.34	0.34		0.34	 0.34	-	0.34
27	To down) have me Towner (Class OF 11) (no. 05)	(0.45		046 220		1,198	75,493		76,691
28 29	Federal Income Taxes (Line 25 x Line 26) Less: Investment Tax Credit Realized	(245,	131)	246,329		1,190	75,495		70,091
30	This Year (Sch. C-7)								
31		<u> </u>							
32	Current Federal Inc. Taxes (Line 28 - Line 30)	(245,	34)	246.329		1,198	75,493		76,691
33					_				
34	Summary:								
35	Current State Income Taxes (Line 23)	(41,9	961)	42,166		205	12,923		13,128
36	Current Federal Income Taxes (Line 32)	(245,		246,329		1,198	75,493		76,691
37							 		
38	Total Current Income Tax Expense (To C-1)	\$ (287.	92) \$	288,495	\$	1,403	\$ 88,416	\$	89,819
39									

Supporting Schedules: B-1 (I), C-3 (I), C-4, C-5 (I), C-7 Recap Schedules: C-1 (Interim)

State and Federal Income Tax Calculation - Current Water

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Historic [X] Projected []

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.

Florida Public Service Commission

Schedule: C-2 - Wastewater (Interim) Page 2 of 2 Preparer: Kirsten Weeks

Line No.		P	Total er Books	 Utility djustments		Test Year Adjusted	A	Interim ljustments		Interim Adjusted
1	Net Utility Operating Income (Sch. B-1/B-2)	\$	332,128	\$ (232,731)	\$	99,397	\$	80,137	\$	179,534
2	Add: Income Tax Expense Per Books (Sch. B-1/B-2)			10,771	\$	10,771		48,350		59,121
3 4	Subtotal		332,128	(221,960)		110,168		128,487		238,655
5	Less: Interest Charges (Sch. C-3)		159,803	(78,260)		81,543		120,407		81,543
6				(						
7	Taxable Income Per Books		172,325	(143,700)		28,625		128,487		157,112
8 9	Schedule M Adjustments:							-		
10	Permanent Differences (From Sch. C-4)		2,488	(2,488)				-		-
11	Timing Differences (From Sch. C-5)		(20,996)	20,996		-		-		-
12	,			 			-			
13	Total Schedule M Adjustments		(18,508)	18,508		-				
14								0		
15	Taxable income Before State Taxes		190,833	(162,208)		28,625		128,487		157,112
16 17	Less: State Income Tax Exemption (\$5,000)									
18	State Taxable income		190,833	(162,208)		28,625		128,487		157,112
19	State Income Tax (5.5% of Line 18)*		10.496	 (8,921)		1.574		7.067		8,641
20	Limited by NOL			<b>、</b> ,						
21	Credits			 			_			
22				 						
23	Current State Income Taxes		10,496	 (8,921)		1,574		7,067		8,641
24	Federal Taxable Income (Line 15 - Line 23)		180,337	(153,287)		27,051		121,420		148,471
25 26	Federal Income Tax Rate		0.34	0.34		0.34		0.34		0.34
27	1 Adeigi urcalla 187 Vara	<u> </u>	0.04	 0.04		0.04		0.04		0.04
28	Federal Income Taxes (Line 25 x Line 26)		61,314	(52,118)		9,197		41,283		50,480
29	Less: Investment Tax Credit Realized									
30	This Year (Sch. C-7)			 						
31										
32	Current Federal Inc. Taxes (Line 28 - Line 30)		61,314	 (52,118)		9,197		41,283		50,480
33 34	Summary;									
34 35	Current State Income Taxes (Line 23)		10,496	(8,921)		1.574		7.067		8.641
36	Current Federal Income Taxes (Line 32)		61,314	(52,118)		9,197		41,283		50,480
37				 (		-,			_	
38	Total Current Income Tax Expense (To C-1)	\$	71,810	\$ (61,039)	s	10,771	\$	48.350	\$	59,121

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41 42 Supporting Schedules: B-2 (I), C-3 (I), C-4, C-5 (I), C-7 Recap Schedules: C-1 (Interim)

## Schedule of Interest In Tax Expense Calculation - Water

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Interim [X] Final [] Historic [X] Projected [] Florida Public Service Commission Schedule: C-3 (Interim) Page 1 of 1 Preparer: Kirsten Weeks

