

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

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

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Schedule of Water Rate Base

Florida Public Service Commission

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

Schedule: A-1
 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.

Line No.	(1) Description	(2) Average Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
2	Utility Plant in Service	6,339,298	(1,781,599) (A)	4,557,699	A-5, A-3
3	Utility Land & Land Rights	184,795	(165,113) (A)	19,682	A-5
4					
5	Less: Non-Used & Useful Plant	N/A	N/A	N/A	A-7
6					
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					
13	Accumulated Amortization of CIAC	663,753	61,622 (E)	725,375	A-14, A-3
14					
15	Acquisition Adjustments	-		-	-
16					
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

Florida Public Service Commission

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

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.

Line No.	(1) Description	(2) Average Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
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					
15	Acquisition Adjustments		-	-	-
16					
17	Accum. Amort. of Acq. Adjustments		-	-	-
18					
19	Advances For Construction	-		-	A-16
20					
21	Working Capital Allowance		415,909 (F)	415,909	A-17, A-3
22					
23	Total Rate Base	<u>1,675,303</u>	<u>870,544</u>	<u>2,545,847</u>	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

Schedule: A-3
 Page 1 of 5
 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	Wastewater
1	(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
5	304.5 / 354.7 Structures & Improvements	948,311	330,241
6	340.5 / 390.7 Office Furniture & Equipment	522,405	181,923
7	341.5 / 391.7 Transportation Equipment	1,226,274	427,039
8	342.5 / 392.7 Stores Equipment	-	-
9	343.5 / 393.7 Tools, Shop & Garage Equipment	163,650	56,990
10	344.5 / 394.7 Laboratory Equipment	6,103	2,125
11	345.5 / 395.7 Power Operated Equipment	1,243	433
12	346.5 / 396.7 Communication Equipment	70,436	24,529
13	347.5 / 397.7 Miscellaneous Equipment	-	-
14	Total allocations of General Plant between water and wastewater	3,140,269	1,093,571
15			
16	(b) To correct parent companies allocations during the year	597,396	(8,517)
17	To adjust Transportation Equipment for vehicle usage by Seminole County	52,579	28,094
18	Total Allocation Adjustments	649,975	19,577
19			
20	(c) To allocate average plant from UIF Common Cost Centers		
21	Pasco Cost Center	10,132	
22	Seminole Cost Center	74,906	(23,092)
23	Total allocations of UIF Common Cost Centers	85,038	(23,092)
24			
25	(d) Adjustments to Rollforward Plant - 1/1/2006 to 12/31/2008		
26	Total Adjustments to Water / Wastewater UPIs	(1,317,522)	38,223
27	Allocation of Computers and Transportation	(928,081)	(495,882)
28	Allocation of Water General Plant accounts to Wastewater	364,724	(364,724)
29	Allocation of Wastewater General Plant accounts to Water	(257,425)	257,425
30	Allocation Rounding	(1)	1
31	Total adjustments to rollforward plant - 1/1/2006 to 12/31/2008	(2,138,305)	(564,957)
32			
33	(e) Pro Forma Adjustments - Additions/Retirements		
34	1) Account 331.4		
35	Replacement of a portion of Park Ridge distribution system	200,000	
36	Associated retirement of portion replaced	(27,076)	
37			
38	2) Account 333.4		
39	Replacement of a portion of Park Ridge distribution system	37,500	
40	Associated retirement of portion replaced	(4,613)	
41			
42	3) Account 334.4		
43	Replacement of a portion of Park Ridge distribution system	12,500	
44	Associated retirement of portion replaced	(3,117)	
45			
46	4) Account 309.2		
47	Construct Park Ridge emergency interconnect with Sanford	80,000	
48			
49	5) Account 310.3		
50	Replacement of standby generator at Ravenna Park WTP	70,000	
51	Associated retirement of plant replaced	(37,824)	
52			
53	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	
57	Associated retirement of plant replaced	(8,719)	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

Schedule: A-3
 Page 2 of 5
 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	Wastewater
1	7) Account 361.2		
2	Correct Ravenna Park collection system deficiencies (no associated retirements)		120,000
3			
4	8) Accounts 346.5/396.7	<u>Total W & WW</u>	
5	Replacement telephone system - Total cost \$100,000	100,000	34,824
6	Associated retirement of plant replaced - Original cost - \$31,604	(31,604)	(11,006)
7			
8	Total pro-forma adjustments - Additions/Retirements	<u>550,151</u>	<u>143,818</u>
9			
10	Total adjustments to Utility Plant	<u>(1,946,712)</u>	<u>668,917</u>
11			
12	(B) Accumulated Depreciation		
13	1. Utility Plant in Service		
14	(a) Allocate General Plant Accumulated Depreciation to wastewater based on ERCs	<u>Total in Water</u>	
15	304.5 / 354.7 Structures & Improvements	348,601	121,398
16	340.5 / 390.7 Office Furniture & Equipment	196,853	68,552
17	341.5 / 391.7 Transportation Equipment	692,969	241,320
18	342.5 / 392.7 Stores Equipment	-	-
19	343.5 / 393.7 Tools, Shop & Garage Equipment	106,570	37,112
20	344.5 / 394.7 Laboratory Equipment	5,132	1,787
21	345.5 / 395.7 Power Operated Equipment	6	2
22	346.5 / 396.7 Communication Equipment	62,940	21,918
23	347.5 / 397.7 Miscellaneous Equipment	-	-
24	Total allocation of General Plant Accumulated Depreciation	<u>1,413,071</u>	<u>492,090</u>
25			
26	(b) To correct parent companies depreciation allocations during the year based on ERCs	155,168	4,106
27	To adjust Acc. Dep. for Vehicle Usage by Seminole County	22,510	12,027
28	Total Allocation Adjustments	<u>177,678</u>	<u>16,133</u>
29			
30	(c) To allocate average accumulated depreciation from UIF Common Cost Centers		
31	Pasco Cost Center	2,704	
32	Seminole Cost Center	17,808	(33,408)
33	Total allocations of UIF Common Cost Centers	<u>20,512</u>	<u>(33,408)</u>
34			
35	(d) Adjustments to Rollforward Accumulated Depreciation - 1/1/2006 to 12/31/2008		
36	Total Adjustments to Water / Wastewater Accumulated Depreciation	(640,682)	(80,384)
37	Allocation of Computers / Transportation to Water / Wastewater	(517,178)	(276,333)
38	Allocation of Water General Plant Depreciation to Wastewater	126,216	(126,216)
39	Allocation of Wastewater General Plant Depreciation to Water	(104,386)	104,386
40	Allocations - Rounding	1	(1)
41	Total Adjustments to Rollforward Plant - 1/1/2006 to 12/31/2008	<u>(1,136,029)</u>	<u>(378,548)</u>
42			
43	(e) Pro Forma Adjustments to Accumulated Depreciation - 1/1/2009 to 12/31/2009		
44	Total Adjustments to Water / Wastewater Accumulated Depreciation	120,060	81,460
45	Allocation of Water General Plant Depreciation to Wastewater	(285)	285
46	Allocation of Wastewater General Plant Depreciation to Water	23	(23)
47	Total Adjustments to Rollforward Plant - 1/1/2009 to 12/31/2009	<u>119,798</u>	<u>81,722</u>
48			
49	(f) Pro Forma Adjustments - Additions/Retirements		
50	1) Accumulated Depreciation for Account 331.4		
51	To add 1 year depreciation for pro forma plant additions - Park Ridge system	4,651	
52	To reduce accumulated depreciation for plant retired - Park Ridge system	(27,076)	
53			
54	2) Accumulated Depreciation for Account 333.4		
55	To add 1 year depreciation for pro forma plant additions - Park Ridge system	938	
56	To reduce accumulated depreciation for plant retired - Park Ridge system	(4,613)	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

Schedule: A-3
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 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	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			
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			
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			
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			
21	8) Accumulated Depreciation for Accounts 346.5 / 396.7	<u>Total W & WW</u>	
22	To add 1 year depreciation for pro forma plant additions - telephone system	10,000	6,518
23	To reduce accumulated depreciation for plant retired - telephone system	(31,604)	(20,598)
24			(11,006)
25	Total pro-forma adjustments - Additions/Retirements	<u>(86,507)</u>	<u>(4,857)</u>
26			
27	Total Accumulated Depreciation Adjustments	<u>(1,396,638)</u>	<u>173,132</u>
28			
29	(C) Construction Work in Progress		
30	1. To remove from rate base average construction work in process		
31		(72,343)	(45,375)
32	Total construction work in progress	<u>(72,343)</u>	<u>(45,375)</u>
33			
34	(D) Contributions in Aid of Construction (CIAC)		
35	1. Adjustments to Rollforward & Reclassify CIAC - 1/1/2006 to 12/31/2008		
36	CIAC - Water Treatment Equipment	(107,000)	
37	CIAC - Other Tangible Plant - Water	6,939	
38	CIAC - Water Tap	96,173	
39	CIAC - Structures & Improvements - Wastewater Treatment		68,391
40	CIAC - Structures & Improvements - General Sewer		(121,191)
41	CIAC - Force Mains		(38,897)
42	CIAC - Gravity Mains		(164,868)
43	CIAC - Services		38,897
44	CIAC - Manholes		23,148
45	CIAC - Sewer Tap		185,605
46	CIAC - Reuse Res Cap Fee		7,120
47	Total CIAC Adjustments	<u>(3,888)</u>	<u>(1,795)</u>

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

Schedule: A-3
 Page 4 of 5
 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	Wastewater
1	(E) Accumulated Amortization of CIAC		
2	1. 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)
30			
31	2. Pro Forma Adjustments to Accumulated Amortization - 1/1/2009 to 12/31/2009		
32	CIAC - Structures & Improvements - Source of Supply	817	
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		4,562
46	CIAC - Structures & Improvements - Treatment		2,137
47	CIAC - Force Mains		135
48	CIAC - Gravity Mains		7,366
49	CIAC - Services to Customers		1,024
50	CIAC - Manholes		772
51	CIAC - Treatment & Disposal - Lagoons		2
52	Total Adjustments to Rollforward CIAC Amortization - 1/1/2009 to 12/31/2009	32,737	15,998
53			
54	Total CIAC Amortization Adjustments	61,622	2,430

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

Schedule: A-3
 Page 5 of 5
 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	Total UIF	Water	Wastewater
1	(F) Working Capital			
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		778,234	415,909

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
Docket No.: 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 No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance - 12/31/05 per MFRs filed in Docket No. 060253 WS	3,805,578	2,906,713
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)	(26,503)
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)	(131,689)
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	110,321
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.		(67,270)
7	Adjustments - Rounding		
8	Balance 12/31/05 per 2006 Annual Report - Beginning Balance	4,285,686	2,791,572
9	Additions & Corrections to 12/31/05 Balance	(2,094,720)	142,502
10	Retirements	(18,365)	(11,287)
11	Adjustments		
12			
13	Balance 12/31/06	2,172,601	2,922,787
14	Additions	2,753,263	(1,504,976)
15	Retirements		
16	Adjustments		
17			
18	Balance 12/31/07 (See note 1)	4,925,864	1,417,811
19	Additions	(820,246)	1,633,189
20	Retirements	(330)	
21	Adjustments (Rounding)		(1)
22			
23	Balance 12/31/08 (See note 1)	4,105,288	3,050,999
24			
25	Adjustments (See note 1)	617,105	(689,995)
26			
27			
28	Adjusted 12/31/08 Balance (See note 1)	4,722,393	2,361,004
29			

Note(s):

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 reconciles 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

Florida Public Service Commission

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

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

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(5) Adjustments					(8) Adjusted Average	(9) Non-Used & Useful %	(10) Non-Used & Amount
			(3) A3 - (A)1.(a)	(4) A3 - (A)1.(b)	(5) A3 - (A)1.(c)	(6) A3 - (A)1.(d)	(7) A3 - (A)1.(e)			
1	INTANGIBLE PLANT									
2	301.1 Organization	80,059			1,007	146	61,212			
3	302.1 Franchises	9,687			2,402	(8,748)	3,341			
4	339.1 Other Plant & Misc. Equipment	-					-			
5	SOURCE OF SUPPLY AND PUMPING PLANT									
6	303.2 Land & Land Rights	(17,296)				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			
25	304.4 Structures & Improvements	188					188			
26	311.4 Electric Pumping Equipment - T&D	540					540			
27	330.4 Distr. Reservoirs & Standpipes	490,291				(214,387)	275,904			
28	331.4 Transm. & Distribution Mains	1,500,333			4,711	399	1,678,924	1,678,367		
29	333.4 Services	279,017			2,503	(1,596)	32,887	312,811		
30	334.4 Meters & Meter Installations	252,899			20,911		9,383	283,193		
31	335.4 Hydrants	66,957				(24,316)	42,641			
32	336.4 Backflow Prevention Devices	589					589			
33	339.4 Other Plant & Misc. Equipment	-					-			
34	GENERAL PLANT									
35	303.5 Land & Land Rights	201,847	(70,291)	123		(130,797)	882			
36	304.5 Structures & Improvements	948,311	(330,241)	20,028	17	(582,412)	55,703			
37	340.5 Office Furniture & Equipment	522,405	(181,923)	70,624		(210,881)	200,225			
38	341.5 Transportation Equipment	1,226,274	(427,039)	52,579		(800,750)	51,064			
39	342.5 Stores Equipment	-	-				-			
40	343.5 Tools, Shop & Garage Equipment	163,850	(56,990)	4,017	17,354	(98,382)	29,649			
41	344.5 Laboratory Equipment	6,103	(2,125)	80		(1,866)	2,192			
42	345.5 Power Operated Equipment	1,243	(433)				810			
43	346.5 Communication Equipment	70,436	(24,529)	2,316		(43,027)	44,578	49,774		
44	347.5 Miscellaneous Equipment	-	-				-			
45	348.5 Other Tangible Plant	(572,449)		500,219		(5,642)	(77,872)			
46										
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.

Schedule: A-5
 Page 2 of 2
 Preparer: Kirsten Weeks
 Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year Dec	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sept	(12) Oct	(13) Nov	(14) Dec	(15) 13-Month Average Bal.
1	INTANGIBLE PLANT														
2	301.1 Organization	46,508	61,188	61,188	61,188	61,188	61,188	61,188	61,188	61,188	61,188	61,188	61,188	61,188	60,059
3	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	9,999	9,999	9,687
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights	(17,298)	(17,298)	(17,298)	(17,298)	(17,298)	(17,298)	(17,298)	(17,298)	(17,298)	(17,298)	(17,298)	(17,298)	(17,298)	(17,298)
7	304.2 Structures & Improvements	220,289	220,289	220,289	220,289	220,289	220,289	220,289	222,114	222,267	222,267	222,267	224,710	224,710	221,566
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	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	220,304	220,304
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	310.2 Power Generation Equipment	-	-	-	-	-	-	-	119	119	119	119	119	119	55
14	311.2 Pumping Equipment	-	-	-	47,040	47,040	47,040	47,040	47,040	47,040	47,040	47,040	47,040	47,040	36,185
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT														
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
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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
27	330.4 Distr. Reservoirs & Standpipes	489,555	489,555	489,555	489,555	489,555	489,555	490,374	490,374	490,475	491,132	491,364	491,364	491,364	490,291
28	331.4 Transm. & Distribution Mains	1,487,052	1,498,899	1,498,899	1,501,070	1,501,070	1,501,070	1,500,566	1,500,566	1,501,007	1,503,025	1,503,296	1,503,585	1,504,222	1,500,333
29	333.4 Services	277,385	277,878	277,878	277,878	277,878	277,878	277,878	282,821	282,821	282,821	277,878	278,113	278,113	279,017
30	334.4 Meters & Meter Installations	252,735	252,735	252,735	252,735	252,960	252,960	252,960	252,820	252,820	253,227	252,977	252,977	253,045	252,899
31	335.4 Hydrants	66,905	66,905	66,905	66,972	66,972	66,972	66,972	66,972	66,972	66,972	66,972	66,972	66,972	66,957
32	336.4 Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	2,300	2,680	2,680	589
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	GENERAL PLANT														
35	303.5 Land & Land Rights	202,096	200,673	200,673	202,055	202,059	202,059	202,105	202,101	202,104	202,100	202,021	201,984	201,983	201,847
36	304.5 Structures & Improvements	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	358,682	358,690	948,311
37	340.5 Office Furniture & Equipment	614,893	548,218	548,218	811,529	812,432	812,653	421,988	526,446	475,044	345,552	231,006	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	344.5 Laboratory Equipment	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	6,103
42	345.5 Power Operated Equipment	-	-	-	-	359	359	359	2,425	2,425	2,425	2,425	2,691	2,691	1,243
43	346.5 Communication Equipment	71,509	66,110	66,110	71,354	71,366	71,366	71,469	71,456	71,467	71,164	70,862	70,722	70,719	70,436
44	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	348.5 Other Tangible Plant	(574,278)	(574,278)	(574,278)	(574,278)	(574,278)	(574,278)	(574,278)	(574,278)	(574,278)	(574,278)	(574,278)	(562,389)	(562,389)	(572,449)
46															
47	TOTAL	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	4,620,782	4,716,195	4,722,393	6,524,093

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 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

No.	(1) Line Account No. and Name	(2) Test Year Average Bal.	(5) Adjustments					(8) Adjusted Average	(9) Non-Used & Useful %	(10) Non-Used & Amount
			(3) A3 - (A)1.(a)	(4) A3 - (A)1.(b)	(5) A3 - (A)1.(c)	(6) A3 - (A)1.(d)	(7) A3 - (A)1.(e)			
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	380.2 Collection Sewers - Force	134,855				(123,201)	11,854			
10	361.2 Collection Sewers - Gravity	1,740,842			(35,421)	20,149	1,845,570			
11	362.2 Special Collecting Structures	-					-			
12	363.2 Services to Customers	-				123,201	123,201			
13	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	888,768			1,093	(123,510)	766,351			
19	355.3 Power Generation Equipment - Pumping Pit	-					-			
20	370.3 Receiving Wells	-					-			
21	371.3 Pumping Equipment	98					98			
22	389.3 Other Plant & Misc. Equipment	-					-			
23	TREATMENT AND DISPOSAL PLANT									
24	353.4 Land & Land Rights	-					-			
25	354.4 Structures & Improvements	-				213,353	213,353			
26	355.4 Power Generation Equipment - Treatment Pit	-					-			
27	380.4 Treatment & Disposal Equipment	(496,006)			134	323,200	(172,672)			
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 Reservoirs	-					-			
37	380.5 Treatment & Disposal Equipment	-					-			
38	381.5 Plant Sewers	-					-			
39	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	-					-			
47	371.6 Pumping Equipment	-					-			
48	375.6 Reuse Transmission & Distribution System	143					143			
49	389.6 Other Plant & Miscellaneous Equipment	-					-			
50	GENERAL PLANT									
51	353.7 Land & Land Rights	-	70,291	65		(69,886)	470			
52	354.7 Structures & Improvements	-	330,241	10,700	9	(311,188)	29,762			
53	390.7 Office Furniture & Equipment	-	181,923	37,736		(112,674)	106,985			
54	391.7 Transportation Equipment	-	427,039	28,094		(427,848)	27,285			
55	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	-	

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
Docket No.: 090462-W5
Schedule Year Ended: 12/31/08
Historic [X] Projected []

Schedule: A-4
Page 2 of 2
Preparer: Kirsten Weeks
Recap Schedules: A-2, A-4

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

Line No.	(1) Account No. and Name	(2) Prior Year Dec	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sept	(12) Oct	(13) Nov	(14) Dec	(15) 13-Month Average Bal
1	INTANGIBLE PLANT														
2	351.1 Organization	150	150	150	150	150	150	150	150	150	150	150	150	150	150
3	352.1 Franchises														
4	389.1 Other Plant & Misc. Equipment														
5	COLLECTION PLANT														
6	353.2 Land & Land Rights														
7	354.2 Structures & Improvements														
8	355.2 Power Generation Equipment - Collection Pt							28.06	27.93	27.94	27.88	25.66	24.45	523.02	53
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	134,865.29	135,475.85	134,855
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	362.2 Special Collecting Structures														
12	363.2 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	353.3 Land & Land Rights														
18	354.3 Structures & Improvements	721,581.71	896,229.50	898,682.13	900,750.85	901,705.45	901,705.45	901,739.37	901,773.29	901,790.25	903,235.06	903,404.68	907,159.74	914,231.69	888,768
19	355.3 Power Generation Equipment - Pumping Pt														
20	370.3 Receiving Wells														
21	371.3 Pumping Equipment										271	271	339	386	98
22	389.3 Other Plant & Misc. Equipment														
23	TREATMENT AND DISPOSAL PLANT														
24	353.4 Land & Land Rights														
25	354.4 Structures & Improvements														
26	355.4 Power Generation Equipment - Treatment Pt														
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	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 Reservoirs														
37	380.5 Treatment & Disposal Equipment														
38	381.5 Plant Sewers														
39	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														
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	GENERAL PLANT														
51	353.7 Land & Land Rights														
52	354.7 Structures & Improvements														
53	390.7 Office Furniture & Equipment														
54	391.7 Transportation Equipment														
55	392.7 Stores Equipment														
56	393.7 Tools, Shop & Garage Equipment														
57	394.7 Laboratory Equipment														
58	395.7 Power Operated Equipment														
59	396.7 Communication Equipment														
60	397.7 Miscellaneous Equipment														
61	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
62															
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	2,344,864	2,347,693	2,351,787	2,361,004	2,329,527

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Schedule: A-7

Docket No.: 090462-WS

Page 1 of 1

Schedule Year Ended: 12/31/08

Preparer: Kirsten 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
1	WATER			
2				
3	Plant in Service		-	-
4				
5	Land		-	-
6				
7	Accumulated Depreciation		-	-
8				
9	CIAC		-	-
10				
11	Accumulated Amortization of CIAC		-	-
12				
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		-	-
23				
24	Land		-	-
25				
26	Accumulated Depreciation		-	-
27				
28	CIAC		-	-
29				
30	Accumulated Amortization of CIAC		-	-
31				
32	Advances for Construction		-	-
33				
34	Other (Explain)		-	-
35				
36	Total	N/A	N/A	N/A
37				
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

Florida Public Service Commission

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

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 No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance - 12/31/05 per MFRs filed in Docket No. 060253 WS	1,088,309	622,717
2			
3	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)
4	Adjustments - To remove Allocation of Depreciation of UIF Common Assets calculated for TY 12/31/05 Rate Case, but not included in Schedules W-6 & S-6 of Annual Report	(159,916)	(85,346)
5	Adjustment - To remove Depreciation of Organizational Costs not included in Schedules W-6 and S-6 of Annual Report	(47,877)	(98)
6	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)
7	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
8	Adjustments - Rounding	(1)	
9	Balance 12/31/05 per 2006 Annual Report - Beginning Balance	1,322,569	506,140
10	Additions	19,574	74,336
11	Retirements	(18,365)	(11,287)
12	Adjustments	(1,664,859)	7,005
13	Balance 12/31/06 per Annual Report	(341,081)	576,194
14	Additional Adjustments to 12/31/06 Ending Balance after year-end	1,961,693	
15	Adjusted 12/31/06 Balance	1,620,612	576,194
16			
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	
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
34			
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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 090462-JWS
 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.