Supporting Schedules: D-1 (I), C-8 Recap Schedule: C-2 (Interim)

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	······································	Total	Utility	Utility		
No.	Description	Per Books	Adjustments*	Adjusted	Water	Wastewater
1	Interest on Long-Term Debt					
2						
3	Amortization of Debt Premium,					
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	4,048	23,199	27,247	16,432	10,815
7						
8	Other Interest Expense - Intercompany	398,549	(220,347)	178,202	107,474	70,728
9						
10	AFUDC	4,795	(4,795)	-	-	-
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)					
14		•				
15	Total Used For Tax Calculation	\$ 407,392	\$ (201,943)	\$ 205,449	123,906	<u>\$81,543</u>
16						
17						
18	* Adjustment to calculate interest per capita	al structure in Sched	ule D1 (Interim).			
19						
20						
21						
22	Calculation of ITC Interest Synchronization	•				

23 ONLY for Option 2 companies (See Sch. C-8, pg. 4)

24 25		,,			Total Weighted	Debt Only Weighted
26	Balances From Schedule D-1	Amount	Ratio	Cost	Cost	Cost
27						
28	Long-Term Debt	\$-	This Schedule is	not applicable		
29						
30	Short-Term Debt	-				
31						
32	Preferred Stock	-				
33						
34	Common Equity		-	-	-	
35						
36	Total	<u>\$</u> -	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

#### Deferred Income Tax Expense - Water & Wastewater

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Company: Utilities, Inc. of Fiorida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Historic [X] Projected [] Interim [X] Final [] Florida Public Service Commission

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Schedule: C-5 (Interim) Page 1 of 1 Preparer: Kirsten Weeks

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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,

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			· · · · · ·	UIF				Per Bo	oks Allocation	n to County Sy	stems		
Line			Total	Utility	Utility	Marion	Marion	Orange	Pasco	Pasco	Pinellas	Seminole	Seminole
No.	Description	<u>P</u>	er Books	Adjustments	Adjusted	Water	Sewer	Water	Water	Sewer	Water	Water	Sewer
1	Timing Differences:												
2													
з	Tax Depreciation and Amortization	\$	812,380	<b>s</b> -									
4	Book Depreciation and Amortization		514,481	-	514,481								
5													
6	Difference		297,899	•	297,899								
7													
8	Other Timing Differences (Itemize):												
9			-										
10	Tap Fees		(543)	-	(543)								
11	Deferred Maintenance Additions		1,196	•	1,196								
12	Deferred Maintenance Amortization		(37,871)	-	(37,871)								
13	Deferred Rate Case Additions		58,639	-	58,639								
14	Deferred Rate Case Amortization		(242,150)	-	(242,150)								
15	Organization Expense Amortization		6,426	-	6,426								
16	Other (1)		(226,734)		(226,734)								
17													
10	Total Timing Differences (To C-2)	_	(143,138)	<u> </u>	(143,138)	(7,949)	(1,177)	(4,534)	(45,012)	(17,702)	(6,473)	(39,295)	(20,996)
19													
20	State Tax Rate		0,055	0.055	0.055								
21	State Deferred Taxes ( Line 18 x Line 20)		(7,873)	-	(7,873)								
22	(Limited by NOL)		-		•								
23	State Deferred Tax		(7,873)	-	(7,873)								
24													
25	Timing Differences For Federal Taxes												
26	(Line 18 - 23)		(135,265)	-	(135,265)								
27	Federal Tax Rate		0.34	0.34	0.34								
28											-		
29	Federal Deferred Taxes (Line 26 x Line 27)		(45,990)	-	(45,990)								
30			···· -/		, <b>,</b>								
31	Add: State Deferred Taxes (Line 23)		(7,873)	-	(7,873)								
32	· · · · · · · · · · · · · · · · · · ·		<u></u>						····				
33	Total Deferred Tax Expense (To C-1)	\$	(53,863)	s -	\$ (53,863)	(2,991)	(443)	(1,706)	(16,938)	(6,661)	(2,436)	(14,787)	(7,901)
34		÷											

35

(1) The "Other" timing difference of \$(225,734) is due to the fact that the Company's tax schedules were done prior to the Company's books being completely closed. The major component is the difference between
 the net book depreciation on the Company's tax schedule and the Company's books; Total Deferred Tax Expense of \$(53,863) equals the per book's Deferred Tax Expense.