Schedule: A-9
 Page 1 of 2
 Preparer: Kirsten Weeks
 Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(5) Adjustments						(9) Adjusted Average	(10) Non-Used & Useful %	(11) Non-Used & Amount	
			(3) A3 - (B)1.(a)	(4) A3 - (B)1.(b)	(5) A3 - (B)1.(c)	(6) A3 - (B)1.(d)	(7) A3 - (B)1.(e)	(8) A3 - (B)1.(f)				
1	INTANGIBLE PLANT											
2	301.1 Organization	(65,322)			200	115,533	1,533		51,944			
3	302.1 Franchises	104			66	(53)	31		148			
4	339.1 Other Plant & Misc. Equipment	-							-			
5	SOURCE OF SUPPLY AND PUMPING PLANT											
6	303.2 Land & Land Rights	-							-			
7	304.2 Structures & Improvements	29,276				(943)	7,022		35,355			
8	305.2 Collect. & Impound. Reservoirs	-							-			
9	306.2 Lake, River & Other Intakes	-							-			
10	307.2 Wells & Springs	109,928			2	(696)	7,518		116,752			
11	308.2 Infiltration Galleries & Tunnels	-							-			
12	309.2 Supply Mains	-						2,286	2,286			
13	310.2 Power Generation Equipment	-				1	6		7			
14	311.2 Pumping Equipment	(35,221)				36,050	2,352		3,181			
15	339.2 Other Plant & Misc. Equipment	-							-			
16	WATER TREATMENT PLANT											
17	303.3 Land & 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	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			
22	339.3 Other Plant & Misc. Equipment	-							-			
23	TRANSMISSION & DISTRIBUTION PLANT											
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	330.4 Distr. Reservoirs & Standpipes	(115,596)				(235,541)	7,758		(343,379)			
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			
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	-							-			
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	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												
47	TOTAL	2,275,057	(492,090)	177,678	15	20,512	(1,136,029)	119,798	(86,507)	878,419	N/A	N/A

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 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.

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

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Prior Year Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	13-Month Average Bal.
1	INTANGIBLE PLANT														
2	301.1 Organization	(66,020)	(65,748)	(65,660)	(65,572)	(65,484)	(65,396)	(65,308)	(65,220)	(65,132)	(65,044)	(64,957)	(64,869)	(64,781)	(65,322)
3	302.1 Franchises	44	54	64	74	84	94	104	114	124	134	144	154	164	104
4	339.1 Other Plant & Misc. Equipment														
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights														
7	304.2 Structures & Improvements	25,765	26,349	26,932	27,516	28,100	28,683	29,267	29,856	30,444	31,033	31,622	32,211	32,806	29,276
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	113,746	109,928
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	310.2 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	1	1	1	-
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)	(34,641)	(29,245)	(35,221)
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	17,545	16,384
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	261,803	249,769
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	67,094	67,663	64,256
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TRANSMISSION & DISTRIBUTION PLANT														
24	303.4 Land & Land Rights														
25	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	6	6	1
26	311.4 Electric Pumping Equipment - T&D	-	-	-	-	-	-	1	6	10	15	20	25	29	8
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)	(115,596)
28	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	462,818	465,765	468,713	451,034
29	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	103,263
30	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
31	335.4 Hydrants	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	13,383
32	336.4 Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	3	1
33	338.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	7	1
34	GENERAL PLANT														
35	303.5 Land & Land Rights														
36	304.5 Structures & Improvements	396,049	381,444	368,674	403,924	406,246	408,528	411,164	414,495	416,817	228,840	226,685	226,566	227,386	348,601
37	340.5 Office Furniture & Equipment	329,657	275,705	282,648	347,441	357,213	366,847	336,701	140,031	107,245	54,532	48,465	54,068	58,534	186,853
38	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
39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	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
41	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
42	345.5 Power Operated Equipment	-	-	-	-	-	1	1	4	7	10	13	17	20	6
43	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
44	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	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)
46															
47	TOTAL	2,870,519	3,489,689	3,529,610	3,654,727	3,698,434	3,741,956	1,436,301	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.: 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.

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(5) Adjustments						(9) Adjusted Average	(10) Non-Used & Useful %	(11) Non-Used & Amount
			(3) A3 - (B)1.(a)	(4) A3 - (B)1.(b)	(5) A3 - (B)1.(c)	(6) A3 - (B)1.(d)	(7) A3 - (B)1.(e)	(8) A3 - (B)1.(f)			
1	INTANGIBLE PLANT										
2	351.1 Organization	128			107	(21)	4	218			
3	352.1 Franchises	-			35			35			
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 Pt	-					26	26			
9	360.2 Collection Sewers - Force	73,306				(65,113)	390	8,583			
10	361.2 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										
17	353.3 Land & Land Rights	-						-			
18	354.3 Structures & Improvements	180,313			22	(132,778)	31,814	79,171			
19	355.3 Power Generation Equipment - Pumping Pt	-						-			
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										
24	353.4 Land & Land Rights	-						-			
25	354.4 Structures & Improvements	-				160,556	6,667	167,223			
26	355.4 Power Generation Equipment - Treatment Pt	-						-			
27	380.4 Treatment & Disposal Equipment	(279,776)			3	34,477	33	(245,263)			
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 Reservoirs	-						-			
37	380.5 Treatment & Disposal Equipment	-						-			
38	381.5 Plant Sewers	-						-			
39	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	-						-			
47	371.6 Pumping Equipment	-						-			
48	375.6 Reuse Transmission & Distribution System	-					28	28			
49	389.6 Other Plant & Miscellaneous Equipment	-						-			
50	GENERAL PLANT										
51	353.7 Land & Land Rights	-						-			
52	354.7 Structures & Improvements	-	121,398	(8,464)		(103,531)	69	9,472			
53	390.7 Office Furniture & Equipment	-	68,552	10,080		(60,650)	(59)	17,923			
54	391.7 Transportation Equipment	-	241,320	12,027		(237,862)		15,485			
55	392.7 Stores Equipment	-	-					-			
56	393.7 Tools, Shop & Garage Equipment	-	37,112	1,415	5,781	(35,266)	209	9,251			
57	394.7 Laboratory Equipment	-	1,787	33		(659)		1,161			
58	395.7 Power Operated Equipment	-	2			9	78	89			
59	396.7 Communication Equipment	-	21,918	1,042		(20,364)		(7,524)	(4,928)		
60	397.7 Miscellaneous Equipment	-	-					-			
61	398.7 Other Tangible Plant	5					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

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

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) Prior Year Dec	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sept	(12) Oct	(13) Nov	(14) Dec	(15) 13-Month Average Bal
1	INTANGIBLE PLANT														
2	351.1 Organization	128	128	128	128	128	128	128	128	128	128	128	128	128	128
3	352.1 Franchises														
4	389.1 Other Plant & Misc. Equipment														
5	COLLECTION PLANT														
6	353.2 Land & Land Rights														
7	354.2 Structures & Improvements														
8	355.2 Power Generation Equipment - Collection Pl														
9	360.2 Collection Sewers - Force	71,060	71,434	71,809	72,183	72,557	72,932	73,306	73,681	74,055	74,430	74,804	75,179	75,555	73,306
10	361.2 Collection Sewers - Gravity	438,933	442,397	445,861	449,334	452,807	456,280	459,752	463,225	466,698	470,172	473,651	477,129	480,608	459,757
11	362.2 Special Collecting Structures														
12	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	353.3 Land & Land Rights														
18	354.3 Structures & Improvements	162,260	167,962	170,474	172,981	175,510	178,030	180,550	183,070	185,590	188,114	190,638	193,165	195,719	180,313
19	355.3 Power Generation Equipment - Pumping Pl														1
20	370.3 Receiving Wells														
21	371.3 Pumping Equipment														
22	389.3 Other Plant & Misc. Equipment										0	1	1	2	
23	TREATMENT AND DISPOSAL PLANT														
24	353.4 Land & Land Rights														
25	354.4 Structures & Improvements														
26	355.4 Power Generation Equipment - Treatment Pl														
27	380.4 Treatment & Disposal Equipment	(279,802)	(279,798)	(279,795)	(279,790)	(279,786)	(279,781)	(279,777)	(279,772)	(279,768)	(279,763)	(279,759)	(279,754)	(279,750)	(279,776)
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 Reservoirs														
37	380.5 Treatment & Disposal Equipment														
38	381.5 Plant Sewers														
39	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														
47	371.6 Pumping Equipment														
48	375.6 Reuse Transmission & Distribution System										0	1	1	4	
49	389.6 Other Plant & Miscellaneous Equipment														
50	GENERAL PLANT														
51	353.7 Land & Land Rights														
52	354.7 Structures & Improvements														
53	380.7 Office Furniture & Equipment														
54	391.7 Transportation Equipment														
55	392.7 Stores Equipment														
56	393.7 Tools, Shop & Garage Equipment														
57	394.7 Laboratory Equipment														
58	395.7 Power Operated Equipment														
59	396.7 Communication Equipment														
60	397.7 Miscellaneous Equipment														
61	398.7 Other Tangible Plant	4	4	4	4	5	5	5	6	6	6	7	7	7	5
62															
63	TOTAL	392,582	402,127	406,460	414,849	421,221	427,593	433,965	440,337	446,709	453,087	459,469	465,855	472,272	433,733

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 No.	Description	Year-End Balance	
		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

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 []

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 No.	(1) Description	(2) Test Year Average Bal.	(3) Proforma Adjustment	(4) Adjusted Average	(5) Non-Used & Useful %	(6) Non-Used & 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						
25	Other - Tap Fees	5,335	231,622	236,957		
26						
27	Other - Contributed Property	228,172	(52,800)	175,372		
28						
29						
30	Total	772,777	(1,795)	770,982		-

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

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

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

Line No.	(1) Description	(2) Prior Year Dec	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sept	(12) Oct	(13) Nov	(14) Dec	(15) 13-Month Average
1	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	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195
4															
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	38,931	38,931	38,931	38,931	38,931	38,931	38,931	38,931	38,931
8	CIAC-WTR.ELECTRIC PUMP EQUIP	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028
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															
15	CIAC-WTR.SERVICE LINES	64,140	64,140	64,140	64,140	64,140	64,140	64,140	64,140	64,140	64,140	64,140	64,140	64,140	64,140
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															
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														
37	SUB-TOTAL CONTRIBUTED PROPERTY	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	235,292
38															
39	CIAC-SWR SEWAGE SERVICE LINES														
40	CIAC-SEWER-TAX	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
41	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
42															
43	CIAC-REUSE RES CAP FEE	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)
44		(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)
45															
46	TOTAL	772,777	772,777	772,777	772,777	772,777	772,777	772,777	772,777	772,777	772,777	772,777	772,777	772,777	772,777

**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 No.	Description	Year-End Balance	
		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 Balance	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			
23	Adjusted 12/31/08 Balance (See note 1)	676,392	514,466
24			
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-14
Recap Schedules: A-19**

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

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Test Year Average Bal.	(3) Adjustments A3 (E) 1. A3 (E) 2.		(4) Adjusted Average	(5) Non-Used Useful %	(6) Non-Used 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							
23	Contributed Lines	339,974	(294,750)	8,273	53,497		
24							
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							
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

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 []

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 for base year and intermediate year also.

Line No.	(2) Description	(2) Prior Year Dec	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sept	(12) Oct	(13) Nov	(14) Dec	(15) 13-Month Average
1	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	8	9	10	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-STRUCT/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	498,358	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

Florida Public Service Commission

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

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.
- 2
- 3 The utility uses the AFUDC practices described and approved by the Commission in Order No. PSC-04-0262-PAA-WS, dated March 8, 2004.

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

Florida Public Service Commission

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

**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 No.	Description	Average Test Year Balance	
		Water	Wastewater
1	Balance	N/A	N/A
2	Additions		
3	Adjustments		
4			
5	Balance		
6	Additions		
7	Adjustments		
8			
9	Balance		
10	Additions		
11	Adjustments		
12			
13	Balance		
14	Additions		
15	Adjustments		
16			
17	Balance		
18			
19			
20	<u>TEST YEAR AVERAGE BALANCE</u>		
21			
22	Beginning Balance - 1/1/2008		
23	January		
24	February		
25	March		
26	April		
27	May		
28	June		
29	July		
30	August		
31	September		
32	October		
33	November		
34	Ending Balance - 12/31/08		
35			
36	Average Test Year Balance - 13 Months	N/A	N/A

Recap Schedules: A-1, A-2

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

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

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.

Line No		Water	Sewer	13-Month Average
1	<u>Final Rates</u>			
2	Current and Accrued Assets:			
3	Cash			2,364,377
4	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			507,595
5	Miscellaneous current and accrued assets			20,635
6	Deferred Rate Case Expense			220,340
7	Miscellaneous Deferred Debits			108,206
8				
9	Less: Current and Accrued Liabilities			
10	Accounts Payable			(189,189)
11	Accrued Taxes			(63,990)
12	Accrued Interest			1,900
13	Miscellaneous Current and Accrued Liabilities & Credits			(132,777)
14				
15	Equals working capital (Balance Sheet Approach)			\$ 2,835,097
16				
17	Allocation to Seminole County - Water & Sewer	\$ 778,234	\$ 415,909	
18				
19				
20	Allocation Methodology to UIF systems:	12/31/08 ERCs	% of Total	Allocated Working Capital
21	Marion County - Water	532.1	5.55%	\$ 157,348
22	Marion County - Wastewater	78.8	0.82%	\$ 23,248
23	Orange County - Water	303.5	3.17%	\$ 89,873
24	Pasco County - Water	3,013.3	31.45%	\$ 891,638
25	Pasco County - Wastewater	1,185.0	12.37%	\$ 350,701
26	Pinellas County - Water	433.3	4.52%	\$ 128,146
27	Seminole County - Water	2,630.5	27.45%	\$ 778,234
28	Seminole County - Wastewater	1,405.5	14.67%	\$ 415,909
29	TOTAL UIF	9,582.0	100.00%	\$ 2,835,097
30				
31				
32	<u>Interim Rates</u>			
33	Current and Accrued Assets:			
34	Cash			2,364,377
35	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			507,595
36	Miscellaneous current and accrued assets			20,635
37	Deferred Rate Case Expense			220,340
38	Miscellaneous Deferred Debits			108,206
39				
40	Less: Current and Accrued Liabilities			
41	Accounts Payable			(189,189)
42	Accrued Taxes			(63,990)
43	Accrued Interest			1,900
44	Miscellaneous Current and Accrued Liabilities & Credits			(132,777)
45				
46	Equals working capital (Balance Sheet Approach)			\$ 2,835,097
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%	\$ 157,348
52	Marion County - Wastewater	78.8	0.82%	\$ 23,248
53	Orange County - Water	303.5	3.17%	\$ 89,873
54	Pasco County - Water	3,013.3	31.45%	\$ 891,638
55	Pasco County - Wastewater	1,185.0	12.37%	\$ 350,701
56	Pinellas County - Water	433.3	4.52%	\$ 128,146
57	Seminole County - Water	2,630.5	27.45%	\$ 778,234
58	Seminole County - Wastewater	1,405.5	14.67%	\$ 415,909
59	TOTAL UIF	9,582.0	100.00%	\$ 2,835,097

Comparative Balance Sheet - Assets

Florida Public Service Commission

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.

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

Line No.	(1) ASSETS	(2) Prior Year Dec	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sept	(12) Oct	(13) Nov	(14) Dec	(15) 13-Month Average Bal.	(16) Adjustments	(17) Adjusted Average
1	Utility Plant in Service	13,489,281	16,171,619	16,177,326	17,530,222	17,554,679	17,568,639	14,840,742	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	286,832		286,832
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	435,128	435,128		435,128
4	GROSS UTILITY PLANT	15,778,931	17,421,324	17,438,269	17,995,213	18,020,887	18,035,821	15,405,289	15,697,852	15,663,936	14,542,856	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)	(5,528,858)	(5,600,759)	(3,516,117)	(3,565,012)	(3,584,836)	(3,252,575)	(3,245,670)	(3,283,904)	(3,334,535)	(4,236,971)		(4,236,971)
6																	
7	NET UTILITY PLANT	11,858,916	12,044,383	11,997,383	12,538,692	12,492,029	12,435,062	11,889,172	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	1,804,612	1,734,545	3,441,151	1,857,196	3,703,890	1,507,302	3,292,966	5,253,297	2,228,196	2,360,651	1,868,857	79,778	2,364,377		2,364,377
10	Accounts Receivable (net)	471,178	453,918	454,427	469,005	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	3,546,281	1,890,336	3,472,535	1,803,825	4,580,957	2,472,667	535,203	4,215,359	4,436,069	4,637,248	6,610,270	3,515,760		3,515,760
13	Notes Rec'b - Assoc. Cos.																
14	Accts. Rec'b - Other																
15	Accrued Interest Rec'b																
16	Allowance for Bad Debts																
17	Materials & Supplies																
18	Misc Current & Accrued Assets	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																	
20	TOTAL CURRENT ASSETS	5,880,974	6,998,786	5,765,898	5,821,127	5,784,960	6,064,072	6,731,761	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																
26	Deferred Rate Case Expense (See Note 1)	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	(262,944)	220,340
27	Other Miscellaneous Deferred Debits (See Note 1)	111,565	101,425	98,269	102,665	99,466	96,631	88,055	84,599	81,542	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	558,570	550,736	537,235	519,484	379,696	572,983	(246,437)	326,546
31																	
32	TOTAL ASSETS	18,397,866	18,661,397	18,378,745	18,980,489	18,885,320	19,095,988	19,205,261	18,985,661	18,980,926	18,668,450	18,849,423	18,747,364	18,730,860	18,829,827	(246,437)	18,583,390
33																	
34	Notes:																
35	1. See Schedule A-J, Working Capital Adjustments.																

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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.

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Dec	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sept	(12) Oct	(13) Nov	(14) Dec	(15) 13-Month Average Bal.	(16) Adjustments	(17) Adjusted Average
1	Common Stock Issued	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000		200,000
2	Preferred Stock Issued																
3	Additional Paid in Capital	7,061,543	7,710,318	7,710,318	8,519,873	8,519,873	8,519,873	8,524,337	8,524,337	8,524,337	8,524,337	8,524,337	8,538,228	8,538,228	8,289,887		8,289,887
4	Retained Earnings	472,100	384,411	300,988	203,513	148,584	281,097	380,261	248,883	203,480	168,180	105,962	18,967	(38,976)	220,572		220,572
5	Other Equity Capital																
6	TOTAL EQUITY CAPITAL	7,763,843	8,274,728	8,211,306	8,923,386	8,888,467	9,010,970	9,104,598	8,973,220	8,927,817	8,892,497	8,830,299	8,755,193	8,697,250	8,710,259		8,710,259
7																	
8																	
9	Bonds																
10	Reacquired Bonds																
11	Advances From Associated Companies																
12	Other Long-Term Debt																
13																	
14	TOTAL LONG-TERM DEBT																
15																	
16	Accounts Payable	644,825	438,920	256,132	114,045	58,111	106,984	130,876	111,592	134,237	91,481	99,004	88,888	188,558	189,189		189,189
17	Notes Payable																
18	Notes & Accounts Payable - Assoc. Cos.	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	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	(281,441)	7,164,359
19	Customer Deposits	82,080	83,820	85,070	88,680	88,680	88,530	68,371	54,383	57,790	59,855	60,140	59,390	61,210	71,928		71,928
20	Accrued Taxes	68,599	68,886	15,145	38,714	58,385	81,207	102,295	51,528	72,419	42,202	84,464	74,954	75,071	83,990		83,990
21	Current Portion Long Term Debt																
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)		(1,900)
23	Accrued Dividends																
24	Misc. Current and Accrued Liabilities (See Note 1)	84,530	84,530	84,530	84,530	84,530	84,530	84,530	84,530	84,530	84,530	84,530	84,530	84,530	84,530	46,247	132,777
25																	
26	TOTAL CURRENT & ACCRUED LIABILITIES	8,331,812	8,128,098	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	7,783,257	7,885,172	7,883,537	(243,194)	7,820,343
27																	
28	Advances for Construction	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)		(2,948)
29	Prepaid Capacity Charges																
30	Accum. Deferred ITC's (See Note 2)	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	102,883	(4,712)	98,171
31	Operating Reserves																
32																	
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	99,935	99,935	99,935	99,935	99,935	99,935	99,935	99,935	99,935	99,935	99,935	99,935	99,935	99,935	(4,712)	95,223
34																	
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	3,070,876	3,070,876	3,071,226	3,071,351	3,071,351	3,070,966		3,070,966
36	Less: Accum. Amortization of CIAC	(2,061,460)	(2,068,063)	(2,074,685)	(2,081,288)	(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)		(2,101,078)
37																	
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	1,193,014	1,192,978	1,193,010	1,192,965	1,192,115	1,181,722	1,137,850	1,186,208	1,469	1,187,677
39																	
40	Total Equity Capital and Liabilities	18,397,866	18,581,397	18,378,745	18,980,469	18,885,320	19,095,888	19,205,261	18,985,561	18,980,828	18,868,450	18,849,423	18,747,364	18,730,860	18,829,827	(246,437.00)	18,583,390

Notes:
 1. See Schedule A-3, Working Capital Adjustments.
 2. Adjustment to reflect the yearly amortization of \$2,355.96, not recorded on the books of UIF by error in 2007 & 2008.
 3. ADIT thirteen months average adjustment of \$1,469 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

Florida Public Service Commission

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

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.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	728,392	51,297	779,689	392,730 (A)	1,172,419	B-4, B-3
2							
3	Operation & Maintenance	904,918	(483,757)	421,161	32,921 (B)	454,082	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	176,595	(45,241)	131,354	22,575 (C), (D)	153,930	B-13, B-3
6							
7	Amortization/Other Expense	-	-	-	- (E)	-	
8							
9	Taxes Other Than Income	201,190	(101,650)	99,540	26,269 (F)	125,809	B-15, B-3
10							
11	Provision for Income Taxes		(5,901)	(5,901)	117,016 (G)	111,115	C-1, B-3
12							
13	OPERATING EXPENSES	1,282,703	(636,549)	646,155	198,781	844,936	
14							
15	NET OPERATING INCOME	(554,311)	687,846	133,535	193,949	327,483	
16							
17							
18	RATE BASE	4,070,238	221,327	4,291,565		4,291,565	
19							
20							
21	RATE OF RETURN	-	%	3.11	%	7.63	%

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

Schedule: B-2
 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 No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	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	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							
9	Taxes Other Than Income	-	63,653	63,653	14,410 (F)	78,063	B-15, B-3
10							
11	Provision for Income Taxes	-	9,469	9,469	56,451 (G)	65,920	C-1, B-3
12							
13	OPERATING EXPENSES	357,462	285,793	643,255	176,727	819,982	
14							
15	NET OPERATING INCOME	332,128	(231,429)	100,699	93,567	194,266	
16							
17							
18	RATE BASE	1,675,303	870,544	2,545,847		2,545,847	
19							
20							
21	RATE OF RETURN	19.82 %		3.96 %		7.63 %	