Supporting Schedules: None Recap Schedules: C-2 (Interim) Schedule of Requested Cost of Capital 13-Month Average Balance

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Interim [x] Final [] Historical [x] Projected []

Florida Public Service Commission

Schedule D-1 (Interim) Page 1 of 1

Preparer: Kirsten E. Weeks

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

	(1)	(2) Reconciled to Requested Rate Base	(3)	(4)	(5)
Line No.	Class of Capital	AYE 12/31/08	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	2,679,727	43.19%	6.65%	2.87%
2	Short Term Debt	591,365	9.53%	4.30%	0.41%
3	Preferred Stock	-			
4	Common Equity	2,360,953	38.05%	10.46%	3.98%
5	Customer Deposits	30,297	0.49%	6.00%	0.03%
6	Tax Credits - Zero Cost	42.266	0.68%		
7	Tax Credits - Weighted Cost	-			
8	Accumulated Deferred Income Tax	500,257	8.06%		
9	Other (Explain)	-			
10	-				
11	Total	6,204,865	100.00%		7.29%
12					

13

15

14 Notes:

16 1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

17 2. ADIT adjustment include as part of the thirteen months average total state and federal ADIT allocation adjustments of \$1,415 for 12/2007

and (\$1,390) for 12/2008 which were not included in the 2007 and 2008 Annual Reports. See adjustments on C-6 Schedules. Accumulated 18 19

Deferred Income Taxes are then allocated to the counties based on 12/31/08 ERCs.

20 3. Tax Credits - Zero Cost are actual for Utilities, Inc. of Florida, and includes adjustments to 12/31/07 and 12/31/08 balances for the yearly

21 amortization of \$2,355.96 not recorded on the books. See adjustments on C-7 Schedule. Tax Credits are then allocated to the counties based on 22 12/31/08 ERCs.

4. The cost of equity is based on the lower range of the last authorized rate of return pursuant to Order No. PSC-07-0505-SC-WS. 23

Supporting Schedules: D-2 Recap Schedules: A-1, A-2 Reconciliation of Capital Structure to Requested Rate Base 13-Month Average Balance

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Schedule Year Ended: 12/31/08 Interim [x] Final [] Historical [x] Projected [] Florida Public Service Commission

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Schedule D-2 (Interim) Page 1 of 1

Preparer: Kirsten E. Weeks

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
					Reconciliation A	djustments	
Line				Thirteen Month		Pro Rata	Reconciled to
No.	Class of Capital	Balance 12/31/07	Balance 12/31/08	Average	Pro Rata	Percentage	Requested Rate Base
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(177,320,273)	47.58%	2,679,727
2	Short Term Debt	15,500,000	49,775,000	39,713,462	(39,122,097)	10.50%	591,365
3	Preferred Stock	-	-	-	-		-
4	Common Equity	158,372,419	157,737,014	158,595,058	(156,234,105)	41.92%	2,360,953
5	Customer Deposits	34,577	25,782	30,297	-	n/a	30,297
6	Tax Credits - Zero Cost (see note 2)	42,343	41,350	42,266	-	n/a	42,266
7	Tax Credits - Weighted Cost	-	-	-	-		-
8	Accumulated Deferred Income Taxes (see note 2)	501,957	479,856	500,257	-	n/a	500,257
9	Other (Explain)	-	-	-	-		-
10							<u> </u>
11	Total	354,451,296	388,059,002	378,881,340	(372,676,475)	100.00%	6,204,864
12							

12 13

14 Notes:

15 1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

16 2. ADIT adjustment include as part of the thirteen months average total state and federal ADIT allocation adjustments of (\$1,415) for 12/2007 and \$1,390 for 12/2008 which were not included in

17 the 2007 and 2008 Annual Reports. See adjustments on C-6 Schedules. Accumulated Deferred Income Taxes are then allocated to the counties based on 12/31/08 ERCs.

18 3. Tax Credits - Zero Cost are actual for Utilities, Inc. of Florida, and includes adjustments to 12/31/07 and 12/31/08 balances for the yearly amortization of \$2,355.96 not recorded on the books.

19 See adjustments on C-7 Schedule. Tax Credits are then allocated to the counties based on 12/31/08 ERCs.

Supporting Schedules: C-7, C-8, D-3, D-4, D-5, D-7 Recap Schedules: D-1 Rate Schedule

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39

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Test Year Ended: December 31, 2008 Interim [x] Final [] Water [x] or Sewer []

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

Florid	a Public	Service	Commission
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Schedule E-1 - Interim Page 1 of 2 Preparer: Dan Ciecierski

(1)	(3)	(4) Test Year Rates	(5) Test Year Rates	(6) Current Rates	(7) Proposed Rate	
Line No.	Class/Meter Size	Effective 1.1.08 to 5.18.08	Effective 5.19.08 to 12.31.08	2.17.09		
1	Residential					
2	5/8" Residential	\$5.79	\$5.87	\$6.15	\$8.11	
3	1" Residential	\$14.48	\$14.67	\$15.38	\$20.29	
4	1.5" Residential	\$28.95	\$29.34	\$30.76	\$40.58	
5	2" Residential	\$46.32	\$46.94	\$49.21	\$64.92	
6	3" Residential	\$92.64	\$93.88	\$98.42	\$129.85	
7	4" Residential	\$144.75	\$146.69	\$153.79	\$202.90	
8	6" Residential	\$289.50	\$293.38	\$307.58	\$405.79	
9						
10	Residential - Irrigation					
11	5/8" Residential Irrigation	\$5.79	\$5.87	\$6.15	\$8.11	
12	1" Residential Irrigation	\$14.48	\$14.67	\$15.38	\$20.29	
13		+1	+1.000	+ 10 / 2 0	<b>+-</b> 0. <b>-</b> <i>p</i>	
14	General Service					
15	5/8" General Service	\$5.79	\$5.87	\$6.15	\$8.11	
16	1" General Service	\$14.48	\$14.67	\$15.38	\$20.29	
17	1.5" General Service	\$28.95	\$29.34	\$30.76	\$40.58	
18	2" General Service	\$46.32	\$46.94	\$49.21	\$64.92	
19	3" General Service	\$92.64	\$93.88	\$98.42	\$129.85	
20	4" General Service	\$144.75	\$146.69	\$153.79	\$202.90	
21	6" General Service	\$289.50	\$293.38	\$307.58	\$405.79	
22	· · · ·	<b>\$2</b> ().50	<b>42</b> /0.00	0007.00	<i><b>Q</b></i> <b>(0)</b> .//	
23	General Service - Irrigation					
24	5/8 General Service Irrigation	\$5.79	\$5.87	\$6.15	\$8.11	
25	1" General Service Irrigation	\$14.48	\$14.67	\$15.38	\$20.29	
26	1.5" General Service Irrigation	\$28.95	\$29.34	\$30.76	\$40.58	
27	2" General Service Irrigation	\$46.32	\$46.94	\$49.21	\$64.92	
28	5					
29	Gallonage Charge (per 1,000 Gallons)					
30	All Residential					
31	0-8,000 gallons	\$2.12	\$2.15	\$2.25	\$2.97	
32	8,001-16,000 gallons	\$3.72	\$3.77	\$3.95	\$5.21	
33	Over 16,000 gallons	\$4.78	\$4.84	\$5.07	\$6.68	
34						
35	All General Service	\$2.58	\$2.61	\$2.74	\$3.61	
36						
37						

*NOTE: Although the effective dates on the tariff state 3/15/08, the company utilized the 5/19/08 date because it was 5 days after the customer notices were mailed for the 2007 Index and Pass Through.

## Rate Schedule

22

23

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Test Year Ended: December 31, 2008 Interim [x] Final [ ] Water [ ] or Sewer [x] Schedule E-1 - Interim Page 2 of 2 Preparer: Dan Ciecierski