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

Line No.	Description	Water	Wastewater
1	(A) <u>Adjustments to Revenues</u>		
2	<u>Test Year Revenues</u>		
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	<u>734,982</u>	<u>699,098</u>
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	<u>734,982</u>	<u>699,098</u>
14	Adjustment required to annualize revenues	<u>44,707</u>	<u>44,856</u>
15			
16	<u>Pro-Forma Adjustments</u>		
17	<u>(3) Revenue Increase</u>		
18	Increase in revenue required by the Utility to realize a 7.63% rate of return	<u>392,730</u>	<u>270,294</u>
19			
20	Total Adjustments to Revenues	<u>444,027</u>	<u>324,658</u>
21			
22	(B) <u>Adjustments to Operations & Maintenance (O&M) Expenses</u>		
23	(1) To allocate common expenses charged to water to wastewater		
24	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	<u>(275,607)</u>	<u>275,607</u>
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)	(374)
44	618/718 - Chemicals	(425)	(425)
45	620/720 Materials & Supplies	(20,315)	(7,075)
46	632/732 - Contractual Services - Acct.	(15)	(5)
47	633/733 - Contractual Services - Legal	5,377	1,872
48	636/736 - Contractual Services - Other	(5)	(2)
49	642/742 - Rental of Equipment	5	2
50	659/759 - Insurance - Other	162	56
51	666/766 - Regulatory Commission Expense - Rate Case Amort.	(140,155)	(48,808)
52	667/767 - Regulatory Commission Expense - Other	6,900	2,403
53	670/770 - Bad Debt Expense	78	27
54	675/775 - Miscellaneous Expenses	(5,336)	(1,858)
55	Total parent companies expenses reallocation based on ERCs	<u>(154,804)</u>	<u>(53,762)</u>

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	<u>Pro-Forma Adjustments</u>		
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	

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	Ravenna/Lincoln Heights Systems		42,671
6	710 - Purchased Sewage Treatment		83,369
7			
8	(10) Amortization of Deferred Costs		
9	(a) Amortization of rate case expense per Schedule B-10	32,664	17,449
10	Adjustments for Deferred Costs	32,664	17,449
11			
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	(See Schedules B13 & B14, column (3) for account breakdown)		
17			
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			
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 rollforward depreciation expense & correct depreciation rates	(20,892)	(2,819)
26	(See Schedules B13 & B14, column (6) for account breakdown)		
27			
28	(5) Adjust Depreciation Expense related to Adjustments to Pro Forma Plant 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			
39	(c) Account 334.4		
40	1 Year depreciation for Park Ridge distribution system replacement	625	
41	1 Year depreciation expense for associated plant retired	(156)	
42	Total Adjustments to Acct. 334.4	469	
43			
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	3,500	
50			
51	1 Year depreciation expense for associated plant retired	(1,891)	
52	Total Adjustments to Acct. 310.3	1,609	-

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	(f) Account 311.3		
2	1 year depreciation for replacement of electrical equipment at Weathersfield WTP		
3		6,000	
4	1 Year depreciation expense for associated plant retired	(654)	
5	1 year depreciation for replacement of electrical equipment at Ravenna Park WTP		
6		4,000	
7	1 Year depreciation expense for associated plant retired	(436)	
8	Total Adjustments to Acct. 311.3	8,910	-
9			
10	(g) Account 361.2		
11	1 year depreciation for correction of Ravenna Park collection system (no associated retirements)		2,667
12			2,667
13	Total Adjustments to Acct. 361.2	-	2,667
14			
15	(h) Accounts 346.5/396.7	Total	
16	1 year depreciation for replacement of telephone system	10,000	6,518
17	1 Year depreciation expense for associated plant retired	(3,161)	(2,060)
18	Total Adjustments to Acct. 346.5/396.7	6,839	4,458
19			2,381
20	Total Adjustment for Pro forma Plant Additions	22,575	5,048
21			
22	Total Adjustments to Depreciation Expenses	(30,129)	22,449
23			
24	(D) Amortization of CIAC		
25	(1) To rollforward amortization of CIAC & correct amortization rates		
26	CIAC - Structures & Improvements - Water Treatment		1
27	CIAC - Water Treatment Equipment	(393)	
28	CIAC - Distribution Reservoirs & Standpipes	892	
29	CIAC - Transmission & Distribution Mains	1,091	
30	CIAC - Hydrants	(1)	
31	CIAC - Other Tangible Plant - Water	(9,499)	
32	CIAC - Water Tap	452	
33	CIAC - Water Plant Meter Fee	(6)	
34	CIAC - Structures & Improvements - Pump Lift Stations		(760)
35	CIAC - Structures & Improvements - Treatment		(2,137)
36	CIAC - Structures & Improvements - General Sewer		1,830
37	CIAC - Force Mains		1,297
38	CIAC - Gravity Mains		500
39	CIAC - Services to Customers		(1,024)
40	CIAC - Manholes		(772)
41	CIAC - Treatment & Disposal - Lagoons		(1)
42	CIAC - Sewer Tap		178
43	Total Adjustments to CIAC Amortization Expense	(7,463)	(889)
44			
45	(E) <u>Adjustments to Amortization - Other Expense</u>		
46	(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)
47			(24,289)
48			
49	(F) <u>Taxes Other Than Income (TOTI)</u>		
50	<u>Test Year Adjustments</u>		
51	(1) To remove from the books total TOTI charged to combined accounts in order to allocate TOTI between water and wastewater and make corrections as necessary	(201,191)	
52			
53			

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) Payroll Taxes		
2	a. Allocation of P/R taxes per books to water & wastewater based on labor costs	16,178	8,644
3			
4		(5,626)	(3,006)
5	b. Adjust Payroll Taxes for salary allocations / annualization / increase		
6	Total Payroll Taxes Adjustment	10,552	5,638
7			
8	(3) Personal Property Tax		
9	a. Allocation of Seminole County \$63,947.67 Personal Property Tax bill to water and wastewater based on Net Plant	43,607	20,341
10			
11	Total Personal Property Tax Adjustment	43,607	20,341
12			
13	(4) Real Estate Tax		
14	a. Allocation of Seminole County Real Estate Taxes to water and wastewater based on property taxed	8,749	3,371
15			
16	b. Allocation of allocated taxes per books based on ERCs	581	310
17	Total Real Estate Tax Adjustment	9,330	3,681
18			
19	(5) General & Other Taxes		
20		18,722	10,003
21	a. Allocation of per books amounts to water & wastewater based on ERCs		
22	b. Correction to allocated taxes per books	(17,757)	(9,488)
23	Total General Other Taxes Adjustment	965	515
24			
25	(6) Regulatory Assessment Fees (RAF)		
26	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	Total Test Year Adjustments to TOTI	(101,651)	63,653
35			
36	Pro Forma Adjustments		
37	(7) Personal Property Tax		
38	a. Total Net Plant Additions	550,151	143,818
39	Millage Rate	15.6245	15.6245
40	Increase in ad valorem taxes due to net plant additions	8,596	2,247
41			
42	(8) Regulatory Assessment Fees (RAF)		
43	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	Total Pro Forma Adjustments to TOTI	26,269	14,410
49			
50	(G) Provision 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			
55	Total Adjustments to Provision for Income Taxes	111,115	65,920
56			
57			

Test Year Operating Revenues

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 []

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 No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	
2	461.1 Metered - Residential	703,401	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	22,403	521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other	
7	462.1 Public Fire Protection		522.1 Measured - Residential	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	<u>715,379</u>	525 Interdepartmental Sales	
15			Accrued Sewer Revenues	(9,508)
16	OTHER WATER REVENUES		TOTAL SEWER SALES	<u>688,480</u>
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*	<u>13,013</u>	541 Measured Re-Use Revenues	
26				
27			TOTAL OTHER SEWER REVENUES	<u>1,110</u>
28	TOTAL WATER OPERATING REVENUES	<u>728,392</u>	TOTAL SEWER OPERATING REVENUES	<u>689,590</u>
29				
30	*Adj. 1 to Miscellaneous Revenues	(30)		
31	*Adj. 2 to Miscellaneous Revenues	(4,000)		
32	*Adj. 3 to Miscellaneous Revenues	195		
33		<u>(3,835)</u>		
34				
35	ADJUSTED TOTAL WATER OPERATING REVENUE	<u>724,557</u>		

37 *Adjustment 1: Due to an error, the Violation Reconnect charges for 2 customers were uploaded twice in February 2008 resulting in an overstatement o
 38 \$30.00. This amount was removed from the Misc. Service Revenue account.
 39
 40 *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
 41 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
 42 W/S Revenues" account and credited to the Seminole County "Cash CIAC" account.
 43
 44 *Adjustment 3: Seminole County tax discounts totaling \$194.63 were erroneously booked to the Misc. Service Revenue Account in Pasco County and should
 45 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
 46 Revenue account for Seminole County.

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Schedule: B-5

Docket No.: 090462-WS

Page 1 of 1

Schedule Year Ended: 12/31/08

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

Preparer: Kirsten Weeks

Historic [X] or Projected []

Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sept	(11) Oct	(12) Nov	(13) Dec	(14) Subtotal Annual	(15) Allocation to Sewer	(16) Total Water	(17) Other Test Year Adj.	(18) Adjusted Test Year	(19) Pro Forma Adj.	(20) Adjusted 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	2,998	1,538	1,583	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	618 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
7	618 Chemicals	4,556	56	1,969	3,221	2,371	3,313	3,114	3,353	2,014	3,363	1,264	4,789	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	2,809	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.	-	-	1,804	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 - Mgmt. 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	2,088	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
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	49,601	44,969	47,708	(178,676)	8,048	44,604	(22,978)	14,921	8,709	4,888	127,418	(37,506)	89,912	(3,478)	86,434		86,434
27																				
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																				
30	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 the														Per MFRs Water	629,311		Per Annual Report - Water	640,386	
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														Per MFRs Sewer	567,293		Per Annual Report - Sewer	558,217	
32	methodologies used for each. MFRs allocations are mostly based on the year-end number of ERCs.														Total	1,196,604		Total	1,198,603	

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 080462-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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sept	(11) Oct	(12) Nov	(13) Dec	(14) Subtotal Annual	(15) Allocation from Water	(16) Total Sewer	(17) Other Test Year Adj.	(18) Adjusted Test Year	(19) Pro Forma Adj.	(20) Adjusted 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	-	1,080	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	1,875	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		185
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	1,872	2,732		2,732
13	734 Contractual Services - Mgmt. Fees													-		-		-		-
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 Amort.													-	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	27	7,749		7,749
27	775 Miscellaneous Expenses	-	257	848	81	99	275	-	3	-	182	234	2,000	3,979	37,506	41,485	(1,858)	39,627		39,627
28																				
29	TOTAL	27,865	(32,161)	23,895	15,569	25,349	46,231	34,911	32,901	32,112	65,363	109	18,562	291,686	275,607	567,293	(56,937)	510,356	100,818	611,174

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 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 allocation methodologies used for each. MFRs allocations are mostly based on the year-end number of ERCs.

Per MFRs Water	567,293	Per Annual Report - Water	640,386
Per MFRs Sewer	-	Per Annual Report - Sewer	556,217
Total	567,293	Total	1,196,603

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 090462-W5
 Test Year Ended: 12/31/08

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.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/05	(3) Current TY 12/31/08	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) 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	100.00 %	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	97.90 %	This increase reflects the increase in rates from the service provider.
5	615 Purchased Power	36,203	39,415	-	39,415	3,212	8.87 %	Under the Benchmark
6	616 Fuel for Power Purchased	-	-	-	-	-	%	
7	618 Chemicals	26,649	33,363	(2,456)	30,907	4,258	15.98 %	The increase in expense reflects an increase in the unit cost of chemicals as well as an increased use of liquid chlorine in some systems due to increased chlorine demand from increasingly tuberculated mains and services.
8	620 Materials & Supplies	21,271	25,248	(20,012)	5,236	(16,035)	(75.38) %	Please see Note 2 on schedule B-8; pp 2 of 2.
9	631 Contractual Services - Engr.	209	-	-	-	(209)	(100.00) %	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
11	633 Contractual Services - Legal	3,029	2,470	2,645	5,115	2,086	68.86 %	Hourly fees have substantially increased since the last rate case. However, the expense reflects less than 20 hours of legal services used during the test year.
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	
13	635 Contractual Services - Testing	9,960	12,963	(784)	12,179	2,219	22.28 %	The increase in expense reflects an increase in the cost to analyze water samples as mandated by regulatory requirements.
14	636 Contractual Services - Other	4,005	27,103	(9,441)	17,662	13,657	340.99 %	The cost of maintaining our computer and technological systems has increased dramatically since the last rate case. This reflects the need to develop, implement, and use additional tools to meet regulatory mandates.
15	641 Rental of Building/Real Prop.	-	-	-	-	-	%	
16	642 Rental of Equipment	-	(5)	5	(0)	-	%	
17	650 Transportation Expenses	24,288	27,637	(16,250)	11,387	(12,901)	(53.12) %	The cost of operating and maintaining vehicles has increased significantly since the last rate case, particularly fuel costs. Yet, through efficient operation of the utility, the test year expense decreased.
18	656 Insurance - Vehicle	-	-	-	-	-	%	
19	657 Insurance - General Liability	-	-	-	-	-	%	
20	658 Insurance - Workman's Comp.	-	-	-	-	-	%	
21	659 Insurance - Other	14,783	33,210	(11,459)	21,751	6,968	47.13 %	Insurance costs have increased at a higher rate than the index. This account includes excess liability, general property, workman's comp and auto insurance policies.
22	660 Advertising Expense	-	24	(8)	16	16	100.00 %	This amount was erroneously booked to Advertising expense and should have been included in the Miscellaneous expense account. The dollar amount is insignificant.
23	666 Reg. Comm. Exp. - Rate Case Amort.	21,345	242,152	(220,807)	21,345	-	%	
24	667 Reg. Comm. Exp. - Other	-	930	4,173	5,103	5,103	100.00 %	An increase in miscellaneous regulatory activity outside of rate cases, not limited to legal fees, has caused an increase to these accounts since the last test year
25	670 Bad Debt Expense	9,736	22,174	(7,671)	14,503	4,767	48.96 %	Bad debt expenses increased due to an increase in uncollectible accounts from Seminole County customers in the test year.
26	675 Miscellaneous Expenses	82,677	127,418	(40,984)	86,434	3,757	4.54 %	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								
31	Consumer Price Index - U	283.4			331.326	47.926	16.91 %	
32								
33	Benchmark Index: Increase in Customer ERC's					0.9621		
34	Increase in CPI					1.1691		
35								
36						1.1248		

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

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

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.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/05	(3) Current TY 12/31/08	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701 Salaries & Wages - Employees	\$ 53,673	-	60,951	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 %	Please see Note 1 on schedule B-8; pp 2 of 2.
3	704 Employee Pensions & Benefits	14,738	-	15,959	15,959	1,221	8.28 %	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 lift stations and fewer sewer main blockages and overflows that require the use of these services.
5	711 Sludge Removal Expense	23,114	14,739	-	14,739	(8,375)	(36.23) %	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 increased substantially in 2008 due to fuel cost recovery tariff changes.
6	715 Purchased Power	5,582	17,780	-	17,780	12,198	218.52 %	
7	716 Fuel for Power Purchased	-	-	-	-	-	%	
8	718 Chemicals	-	-	-	-	-	%	
9	720 Materials & Supplies	10,542	498	(303)	195	(10,347)	(98.15) %	Please see Note 2 on schedule B-8; pp 2 of 2.
10	731 Contractual Services - Engr.	111	-	-	-	(111)	(100.00) %	There was no use of engineering services during the test year for non-capitalized expenditures.
11	732 Contractual Services - Acct.	1,523	-	1,508	1,508	(15)	(0.98) %	Under the Threshold
12	733 Contractual Services - Legal	1,816	-	2,732	2,732	1,116	69.07 %	Hourly fees have substantially increased since the last rate case. However, the expense reflects less than 10 hours of legal services used during the test year.
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	
14	735 Contractual Services - Testing	335	120	784	904	569	169.82 %	The increase in expense reflects an increase in the cost to calibrate & repair a bulk sewer flow meter at Lincoln Heights' connection with the City of Sanford.
15	736 Contractual Services - Other	2,137	-	9,436	9,436	7,299	341.57 %	The cost of maintaining our computer and technological systems has increased dramatically since the last rate case. This reflects the need to develop, implement, and use additional tools to meet regulatory mandates.
16	741 Rental of Building/Real Prop.	-	-	-	-	-	%	
17	742 Rental of Equipment	-	-	0	0	0	%	
18	750 Transportation Expenses	12,962	-	6,084	8,084	(6,878)	(53.06) %	The cost of operating and maintaining vehicles has increased significantly since the last rate case, particularly fuel costs. Yet, through efficient operation of the utility, the test year expense decreased.
19	756 Insurance - Vehicle	-	-	-	-	-	%	
20	757 Insurance - General Liability	-	-	-	-	-	%	
21	758 Insurance - Workman's Comp.	-	-	-	-	-	%	
22	759 Insurance - Other	7,889	-	11,621	11,621	3,732	47.31 %	Insurance costs have increased at a higher rate than the index. This account includes excess liability, general property, workman's comp and auto insurance policies.
23	760 Advertising Expense	-	-	8	8	8	100.00 %	This amount was erroneously booked to Advertising expense and should have been included in the Miscellaneous expense account. The dollar amount is insignificant.
24	766 Reg. Comm. Exp. - Rate Case Amort.	11,393	-	11,393	11,393	-	%	
25	767 Reg. Comm. Exp. - Other	-	-	2,727	2,727	2,727	100.00 %	An increase in miscellaneous regulatory activity outside of rate cases, not limited to legal fees, has caused an increase to these accounts since the last test year
26	770 Bad Debt Expense	(2,084)	-	7,749	7,749	9,833	(471.83) %	Bad debt expenses increased due to an increase in uncollectible accounts from Seminole County customers in the test year.
27	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.
28								
29	TOTAL	\$ 409,434	\$ 291,686	\$ 218,671	\$ 510,357	\$ 100,923	24.65 %	
30								
31	Total Customers (ERC's)	1,459.0			1,405.5	(54)	(3.67) %	
32								
33	Consumer Price Index - U	283.4			331,326	47,926	16.91 %	
34								
35	Benchmark Index: Increase in Customer ERC's					0.9633		
36	Increase in CPI					1.1691		
37								
38						1.1262		

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 09D462-WS
 Test Year Ended: 12/31/08

Schedule: B-8
 Page 2 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.

Line No.	(1) Account No. and Name	(2) TY 12/31/05	(3) TY 12/31/08	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	Note 1 - In order to compare accounts 601&603 and 701&703, they should be combined because for the 2008 Test Year several of the sub-accounts were grouped differently from the 2005 Test Year to better conform to the classification of accounts according to the NARUC Chart of Accounts.							
2								
3	Note 1: From Water	<u>TY 12/31/05</u>	<u>TY 12/31/08</u>	<u>TY Adj.'s</u>	<u>Adjusted TY</u>	<u>Difference</u>	<u>Difference</u>	
4	601 Salaries & Wages - Employees	100,573	200,571	(88,179)	112,392	11,819	11.75%	
5	603 Salaries & Wages - Officers, Etc.	-	23,611	(22,262)	1,349	1,349	100.00%	
6	Total	100,573	224,182	(110,441)	113,741	13,168	13.09%	See Grand Total
7								
8	Note 1: From Sewer	<u>TY 12/31/05</u>	<u>TY 12/31/08</u>	<u>TY Adj.'s</u>	<u>Adjusted TY</u>	<u>Difference</u>	<u>Difference</u>	
9	701 Salaries & Wages - Employees	\$ 53,673	-	60,051	60,051	6,378	11.88	
10	703 Salaries & Wages - Officers, Etc.	-	-	720	720	720	100.00	
11	Total	53,673	-	60,771	60,771	7,098	13.23%	See Grand Total
12								
13	Note 1: Combined (Water & Sewer)	<u>TY 12/31/05</u>	<u>TY 12/31/08</u>	<u>TY Adj.'s</u>	<u>Adjusted TY</u>	<u>Difference</u>	<u>Difference</u>	
14	Total From Water	100,573	224,182	(110,441)	113,741	13,168	13.09%	
15	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%	The number of employees and available positions available have increased over the past 5 years, as well as the associated cost of living increases with those employees.
17								
18	Note 2 - In order to compare accounts 620&675 and 720&775, they should be combined because for the 2008 Test Year several of the sub-accounts were grouped differently from the 2005 Test Year to better conform to the classification of accounts according to the NARUC Chart of Accounts.							
19								
20								
21	Note 2 - From Water	<u>TY 12/31/05</u>	<u>TY 12/31/08</u>	<u>TY Adj.'s</u>	<u>Adjusted TY</u>	<u>\$ Difference</u>	<u>% Difference</u>	<u>Explanation</u>
22	620 Materials & Supplies	21,271	25,248	(20,012)	5,236	(16,035)	-75.38%	%
23	675 Miscellaneous Expenses	82,677	127,418	(40,984)	86,434	3,757	4.54%	%
24	Total from Water	103,948	152,666	(60,996)	91,670	(12,278)	-11.81%	% See Grand Total
25								
26	Note 2 - From Sewer	<u>TY 12/31/05</u>	<u>TY 12/31/08</u>	<u>TY Adj.'s</u>	<u>Adjusted TY</u>	<u>\$ Difference</u>	<u>% Difference</u>	<u>Explanation</u>
27	720 Materials & Supplies	10,542	498	(303)	195	(10,347)	-98.15%	%
28	775 Miscellaneous Expenses	19,209	3,979	35,648	39,627	20,418	106.30%	%
29	Total from Sewer	29,751	4,477	35,345	39,822	10,071	33.85%	% See Grand Total
30								
31	Note 2: Combined (Water & Sewer)	<u>TY 12/31/05</u>	<u>TY 12/31/08</u>	<u>TY Adj.'s</u>	<u>Adjusted TY</u>	<u>Difference</u>	<u>Difference</u>	
32	Total From Water	103,948	152,666	(60,996)	91,670	(12,278)	-11.81%	
33	Total From Sewer	29,751	4,477	35,345	39,822	10,071	33.85%	
34	Grand Total	133,699	157,143	(25,651)	131,492	(2,207)	-1.65%	Office supplies, office utilities, office maintenance and miscellaneous expenses have all increased 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.

Contractual Services

Florida Public Service Commission

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 of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Type of Service	(3) Consultants	(4) Amount	(5) Description of Work Performed
1	Meter Reading	Ken's Bush Hog Service		Meter reading services; Maintenance and repair (15) 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 fixed asset systems;
3	Computer Amortization & Program Cost	Ashwood Computer Co., Microsoft	519	Program Costs
4	Internet Supplier	AT&T; Paul D. Burris; CDW Computer Centers Inc.; Convad Communications; Lisa Ann Crossett; Steven M. Lubertozi; 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, Wallace & 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 Pirmie, Inc.; US Bank Trust National Association; Whitelight Group LLC	1,845	Other Outside Services
13	Total		\$ 33,888	

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

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.