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

(1)	(3)	(4) Test Year Rates	(5) Test Year Rates	(6) Current Rates	(7)		
Line No.	Class/Meter Size	Effective 1.1.08 to 5.18.08	Effective 5.19.08 to 12.31.08	Effective 2.17.09	Proposed Rates		
1	Residential						
2	All Meter Sizes	\$10,33	\$10.51	\$11.11	\$13,13		
3	FLAT Rate	\$35.00	\$35.60	\$37,64	\$44.46		
4							
5	General Service						
6	5/8" General Service	\$10.33	\$10.51	\$11.11	\$13.13		
7	1" General Service	\$25.83	\$26.27	\$27.77	\$32.80		
8	1.5" General Service	\$51.65	\$52.53	\$55,53	\$65.59		
9	2" General Service	\$82.84	\$84.25	\$89.07	\$105.20		
10	3" General Service	\$165.28	\$168.09	\$177.70	\$209.88		
11	4" General Service	\$258,25	\$262.64	\$277.66	\$327.95		
12	6" General Service	\$516.50	\$525.28	\$555.33	\$655.91		
13							
14	Gallonage Charge (per 1,000 Gallons)						
15	Residential						
16	All Meters	\$5.76	\$5.86	\$6.20	\$7.32		
17	Max 10,000 Gallons						
18							
19	General Service						
20 21	All Meters	\$6.91	\$7.03	\$7.43	\$8.78		

*NOTE: Although the effective dates on the tariff state 3/15/08, the company utilized the 5/19/08 date because it was 5 days after the customer notices were mailed for the 2007 Index and Pass Through.

#### Revenue Schedule at Test Year Rates - Proof of Revenue

1

Florida Public Service Commission

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Schedule E-2 - Interin: Page 1 of 2 Preparer: Dan Ciecierski ł

Company: Utilities, Inc. of Florida - Seminole Count Docket No.: 090462-WS Test Year Ended: December 31, 2008 Interim [x] Final [] Water [x] Sewer []