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Estimated Hours	Total Estimate of Charges by Firm*	Type of 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	210,250	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	2,480	Billing Analyst, Implementation of Rates
10	Water Service Corp.	DiPasquale, Susan	33.92	50.00	1,696	Assist w/MFRs, data requests, audit facilitation
11	Water Service Corp.	Durham, Rick	106.24	20.00	2,125	Assist w/MFRs, data requests, audit facilitation
12	Water Service Corp.	Flynn, Patrick	33.92	350.00	11,872	Assist w/MFRs, data requests, audit facilitation
13	Water Service Corp.	Gongre, Bryan	33.92	50.00	1,696	Assist w/MFRs, data requests, audit facilitation
14	Water Service Corp.	Granite, Deborah	33.00	40.00	1,320	Billing Analyst, Implementation of Rates
15	Water Service Corp.	Hanks, Peggy	33.92	10.00	339	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, Implementation 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	19,500	Assist w/MFRs, data requests, audit facilitation
21	Water Service Corp.	Schiopu, Mircea	22.00	40.00	880	Customer Notices, Mailings, etc.
22	Water Service Corp.	Valrie, Lawanda	23.00	200.00	4,600	Assist w/MFRs, data requests, audit facilitation
23	Water Service Corp.	Weeks, Kirsten	49.00	400.00	19,600	Assist w/MFRs, data requests, audit facilitation
24	Water Service Corp.	Williams, John III	57.00	50.00	2,850	Assist w/MFRs, data requests, audit facilitation
25	Water Service Corp.		n/a	n/a	16,864	Customer notices, postage
26	Water Service Corp.		n/a	n/a	2,016	Customer notices, stock
27	Water Service Corp.		n/a	n/a	1,200	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	
35	[x] PAA					
36	[] Commission Hearing					
37						
38	Amortization Period 4 Years					
39	Explanation if different from Section 367.0816, Florida					
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 systems		85,831	33,143	118,975	
45						
46	Annual Amortization - Seminole County		32,664	17,449	50,113	
47						
48						
49	Method of allocation between UIF systems (based on ERC counts 12/31/08):					
50	Total Customers - UIF		6,912.7	2,669.3	9,582.0	
51	Total Customers - Seminole County		2,630.5	1,405.5	4,036.0	
52	Percentage of customers		38.05%	52.65%	42.12%	
53						
54	Method of allocation for the county between water and wastewater (based on ERC counts 12/31/08):					
55	Total Customers - County		2,630.5	1,405.5	4,036.0	
56	Percentage of customers		65.18%	34.82%	100.00%	
57						

34 Estimate Through: \$ 475,898
 35 [x] PAA
 36 [] Commission Hearing

38 Amortization Period 4 Years
 39 Explanation if different from Section 367.0816, Florida

	(A)	(B)	(C)
	Water	Wastewater	Total
43 Total projected rate case expense	343,325	132,573	475,898
44 Annual Amortization - All UIF systems	85,831	33,143	118,975
45			
46 Annual Amortization - Seminole County	32,664	17,449	50,113
47			
48			
49 Method of allocation between UIF systems (based on ERC counts 12/31/08):			
50 Total Customers - UIF	6,912.7	2,669.3	9,582.0
51 Total Customers - Seminole County	2,630.5	1,405.5	4,036.0
52 Percentage of customers	38.05%	52.65%	42.12%
53			
54 Method of allocation for the county between water and wastewater (based on ERC counts 12/31/08):			
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 the total amount of estimated charges for the entire company and allocated among the five counties based on their ERCs. See chart below.

ERCs	WATER	SEWER	TOTAL
MARION	532.1	78.8	610.9
ORANGE	303.5	-	303.5
PASCO	3,013.3	1,185.0	4,198.3
PINELLAS	433.3	-	433.3
SEMINOLE	2,630.5	1,405.5	4,036.0
TOTAL	6,912.7	2,669.3	9,582.0

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

Florida Public Service Commission

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

**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 []

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Quarter Ending March 31, 2008				
			Allocation Percentages				Amounts Allocated			65.18% Water	34.82% Sewer
			Utilities, Inc. of Florida Seminole County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Seminole County	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	1.42%	98.58%	100.00%	ERC	\$7,374	512,694	\$520,069	4,806	2,568
2	408	Taxes Other than Income	1.41%	98.59%	100.00%	ERC	\$2,133	148,647	150,780	1,390	743
3	601/603/701/703	Salaries	0.96%	99.04%	100.00%	ERC	\$14,547	\$1,494,637	\$1,509,204	9,481	5,066
4	604/704	Employee Benefits	1.41%	98.59%	100.00%	ERC	\$20,565	1,432,992	1,453,556	13,403	7,161
5	620/720	Materials and Supplies	1.41%	98.59%	100.00%	ERC	\$4,167	290,356	294,523	2,716	1,451
6	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
7	632/732	Contractual Services - Accounting	1.41%	98.59%	100.00%	ERC	\$1,804	125,696	127,500	1,176	628
8	633/733	Contractual Services - Legal	1.41%	98.59%	100.00%	ERC	\$84	5,865	5,949	55	29
9	636/736	Contractual Services - Other	1.41%	98.59%	100.00%	ERC	\$5,711	397,967	403,678	3,722	1,989
10	650/750	Transportation Expenses	1.41%	98.59%	100.00%	ERC	(\$16)	(1,105)	(1,121)	(10)	(6)
11	670/770	Bad Debt Expense	1.41%	98.59%	100.00%	ERC	\$8	581	589	5	3
12	675/775	Miscellaneous Expenses	1.41%	98.59%	100.00%	ERC	\$6,712	467,689	474,401	4,374	2,337
13	659/759	Other Insurance	1.41%	98.59%	100.00%	ERC	\$9,525	663,705	673,230	6,208	3,317
14							\$72,614	\$5,539,743	\$5,612,357	47,327	25,287
15											
16											
Water Service Corp. Allocated RVP Expenses:											
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
18	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
19	601/603/701/703	Salaries	3.97%	96.03%	100.00%	ERC	\$2,761	66,827	69,588	1,800	962
20	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
21	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
22	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
23	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
26	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
28	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
30							\$ 2,761	\$ 66,827	\$ 69,588	1,800	962
31											
32											
Water Service Corp. Allocated Regional Expenses:											
33	403	Depreciation Expenses	5.01%	94.99%	100.00%	ERC	\$1	\$22	\$23	1	0
34	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
35	601/603/701/703	Salaries	5.05%	94.95%	100.00%	ERC	\$481	9,029	9,510	313	167
36	604/704	Employee Benefits	5.05%	94.95%	100.00%	ERC	\$514	9,653	10,167	335	179
37	620/720	Materials and Supplies	5.05%	94.95%	100.00%	ERC	\$374	7,026	7,399.84	244	130
38	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
39	636/736	Contractual Services - Other	5.05%	94.95%	100.00%	ERC	\$328	6,153	6,481	213	114
40	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
41	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
42	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
43	675/775	Miscellaneous Expenses	5.05%	94.95%	100.00%	ERC	\$1,572	29,541	31,113	1,025	548
44							\$ 3,270	\$ 61,424	\$ 64,694	2,131	1,139
45											
46											
Water Service Corp. Allocated State Expenses:											
47	403	Depreciation Expenses	5.04%	94.96%	100.00%	ERC	\$142	\$2,674	\$2,816	93	49
48	408	Taxes Other than Income	5.04%	94.96%	100.00%	ERC	\$4,857	91,428	96,285	3,165	1,691
49	601/603/701/703	Salaries	5.04%	94.96%	100.00%	ERC	(\$365)	(6,865)	(7,230)	(238)	(127)
50	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
51	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
52	620/720	Materials and Supplies	6.28%	93.72%	100.00%	ERC	\$175	2,610	2,785	114	61
53	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
54	633/733	Contractual Services - Legal	5.04%	94.96%	100.00%	ERC	\$849	15,974	16,823	553	295
55	636/736	Contractual Services - Other	5.08%	94.92%	100.00%	ERC	\$5	91	96	3	2
56	642/742	Rental Equipment	5.04%	94.96%	100.00%	ERC	\$193	3,633	3,826	126	67
57	650/750	Transportation Expense	5.04%	94.96%	100.00%	ERC	\$8,137	153,193	161,331	5,304	2,834
58	667/767	Reg. Commission Exp. - Other	5.04%	94.96%	100.00%	ERC	\$150	2,820	2,970	98	52
59	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
60	675/775	Miscellaneous Expenses	5.04%	94.96%	100.00%	ERC	\$120	2,259	2,379	78	42
61	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
62							\$ 14,262	\$ 267,818	\$282,081	9,296	4,967
63											
64											
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 Projected

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

Line No.	G/L Acct No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending April 30, 2008			65.18% Water	34.82% Sewer
			Utilities, Inc. of Florida Seminole County	Other Companies/ Systems	Total		Amounts Allocated				
							Utilities, Inc. of Florida Seminole County	Other Companies/ Systems	Total		
1		Water Service Corp. Allocated Expenses:									
2	403	Depreciation Expense	1.42%	98.58%	100.00%	ERC	\$2,127	147,706	\$149,833	1,386	741
3	408	Taxes Other than Income	1.42%	98.58%	100.00%	ERC	\$392	27,271	27,663	255	136
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%	100.00%	ERC	\$5,351	372,526	377,877	3,487	1,863
6	620/720	Materials and Supplies	1.42%	98.58%	100.00%	ERC	\$1,921	133,746	135,667	1,252	669
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	136
9	633/733	Contractual Services - Legal	1.42%	98.58%	100.00%	ERC	\$121	8,398	8,518	79	42
10	636/736	Contractual Services - Other	1.42%	98.58%	100.00%	ERC	\$997	69,443	70,441	650	347
11	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
12	670/770	Bad Debt Expense	1.42%	98.58%	100.00%	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. Allocated RVP Expenses									
18											
19	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$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	-	-	-	-
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%	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	\$0	-	-	-	-
31	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
32							\$ 920	\$ 22,276	\$ 23,196	600	321
33		Water Service Corp. Allocated 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	-	-	-	-
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	-	-	-	-
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	5.06%	94.94%	100.00%	ERC	\$571	10,718	11,289	372	199
44	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
45	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
46							\$ 572	\$ 10,725	\$ 11,297	372	199
47		Water Service Corp. Allocated State Expenses									
48											
49	403	Depreciation Expenses	5.05%	94.95%	100.00%	ERC	\$76	\$1,426	\$1,502	49	26
50	408	Taxes Other than Income	5.05%	94.95%	100.00%	ERC	\$1,820	34,220	36,039	1,186	634
51	601/603/701/703	Salaries	5.05%	94.95%	100.00%	ERC	\$1,355	25,490	26,845	883	472
52	604/704	Employee Benefits	5.04%	94.96%	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	5.23%	94.77%	100.00%	ERC	\$122	2,220	2,343	80	43
55	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
56	633/733	Contractual Services - Legal	5.05%	94.95%	100.00%	ERC	(\$137)	(2,585)	(2,722)	(90)	(48)
57	636/736	Contractual Services - Other	5.05%	94.95%	100.00%	ERC	\$459	8,634	9,093	299	160
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
59	650/750	Transportation Expense	5.05%	94.95%	100.00%	ERC	\$1,925	36,197	38,122	1,255	670
60	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
61	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
62	675/775	Miscellaneous Expenses	5.05%	94.95%	100.00%	ERC	\$552	10,388	10,941	360	192
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
64							\$ 6,177	\$ 116,085	\$ 122,263	4,026	2,151

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.

Allocation of Expenses

Florida Public Service Commission

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending May 31, 2008			65.18% Water	34.82% Sewer
			Utilities, Inc. of Florida Seminole County	Other Companies/ Systems	Total		Amounts Allocated				
			Utilities, Inc. of Florida Seminole County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Seminole County	Other Companies/ Systems	Total		
1		Water Service Corp. Allocated 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	525
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	141
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	0
12	670/770	Bad Debt Expense	1.42%	98.58%	100.00%	ERC	\$32	2,245	2,277	21	11
13	675/775	Miscellaneous Expenses	1.42%	98.58%	100.00%	ERC	\$1,080	75,223	76,304	704	376
14	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. Allocated RVP Expenses									
18											
19	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	-	-	-	-
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%	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	\$0	-	-	-	-
31	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
32							\$ 920	\$ 22,276	\$ 23,196	600	320
33		Water Service Corp. Allocated 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	-	-	-	-
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	-	-	-	-
41	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	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	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
46							\$ 21	\$ 388	\$ 408	13	7
47		Water Service Corp. Allocated State Expenses									
48											
49	403	Depreciation Expenses	5.05%	94.95%	100.00%	ERC	\$76	\$1,426	\$1,502	49	26
50	408	Taxes Other than Income	5.05%	94.95%	100.00%	ERC	\$1,467	27,589	29,056	956	511
51	601/603/701/703	Salaries	5.05%	94.95%	100.00%	ERC	\$1,518	28,541	30,059	989	529
52	604/704	Employee Benefits	5.05%	94.95%	100.00%	ERC	\$35	655	690	23	12
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
54	620/720	Materials and Supplies	5.09%	94.91%	100.00%	ERC	\$151	2,809	2,960	98	52
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	5.05%	94.95%	100.00%	ERC	\$85	1,599	1,684	55	30
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
59	650/750	Transportation Expense	5.05%	94.95%	100.00%	ERC	\$2,434	45,777	48,212	1,587	848
60	667/767	Reg. Commission Exp. - Other	5.05%	94.95%	100.00%	ERC	\$61	1,138	1,199	39	21
61	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
62	675/775	Miscellaneous Expenses	5.05%	94.95%	100.00%	ERC	\$590	11,097	11,687	385	206
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
64							\$ 6,416	\$ 120,632	\$ 127,049	4,182	2,234
65											

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 []

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

Line No	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending June 30, 2008				
			Utilities, Inc. of Florida Seminole County	Other Companies/ Systems	Total		Amounts Allocated		65.18% Water	34.82% Sewer	
							Utilities, Inc. of Florida Seminole County	Other Companies/ Systems			Total
Water Service Corp. Allocated Expenses:											
1											
2	403	Depreciation Expense	1.44%	98.6%	100.0%	ERC	\$2,178	148,900	\$151,078	1,419	758
3	408	Taxes Other than Income	1.44%	98.6%	100.0%	ERC	\$442	30,308	30,750	288	154
4	601/603/701/703	Salaries	1.10%	98.9%	100.0%	ERC	\$3,987	357,626	361,613	2,598	1,388
5	604/704	Employee Benefits	1.44%	98.6%	100.0%	ERC	\$5,218	357,517	362,735	3,401	1,817
6	620/720	Materials and Supplies	1.44%	98.6%	100.0%	ERC	\$4,040	276,829	280,870	2,633	1,407
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
8	632/732	Contractual Services - Accounting	1.44%	98.6%	100.0%	ERC	\$623	42,710	43,333	406	217
9	633/733	Contractual Services - Legal	1.44%	98.6%	100.0%	ERC	\$63	4,304	4,367	41	22
10	636/736	Contractual Services - Other	1.44%	98.6%	100.0%	ERC	\$1,174	80,420	81,594	765	409
11	650/750	Transportation Expenses	1.42%	98.6%	100.0%	ERC	\$1	49	50	0	0
12	670/770	Bad Debt Expense	1.44%	98.6%	100.0%	ERC	\$80	5,467	5,547	52	28
13	675/775	Miscellaneous Expenses	1.44%	98.6%	100.0%	ERC	\$1,491	102,161	103,653	972	519
14	659/759	Other Insurance	1.44%	98.6%	100.0%	ERC	\$3,545	242,910	246,456	2,311	1,235
15							\$22,342	\$1,649,203	\$1,672,045	14,888	7,955
16											
Water Service Corp. Allocated RVP Expenses											
17											
18											
19	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	4.16%	95.8%	100.0%	ERC	\$966	\$22,230	\$23,196	630	336
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%	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	\$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	\$0	-	-	-	-
31	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
32							\$ 966	\$ 22,230	\$23,196	630	336
33											
Water Service Corp. Allocated 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	\$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	-	-	-	-
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	5.22%	94.8%	100.0%	ERC	\$11	204	216	7	4
46							\$ 11	\$ 204	\$216	7	4
47											
Water Service Corp. Allocated State Expenses											
48											
49	403	Depreciation Expenses	5.29%	94.7%	100.0%	ERC	\$8,848	\$158,375	\$167,223	5,767	3,081
50	408	Taxes Other than Income	5.11%	94.9%	100.0%	ERC	\$907	16,825	17,731	591	316
51	601/603/701/703	Salaries	5.11%	94.9%	100.0%	ERC	(\$4,172)	(77,417)	(81,590)	(2,719)	(1,453)
52	604/704	Employee Benefits	5.12%	94.9%	100.0%	ERC	\$21	385	406	14	7
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
54	620/720	Materials and Supplies	5.37%	94.6%	100.0%	ERC	\$492	8,680	9,172	321	171
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	5.11%	94.9%	100.0%	ERC	\$641	11,898	12,540	418	223
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
59	650/750	Transportation Expense	5.11%	94.9%	100.0%	ERC	\$787	14,594	15,381	513	274
60	667/767	Reg. Commission Exp. - Other	5.11%	94.9%	100.0%	ERC	\$148	2,742	2,890	96	51
61	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
62	675/775	Miscellaneous Expenses	5.11%	94.9%	100.0%	ERC	\$12,981	240,856	253,837	8,461	4,521
63	659/759	Other Insurance	5.11%	94.9%	100.0%	ERC	\$3	64	68	2	1
64							\$ 20,656	\$ 376,938	\$397,658	13,462	7,193
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.

Allocation of Expenses

Florida Public Service Commission

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

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending July 31, 2008			65.18% Water	34.82% Sewer
			Utilities, Inc. of Florida Seminole County	Other Companies/ Svsitem	Total		Amounts Allocated				
							Utilities, Inc. of Florida Seminole County	Other Companies/ Svsitem	Total		
Water Service Corp. Allocated Expenses:											
2	403	Depreciation Expense	1.47%	98.53%	100.00%	ERC	\$3,240	216,641	\$219,882	2,112	1,128
3	408	Taxes Other than Income	1.45%	98.55%	100.00%	ERC	\$493	33,508	34,001	321	172
4	601/603/701/703	Salaries	1.34%	98.66%	100.00%	ERC	\$4,934	363,514	368,448	3,215	1,718
5	604/704	Employee Benefits	1.45%	98.55%	100.00%	ERC	\$6,097	414,672	420,769	3,974	2,123
6	620/720	Materials and Supplies	1.45%	98.55%	100.00%	ERC	\$3,027	205,897	208,924	1,973	1,054
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	139
9	633/733	Contractual Services - Legal	1.45%	98.55%	100.00%	ERC	\$140	9,534	9,674	91	49
10	636/736	Contractual Services - Other	1.45%	98.55%	100.00%	ERC	\$2,887	196,368	199,255	1,882	1,005
11	650/750	Transportation Expenses	1.45%	98.55%	100.00%	ERC	\$2	107	108	1	1
12	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
13	675/775	Miscellaneous Expenses	1.45%	98.55%	100.00%	ERC	\$1,780	121,099	122,879	1,160	620
14	659/759	Other Insurance	1.45%	98.55%	100.00%	ERC	\$3,462	235,468	238,930	2,256	1,206
15							\$26,460	\$1,823,910	\$1,850,370	17,245	9,214
Water Service Corp. Allocated RVP Expenses:											
19	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	4.19%	95.81%	100.00%	ERC	\$991	\$22,632	\$23,623	646	345
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%	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	\$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	\$0	-	-	-	-
31	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
32							\$ 991	\$ 22,632	\$ 23,623	646	345
Water Service Corp. Allocated Regional Expenses:											
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	\$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	-	-	-	-
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	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
46							\$ -	\$ -	\$ -	-	-
Water Service Corp. Allocated State Expenses:											
49	403	Depreciation Expenses	5.38%	94.62%	100.00%	ERC	\$1,959	\$34,469	\$36,428	1,277	682
50	408	Taxes Other than Income	5.26%	94.74%	100.00%	ERC	\$1,396	25,144	26,540	910	486
51	601/603/701/703	Salaries	5.26%	94.74%	100.00%	ERC	(\$6,158)	(110,952)	(117,111)	(4,014)	(2,145)
52	604/704	Employee Benefits	5.26%	94.74%	100.00%	ERC	\$46	829	875	30	16
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
54	620/720	Materials and Supplies	5.26%	94.74%	100.00%	ERC	\$64	1,150	1,214	42	22
55	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
56	633/733	Contractual Services - Legal	5.26%	94.74%	100.00%	ERC	\$19	351	370	13	7
57	636/736	Contractual Services - Other	5.26%	94.74%	100.00%	ERC	\$659	11,881	12,540	430	230
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
59	650/750	Transportation Expense	5.26%	94.74%	100.00%	ERC	\$3,155	56,836	59,990	2,056	1,099
60	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
61	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
62	675/775	Miscellaneous Expenses	5.26%	94.74%	100.00%	ERC	\$2,184	39,350	41,534	1,424	761
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
64							\$ 3,324	\$ 59,057	\$62,381	2,166	1,158

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.

Allocation of Expenses

Florida Public Service Commission

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

Schedule B-12
 Page 6 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

Line No.	G/L Acct No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending August 31, 2008			Allocation Percentage	
			Utilities, Inc. of Florida	Other Companies/ Systems	Total		Utilities, Inc. of Florida	Other Companies/ Systems	Total	65.18% Water	34.82% Sewer
			Seminole County				Seminole County				
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	1.45%	98.55%	100.00%	ERC	\$4,262	290,069	\$294,331	2,778	1,484
2	408	Taxes Other than Income	1.45%	98.55%	100.00%	ERC	\$450	30,664	31,114	293	157
3	601/603/701/703	Salaries	1.42%	98.58%	100.00%	ERC	\$5,073	351,589	356,662	3,307	1,767
4	604/704	Employee Benefits	1.45%	98.55%	100.00%	ERC	\$6,745	459,548	466,293	4,396	2,349
5	620/720	Materials and Supplies	1.45%	98.55%	100.00%	ERC	\$1,333	90,806	92,139	869	464
6	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
7	632/732	Contractual Services - Accounting	1.45%	98.55%	100.00%	ERC	\$398	27,102	27,500	259	139
8	633/733	Contractual Services - Legal	1.45%	98.55%	100.00%	ERC	\$152	10,380	10,532	99	53
9	636/736	Contractual Services - Other	1.45%	98.55%	100.00%	ERC	\$1,269	86,439	87,708	827	442
10	650/750	Transportation Expenses	1.45%	98.55%	100.00%	ERC	\$1	97	98	1	0
11	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
12	675/775	Miscellaneous Expenses	1.45%	98.55%	100.00%	ERC	\$1,063	72,424	73,487	693	370
13	659/759	Other Insurance	1.45%	98.55%	100.00%	ERC	\$3,635	247,686	251,322	2,369	1,266
14							\$24,382	\$1,666,805	\$1,691,186	15,891	8,491
15											
16											
Water Service Corp. Allocated RVP Expenses											
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
18	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
19	601/603/701/703	Salaries	4.19%	95.81%	100.00%	ERC	\$990	\$22,633	\$23,623	645	345
20	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
21	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
22	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
23	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
26	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
28	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
30							\$ 990	\$ 22,633	\$ 23,623	645	345
31											
32											
Water Service Corp. Allocated Regional Expenses											
33	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
35	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
36	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
37	620/720	Materials and Supplies	3.92%	96.08%	100.00%	ERC	\$3	62	64.09	2	1
38	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
39	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
40	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
41	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
42	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
43	675/775	Miscellaneous Expenses	5.28%	94.72%	100.00%	ERC	\$6	105	111	4	2
44							\$ 8	\$ 167	\$ 175	5	3
45											
46											
Water Service Corp. Allocated State Expenses											
47	403	Depreciation Expenses	5.20%	94.80%	100.00%	ERC	\$1,382	\$25,173	\$26,555	901	481
48	408	Taxes Other than Income	5.20%	94.80%	100.00%	ERC	\$1,554	28,305	29,858	1,013	541
49	601/603/701/703	Salaries	5.20%	94.80%	100.00%	ERC	\$1,022	18,626	19,648	666	356
50	604/704	Employee Benefits	5.21%	94.79%	100.00%	ERC	\$83	1,516	1,599	54	29
51	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
52	620/720	Materials and Supplies	5.20%	94.80%	100.00%	ERC	\$13	231	244	8	4
53	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
54	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
55	636/736	Contractual Services - Other	5.20%	94.80%	100.00%	ERC	\$284	5,167	5,450	185	99
56	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
57	650/750	Transportation Expense	5.20%	94.80%	100.00%	ERC	\$2,597	47,319	49,916	1,693	905
58	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
59	670/770	Bad Debt Expense	5.20%	94.80%	100.00%	ERC	\$10	190	200	7	4
60	675/775	Miscellaneous Expenses	5.20%	94.80%	100.00%	ERC	\$414	7,542	7,956	270	144
61	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
62							\$ 7,359	\$ 134,068	\$ 141,427	4,796	2,563
63											
64											
65											

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 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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending September 30, 2008					
			Utilities, Inc. of Florida Seminole County	Other Companies/ Systems	Total		Amounts Allocated			65.18% Water	34.82% Sewer	
							Utilities, Inc. of Florida Seminole County	Other Companies/ Systems	Total			
1		Water Service Corp. 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	368	197	
4	601/603/701/703	Salaries	1.42%	98.58%	100.00%	ERC	\$5,637	390,623	396,260	3,674	1,963	
5	604/704	Employee Benefits	1.44%	98.56%	100.00%	ERC	\$6,226	425,423	431,649	4,058	2,168	
6	620/720	Materials and Supplies	1.44%	98.56%	100.00%	ERC	\$2,801	191,390	194,191	1,825	975	
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
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	47	
10	636/736	Contractual Services - Other	1.44%	98.56%	100.00%	ERC	\$1,882	128,638	130,520	1,227	656	
11	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
12	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
13	675/775	Miscellaneous Expenses	1.44%	98.56%	100.00%	ERC	\$1,822	124,521	126,343	1,188	635	
14	659/759	Other Insurance	1.44%	98.56%	100.00%	ERC	\$2,858	195,272	198,129	1,862	995	
15							<u>\$26,379</u>	<u>\$1,807,754</u>	<u>\$1,834,133</u>	<u>17,193</u>	<u>9,186</u>	
16												
17		Water Service Corp. Allocated RVP Expenses:										
18												
19	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	4.17%	95.83%	100.00%	ERC	\$985	\$22,637	\$23,623	642	343	
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%	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	\$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	\$0	-	-	-	-	
31	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
32							<u>\$ 985</u>	<u>\$ 22,637</u>	<u>\$ 23,623</u>	<u>642</u>	<u>343</u>	
33		Water Service Corp. Allocated 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	\$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							<u>\$ 75</u>	<u>\$ 1,433</u>	<u>\$ 1,508</u>	<u>49</u>	<u>26</u>	
47		Water Service Corp. Allocated State Expenses:										
48												
49	403	Depreciation Expenses	5.45%	94.55%	100.00%	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	-	-	-	-	
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							<u>\$ 22,368</u>	<u>\$ 407,249</u>	<u>\$429,617</u>	<u>14,579</u>	<u>7,790</u>	
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 []

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

Line No.	G/L Acct No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2008			65.18% Water	34.82% Sewer
			Utilities, Inc. of Florida Seminole County	Other Companies/ Systems	Total		Amounts Allocated				
							Utilities, Inc. of Florida Seminole County	Other Companies/ Svstems	Total		
Water Service Corp. Allocated Expenses:											
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	601/603/701/703	Salaries	-1.23%	101.23%	100.00%	ERC	\$5,009	(413,279)	(408,270)	3,265	1,744
5	604/704	Employee Benefits	1.40%	98.60%	100.00%	ERC	\$6,085	428,470	434,555	3,966	2,119
6	620/720	Materials and Supplies	1.40%	98.60%	100.00%	ERC	\$2,022	142,335	144,356	1,318	704
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
8	632/732	Contractual Services - Accounting	1.40%	98.60%	100.00%	ERC	\$385	27,115	27,500	251	134
9	633/733	Contractual Services - Legal	1.40%	98.60%	100.00%	ERC	\$456	32,140	32,596	298	159
10	636/736	Contractual Services - Other	1.40%	98.60%	100.00%	ERC	\$2,395	168,655	171,050	1,561	834
11	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
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
Water Service Corp. Allocated RVP Expenses:											
19	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	3.98%	96.02%	100.00%	ERC	\$939	\$22,683	\$23,623	612	327
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%	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	\$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
31	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
32							\$ 972	\$ 23,485	\$ 24,457	634	339
Water Service Corp. Allocated Regional Expenses:											
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	\$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	-	-	-	-
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	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
46							\$ -	\$ -	\$ -	-	-
Water Service Corp. Allocated State Expenses:											
49	403	Depreciation Expenses	5.10%	94.90%	100.00%	ERC	\$1,541	\$28,701	\$30,242	1,004	537
50	408	Taxes Other than Income	4.91%	95.09%	100.00%	ERC	\$1,603	31,030	32,633	1,045	558
51	601/603/701/703	Salaries	4.91%	95.09%	100.00%	ERC	\$2,908	56,287	59,194	1,895	1,013
52	604/704	Employee Benefits	4.91%	95.09%	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	4.91%	95.09%	100.00%	ERC	\$75	1,459	1,535	49	26
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	4.91%	95.09%	100.00%	ERC	\$183	3,539	3,722	119	64
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
59	650/750	Transportation Expense	4.91%	95.09%	100.00%	ERC	\$2,185	42,291	44,476	1,424	761
60	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
61	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
62	675/775	Miscellaneous Expenses	4.91%	95.09%	100.00%	ERC	\$2,666	51,598	54,264	1,737	928
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
64							\$ 11,165	\$ 215,000	\$226,165	7,277	3,888

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 []

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending November 30, 2008					
			Utilities, Inc. of Florida Seminole County	Other Companies/ Systems	Total		Amounts Allocated			65.18% Water	34.82% Sewer	
							Utilities, Inc. of Florida Seminole County	Other Companies/ Systems	Total			
1		Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	1.36%	98.64%	100.00%	ERC	\$3,335	241,388	\$244,723	2,173	1,161	
3	408	Taxes Other than Income	1.36%	98.64%	100.00%	ERC	\$440	31,937	32,377	287	153	
4	601/603/701/703	Salaries	1.36%	98.64%	100.00%	ERC	\$4,798	348,054	352,851	3,127	1,671	
5	604/704	Employee Benefits	1.36%	98.64%	100.00%	ERC	\$5,256	381,280	386,535	3,425	1,830	
6	620/720	Materials and Supplies	1.36%	98.64%	100.00%	ERC	\$790	57,303	58,093	515	275	
7	631/731	Contractual Services - Engineering	1.36%	98.64%	100.00%	ERC	\$21	1,529	1,550	14	7	
8	632/732	Contractual Services - Accounting	1.36%	98.64%	100.00%	ERC	\$875	63,500	64,375	570	305	
9	633/733	Contractual Services - Legal	1.36%	98.64%	100.00%	ERC	\$28	2,019	2,047	18	10	
10	636/736	Contractual Services - Other	1.36%	98.64%	100.00%	ERC	\$3,296	239,081	242,376	2,148	1,148	
11	650/750	Transportation Expenses	1.38%	98.63%	100.00%	ERC	\$0	8	8	0	0	
12	670/770	Bad Debt Expense	1.36%	98.64%	100.00%	ERC	\$12	856	868	8	4	
13	675/775	Miscellaneous Expenses	1.36%	98.64%	100.00%	ERC	\$1,466	106,352	107,818	955	511	
14	659/759	Other Insurance	1.36%	98.64%	100.00%	ERC	\$2,076	150,584	152,660	1,353	723	
15							\$22,391	\$1,623,890	\$1,646,281	14,594	7,798	
16												
17		Water Service Corp. Allocated RVP Expenses:										
18												
19	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	3.80%	96.20%	100.00%	ERC	\$897	\$22,725	\$23,623	585	312	
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%	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	\$0	-	-	-	-	
29	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
30	675/775	Miscellaneous Expenses	3.80%	96.20%	100.00%	ERC	\$22	560	582	14	8	
31	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
32							\$ 919	\$ 23,285	\$ 24,205	599	320	
33		Water Service Corp. Allocated 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	\$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	-	-	-	-	
41	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
42	650/750	Transportation Expense	4.58%	95.42%	100.00%	ERC	\$1	11	12	0	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	4.73%	95.27%	100.00%	ERC	\$8	166	174	5	3	
46							\$ 9	\$ 177	\$ 186	6	3	
47		Water Service Corp. Allocated State Expenses:										
48												
49	403	Depreciation Expenses	4.86%	95.14%	100.00%	ERC	\$1,469	\$28,773	\$30,242	958	512	
50	408	Taxes Other than Income	4.67%	95.33%	100.00%	ERC	\$1,246	25,414	26,660	812	434	
51	601/603/701/703	Salaries	4.67%	95.33%	100.00%	ERC	\$426	8,684	9,110	277	148	
52	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
53	618/718	Chemicals	4.64%	95.36%	100.00%	ERC	\$1	24	25	1	0	
54	620/720	Materials and Supplies	5.04%	94.96%	100.00%	ERC	\$85	1,610	1,695	56	30	
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	4.67%	95.33%	100.00%	ERC	(\$1,572)	(32,064)	(33,636)	(1,024)	(547)	
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
59	650/750	Transportation Expense	4.67%	95.33%	100.00%	ERC	\$1,752	35,739	37,491	1,142	610	
60	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
61	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
62	675/775	Miscellaneous Expenses	4.67%	95.33%	100.00%	ERC	\$1,666	33,993	35,660	1,086	580	
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
64							\$ 5,074	\$ 102,172	\$ 107,246	3,307	1,767	
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 []

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending December 31, 2008			65.18% Water	34.82% Sewer
			Utilities, Inc. of Florida Seminole County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Seminole County	Other Companies/ Systems	Total		
			(1)	(2)	(3)		(4)	(5)	(6)		
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	1.36%	98.64%	100.00%	ERC	\$4,466	323,586	\$328,052	2,911	1,555
2	408	Taxes Other than Income	1.36%	98.64%	100.00%	ERC	\$307	22,292	22,599	200	107
3	601/603/701/703	Salaries	1.36%	98.64%	100.00%	ERC	\$4,858	352,591	357,449	3,166	1,692
4	604/704	Employee Benefits	1.36%	98.64%	100.00%	ERC	\$7,106	515,714	522,820	4,631	2,475
5	620/720	Materials and Supplies	1.36%	98.64%	100.00%	ERC	\$1,054	76,517	77,571	687	367
6	631/731	Contractual Services - Engineering	1.36%	98.64%	100.00%	ERC	(\$21)	(1,529)	(1,550)	(14)	(7)
7	632/732	Contractual Services - Accounting	1.36%	98.64%	100.00%	ERC	(\$720)	(52,224)	(52,944)	(469)	(251)
8	633/733	Contractual Services - Legal	1.36%	98.64%	100.00%	ERC	\$154	11,149	11,303	100	53
9	636/736	Contractual Services - Other	1.36%	98.64%	100.00%	ERC	\$4,230	307,002	311,232	2,757	1,473
10	650/750	Transportation Expenses	1.36%	98.64%	100.00%	ERC	\$5	388	393	3	2
11	670/770	Bad Debt Expense	1.36%	98.64%	100.00%	ERC	\$63	4,588	4,652	41	22
12	675/775	Miscellaneous Expenses	1.36%	98.64%	100.00%	ERC	(\$1,305)	(94,718)	(96,023)	(850)	(454)
13	659/759	Other Insurance	1.36%	98.64%	100.00%	ERC	\$3,850	279,434	283,285	2,509	1,341
14							<u>\$24,049</u>	<u>\$1,744,788</u>	<u>\$1,768,838</u>	<u>15,674</u>	<u>8,375</u>
Water Service Corp. Allocated RVP Expenses:											
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
18	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
19	601/603/701/703	Salaries	3.80%	96.20%	100.00%	ERC	\$897	\$22,726	\$23,623	584	312
20	604/704	Employee Benefits	3.76%	96.24%	100.00%	ERC	\$1	20	21	1	0
21	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
22	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
23	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
26	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
28	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
30							<u>\$ 898</u>	<u>\$ 22,746</u>	<u>\$ 23,644</u>	<u>585</u>	<u>313</u>
Water Service Corp. Allocated Regional Expenses:											
33	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
35	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
36	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
38	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
39	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
40	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
41	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
42	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
43	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
44	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>
Water Service Corp. Allocated State Expenses:											
47	403	Depreciation Expenses	4.85%	95.15%	100.00%	ERC	\$1,498	\$29,368	\$30,866	976	522
48	408	Taxes Other than Income	4.67%	95.33%	100.00%	ERC	\$1,342	27,379	28,720	874	467
49	601/603/701/703	Salaries	4.67%	95.33%	100.00%	ERC	(\$5,008)	(102,202)	(107,210)	(3,264)	(1,744)
50	604/704	Employee Benefits	4.67%	95.33%	100.00%	ERC	\$26	529	555	17	9
51	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
52	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
53	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
54	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
55	636/736	Contractual Services - Other	4.67%	95.33%	100.00%	ERC	\$175	3,572	3,747	114	61
56	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
57	650/750	Transportation Expense	4.67%	95.33%	100.00%	ERC	\$1,604	32,728	34,332	1,045	558
58	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
59	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
60	675/775	Miscellaneous Expenses	4.67%	95.33%	100.00%	ERC	\$1,829	37,330	39,159	1,192	637
61	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
62							<u>\$ 1,465</u>	<u>\$ 28,705</u>	<u>\$30,170</u>	<u>955</u>	<u>510</u>

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.

Allocation of Expenses

Florida Public Service Commission

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

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Year Ending December 31, 2008			65.18% Water	34.82% Sewer
			Utilities, Inc. of Florida	Other Companies/ Systems	Total		Amounts Allocated				
			Seminole County	Systems	Total		Utilities, Inc. of Florida	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	1.42%	98.58%	100.00%	ERC	\$36,386	\$2,533,713	\$2,570,099	23,715	12,671
2	408	Taxes Other than Income	1.42%	98.58%	100.00%	ERC	\$6,165	\$429,279	\$435,444	4,018	2,147
3	601/603/701/703	Salaries	1.41%	98.59%	100.00%	ERC	\$59,244	\$4,130,733	\$4,189,977	38,613	20,631
4	604/704	Employee Benefits	1.41%	98.59%	100.00%	ERC	\$75,855	\$5,289,931	\$5,365,786	49,439	26,416
5	620/720	Materials and Supplies	1.42%	98.58%	100.00%	ERC	\$22,661	\$1,570,059	\$1,592,720	14,770	7,892
6	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	0	0
7	632/732	Contractual Services - Accounting	1.43%	98.57%	100.00%	ERC	\$4,344	\$299,707	\$304,051	2,831	1,513
8	633/733	Contractual Services - Legal	1.41%	98.59%	100.00%	ERC	\$1,739	\$121,276	\$123,015	1,133	606
9	636/736	Contractual Services - Other	1.41%	98.59%	100.00%	ERC	\$25,717	\$1,804,586	\$1,830,303	16,761	8,956
10	650/750	Transportation Expenses	1.45%	98.55%	100.00%	ERC	(\$6)	(\$412)	(\$418)	(4)	(2)
11	670/770	Bad Debt Expense	1.40%	98.60%	100.00%	ERC	\$291	\$20,432	\$20,723	189	101
12	675/775	Miscellaneous Expenses	1.42%	98.58%	100.00%	ERC	\$16,533	\$1,144,349	\$1,160,883	10,776	5,758
13	659/759	Other Insurance	1.42%	98.58%	100.00%	ERC	\$33,206	\$2,310,753	\$2,343,959	21,642	11,564
14							\$282,135	\$19,654,408	\$19,936,544	183,884	98,251
15											
16											
Water Service Corp. Allocated RVP Expenses:											
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	0	0
18	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
19	601/603/701/703	Salaries	4.01%	95.99%	100.00%	ERC	\$11,267	\$269,646	\$280,913	7,343	3,924
20	604/704	Employee Benefits	3.76%	96.24%	100.00%	ERC	\$1	\$20	\$21	1	0
21	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
22	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
23	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	675/775	Miscellaneous Expenses	3.90%	96.10%	100.00%	ERC	\$55	\$1,361	\$1,417	36	19
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
30							\$11,323	\$271,027	\$282,350	7,380	3,943
31											
32											
Water Service Corp. Allocated Regional Expenses:											
33	403	Depreciation Expenses	5.01%	94.99%	100.00%	ERC	\$2	\$37	\$39	1	1
34	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	601/603/701/703	Salaries	5.05%	94.95%	100.00%	ERC	\$481	\$9,029	\$9,510	313	167
36	604/704	Employee Benefits	5.05%	94.95%	100.00%	ERC	\$514	\$9,653	\$10,167	335	179
37	620/720	Materials and Supplies	5.00%	95.00%	100.00%	ERC	\$389	\$7,393	\$7,782	254	135
38	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	636/736	Contractual Services - Other	5.05%	94.95%	100.00%	ERC	\$328	\$6,153	\$6,481	213	114
40	650/750	Transportation Expense	5.04%	94.96%	100.00%	ERC	\$21	\$392	\$413	14	7
41	667/767	Reg. Commission Exp. - Other	5.06%	94.94%	100.00%	ERC	\$571	\$10,718	\$11,289	372	199
42	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
43	675/775	Miscellaneous Expenses	5.06%	94.94%	100.00%	ERC	\$1,660	\$31,143	\$32,804	1,082	578
44							\$3,965	\$74,518	\$78,483	2,584	1,381
45											
46											
Water Service Corp. Allocated State Expenses:											
47	403	Depreciation Expenses	5.21%	94.79%	100.00%	ERC	\$18,840	\$342,488	\$361,328	12,279	6,561
48	408	Taxes Other than Income	5.03%	94.97%	100.00%	ERC	\$19,511	\$368,094	\$387,605	12,716	6,794
49	601/603/701/703	Salaries	6.29%	93.71%	100.00%	ERC	\$1,406	\$20,948	\$22,354	916	489
50	604/704	Employee Benefits	5.11%	94.89%	100.00%	ERC	\$226	\$4,199	\$4,425	147	79
51	618/718	Chemicals	4.64%	95.36%	100.00%	ERC	\$1	\$24	\$25	1	0
52	620/720	Materials and Supplies	5.45%	94.55%	100.00%	ERC	\$1,101	\$19,109	\$20,210	717	383
53	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
54	633/733	Contractual Services - Legal	5.05%	94.95%	100.00%	ERC	\$731	\$13,740	\$14,471	476	254
55	636/736	Contractual Services - Other	5.93%	94.07%	100.00%	ERC	\$1,031	\$16,350	\$17,380	672	359
56	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	(\$5)	\$5	\$0	(3)	(2)
57	650/750	Transportation Expense	5.04%	94.96%	100.00%	ERC	\$27,458	\$517,405	\$544,862	17,896	9,562
58	667/767	Reg. Commission Exp. - Other	5.07%	94.93%	100.00%	ERC	\$358	\$6,701	\$7,059	233	125
59	670/770	Bad Debt Expense	5.20%	94.80%	100.00%	ERC	\$10	\$190	\$200	7	4
60	675/775	Miscellaneous Expenses	5.05%	94.95%	100.00%	ERC	\$27,597	\$518,472	\$546,070	17,987	9,610
61	659/759	Other Insurance	5.11%	94.89%	100.00%	ERC	\$3	\$64	\$68	2	1
62							\$98,267	\$1,827,725	\$1,926,056	64,047	34,221
63											
64											
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.

Net Depreciation Expense - Water

Florida Public Service Commission

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 account

Schedule: B-13

Page 1 of 1

Preparer: Kirsten Weeks

Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Test Year Expense	(5) Adjustments					(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Non-Used & Amount
			(3) B3 - (C)(1)	(4) B3 - (C)(2)	(6) B3 - (C)(3)	(7) B3 - (C)(4)	(7) B3 - (C)(5)			
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	-						-		
5	SOURCE OF SUPPLY AND PUMPING PLANT									
6	303.2 Land & Land Rights							-		
7	304.2 Structures & Improvements	7,041				(114)		6,927		
8	305.2 Collect. & Impound. Reservoirs	-						-		
9	306.2 Lake, River & Other Intakes	-						-		
10	307.2 Wells & Springs	8,333		(4)		(870)		7,459		
11	308.2 Infiltration Galleries & Tunnels	-						-		
12	309.2 Supply Mains	-					2,286	2,286		
13	310.2 Power Generation Equipment	1				1		2		
14	311.2 Pumping Equipment	2,155				(195)		1,960		
15	339.2 Other Plant & Misc. Equipment	-						-		
16	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		
20	311.3 Pumping Equipment - WTP	32,854		(3,045)		(2,224)	8,910	36,495		
21	320.3 Water Treatment Equipment	6,813		(4)		(319)		6,490		
22	339.3 Other Plant & Misc. Equipment	-						-		
23	TRANSMISSION & DISTRIBUTION PLANT									
24	303.4 Land & Land Rights							-		
25	304.4 Structures & Improvements	6				(6)		-		
26	311.4 Electric Pumping Equipment - T&D	29						29		
27	330.4 Distr. Reservoirs & Standpipes	16,878				(9,415)		7,463		
28	331.4 Transm. & Distribution Mains	35,495		(349)		(568)	4,021	38,599		
29	333.4 Services	6,963		60		(24)	822	7,821		
30	334.4 Meters & Meter Installations	13,952		1,046		(1,307)	469	14,160		
31	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							-		
36	304.5 Structures & Improvements	13,228	(4,608)	(699)		(6,521)		1,402		
37	340.5 Office Furniture & Equipment	38,427	(13,382)	(5,668)		(208)		19,169		
38	341.5 Transportation Equipment	12,975	(4,518)	(745)				7,712		
39	342.5 Stores Equipment	-						-		
40	343.5 Tools, Shop & Garage Equipment	2,481	(864)	(189)	1,085	(672)		1,841		
41	344.5 Laboratory Equipment	64	(22)	88		(42)		88		
42	345.5 Power Operated Equipment	20	(7)			45		58		
43	346.5 Communication Equipment	136	(47)	42		(35)	4,458	4,554		
44	347.5 Miscellaneous Equipment	-						-		
45	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										
49	LESS: AMORTIZATION OF CIAC	(26,467)				7,463		(19,004)		
50										
51	NET DEPRECIATION EXPENSE - WATER	176,595	(23,446)	(9,451)	1,085	(13,429)	22,575	153,930	N/A	-
52										
53	Reconciliation to 2008 Annual Report (A/R) - W-6(a)									
54	General Plant Depreciation recorded in A/R Schedule S-6(a) is included in MFRs Schedule B-13 to combine common general plant depreciation and allocate total to water and wastewater based on year-end ERCs:									
55	304 - Structures and Improvements (General Plant portion)	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								
61	2008 Annual Report - W-6(a) - Total Accruals	178,371								
62	Rounding	(1)								
63	Total Test Year Expense per B-13 (see Sub-total above)	203,062								

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

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.