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 chan occurred during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4) Taul Din (1)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
			Total Billable Gallons	Test Year	Test Year		Total Billable Gallons	Test Year	Test Year	Total	Total Billabie Gallons	Total	Present Rates		<b>、</b>	
Line No.	Class/Meter Size	Bills Jan - May 2008	(in 000's) Jan - May 2008	Rates Effective Jan - May 2008	Revenues	Bills	(in 000's)	Rates Effective	Revenues	Bills for	(in 000's) for	Test Year	Effective	Annualized	Proposed	Revenues at Proposed
1	Residential - Base Charge	741 - 1414 2006	Jan - May 200a	Jan - May 2008	Jan - May 2008	June - Dec 2008	June - Dec 2008	June - Dec 2008	June - Dec 2008	Test Year	Test Year	Revenue	4.20.09	Revenues	Rates	Rates
2	5/8" Residential	13,045		\$5.79	\$75,531	17,976		\$5.87	\$105,519	31,021		\$181,050	\$6.15	\$190,779	\$8.11	\$251,580
3	1" Residential Total Residential	<u> </u>		\$14.48	\$883	88		\$14.67	\$1,291	149		\$2,174	\$15.38	\$2,292	\$20.29	\$3,023
5	roun residentia	13,100			\$76.414	18,064			\$106,810	31,170		\$183.224		\$193,071		\$254,604
6	Gallonage Charge (per 1,000 Gallons)															
7	5/8" Residential 0-8,000 Gallons															
9	8,001-16,000 Gallons		64,781 13.060	\$2.12 \$3.72	\$137,336		84,924	\$2.15	\$182,587		149,705	\$319,922	\$2.25	\$336,836	\$2.97	\$444,624
10	Over 16,000 Gatlons		7,668	\$4.78	\$48,583 \$36,653		17,281 10,223	\$3.77 \$4.84	\$65,149 \$49,479		30,341	\$113,733	\$3,95	\$119,847	\$5.21	\$158,077
11	5/8" Residential Total Gallons		85,509		\$222,572		112.428	34.04	\$297,215		17,891	\$86,132 \$519,787	\$5.07	\$90,707	\$6.68	\$119,512
12 13	t" Residential											4012,707		\$347,371		\$722.212
14	0-8.000 Gallons		383	\$2.12	\$812		526	\$2.15								
15	8,001-16,000 Gallons		226	\$3,72	\$841		238	\$2.15 \$3.77	\$1,131 \$897		909 464	\$1,943 \$1,738	\$2.25 \$3.95	\$2,045	\$2.97	\$2,700
16	Over 16,000 Gallons		218	\$4.78	\$1,042		288	\$4,84	\$1,394		506	\$2,436	\$5.07	\$1,833 \$2,565	\$5.21 \$6.68	\$2,417 \$3.380
17 18	1" Residential Total Gallons		827		\$2,695		1,052		\$3,422		1,879	\$6,117		\$6,443	20.00	\$8.497
19	Total Residential Service	13,106	86,336		\$301,681	18.064	113,489		1 407 1 47					_		
20					35011003	10,004	113,460		\$407,447	31,170	199,816	\$709,128		\$746,905		\$985,313
21	Ave	erage Residential Bil			\$23.02				\$22.56			\$22.75		\$23,96		\$31.61
22 23	General Service - Base Charge													4.0,20		451.61
24	5/8" General Service	28		\$5.79	\$162	35		\$5.87	\$205	/*						
25	1* General Service	25		\$14.48	\$362	35		\$14.67	\$513	63 60		\$368 \$875	\$6.15 \$15.38	\$387 \$923	\$8.11	\$511
26 27	1.5" General Service	9		\$28.95	\$261	15		\$29.34	\$440	24		\$701	\$30,76	\$923 \$738	\$20.29 \$40.58	\$1,217 \$974
27	2" General Service 3" General Service	10		\$46.32	\$463	13		<b>\$</b> 46.94	\$610	23		\$1,073	\$49.21	\$1,132	\$64,92	\$1,493
29	Total General Service			\$92,64	\$463 \$1,71 j	105		\$93.88	\$657 \$2,426	12		\$1,120	\$98,42	\$1,181	\$129.85	\$1,558
30	<b>4</b>					•••			\$2,420	182		\$4.137		\$4,361		\$5,754
31 32	Gallonage Charge (per 1,000 Gallons) 5/8" General Service		20	<b>A</b> TR 60	<b>•</b> ••••											
33	1" General Service		39 245	\$2.58 \$2.58	\$101 \$632		56 498	\$2.61 \$2.61	\$146 \$1,300		95	\$247	\$2.74	\$260	\$3.6 t	\$343
34	1.5" General Service		95	\$2.58	\$245		283	\$2.61	\$1,300 \$739		743 378	\$1,932 \$984	\$2.74 \$2.74	\$2,036 \$1,036	\$3.61 \$3.61	\$2,682
35 36	2 General Service		1.463	\$2.58	\$3,775		1,309	\$2.61	\$3,416		2,772	\$7,191	\$2.74	\$7,595	\$3.61 \$3.61	\$1,365 \$10,007
30	3" General Service Total		2.816	\$2.58	\$2.513		2.062	\$2.61	\$5,382		3,036	\$7,895	\$2.74	\$8,319	\$3.61	\$10,960
38	2000		2,010		\$7.263		4,208		\$10,983		7,024	\$18,248		\$19,246		\$25,357
39	Total General Service	77	2,816		\$8,976	105	4,208		513,409	182	7,024	\$22,386		523,607		\$31,110
40 41	Å værene	e General Service Bil			<b>*</b> 111.6 <b>*</b> 0											337,110
42	Average .	e General Service Ini			\$116.58				\$127.71			\$123.00		\$129.71		\$170.94
43									Total Miscellancos	is Service Charge B	evenuer ner Fal	9,177		<b>\$</b> 9,1 <b>7</b> 7		
44 45											at Year Accruais	(10,425)		39,177		\$9,177
46											<b>.</b>					
47										Total Abo	c Calculations	\$730,266		\$779,689		\$1,025,601
48											Total per Books	\$728,392				
49 50								Adjustment to	Misc. Service Rever	nues, Reflected in a	bove Calculatio	(\$3,835)				
51										Totał A	djusted Books	\$724,557		Total Require	d Revenues	1,025,724
52											Difference	\$5,709		Difference		(\$124)
53 54																(\$124)
										Percer	uage Difference	<u>0.79%</u>		Percentage Diff	erence	-0.01%

#### Revenue Schedule at Test Year Rates - Proof of Revenue

1

Florida Public Service Commission

Schedule E-2 - Interim Page 2 of 2 Preparer: Dan Ciccierski I

#### Company: Utilities, Inc. of Florida - Seminole County Docket No.: 090462-WS Test Year Ended: December 31, 2008 Interim [x] Final [] Water [] Sewer [x]