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year Per Books *	69,757	24,821	77,887	28,725	201,190
3						
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	appropriately between water and wastewater					
7						
8	2. Payroll Taxes					
9	Allocation to water and wastewater and adjustments to P/R taxes		10,552			10,552
10	per B-3					
11						
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	taxes per B-3					
19						
20	5. General & Other Taxes					
21	Allocation to water and wastewater and adjustments to general &				965	965
22	other taxes per B-3					
23						
24	6. Regulatory Assessment Fees					
25	Calculation of RAFTs based on Adjusted and Annualized Test Year	35,086				35,086
26	Revenues per B-3					
27						
28	Adjusted Test Year TOTI - Water	35,086	10,552	52,937	965	99,540
29						
30	PRO FORMA ADJUSTMENTS					
31	7. Personal Property Tax					
32	a. Adjust for Pro Forma Plant Additions			8,596		8,596
33						
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						
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)

Florida Public Service Commission

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

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.

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) 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	Allocation to water and wastewater and adjustments to real estate			3,681		3,681
15	taxes per B-3					
16						
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 RAFTs based on Adjusted and Annualized Test Year	33,478				33,478
23	Revenues per B-3					
24						
25	Adjusted Test Year TOTI - 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	a. Adjust for additional revenues requested	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						
39						
40						
41						
42						
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

Florida Public Service Commission

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

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

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

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

Florida Public Service Commission

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

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

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

Line No.	Total Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma Adjusted
Water					
1	\$ (554,311)	\$ 687,846	\$ 133,535	\$ 193,949	\$ 327,483
2		(5,901)	(5,901)	117,016	111,115
3					
4	(554,311)	681,945	127,634	310,965	438,598
5	252,694	(109,379)	143,315	-	143,315
6					
7	(807,005)	791,324	(15,681)	310,965	295,283
8					
9	Schedule M Adjustments:				
10	5,124	(5,124)	-	-	-
11	(39,295)	39,295	-	-	-
12					
13	(34,171)	34,171	-	-	-
14					
15	(772,834)	757,153	(15,681)	310,965	295,283
16	Less: State Income Tax Exemption (\$5,000)				
17					
18	(772,834)	757,153	(15,681)	310,965	295,283
19	(42,506)	41,643	(862)	17,103	16,241
20	Limited by NOL				
21	Credits				
22					
23	(42,506)	41,643	(862)	17,103	16,241
24					
25	(730,328)	715,510	(14,819)	293,862	279,042
26	0.34	0.34	0.34	0.34	0.34
27	(248,313)	243,274	(5,039)	99,913	94,874
28	Less: Investment Tax Credit Realized				
29	-	-	-	-	-
30					
31	(248,313)	243,274	(5,039)	99,913	94,874
32					
33	Summary:				
34	(42,506)	41,643	(862)	17,103	16,241
35	(248,313)	243,274	(5,039)	99,913	94,874
36					
37	\$ (290,819)	\$ 284,917	\$ (5,901)	\$ 117,016	\$ 111,115

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

State and Federal Income Tax Calculation - Current Water

Florida Public Service Commission

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

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

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

Line No.	Total Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma Adjusted
Wastewater					
1	\$ 332,128	\$ (231,429)	\$ 100,699	\$ 93,567	\$ 194,266
2		9,469	9,469	56,451	65,920
3					
4	332,128	(221,960)	110,168	150,018	260,186
5	149,903	(64,899)	85,004	-	85,004
6					
7	182,225	(157,061)	25,164	150,018	175,182
8					
9	Schedule M Adjustments:				
10	2,488	(2,488)	-	-	-
11	(20,996)	20,996	-	-	-
12					
13	(18,508)	18,508	-	-	-
14					
15	200,733	(175,569)	25,164	150,018	175,182
16					
17					
18	200,733	(175,569)	25,164	150,018	175,182
19	11,040	(9,656)	1,384	8,251	9,635
20					
21					
22					
23	11,040	(9,656)	1,384	8,251	9,635
24					
25	189,693	(165,913)	23,780	141,767	165,547
26	0.34	0.34	0.34	0.34	0.34
27	64,496	(56,410)	8,085	48,201	56,285
28					
29					
30					
31	64,496	(56,410)	8,085	48,200	56,285
32					
33	Summary:				
34	11,040	(9,656)	1,384	8,251	9,635
35	64,496	(56,410)	8,085	48,200	56,285
36					
37	\$ 75,536	\$ (66,066)	\$ 9,469	\$ 56,451	\$ 65,920

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

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

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

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

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

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
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	\$ (179,073)	\$ 228,319	\$ 143,315	\$ 85,004

18 * Adjustment to calculate interest per capital structure in Schedule D1.

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

	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
26 Balances From Schedule D-1					
28 Long-Term Debt	\$ -	This Schedule is not applicable			
30 Short-Term Debt	-				
32 Preferred Stock	-				---
34 Common Equity	-				---
36 Total	\$ -	\$ -	\$ -	\$ -	\$ -

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 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.

Line No.		Water	Sewer
1	Meals	\$ 468	\$ 250
2	AFUDC	4,656	139
3	Total	\$ 5,124	\$ 2,488
4			
5			
6			
7			
8	<u>Allocation of UIF timing differences to the various counties and systems</u>		
9			
10	Allocation Methodology to UIF systems is based upon number of ERCs at year end.		
11			
12	Total UIF Meals	<u>1,706</u>	
13			
14		<u>12/31/08 ERCs</u>	<u>Water</u>
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 - 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	475
24			
25			
26	Total UIF - AFUDC per books	<u>16,959</u>	
27			
28		<u>12/31/08 ERCs</u>	<u>Water</u>
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 - 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
37	TOTAL UIF	9,582.0	4,724

Supporting Schedule: None
 Recap Schedules: C-2

Company: Utilities, Inc. of Florida - Seminole County

Schedule: C-5

Docket No.: 890462-WS

Page 1 of 1

Schedule Year Ended: 12/31/08

Preparer: Kirsten Weeks

Historic Projected

Interim Final

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

Line No.	Description	UJF			Per Books Allocation to County Systems								
		Total Per Books	Utility Adjustments	Utility Adjusted	Marion Water	Marion Sewer	Orange Water	Pasco Water	Pasco Sewer	Pinellas Water	Seminole Water	Seminole 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)	(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													
31	Add: State Deferred Taxes (Line 23)	(7,873)	-	(7,873)									
32													
33	Total Deferred Tax Expense (To C-1)	\$ (53,863)	\$ -	\$ (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 \$(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 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

Accumulated Deferred Income Taxes - Summary

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-6
 Page 1 of 3
 Preparer: Kirsten Weeks

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

Line No.	Year	Account No. 190.1011 / 2011			Account No. 190.1012 / 2012			Net Deferred Income Taxes - TOTAL		
		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	(20,087)	(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			Account No. 190.1021 / 2021					
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										

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

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

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

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

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) Deferred State Tax - Other Tap Fees							Account No. 4421 (190.2012) - Deferred State Tax - Tap Fees Post 2000					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2005					978	2005					2,433
2	2006	978				978	2006	2,433	462			2,895
3	2007	978				978	2007	2,895	958			3,853
4	2008	978				978	2008	3,853	30			3,883
5												
6												
7												
8												
9												
Account No. 4425 (190.2020) Deferred State Tax - Rate Case							Account No. 4427 (190.2021) Deferred State Tax - Maint Fee					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
13	2005					(18,983)	2005					(2,652)
14	2006	(18,983)	(10,366)			(29,349)	2006	(2,652)	(4,765)			(7,417)
15	2007	(29,349)	(484)			(29,833)	2007	(7,417)	2,053			(5,364)
16	2008	(29,833)	10,093			(19,740)	2008	(5,364)	2,017			(3,347)
17												
18												
19												
20												
21												
Account No. 4433 (190.2024) Deferred State Tax - Org							Account No. 4437 (190.2031) Deferred State Tax - Depreciation					
Line No.	Year	Beginning Balance	Current #REFI Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
25	2005					(10)	2005					(1,863)
26	2006	(10)	(10)			(20)	2006	(1,863)	(6,384)			(8,247)
27	2007	(20)	(10)			(30)	2007	(8,247)	(2,593)		(105)	(10,945)
28	2008	(30)	(353)			(383)	2008	(10,945)	(3,914)		(261)	(15,120)
29												
30												

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

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 080462-WS
 Schedule Year Ended: 12/31/08

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

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

Line No.	Account No. 4369 (190.1011) Deferred Federal Tax - Other Tap Fees					Account No. 4371 (190.1012) Deferred Federal Tax - Tap Fees Post 2000						
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
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												
6												
7												
8												
9												
10												
11												
12	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
13	2005					(110,890)	2005					(15,489)
14	2006	(110,890)	(60,557)			(171,447)	2006	(15,489)	(27,836)			(43,325)
15	2007	(171,447)	(2,827)			(174,274)	2007	(43,325)	11,993			(31,332)
16	2008	(174,274)	58,962			(115,312)	2008	(31,332)	11,784			(19,548)
17												
18												
19												
20												
21												
22												
23		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
24	Year						Year					
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)
29												
30												
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

Florida Public Service Commission

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

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.

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)

Line No.	Year	Amount Realized		Amortization		Ending Balance
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	
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)

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

* 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.: 090482-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.

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

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

21 NOTE: A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including Utilities, Inc. of Florida, based on the capital structure of the consolidated group. This intercompany interest is shown on Schedules C-3, line 8.

Supporting Schedules: None
 Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

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

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

Florida Public Service Commission

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

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
2		
3	Is the treatment of customer deposits at issue with the IRS?	No
4		
5	Is the treatment of contributions in aid of construction at issue with the IRS?	No
6		
7	Is the treatment of unbilled revenues at issue with the IRS?	No

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

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

Schedule D-1
Page 1 of 1

Preparer: Kirsten E. Weeks

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

Line No.	(1) Class of Capital	(2) Reconciled to Requested Rate Base AYE 12/31/08	(3) Ratio	(4) Cost Rate	(5) 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					
13					

Notes:

1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.
2. 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 Deferred Income Taxes are then allocated to the counties based on 12/31/08 ERCs.
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.
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

Florida Public Service Commission

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

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.

Line No.	(1) Class of Capital	(2) Balance 12/31/07	(3) Balance 12/31/08	(4) Thirteen Month Average	(5) Reconciliation Adjustments		(6) Pro Rata Percentage	(7) Reconciled to Requested Rate Base
					Pro Rata	Pro Rata		
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	<u>354,451,296</u>	<u>388,059,002</u>	<u>378,881,340</u>	<u>(372,043,928)</u>	<u>100.00%</u>	<u>6,837,412</u>	

Notes:

1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.
2. 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 Deferred Income Taxes are then allocated to the counties based on 12/31/08 ERCs.
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: Utilities, Inc. of Florida - Seminole County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Interim Final
 Historical Projected

Florida Public Service Commission

Schedule D-3
Page 1 of 1

Preparer: Kirsten E. Weeks

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

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provision, Special Restriction	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) Discount or Premium on Principal Amount Sold	(7) Discount or Premium Associated with Column (5)	(8) Issuing Expense Associated with Column (4)	(9) Net Proceeds (5)-(9)+(7)	(10) Rate (Contract Rate on Face Value)	(11) Dollar Dividend on Face Value (11)x(5)	(12) Effective Cost Rate (12)/(10)
1	Not applicable.											
2												
3												
4	Note: Preferred stock is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.											

Recap Schedules: A-19, D-2

13-Month Average Cost of Short Term Debt

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Schedule D-4

Docket No.: 090462-WS

Page 1 of 1

Schedule Year Ended: 12/31/08

Interim [] Final [x]

Preparer: Kirsten E. Weeks

Historical [x] Projected []

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	Chase	1,706,286	Revolving Line of Credit	39,713,462	4.30%
2					
3	Total	1,706,286		39,713,462	4.30%
4					
5					
6	Note: Short term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.				
7					
8	*Maturity Date not applicable				

Recap Schedules: A-19, D-2

Cost of Long Term Debt
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-5
Page 1 of 1

Preparer: Kirsten E. Weeks

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

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date - Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Thirteen Month Average Principal Amount Outstanding 12/31/08	(5) Amount Outstanding within One Year	(6) Unamortized Discount or Premium Associated with Column (4)	(7) Unamortized Issuing Expense Associated with Column (4)	(8) Annual Amortization of Discount or Premium on Principal Outstanding	(9) Annual Amortization of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate x Column (4))	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/(4)-(6)-(7))
1	6.58% note due in	7/19/2006 -	180,000,000	180,000,000	-	1,168,840	-	-	-	11,844,000	11,886,434	6.63%
2	installments beginning 2017	7/19/2035						42,434				
3												
4												
5	Total		180,000,000	180,000,000	-	1,168,840	-	42,434	-	11,844,000	11,886,434	6.63%
6												
7												
8	Note: Long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.											

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

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

Florida Public Service Commission

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

Schedule D-6
 Page 1 of 1

Prepared: 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)	(11)	(12)	(13)	
Line No	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Thirteen Month Average Principal Amount Outstanding 12/31/08	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/(4)-(6)+(7))
1	Not applicable												
2													
3													
4	Note: Variable rate long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.												

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

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Schedule: D-7

Docket No.: 090462-WS

Page 1 of 1

Schedule Year Ended: 12/31/08

Preparer: Kirsten E. Weeks

Utility or Parent

Historic or Projected

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

	(1)	(2)	(3)	(4)	(5)
Line No.	For the Month Ended	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (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				Thirteen Month Average	\$ 30,297

Recap Schedules: A-19, D-2

Rate Schedule

Florida Public Service Commission

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

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

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

(1)	(3)	(4)	(5)	(6)	(7)
Line No.	Class/Meter Size	Test Year Rates Effective 1.1.08 to 5.18.08	Test Year Rates Effective 5.19.08 to 12.31.08	Current Rates 2.17.09	Proposed Rates
1	<u>Residential</u>				
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	<u>Residential - Irrigation</u>				
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	<u>General Service</u>				
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	<u>General Service - Irrigation</u>				
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	\$46.43
27	2" General Service Irrigation	\$46.32	\$46.94	\$49.21	\$74.29
28					
29	<u>Gallonge Charge (per 1,000 Gallons)</u>				
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	\$4.13
36					
37					
38	*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.				
39					

Rate Schedule

Florida Public Service Commission

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

Schedule E-1
 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)	(5)	(6)	(7)
Line No.	Class/Meter Size	Test Year Rates Effective 1.1.08 to 5.18.08	Test Year Rates Effective 5.19.08 to 12.31.08	Current Rates Effective 2.17.09	Proposed Rates
1	<u>Residential</u>				
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	<u>General Service</u>				
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	<u>Gallorage Charge (per 1,000 Gallons)</u>				
15	<u>Residential</u>				
16	All Meters	\$5.76	\$5.86	\$6.20	\$8.45
17	Max 10,000 Gallons				
18					
19	<u>General Service</u>				
20	All Meters	\$6.91	\$7.03	\$7.43	\$10.13
21					
22	*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				
23	customer notices were mailed for the 2007 Index and Pass Through.				

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

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

Schedule E-2
 Page 2 of 2

Preparer: Dan Ciecierski

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) Line No.	(2) Class/Meter Size	(3) Bills Jan - May 2008	(4) Total Billable Gallons (in 000's) Jan - May 2008	(5) Test Year Rates Effective Jan - May 2008	(6) Test Year Revenues Jan - May 2008	(7) Bills June - Dec 2008	(8) Total Billable Gallons (in 000's) June - Dec 2008	(9) Test Year Rates Effective June - Dec 2008	(10) Test Year Revenues June - Dec 2008	(11) Total Bills for Test Year	(12) Total Billable Gallons (in 000's) for Test Year	(13) Total Test Year Revenue	(14) Present Rates Effective 4.20.09	(15) Annualized Revenues	(16) Proposed Rates	(17) Revenues at Proposed Rates	
1	Residential - Base Charge																
2	ALL Meter Sizes	7,002		\$10.33	\$72,331	9,657		\$10.51	\$101,495	16,659		\$173,826	\$11.11	\$185,081	\$15.15	\$252,384	
3	Total	7,002			\$72,331	9,657			\$101,495	16,659		\$173,826		\$185,081		\$252,384	
4																	
5	Gallonge Charge (per 1,000 Gallons)																
6	All Meter Sizes (Max 10,000 gallons)		35,407	\$5.76	\$203,944		46,618	\$5.86	\$273,181		82,025	\$477,126	\$6.20	\$508,555	\$8.45	\$693,111	
7	Total		35,407		\$203,944		46,618		\$273,181		82,025	\$477,126		\$508,555		\$693,111	
8																	
9	Total Residential Service	7,002	35,407		\$276,275	9,657	46,618		\$374,677	16,659	82,025	\$650,952		\$693,636		\$945,495	
10																	
11	Average Residential Bill					\$39.46			\$38.80			\$39.08		\$41.64		\$56.76	
12																	
13	General Service - Base Charge																
14	5/8" General Service	11		\$10.33	\$114	14		\$10.51	\$147	25		\$261	\$11.11	\$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	
16	2" General Service	5		\$82.84	\$414	7		\$84.25	\$590	12		\$1,004	\$89.07	\$1,069	\$121.48	\$1,458	
17	3" General Service	5		\$165.28	\$826	7		\$168.09	\$1,177	12		\$2,003	\$177.70	\$2,132	\$242.36	\$2,908	
18	Total	36			\$1,742	49			\$2,465	85		\$4,207		\$4,479		\$6,108	
19																	
20	Gallonge Charge (per 1,000 Gallons)																
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		1,463	\$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	Total		2,506		\$17,316		3,514		\$24,703		6,020	\$42,020		\$44,729		\$60,983	
26																	
27	Total General Service	36	2506		\$19,058	49	3514		\$27,169	85	6020	\$46,227		\$49,207		\$67,091	
28	Average General Service Bill					\$529.39			\$554.46			\$543.84		\$578.91		\$789.30	
29																	
30													Total Miscellaneous Service Revenues		\$1,110	\$1,110	\$1,110
31																	
32													Test Year Accruals		(9,508)		
33																	
34													Total Above Calculations		688,780	\$743,954	\$1,013,696
35																	
36													Total Per Books		689,590	Total Required Revenues	1,014,248
37																	
38													Difference		(810)	Difference	(\$552)
39																	
40													Percentage		-0.12%	Percentage Difference	-0.05%
41																	

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

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

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

WATER

(1) Line No.	(2) Month/ Year	(3) Residential	(4) Multi- Residential	(5) General Service	(6) Private Fire Protection	(7) Other	(8) 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	-	182	-	-	31,352

WASTEWATER

(1) Line No.	(2) Month/ Year	(3) Residential	(4) Multi- Residential	(5) General Service	(6) Private Fire Protection	(7) Other	(8) 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 No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	<u>Water</u>				
2	Initial Connection Fee	\$15.00	\$22.50	\$21.00	\$42.00
3					
4	Normal Reconnection Fee	\$15.00	\$22.50	\$21.00	\$42.00
5					
6	Violation Reconnection Fee	\$15.00	\$22.50	\$21.00	\$42.00
7					
8	Premises Visit Fee (in lieu of disconnection)	\$10.00	\$15.00	N/A	N/A
9					
10	Premise Visit	N/A	N/A	\$21.00	\$42.00
11					
12	The proposed changes in the above fees mirrors the charges allowed in the following docket:				
13					
14	Wedgefield Utilities, Inc.	Docket No.: 070694-WS			
15	Order No. PSC-08-0827-PAA-WS -	pg. 20			
16					

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 090462-WS
 Test Year Ended: December 31, 2008
 Interim Final
 Historical Projected
 Water 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 No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	<u>Wastewater</u>				
2	Initial Connection Fee	\$15.00	\$22.50	\$21.00	\$42.00
3					
4	Normal Reconnection Fee	\$15.00	\$22.50	\$21.00	\$42.00
5					
6	Violation Reconnection Fee	Actual Cost	Actual Cost	Actual Cost	Actual Cost
7					
8	Premises Visit Fee (in lieu of disconnection)	\$10.00	\$15.00	N/A	N/A
9					
10	Premises Visit	N/A	N/A	\$21.00	\$42.00
11					
12	*Actual cost equals the total cost incurred for services.				
13					
14					
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				
17	accordance with Utilities, Inc. of Pennbrooke's 2006 rate case from Docket No. 060261-WS; in Order No. PSC-07-0088-PAA-WS.				
18					

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) Line No.	(2) Initial Connection	(3) Normal Connect	(4) Violation Reconnect	(5) Other Charges	(6) Total	
1	\$ 2,428.50	\$ -	\$ 3,705.00	\$ 3,043.95	\$ 9,177.45	Adjusted Amount to Report in MFR
2					30.00	Adjustment 1
3	Other Charges as follows:				4,000.00	Adjustment 2
4	Backbill				15.00	Adjustment 3
5	Cut Lock Charge				30.00	Total
6	Billing error				99.32	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				<u>\$ 3,043.95</u>	

NOTES:

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" 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.

Company: Utilities, Inc. of Florida; Seminole County

Schedule E-5

Docket No.:

Page 2 of 2

Schedule Year ended: December 31, 2008

Interim Final

Preparer: Dan Ciecierski

Historical Projected

Water Sewer

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

(1) Line No.	(2) Initial Connection	(3) Normal Connect	(4) Violation Reconnect	(5) Other Charges	(6) 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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Schedule E-6

Docket No.: 090462-WS

Page 1 of 1

Schedule Year ended: December 31, 2008

Interim [] Final [x]

Preparer: Dan Ciecierski

Historical [x] Projected []

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

(1) Line No.	(2) Size	(3) Make	(4) Model	(5) Location	(6) Quantity
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	1
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 Oaklano 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
40					
				Total	39

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
Historical 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) Line No.	(2) Size	(3) Type	(4) Quantity
1	Utilities, Inc. of Florida, Seminole County does not have any private fire protection in this area;		
2	therefore this schedule is not applicable.		

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 090462-WS
 Schedule Year ended: December 31, 2008
 Interim Final
 Historical 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) Line No.	(2) Type	(3) Description
1		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.
2		

Tax or Franchise Fee Schedule

Florida Public Service Commission

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

Schedule E-9
 Page 1 of 1

Preparer: Dan Ciecierski

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) Line No.	(2) Type of Tax or Fee	(3) To Whom Payment is Made	(4) Amount	(5) How Collected from Customers	(6) Agreement Type
1	Utilities, Inc. of Florida - Seminole County does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this				
2	schedule is not applicable.				