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.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
			Total Billable Gallons	Test Year	Test Ycar		Total Billable Gallons	Test Year			Total Billable				(,	
Line		Bills	(in 000's)	Rates Effective	Revenues	Bills	(in 000's)	Rates Effective	Test Year Revenues	Total Bills for	Gallons (in 000's) for	Total Test Year	Present Rates Effective	Annualized	Proposed	Revenues at Proposed
<u>N</u> ø.	Class/Meter Size	Jan - May 2008	Jan - May 2008	Jan - May 2008	Jan - May 2008	June - Dec 2008	June - Dec 2008	June - Dec 2008	June - Dec 2//08	Test Year	Test Year	Revenue	4.20.09	Revenues	Rates	Rates
ı	Residential - Base Charge															
2	ALL Meter Sizes	7,002		\$10,33	<u>\$72,331</u>	9,657		\$10.51	\$101,495	16.659		\$173,826	\$11.11	\$185,081	\$13.13	\$218,733
3	Total	7,002			\$72.331	9,657			\$101,495	16,659		\$173.826		\$185.081		\$218,733
5	Gallonage Charge (per 1,000 Gallos	as)														
6	All Meter Sizes (Max 10,000 galle	ons)	35,407	\$5.76	\$203,944		46,618	\$5.86	\$273.181		82,025	\$477,126	\$6.20	\$508.555	\$7.32	\$600,423
7	Total		35,407		\$203,944		46,618		\$273,181		82,025	\$477.126		\$508,555		\$600,423
9	Total Residential Service	7,062	35,407		\$276,275	9,657	46,618		\$374,677	16,659	82,025	\$650,952		\$693,636		\$819,156
10		<u></u>										3030,732		3093/036		3017,136
11 12	Av	erage Residential Bill			\$39.46				\$38.80			\$39.08		\$41.64		\$49.17
13	General Service - Base Charge															
14	5/8" General Service	11		\$10,33	\$114	14		\$10.51	\$147	25		<b>\$</b> 261	\$11.11	\$278	\$13,13	\$328
15	1º General Service	15		\$25,83	\$387	21		\$26.27	\$552	36		\$939	\$27.77	\$1,000	\$32.80	\$1,181
16	2 [#] General Service	5		\$82.84	\$414	7		\$84.25	\$590	12		\$1,004	\$89.07	\$1,069	\$105.20	\$1,262
17	3 [*] General Service	5		\$165.28	\$826	7		\$168.09	\$1,177	12		\$2,003	\$177,70	\$2,132	\$209.88	\$2,519
18	Total	36			\$1,742	49			\$2,465	85		\$4,207		\$4,479		\$5,290
19 20	Gallonage Charge (per 1,000 Gallor	fan														
21	5/8" General Service	-1,	16	\$6.91	\$111		37	\$7.03	\$260		53	\$371	<b>\$7</b> 43	<b>73</b> 04		
22	1 General Service		53	\$6.91	\$366		106	\$7.03	\$745		159	3371 \$1,111	\$7.43	\$394 \$1,181	\$8.78 \$8,78	\$465 \$1,396
23	2" General Service		1,463	\$6.91	\$10,109		1,309	\$7.03	\$9,202		2,772	\$19,312	\$7.43	\$20,596	\$8.78 \$8.78	\$24,338
24	3" General Service		974	\$6.91	\$6,730		2,062	\$7.03	\$14,496		3,036	\$21,226	\$7.43	\$22,557	38.78 \$8.78	\$26,656
25	Total		2,506		\$17,316		3,514		\$24,703		6,020	\$42,020	477.45	\$44,729	<b>3</b> 0.7a	\$52,856
26 27	Total General Service		2506		\$19,058		3514		\$27,169	85	6020	\$46,227				
28									\$27,109	63	0020	340,127		\$49,207		\$58,146
29 30	Average	General Service Bill			\$529.39				\$554.46			\$543.84		\$578.91		\$684.07
30									Total k	Aincelleneous (	Service Revenues	** ***				
32									Total N	discentaneous :	service revenues	\$1,110		\$1,110		\$1,110
33 34										Te	st Year Accruals	(9,508)				
34										Total Abs	we Calculations	688,780		\$743,954		\$878,411
36												100,780		3743,934		36/8,411
37 38										-	Fotal Per Books	689,590	1	fotal Required i	levenues	878,495
39											Difference	(810)	I	Difference		(\$84)
40 41											Demonts					
											Percentage	<u>-0,12%</u>	1	ercentage Differ	ence	-0.01%