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

Schedule E-10
 Page 1 of 1

Preparer: Dan Ciecierski

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

(1) Line No.	(2) Type of Charge	(3) Present Charges	(4) Proposed Charges
1	Utilities, Inc. of Florida - Seminole County is not proposing a change to its present service availability charges; therefore this schedule is not applicable.		
2			
3			
4	System Capacity Charge		
5	Residential-per ERC (___ GPD)		
6	All others-per Gallon/Day		
7			
8	Plant Capacity Charge		
9	Residential-per ERC (___ GPD)		
10	All others-per Gallon/Day		
11			
12	Main Extension Charge		
13	Residential-per ERC (___ GPD)		
14	or-per Lot (___ Front Footage)		
15	Multi-family - Per unit		
16	All others-per Gallon/Day		
17	or-per Front Foot		
18			
19	Meter Installation Charge		
20	5/8" x 3/4"		
21	1"		
22	1-1/2"		
23	2"		
24	All Others		
25			
26	Service (Lateral) Installation Charge		
27	5/8" x 3/4"		
28	1"		
29	1-1/2"		
30	2"		
31	All Others		
32			
33	Back Flow Prevention Installation Charge		
34	5/8" x 3/4"		
35	1"		
36	1-1/2"		
37	2"		
38	All Others		
39			
40	Plan Review Charge		
41			
42	Inspection Charge		
43			
44	Guaranteed Revenue Charge		
45	With prepayment of Serv. Avail. Charges		
46	Residential-per ERC (___ GPD)/Month		
47	All others-per Gallon/Month		
48	Without prepayment of Serv. Avail. Charges		
49	Residential-per ERC (___ GPD)/Month		
50	All others-per Gallon/Month		
51			
52	Allowance for Funds Prudently Invested (AFPI)		
53	(if lines constructed by utility)		

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Schedule E-11

Docket No.: 090462-WS

Page 1 of 1

Schedule Year ended: December 31, 2008

Interim Final

Preparer: Dan Ciecierski

Historical Projected

Water or Sewer

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

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

Historical Projected

Water or Sewer

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

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
 Historical Projected
 Water or Sewer

Schedule E-13
 Page 1 of 1

Preparer: Dan Ciecierski

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 No.	(2) Class, Meter Size	(3) Historical Year Bills	(4) Projection Factor	(5) Projected Test Year Bills	(6) Projection Factor	(7) Projected Test Year Consumption (000)	(8) Present Rates	(9) Projected Test Year Revenue	(10) Proposed Rates	(11) Projected Revenue Requirement
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1 Utilities, Inc. of Florida - Seminole County is not utilizing a projected test year; therefore this schedule is not applicable.

Billing Analysis Schedules

Florida Public Service Commission

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

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

Customer Class: All
 Meter Size: All

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

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

1 The billing analysis is contained in Volume II

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

Florida Public Service Commission

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

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-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

Florida Public Service Commission

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-08					0.000	0.000
Feb-08					0.000	0.000
Mar-08	Not 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 (616-Bear Lake)
 Docket No.: 090462-WS
 Test Year Ended: December 31, 2008

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

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		288,000
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	5/18/2008	91,000
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 5/12/2008 (2) 5/16/2008 (3) 5/19/2008 (4) 5/17/2008 (5) 5/18/2008	78,000 86,000 88,000 91,000 91,000
	AVERAGE	86,800
4 Average Daily Flow	Max Month Annual	67,290 52,224
5 Required Fire Flow		None

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

Wastewater Treatment Plant Data

Florida Public Service Commission

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

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

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

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

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

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

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		220 gpm
Firm Reliable well pumping capacity (largest well out), gpm (System has only one well)		0 gpm
Ground storage capacity, gal.		13,800 gallons
Usable ground storage (90%), gal.		12,420 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		3,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		12,420 gallons
High service pumping capacity		400 gpm
Maximum day demand,		91,000 gpd
Peak hour demand = 2x max day/1440		126 gpm
Fire flow requirement		0 gpd
Unaccounted for water	4.83% of water pumped	2,521 gpd, avg
Acceptable unaccounted for	10.00%	5,222 gpd, avg
Excess unaccounted for		0 gpd, avg

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

Water Treatment Plant

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

A =	Peak demand	91,000 gpd
B =	Property needed to serve five years after TY	0 gpd
C =	Fire flow demand	0 gpd
D =	Excess Unaccounted for water	0 gpd
E =	Firm Reliable Capacity	0 gpd

The above used and useful factor 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%

A =	Peak demand	91,000 gallons
B =	Property needed to serve five years after TY	0 gallons
C =	Fire flow demand	0 gallons
D =	Excess Unaccounted for water	0 gallons
E =	Firm Reliable Capacity	12,420 gallons

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

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

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

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

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

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

Not Applicable - water only system.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (616-Bear Lake)
Docket No.: 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

Florida Public Service Commission

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

Schedule F-8

Docket No.: 090462-WS

Page 1 of 1

Test Year Ended: December 31, 2008

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 (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.

Line No.	(1) Year	(2) SFR Customers		(4) Average	(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending						
1	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	82,101	18,149,945	221	-1.62%
Average Growth Through 5-Year Period (Col. 8)									<u>-0.53%</u>

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

	<u>X</u>	<u>Y</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 - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (616-Bear Lake)
 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 No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(3) Beginning	(3) Ending	(4) Average					
1	TY-4								
2	TY-3	Not Applicable - water only system.							
3	TY-2								
4	TY-1								
5	TY								
Average Growth Through 5-Year Period (Col. 8)									

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

Florida Public Service Commission

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

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-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	24.7%

(Above data in millions of gallons)

Purchases: Use of emergency interconnection with City of Sanford

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (612-Crystal Lake)
Docket No.: 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.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-08					0.000	0.000
Feb-08					0.000	0.000
Mar-08	Not 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 (612-Crystal Lake)

Docket No.: 090462-WS

Test Year Ended: December 31, 2008

Schedule F-3

Page 1 of 1

Preparer: Seidman, F.

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		172,800
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.	5/14/2008	88,000
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 5/11/2008 (2) 5/15/2008 (3) 5/17/2008 (4) 5/18/2008 (5) 5/14/2008	76,500 78,000 87,500 87,500 88,000
	AVERAGE	83,500
4 Average Daily Flow	Max Month Annual	60,532 42,219
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 (612-Crystal Lake)
 Docket No.: 090462-WS
 Test Year Ended: December 31, 2008

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

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

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

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

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

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

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm	240 gpm
Firm Reliable well pumping capacity (largest well out), gpm (System has only one well)	0 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.	4,500 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,	88,000 gpd
Peak hour demand = 2x max day/1440	122 gpm
Fire flow requirement	0 gpm
Unaccounted for water	24.67% of water pumped
Acceptable unaccounted for	10.00%
Excess unaccounted for	4 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	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

Florida Public Service Commission

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

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

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

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

Not Applicable - water only system.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (612-Crystal Lake)
Docket No.: 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

Florida Public Service Commission

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

Schedule F-8

Docket No.: 090462-WS

Page 1 of 1

Test Year Ended: December 31, 2008

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 (612-Crystal 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.

Line No.	(1)	(3) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	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	177	-0.28%
5	2008	176	170	173	11,620,326	67,170	11,620,326	173	-1.98%
Average Growth Through 5-Year Period (Col. 8)									<u>-0.28%</u>

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

Constant:	177.05	X	Y
X Coefficient:	-0.45	1	175
R^2:	0.171610169	2	177
		3	177
		4	177
		5	173
		10	173

Five year growth (0) Ercs
 Annual average growth -0.09 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (612-Crystal Lake)
 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 No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(3) Beginning	(4) Ending	(4) Average					
1	TY-4								
2	TY-3	Not Applicable - water only system.							
3	TY-2								
4	TY-1								
5	TY								
Average Growth Through 5-Year Period (Col. 8)									

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

Florida Public Service Commission

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

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-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

Florida Public Service Commission

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-08					0.000	0.000
Feb-08					0.000	0.000
Mar-08	Not 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 (618-Jansen)
 Docket No.: 090462-WS
 Test Year Ended: December 31, 2008

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

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		310,000
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	6/1/2008	239,000
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 5/12/2008 (2) 5/3/2008 (3) 5/4/2008 (4) 5/16/2008 (5) 5/19/2008	120,000 127,500 127,500 128,000 153,000
	AVERAGE	131,200
4 Average Daily Flow	Max Month Annual	101,258 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)
 Docket No.: 090462-WS
 Test Year Ended: December 31, 2008

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

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

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

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

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

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 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:

Water Treatment Plant, no usable storage

Percent 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

Florida Public Service Commission

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

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

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

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

Not Applicable - water only system.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (618-Jansen)
Docket No.: 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

Florida Public Service Commission

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

Schedule F-8

Docket No.: 090462-WS

Page 1 of 1

Test Year Ended: December 31, 2008

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 (618-Jansen)
 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 No.	(1)	(3) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	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	25,310,570	254	0.33%
Average Growth Through 5-Year Period (Col. 8)									<u>0.30%</u>

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

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

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

Florida Public Service Commission

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

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-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

Florida Public Service Commission

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-08					0.000	0.000
Feb-08					0.000	0.000
Mar-08	Not 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 (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 treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	Date	GPD
1 Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		48,000
2 Maximum Day		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	5/19/2008	32,000
3 Five Day Max. Year		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 5/18/2008	24,500
	(2) 5/3/2008	26,000
	(3) 5/4/2008	26,000
	(4) 5/8/2008	26,000
	(5) 5/19/2008	32,000
	AVERAGE	26,900
4 Average Daily Flow	Max Month	20,787
	Annual	15,293
5 Required Fire Flow	None	

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

Wastewater Treatment Plant Data

Florida Public Service Commission

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

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

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

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

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

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

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		100 gpm
Firm Reliable well pumping capacity (largest well out), gpm (System has only one well)		0 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.		1,500 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,		32,000 gpd
Peak hour demand = 2x max day/1440		44 gpm
Fire flow requirement		0 gpm
Unaccounted for water	12.30% of water pumped	1 gpm
Acceptable unaccounted for	10.00%	1 gpm
Excess unaccounted for		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

Florida Public Service Commission

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

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

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

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

Not Applicable - water only system.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

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

Florida Public Service Commission

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

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 (606-Little Wekiva)
 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 No.	(1)	(3) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	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	4,949,000	81,802	4,949,000	61	0.00%
5	2008	61	60	61	4,830,420	79,842	4,830,420	61	0.00%
Average Growth Through 5-Year Period (Col. 8)									<u>0.00%</u>

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

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

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

Florida Public Service Commission

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

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-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

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-08					0.000	0.000
Feb-08					0.000	0.000
Mar-08	Not 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 (604-Oakland Shores)
 Docket No.: 090462-WS
 Test Year Ended: December 31, 2008

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

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		332,898
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	148,800
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 5/10/2008 (2) 5/11/2008 (3) 5/8/2008 (4) 5/16/2008 (5) 5/15/2008	119,550 119,550 134,400 139,600 148,800
	AVERAGE	132,380
4 Average Daily Flow	Max Month Annual	103,623 70,347
5 Required Fire Flow (see below)		* 600 gpm for 2 hours

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

* Land Development Code of Seminole County
 Single family & duplexes - 600 gpm minimum
 All others - 1,250 gpm minimum

Wastewater Treatment Plant Data

Florida Public Service Commission

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

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

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

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

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Com

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

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

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm		395 gpm
Firm Reliable well pumping capacity (largest well out), gpm		0 gpm
(System has only one well)		
Ground storage capacity, gal.		16,800 gallons
Usable ground storage (90%), gal.		15,120 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		7,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		15,120 gallons
High service pumping capacity		500 gpm
Maximum day demand,		148,800 gpd
Peak hour demand = 2x max day/1440		207 gpm
Fire flow requirement		72,000 gpd
Unaccounted for water	3.08% of water pumped	2,165 gpd, avg
Acceptable unaccounted for	10.00%	7,035 gpd, avg
Excess unaccounted for		0 gpd, avg

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

Water Treatment Plant

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

A =	Peak demand	148,800 gpd
B =	Property needed to serve five years after TY	0 gpd
C =	Fire flow demand	72,000 gpd
D =	Excess Unaccounted for water	0 gpd
E =	Firm Reliable Capacity (16 hours)	0 gpd

Per rule 25-30.425(4), system is considered 100% U&U if served by a single well.
The above used and useful factor 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%

A =	Peak demand	148,800 gallons
B =	Property needed to serve five years after TY	0 gallons
C =	Fire flow demand	72,000 gallons
D =	Excess Unaccounted for water	0 gallons
E =	Firm Reliable Capacity	15,120 gallons

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

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

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

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

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

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

Not Applicable - water only system.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (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

Florida Public Service Commission

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

Schedule F-8

Docket No.: 090462-WS

Page 1 of 1

Test Year Ended: December 31, 2008

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 (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 No.	(1)	(3) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	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	24,891,560	218	-1.78%
Average Growth Through 5-Year Period (Col. 8)									<u>-0.49%</u>

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

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

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

Florida Public Service Commission

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

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-08	0.543		0.690	0.003	(0.149)	-27.5%
Feb-08	0.504		0.356	-	0.148	29.4%
Mar-08	0.527		0.568	-	(0.041)	-7.8%
Apr-08	0.533		0.487	-	0.046	8.6%
May-08	0.673		0.599	0.002	0.072	10.8%
Jun-08	0.724		0.668	0.001	0.055	7.6%
Jul-08	0.561		0.317	0.012	0.232	41.4%
Aug-08	0.697		0.742	0.186	(0.231)	-33.1%
Sep-08	0.519		0.544	0.012	(0.037)	-7.0%
Oct-08	0.594		0.553	0.041	0.000	0.0%
Nov-08	0.514		0.442	0.004	0.068	13.2%
Dec-08	0.499		0.625	0.004	(0.130)	-26.0%
Total	6.887	-	6.592	0.261	0.034	0.5%

(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.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-08					0.000	0.000
Feb-08					0.000	0.000
Mar-08	Not 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)
 Docket No.: 090462-WS
 Test Year Ended: December 31, 2008

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

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

	Date	GPD
1 Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
		246,000
2 Maximum Day		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.		
	8/23/2008	55,000
3 Five Day Max. Year		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.		
	(1) 8/24/2008	44,000
	(2) 8/25/2008	44,000
	(3) 8/28/2008	44,000
	(4) 8/26/2008	47,000
	(5) 8/23/2008	55,000
	AVERAGE	46,800
4 Average Daily Flow		
	Max Month	24,133
	Annual	18,817
5 Required Fire Flow		
	None	

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

Wastewater Treatment Plant Data

Florida Public Service Commission

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

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

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

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

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

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

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

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm		300 gpm
Firm Reliable well pumping capacity (largest well out), gpm		0 gpm
(System has only one well)		
Ground storage capacity, gal.		10,000 gallons
Usable ground storage (90%), gal.		9,000 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		3,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		9,000 gallons
High service pumping capacity		500 gpm
Maximum day demand,		55,000 gpd
Peak hour demand = 2x max day/1440		76 gpm
Fire flow requirement		0 gpd
Unaccounted for water	0.49% of water pumped	92 gpd
Acceptable unaccounted for	10.00%	1,882 gpd
Excess unaccounted for		0 gpd

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

Water Treatment Plant

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

A =	Peak demand	55,000 gpd
B =	Property needed to serve five years after TY	0 gpd
C =	Fire flow demand	0 gpd
D =	Excess Unaccounted for water	0 gpd
E =	Firm Reliable Capacity	0 gpd

The above used and useful factor 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%

A =	Peak demand	55,000 gallons
B =	Property needed to serve five years after TY	0 gallons
C =	Fire flow demand	0 gallons
D =	Excess Unaccounted for water	0 gallons
E =	Firm Reliable Capacity	9,000 gallons

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

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

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

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

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

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

Not Applicable - water only system.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (608-Park Ridge)
Docket No.: 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

Florida Public Service Commission

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

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 No.	(1)	(3) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	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	6,592,230	102	0.00%
Average Growth Through 5-Year Period (Col. 8)									<u>0.12%</u>

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

		<u>X</u>	<u>Y</u>
Constant:	100.85	1	101
X Coefficient:	0.15	2	101
R ² :	0.75	3	102
		4	102
		5	102
		10	102

Five year growth	1 Ercs
Annual average growth	0.17 Ercs

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.

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

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

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

Florida Public Service Commission

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

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-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	11.3%

(Above data in millions of gallons)

Purchases from City of Sanford via metered emergency interconnect.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-08					0.000	0.000
Feb-08					0.000	0.000
Mar-08	Not 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 (610-Phillips)
 Docket No.: 090462-WS
 Test Year Ended: December 31, 2008

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

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		79,200
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	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) 5/5/2008 (2) 5/10/2008 (3) 5/11/2008 (4) 5/14/2008 (5) 5/15/2008	48,000 49,500 49,500 56,000 59,000
	AVERAGE	52,400
4 Average Daily Flow	Max Month Annual	34,642 22,637
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 (610-Phillips)
 Docket No.: 090462-WS
 Test Year Ended: December 31, 2008

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

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

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

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

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

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	100 gpm
Firm Reliable well pumping capacity (largest well out), gpm (System has only one well)	0 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.	3,000 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,	59,000 gpd
Peak hour demand = 2x max day/1440	82 gpm
Fire flow requirement	0 gpm
Unaccounted for water	11.28% of water pumped
Acceptable unaccounted for	10.00%
Excess unaccounted for	0 gpm

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

Water Treatment Plant, no usable storage

Percent Used & Useful = $(A + B + C - D) / E \times 100\%$, 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

Florida Public Service Commission

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

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

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

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

Not Applicable - water only system.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

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

Florida Public Service Commission

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

Schedule F-8

Docket No.: 090462-WS

Page 1 of 1

Test Year Ended: December 31, 2008

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 (610-Phillips)

Schedule F-9

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 No.	(1)	(3) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	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	109,897	8,846,680	81	3.21%
5	2008	82	78	80	7,248,430	90,605	7,248,430	80	-0.62%
Average Growth Through 5-Year Period (Col. 8)									<u>0.97%</u>

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

Constant:	76.15	X	Y
X Coefficient:	0.85	1	77
R^2:	0.821022727	2	78
		3	78
		4	81
		5	80
		10	85

Five year growth 5 Ercs
Annual average growth 0.93 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (610-Phillips)
 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 No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(3) Beginning	(3) Ending	(4) Average					
1	TY-4								
2	TY-3	Not Applicable - water only system.							
3	TY-2								
4	TY-1								
5	TY								
Average Growth Through 5-Year Period (Col. 8)									

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

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-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

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. 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 Service Commission

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

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

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		360,000
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	1/28/2008	130,000
** 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 in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 5/10/2008 (2) 5/11/2008 (3) 5/16/2008 (4) 5/17/2008 (5) 5/18/2008	116,000 116,000 116,000 126,000 126,000
	AVERAGE	120,000
4 Average Daily Flow	Max Month Annual	98,774 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)
Docket No.: 090462-WS
Test Year Ended: December 31, 2008

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

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

	MONTH	GPD
Not Applicable - 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
Water Treatment Plant

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

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm		440 gpm
Firm Reliable well pumping capacity (largest well out), gpm		200 gpm
Ground storage capacity, gal.		20,000 gallons
Usable ground storage (90%), gal.		18,000 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		13,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		18,000 gallons
High service pumping capacity		500 gpm
Maximum day demand,		130,000 gpd
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 x 100%, where: 67.29% Use 100.00%

A =	Peak demand	130,000 gpd
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 Used & Useful = (A + B + C - D)/E x 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

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

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

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

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

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (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

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-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 No.	(1)	(2)	(3)		(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	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	25,414,805	377	0.09%
Average Growth Through 5-Year Period (Col. 8)									<u>0.45%</u>

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

Constant:	365.8037146	X	Y
X Coefficient:	2.344859675	1	370
R^2:	0.68614614	2	366
		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 No.	(1)	(3) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	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	18,010,707	278	1.04%
Average Growth Through 5-Year Period (Col. 8)									<u>0.76%</u>

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

	X	Y
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

Florida Public Service Commission

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

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-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

Florida Public Service Commission

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-08					0.000	5.142
Feb-08					0.000	4.411
Mar-08					0.000	4.141
Apr-08					0.000	4.470
May-08					0.000	6.002
Jun-08					0.000	5.296
Jul-08					0.000	3.113
Aug-08					0.000	6.435
Sep-08					0.000	4.510
Oct-08					0.000	4.931
Nov-08					0.000	4.542
Dec-08					0.000	4.449
Total	0.000				0.000	57.442

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.

Water Treatment Plant Data

Florida Public Service Commission

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

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

	Date	GPD
1 Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		864,000
2 Maximum Day		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>5/4/2008</u>	<u>453,500</u>
** 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 in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>5/11/2008</u>	420,500
	(2) <u>5/8/2008</u>	426,000
	(3) <u>5/31/2008</u>	428,500
	(4) <u>5/3/2008</u>	453,500
	(5) <u>5/4/2008</u>	453,500
	AVERAGE	<u>436,400</u>
4 Average Daily Flow	Max Month	<u>361,532</u>
	Annual	<u>300,623</u>
5 Required Fire Flow	(Mixed residential/commercial)	* 1,250 gpm for 2 hours
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		
* Land Development Code of Seminole County Single family & duplexes - 600 gpm minimum All others - 1,250 gpm minimum		

Wastewater Treatment Plant Data

Florida Public Service Commission

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

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

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

	MONTH	GPD
Not Applicable - 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
Water Treatment Plant

Florida Public Service Commission

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

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

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm		1,550 gpm
Firm Reliable well pumping capacity (largest well out), gpm		550 gpm
Ground storage capacity, gal.		100,000 gallons
Usable ground storage (90%), gal.		90,000 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		10,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		90,000 gallons
High service pumping capacity		1,200 gpm
Maximum day demand,		453,500 gpd
Peak hour demand = 2x max day/1440		630 gpm
Fire flow requirement	1250 gpm for 2 hours	150,000 gpd
Unaccounted for water	4.81% of water pumped	14,501 gpd, avg
Acceptable unaccounted for	10.00%	30,062 gpd, avg
Excess unaccounted for		0 gpd, avg

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

Water Treatment Plant

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

A =	Peak demand	453,500 gpd
B =	Property needed to serve five years after TY	0 gpd
C =	Fire flow demand	150,000 gpd
D =	Excess Unaccounted for water	0 gpd
E =	Firm Reliable Capacity (16 hours)	528,000 gpd

The above used and useful factor 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%

A =	Peak demand	453,500 gallons
B =	Property needed to serve five years after TY	0 gallons
C =	Fire flow demand	150,000 gallons
D =	Excess Unaccounted for water	0 gallons
E =	Firm Reliable Capacity	90,000 gallons

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

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

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

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

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

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

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

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (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% used & useful..

Margin Reserve Calculations

Florida Public Service Commission

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

Schedule F-8

Docket No.: 090462-WS

Page 1 of 1

Test Year Ended: December 31, 2008

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 No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs	
		(3) Beginning	(3) Ending	(4) Average						
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	82,888,228	1,206	-1.51%	
								Average Growth Through 5-Year Period (Col. 8)		<u>-0.47%</u>

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

Constant:	1239.394351	\bar{X}	\bar{Y}
X Coefficient:	-5.240385201	1	1,229
R ² :	0.678424166	2	1,231
		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 No.	(1)	(3) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/ SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2004	1,176	1,187	1,182	98,341,527	83,234	101,631,046	1,221	
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	82,060,551	1,195	-1.49%
Average Growth Through 5-Year Period (Col. 8)									-0.53%

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

	<u>X</u>	<u>Y</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 1172
Five year growth		(23) Ercs
Annual average growth		-4.64 Ercs

Schedule of Water Rate Base

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Average Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting 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	Less: Non-Used & Useful Plant	N/A	N/A	N/A	A-7
6					
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	-	-	-	-
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

Florida Public Service Commission

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

Schedule: A-2 (Interim)
 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. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

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

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Schedule Year Ended: 12/31/08
 Interim Final
 Historic Projected

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.

Line No.	Description	Water	Wastewater
1	(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
5	304.5 / 354.7 Structures & Improvements	948,311	330,241
6	340.5 / 390.7 Office Furniture & Equipment	522,405	181,923
7	341.5 / 391.7 Transportation Equipment	1,226,274	427,039
8	342.5 / 392.7 Stores Equipment	-	-
9	343.5 / 393.7 Tools, Shop & Garage Equipment	163,650	56,990
10	344.5 / 394.7 Laboratory Equipment	6,103	2,125
11	345.5 / 395.7 Power Operated Equipment	1,243	433
12	346.5 / 396.7 Communication Equipment	70,436	24,529
13	347.5 / 397.7 Miscellaneous Equipment	-	-
14	Total allocations of General Plant between water and wastewater	<u>3,140,269</u>	<u>1,093,571</u>
15			
16	(b) To correct parent companies allocations during the year	597,396	(8,517)
17	To adjust Transportation Equipment for vehicle usage by Seminole County	52,579	28,094
18	Total Allocation Adjustments	<u>649,975</u>	<u>19,577</u>
19			
20	(c) To allocate average plant from UIF Common Cost Centers		
21	Pasco Cost Center	10,132	-
22	Seminole Cost Center	74,906	(23,092)
23	Total allocations of UIF Common Cost Centers	<u>85,038</u>	<u>(23,092)</u>
24			
25	(d) Adjustments to Rollforward Plant - 1/1/2006 to 12/31/2008		
26	Total Adjustments to Water / Wastewater UPIS	(1,317,522)	38,223
27	Allocation of Computers and Transportation	(928,081)	(495,882)
28	Allocation of Water General Plant accounts to Wastewater	364,724	(364,724)
29	Allocation of Wastewater General Plant accounts to Water	(257,425)	257,425
30	Allocation Rounding	(1)	1
31	Total Adjustments to Rollforward Plant = 1/1/2006 to 12/31/2008	<u>(2,138,305)</u>	<u>(564,957)</u>
32			
33	Total adjustments to Utility Plant	<u>(2,496,853)</u>	<u>525,099</u>
34			
35	(B) Accumulated Depreciation		
36	1. Utility Plant in Service		
37	(a) Allocate General Plant Accumulated Depreciation to wastewater based on ERCs	<u>Total in Water</u>	
38	304.5 / 354.7 Structures & Improvements	348,601	121,398
39	340.5 / 390.7 Office Furniture & Equipment	196,853	68,552
40	341.5 / 391.7 Transportation Equipment	692,969	241,320
41	342.5 / 392.7 Stores Equipment	-	-
42	343.5 / 393.7 Tools, Shop & Garage Equipment	106,570	37,112
43	344.5 / 394.7 Laboratory Equipment	5,132	1,787
44	345.5 / 395.7 Power Operated Equipment	6	2
45	346.5 / 396.7 Communication Equipment	62,940	21,918
46	347.5 / 397.7 Miscellaneous Equipment	-	-
47	Total Allocation of General Plant Accumulated Depreciation	<u>1,413,071</u>	<u>492,090</u>
48			
49	(b) To correct parent companies depreciation allocations during the year based on ERCs	155,168	4,106
50	To adjust Acc. Dep. for Vehicle Usage by Seminole County	22,510	12,027
51	Total Allocation Adjustments	<u>177,678</u>	<u>16,133</u>
52			
53	(c) To allocate average accumulated depreciation from UIF Common Cost Centers		
54	Pasco Cost Center	2,704	-
55	Seminole Cost Center	17,808	(33,408)
56	Total allocations of UIF Common Cost Centers	<u>20,512</u>	<u>(33,408)</u>

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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	Wastewater
1	(d) Adjustments to Rollforward Accumulated Depreciation - 1/1/2006 to 12/31/2008		
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	(126,216)
5	Allocation of Wastewater General Plant Depreciation to Water	(104,386)	104,386
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	Total Accumulated Depreciation Adjustments	(1,429,929)	96,267
10			
11	(C) Construction Work in Progress		
12	1. To remove from rate base average construction work in process	(72,343)	(45,375)
13	Total construction work in progress	(72,343)	(45,375)
14			
15	(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)	
18	CIAC - Other Tangible Plant - Water	6,939	
19	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)
23	CIAC - Gravity Mains		(164,868)
24	CIAC - Services		38,897
25	CIAC - Manholes		23,148
26	CIAC - Sewer Tap		185,605
27	CIAC - Reuse Res Cap Fee		7,120
28	Total CIAC Adjustments	(3,888)	(1,795)
29			
30	(E) Accumulated Amortization of CIAC		
31	1. Adjustments to Rollforward & Reclassify Amortization of CIAC - 1/1/2006 to 12/31/2008		
32	CIAC - Organization - Water	3,463	
33	CIAC - Structures & Improvements - Source of Supply	(19,375)	
34	CIAC - Structures & Improvements - Water Treatment	(8,338)	
35	CIAC - Wells & Springs	(26,707)	
36	CIAC - Electric Pump Equipment - Source of Supply	(72,641)	
37	CIAC - Water Treatment Equipment	(19,361)	
38	CIAC - Distribution Reservoirs & Standpipes	(38,014)	
39	CIAC - Transmission & Distribution Mains	(204,652)	
40	CIAC - Service Lines	(44,459)	
41	CIAC - Meters	(44,797)	
42	CIAC - Meter Installations	(1,100)	
43	CIAC - Hydrants	(13,445)	
44	CIAC - Other Tangible Plant - Water	(17,720)	
45	CIAC - Water Tap	536,024	
46	CIAC - Water Plant Meter Fee	7	
47	CIAC - Organization - Wastewater		14,161
48	CIAC - Structures & Improvements - Pump Lift Stations		(76,748)
49	CIAC - Structures & Improvements - Treatment		11,072
50	CIAC - Structures & Improvements - General Sewer		(61,446)
51	CIAC - Force Mains		(36,595)
52	CIAC - Gravity Mains		(262,140)
53	CIAC - Services to Customers		6,310
54	CIAC - Manholes		3,985
55	CIAC - Treatment & Disposal - Lagoons		(34)
56	CIAC - Treatment & Disposal - Wastewater Treatment Plant		(795)
57	CIAC - Sewer Tap		388,662
58	Total CIAC Amortization Adjustments	28,885	(13,568)

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Schedule Year Ended: 12/31/08
 Interim Final
 Historic Projected

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 No.	Description	Total UIF	Water	Wastewater
1	(F) Working Capital			
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

Florida Public Service Commission

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

Schedule: B-1 (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 No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	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							
5	Depreciation, net of CIAC Amort.	176,595	(45,241)	131,354		(C), (D) 131,354	B-13, B-3 Int.
6							
7	Amortization/Other Expense	-	-	-		(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							
13	OPERATING EXPENSES	1,282,703	(629,245)	653,459	99,488	752,947	
14							
15	NET OPERATING INCOME	(554,311)	680,542	126,231	146,547	272,777	
16							
17							
18	RATE BASE	4,070,238	(328,270)	3,741,968		3,741,968	
19							
20							
21	RATE OF RETURN	-	%	3.37	%	7.29	%

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

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 No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	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	- (C), (D)	84,066	B-14, B-3 Int.
6							
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	48,350 (G)	59,121	C-1, B-3 Int.
12							
13	OPERATING EXPENSES	357,462	287,095	644,557	54,404	698,961	
14							
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							
20							
21	RATE OF RETURN	19.82 %		4.04 %		7.29 %	

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

Line No.	Description	Water	Wastewater
1 (A)	<u>Adjustments to Revenues</u>		
2	<u>Test Year Revenues</u>		
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	<u>734,982</u>	<u>699,098</u>
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	<u>734,982</u>	<u>699,098</u>
14	Adjustment required to annualize revenues	<u>44,707</u>	<u>44,856</u>
15			
16	<u>Pro-Forma Adjustments</u>		
17	<u>(3) Revenue Increase</u>		
18	Increase in revenue required by the Utility to realize a 7.29% rate of return	<u>246,035</u>	<u>134,541</u>
19			
20	Total Adjustments to Revenues	<u>297,332</u>	<u>188,905</u>
21 (B)	<u>Adjustments to Operations & Maintenance (O&M) Expenses</u>		
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	2	(2)
32	650/750 Transportation Expenses	(9,624)	9,624
33	659/759 Insurance - Other	(11,565)	11,565
34	660/760 Advertising Expense	(8)	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	<u>(275,607)</u>	<u>275,607</u>
40			
41	(2) To correct parent companies allocations during the year based on ERCs	Total	
42	604/704 - Employee Pensions & Benefits	(1,075)	(374)
43	618/718 - Chemicals	(425)	(425)
44	620/720 - Materials	(20,315)	(7,075)
45	632/732 - Contractual Services - Acct.	(15)	(5)
46	633/733 - Contractual Services - Legal	5,377	1,872
47	636/736 - Contractual Services - Other	(5)	(2)
48	642/742 - Rental of Equipment	5	2
49	659/759 - Insurance - Other	162	56
50	666/766 - Regulatory Commission Expense - Rate Case Amort.	(140,155)	(48,808)
51	667/767 - Regulatory Commission Expense - Other	6,900	2,403
52	670/770 - Bad Debt Expense	78	27
53	675/775 - Miscellaneous Expenses	(5,336)	(1,858)
54	Total parent companies expenses reallocation based on ERCs	<u>(154,804)</u>	<u>(53,762)</u>

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	Total Adjustment required to O&M Expenses	(483,757)	218,670
47			
48	(C) Adjustment to Depreciation Expense:		
49	(1) To allocate common general depreciation expense from water to wastewater	(23,446)	23,446
50	(See Schedules B13 & B14, column (3) for account breakdown)		
51			
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)
54	(See Schedules B13 & B14, column (4) for account breakdown)	(9,451)	(3,805)

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 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) To rollforward depreciation expense & correct depreciation rates	(20,892)	(2,819)
5	(See Schedules B13 & B14, column (6) for account breakdown)		
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	CIAC - Structures & Improvements - Water Treatment	1	
12	CIAC - Water Treatment Equipment	(393)	
13	CIAC - Distribution Reservoirs & Standpipes	892	
14	CIAC - Transmission & Distribution Mains	1,091	
15	CIAC - Hydrants	(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	CIAC - Structures & Improvements - General Sewer		1,830
22	CIAC - Force Mains		1,297
23	CIAC - Gravity Mains		500
24	CIAC - Services to Customers		(1,024)
25	CIAC - Manholes		(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) <u>Adjustments to Amortization - Other Expense</u>		
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	(F) <u>Taxes Other Than Income</u>		
35	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		
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	b. Adjust Payroll Taxes for salary allocations / annualization / increase	(5,626)	(3,006)
44			
45	Total Payroll Taxes Adjustment	10,552	5,638
46			
47	(3) Personal Property Tax		
48	a. Allocation of Seminole County \$63,947.67 Personal Property Tax bill to	43,607	20,341
49	water and wastewater based on Net Plant		
50	Total Personal Property Tax Adjustment	43,607	20,341
51			
52	(4) Real Estate Tax		
53	a. Allocation of Seminole County Real Estate Taxes to water and	8,749	3,371
54	wastewater based on property taxed		
55	b. Allocation of allocated taxes per books based on ERCs	581	310
56	Total Real Estate Tax Adjustment	9,330	3,681

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		
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	a. Calculate RAFs on Additional Revenues Requested		
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) Provision for Income Taxes		
28	(1) To calculate adjusted taxes prior to revenue increase	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 Provision for Income Taxes	89,819	59,121

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 or Projected
 Interim Final

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.

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year Per Books *	69,757	24,821	77,887	28,725	201,190
3						
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	appropriately between water and wastewater					
7						
8	2. Payroll Taxes					
9	Allocation to water and wastewater and adjustments to P/R taxes		10,552			10,552
10	per B-3					
11						
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	taxes per B-3					
19						
20	5. General & Other Taxes					
21	Allocation to water and wastewater and adjustments to general &				965	965
22	other taxes per B-3					
23						
24	6. Regulatory Assessment Fees					
25	Calculation of RAFTs based on Adjusted and Annualized Test Year	35,086				35,086
26	Revenues per B-3					
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						
34	Total Taxes Other than Income - Water	46,158	10,552	52,937	965	110,612
35						
36						
37						
38						
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 or Projected
 Interim 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.

No.	Line Description	Regulatory Assessment Fees (RAFs)	Payroll Taxes	Real Estate & Personal 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 per B-3		5,638			5,638
7						
8						
9	2. Personal Property Tax					
10	Allocation to water and wastewater and adjustments to personal property taxes per B-3			20,341		20,341
11						
12						
13	3. Real Estate Tax					
14	Allocation to water and wastewater and adjustments to real estate taxes per B-3			3,681		3,681
15						
16						
17	4. General & Other Taxes					
18	Allocation to water and wastewater and adjustments to general & other taxes per B-3				515	515
19						
20						
21	5. Regulatory Assessment Fees					
22	Calculation of RAFs based on Adjusted and Annualized Test Year Revenues per B-3	33,478				33,478
23						
24						
25	Adjusted Test 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						
31	Total Taxes Other than Income - Wastewater	39,532	5,638	24,022	515	69,707
32						
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.					
38						

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 []

Florida Public Service Commission
Schedule: C-1 (Interim)
Page 1 of 1
Preparer: Kirsten Weeks

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2(I)	\$ (192,594)	\$ 341,534	\$ 148,940	\$ 89,819	\$ 59,121
2							
3	Deferred Income Tax Expense	C-5(I)	(22,688)	22,688	-	-	-
4							
5	ITC Realized This Year	C-7	-	-	-	-	-
6							
7	ITC Amortization	C-7	-	-	-	-	-
8	(3% ITC and IRC 46(f)(2))						
9							
10	Parent Debt Adjustment	C-8					
11							
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

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

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

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

Line No.	Total Per Books	Utility Adjustments	Test Year Adjusted	Interim Adjustments	Interim Adjusted
1	\$ (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	681,945	127,634	234,963	362,597
5	Less: Interest Charges (Sch. C-3)	242,794	123,906	-	123,906
6				0	
7	Taxable Income Per Books	800,833	3,728	234,963	238,691
8	Schedule M Adjustments:				
9					
10	Permanent Differences (From Sch. C-4)	(5,124)	-	-	-
11	Timing Differences (From Sch. C-5)	(39,295)	-	-	-
12					
13	Total Schedule M Adjustments	34,171	-	-	-
14					
15	Taxable Income Before State Taxes	766,662	3,728	234,963	238,691
16	Less: State Income Tax Exemption (\$5,000)				
17					
18	State Taxable Income	766,662	3,728	234,963	238,691
19	State Income Tax (5.5% of Line 18)*	42,166	205	12,923	13,128
20	Limited by NOL				
21	Credits				
22					
23	Current State Income Taxes	42,166	205	12,923	13,128
24					
25	Federal Taxable Income (Line 15 - Line 23)	724,496	3,523	222,040	225,563
26	Federal Income Tax Rate	0.34	0.34	0.34	0.34
27					
28	Federal Income Taxes (Line 25 x Line 26)	246,329	1,198	75,493	76,691
29	Less: Investment Tax Credit Realized				
30	This Year (Sch. C-7)				
31					
32	Current Federal Inc. Taxes (Line 28 - Line 30)	246,329	1,198	75,493	76,691
33					
34	Summary:				
35	Current State Income Taxes (Line 23)	42,166	205	12,923	13,128
36	Current Federal Income Taxes (Line 32)	246,329	1,198	75,493	76,691
37					
38	Total Current Income Tax Expense (To C-1)	\$ 288,495	\$ 1,403	\$ 88,416	\$ 89,819
39					
40					
41					
42					

Supporting Schedules: B-1 (I), C-3 (I), C-4, C-5 (I), C-7
 Recap Schedules: C-1 (Interim)

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

Schedule: C-2 - Wastewater (Interim)
 Page 2 of 2
 Preparer: Kirsten Weeks

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

Line No.		Total Per Books	Utility Adjustments	Test Year Adjusted	Interim Adjustments	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	-	81,543
6						
7	Taxable Income Per Books	172,325	(143,700)	28,625	128,487	157,112
8	Schedule M Adjustments:					
9						
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	Less: State Income Tax Exemption (\$5,000)					
17						
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					
21	Credits					
22						
23	Current State Income Taxes	10,496	(8,921)	1,574	7,067	8,641
24						
25	Federal Taxable Income (Line 15 - Line 23)	180,337	(153,287)	27,051	121,420	148,471
26	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
27						
28	Federal Income Taxes (Line 25 x Line 26)	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:					
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)	\$ 10,771	\$ 48,350	\$ 59,121
39						
40						
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

Florida Public Service Commission

Schedule: C-3 (Interim)

Page 1 of 1

Preparer: Kirsten Weeks

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 090462-WS

Schedule Year Ended: 12/31/08

Interim Final

Historic Projected

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 No.	Description	Total Per Books	Utility Adjustments*	Utility 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	\$ 81,543

16

17

18 * Adjustment to calculate interest per capital structure in Schedule D1 (Interim).

19

20

21

22 Calculation of ITC Interest Synchronization Adjustment

23 ONLY for Option 2 companies (See Sch. C-3, pg. 4)

24

25

26 Balances From Schedule D-1

27

28 Long-Term Debt

	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
28 Long-Term Debt	\$ -	This Schedule is not applicable			
29 Short-Term Debt	-				
30 Preferred Stock	-				
31 Common Equity	-				
32 Total	\$ -	\$ -	\$ -	\$ -	\$ -

29

30 Short-Term Debt

31

32 Preferred Stock

33

34 Common Equity

35

36 Total

Deferred Income Tax Expense - Water & Wastewater

Florida Public Service Commission

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

Schedule: C-5 (Interim)
 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 deferrals other than accelerated depreciation.

Line No.	Description	UIF			Per Books Allocation to County Systems							
		Total Per Books	Utility Adjustments	Utility Adjusted	Marion Water	Marion Sewer	Orange Water	Pasco Water	Pasco Sewer	Pinellas Water	Seminole Water	Seminole 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)	(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 (Line 18 - 23)	(135,265)	-	(135,265)								
26	Federal Tax Rate	0.34	0.34	0.34								
27												
28												
29	Federal Deferred Taxes (Line 26 x Line 27)	(45,990)	-	(45,990)								
30												
31	Add: State Deferred Taxes (Line 23)	(7,873)	-	(7,873)								
32												
33	Total Deferred Tax Expense (To C-1)	\$ (53,863)	\$ -	\$ (53,863)	(2,991)	(443)	(1,708)	(16,938)	(6,661)	(2,436)	(14,787)	(7,901)
34												
35												

(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 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

Florida Public Service Commission

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

Schedule D-1 (Interim)
Page 1 of 1

Preparer: Kirsten E. Weeks

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

Line No.	(1) Class of Capital	(2) Reconciled to Requested Rate Base AYE 12/31/08	(3) Ratio	(4) Cost Rate	(5) 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	<u>6,204,865</u>	<u>100.00%</u>		<u>7.29%</u>

Notes:

1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.
2. 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 Deferred Income Taxes are then allocated to the counties based on 12/31/08 ERCs.
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.
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.

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

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

Florida Public Service Commission

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

Schedule D-2 (Interim)
Page 1 of 1

Preparer: Kirsten E. Weeks

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

Line No.	(1) Class of Capital	(2) Balance 12/31/07	(3) Balance 12/31/08	(4) Thirteen Month Average	(5) Reconciliation Adjustments		(6) Pro Rata Percentage	(7) Reconciled to Requested Rate Base
					Pro Rata	Percentage		
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								
11	Total	<u>354,451,296</u>	<u>388,059,002</u>	<u>378,881,340</u>	<u>(372,676,475)</u>	<u>100.00%</u>	<u>6,204,864</u>	

Notes:

1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.
2. 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 Deferred Income Taxes are then allocated to the counties based on 12/31/08 ERCs.
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: C-7, C-8, D-3, D-4, D-5, D-7

Recap Schedules: D-1

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

Schedule E-1 - Interim
 Page 1 of 2
 Preparer: Dan Ciccierski

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

(1)	(3)	(4)	(5)	(6)	(7)
Line No.	Class/Meter Size	Test Year Rates Effective 1.1.08 to 5.18.08	Test Year Rates Effective 5.19.08 to 12.31.08	Current Rates 2.17.09	Proposed Rates
1	<u>Residential</u>				
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	<u>Residential - Irrigation</u>				
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					
14	<u>General Service</u>				
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					
23	<u>General Service - Irrigation</u>				
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					
29	<u>Gallage Charge (per 1,000 Gallons)</u>				
30	<u>All Residential</u>				
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	<u>All General Service</u>	\$2.58	\$2.61	\$2.74	\$3.61
36					
37					
38	*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.				
39					

Rate Schedule

Florida Public Service Commission

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

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)	(5)	(6)	(7)
Line No.	Class/Meter Size	Test Year Rates Effective 1.1.08 to 5.18.08	Test Year Rates Effective 5.19.08 to 12.31.08	Current Rates Effective 2.17.09	Proposed Rates
1	<u>Residential</u>				
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	<u>General Service</u>				
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	<u>Gallonge Charge (per 1,000 Gallons)</u>				
15	<u>Residential</u>				
16	All Meters	\$5.76	\$5.86	\$6.20	\$7.32
17	Max 10,000 Gallons				
18					
19	<u>General Service</u>				
20	All Meters	\$6.91	\$7.03	\$7.43	\$8.78
21					
22	*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				
23	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 County
 Docket No. 090462-WS
 Test Year Ended: December 31, 2008
 Interim Final
 Water 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 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)
Line No.	Class/Meter Size	Bills Jan - May 2008	Total Billable Gallons (in 000's) Jan - May 2008	Test Year Rates Effective Jan - May 2008	Test Year Revenues Jan - May 2008	Bills June - Dec 2008	Total Billable Gallons (in 000's) June - Dec 2008	Test Year Rates Effective June - Dec 2008	Test Year Revenues June - Dec 2008	Total Bills for Test Year	Total Billable Gallons (in 000's) for Test Year	Total Test Year Revenue	Present Rates Effective 4.20.09	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge															
2	ALL Meter Sizes	7,002		\$10.33	\$72,331	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
4																
5	Gallonge Charge (per 1,000 Gallons)															
6	All Meter Sizes (Max 10,000 gallons)		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
8																
9	Total Residential Service	7,002	35,407		\$276,275	9,657	46,618		\$374,677	16,659	82,025	\$650,952		\$693,636		\$819,156
10																
11	Average Residential Bill				\$39.46				\$38.80			\$39.08		\$41.64		\$49.17
12																
13	General Service - Base Charge															
14	5/8" General Service	11		\$10.33	\$114	14		\$10.51	\$147	25		\$261	\$11.11	\$278	\$13.13	\$328
15	1" 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	Gallonge Charge (per 1,000 Gallons)															
21	5/8" General Service		16	\$6.91	\$111		37	\$7.03	\$260		53	\$371	\$7.43	\$394	\$8.78	\$465
22	1" General Service		53	\$6.91	\$366		106	\$7.03	\$745		159	\$1,111	\$7.43	\$1,181	\$8.78	\$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	\$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	\$8.78	\$26,656
25	Total		2,506		\$17,316		3,514		\$24,703		6,020	\$42,020		\$44,729		\$52,856
26																
27	Total General Service	36	2,506		\$19,058	49	3,514		\$27,169	85	6,020	\$46,227		\$49,207		\$58,146
28																
29	Average General Service Bill				\$529.39				\$554.46			\$543.84		\$578.91		\$684.07
30																
31										Total Miscellaneous Service Revenues		\$1,110		\$1,110		\$1,110
32										Test Year Accruals		(9,508)				
33										Total Above Calculations		688,780		\$743,954		\$878,411
34										Total Per Books		689,590		Total Required Revenues		878,495
35										Difference		(810)		Difference		(\$84)
36										Percentage		-0.12%		Percentage Difference		-0.01%
37																
38																
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